

# County Clerk's Office

## Richland County, Wisconsin

Derek S. Kalish  
County Clerk

Richland County Courthouse  
181 W Seminary Street  
Richland Center, Wisconsin 53581

Phone (608) 647-2197  
derek.kalish@co.richland.wi.us

Dated Posted: November 14, 2025

Please be advised that the Richland County Board of Supervisors will convene at 6:00 p.m., Tuesday, November 18, 2025, in the County Boardroom on the third floor of the Richland County Courthouse, located at 181 W Seminary Street, Richland Center, Wisconsin 53581.

Virtual access and documents for the meeting can be found by clicking on this link:

<https://administrator.co.richland.wi.us/minutes/county-board/>

### Agenda

1. Call To Order
2. Roll Call
3. Invocation
4. Pledge Of Allegiance
5. County Clerk Verification Of Open Meeting Laws Compliance
6. Approve Agenda
7. Approve Minutes Of The October 20, 2025 Meeting
8. Public Comment
9. Appointments To Various Boards, Committees, And Commissions
10. Ordinance Relating To Parcel 030-3224-4000
11. Ordinance Relating To Parcel 018-2532-2000
12. Ordinance Relating To Parcel 030-2742-1000
13. Report On Petitions For Zoning Amendments Received Since The Last County Board Session
14. Report On Rezoning Petitions Recommended For Denial By The Natural Resources Standing Committee
15. Reports
  - A. 2024 Audit Presentation – Johnson & Block CPAs
  - B. County Administrator Report
  - C. Legislative Update
16. Resolution Approving The Natural Resources Standing Committee Applying For And Accepting A Lake Monitoring And Protection Grant From The Wisconsin Department Of Natural Resources
17. Resolution Awarding Opioid Settlement Fund Grants To Applicants Providing For The Prevention, Treatment, And/Or Recovery Of Opioid Drug Use
18. Resolution Amending The Collective Bargaining Agreement With The Deputy Sheriffs Association
19. Resolution Approving The Approval Of Changes To The Rural Functional Classification System In Richland County
20. Resolution Approving 2026 Job Descriptions
21. Resolution Approving 2026 Budget Amendments
22. Resolution Providing Informed Consent For Continuing Representation By Abt Swayne Law, LLC
23. Resolution Approving Amendments To The Richland County Fee Schedule
24. Closed Session: The Chair May Entertain A Motion To Enter Closed Session Pursuant To Wis. Stat, Sec 19.85(1)(C): Considering Employment, Promotion, Compensation Or Performance Evaluation Data Of Any Public Employee Over Which The Governmental Body Has Jurisdiction Or Exercises Responsibility: 6-Month Performance Review For County Administrator
25. Return To Open Session
26. Possible Action On Items From Closed Session
27. Correspondence
28. Future Agenda Items
29. Adjourn

PLEASE NOTE: That upon reasonable notice, a minimum of 24 hours in advance, efforts will be made to accommodate the needs of disabled individuals through appropriate aids and services. For additional information or to request this service contact Tricia Clements, County Administrator at 181 W. Seminary St., Richland Center, WI 53581 or call 608-647-2197.

## **ANNUAL MEETING**

October 20, 2025

**Call to Order:** Chair Turk called the meeting to order at 7:00 PM.

**Roll Call:** Roll call found the following members present: Supervisor(s) Steve Carrow, Mary Miller, Randy Schoonover, Sandra Kramer, Richard McKee, Larry Engel, Gary Manning, Rod Perry, David Turk, Melvin “Bob” Frank via WebEx, Kerry Severson, Steve Williamson, and Marc Couey. Supervisor(s) absent: Alayne Hendricks, Chad Cosgrove, Julie Fleming, and Daniel McGuire.

**Invocation:** Chair Turk led those assembled in a minute of silent reflection.

**Pledge of Allegiance:** Deputy County Clerk Hege led the Pledge of Allegiance.

**County Clerk Verification Of Open Meeting Laws Compliance:** Deputy County Clerk Hege confirmed that the meeting had been properly noticed.

**Approve Agenda:** Chair Turk entertained a motion to suspend Rule 2.01 (B) to allow for the Annual Meeting to be held today, October 20, 2025, rather than on the last Tuesday as stated in said Rule. Motion by Kramer, second by Schoonover to suspend Rule 2.01 (B). Motion carried, and Rule 2.01 (B) was suspended, and it was allowed for the Annual Meeting to be held on October 20, 2025, rather than on the last Tuesday as stated in said Rule.

Chair Turk entertained a motion to approve the agenda with item 27 Resolution Authorizing Payment Of CMS Fines For Pine Valley Community Village, moved up to follow item 14 Resolution Adopting The Richland County Budget For The Fiscal Year January 1, 2026 – December 31, 2026 And Establishing A Tax Levy For Said Fiscal Year. Motion by Manning, second by Schoonover. Motion carried and the agenda was approved as amended.

**Approve Minutes Of The September 16, 2025 Meeting:** Chair Turk asked if anyone had any corrections or amendments to the minutes of the September 16, 2025 meeting. Hearing none, Chair Turk declared the minutes approved as presented.

### **Public Comment:**

Alan DeYoung with the Wisconsin EMS Association joined via WebEx and spoke for several minutes on the difficulties faced by Emergency Services across the state and referenced a letter that he had sent to the county board.

Gordon Palmer, of Richland Township, expressed concern that residents would like to know if they dial 911 that an ambulance would be dispatched, vehemently expressed concern on the lack of oversight of the ambulance service by the Joint Ambulance Committee, and inquired after the cash balances for the ambulance service.

Scott Goplin, a Richland County resident, briefly spoke in support of the Emergency Services department and expressed concern for the jobs of the staff of the emergency services department.

Daniel Timm, Henrietta Township chair, expressed concerns on the lack of oversight of the ambulance service by the Joint Ambulance Committee and briefly spoke on the billing for services by the emergency services department.

Andrea Rayner, a City of Richland Center resident, spoke to her experience as a dispatcher and vehemently expressed concerns for the safety of the residents of Richland County.

Kevin Burkhamer, a Richland County resident, expressed frustration with how the county operates the ambulance service.

Resolution No. 25-86 of condolence to the family of Linda Gentes was read by Deputy County Clerk Hege. Motion by McKee, second by Schoonover to approve Resolution No. 25-86. Motion carried and the resolution of condolence to the family of Linda Gentes was adopted.

**RESOLUTION NO. 25 – 86**

Resolution Of Condolence To The Family Of Linda Gentes.

WHEREAS Linda Gentes served Richland County as a County Board Supervisor from April 15, 2014 to April 15, 2024; and

WHEREAS Linda Gentes was a contributing member to various county committees and multiple community organizations; and

WHEREAS the Richland County Board of Supervisors, desires to express its sympathy to the surviving family of Linda Gentes.

NOW, THEREFORE, BE IT RESOLVED by the Richland County Board of Supervisors that said Board of Supervisors does, as a body, hereby express its sincere sympathy regarding the death of Linda Gentes, to her surviving family; and

BE IT FURTHER RESOLVED that the County Clerk is hereby directed to send a copy of this Resolution to the family of Linda Gentes.

VOTE ON FOREGOING RESOLUTION

AYES\_\_\_\_\_NOES\_\_\_\_\_

RESOLUTION OFFERED BY THE EXECUTIVE &  
FINANCE STANDING COMMITTEE

(14 OCTOBER 2025)

RESOLUTION ADOPTED		FOR	AGAINST
DEREK S. KALISH	STEVE CARROW	X	
COUNTY CLERK	MARC COUEY		
	GARY MANNING	X	
DATED: OCTOBER 20, 2025	DAVID TURK	X	
	BOB FRANK	X	
	STEVE WILLIAMSON	X	
	RANDY SCHOONOVER	X	
	KERRY SEVERSON		
	SANDRA KRAMER	X	

**Appointment Of District #9 County Board Supervisor:** County Clerk Kalish reported that one person had submitted the correct paperwork for the position of County Board Supervisor for district #9. Chair Turk called on Tiffany Thompson to speak to her interest on serving on the Richland County Board of Supervisors. Ms. Thompson spoke to her long-time residency in Richland County, her experience serving on the Richland School

District board, and serving on the Town of Richland board. Chair Turk entertained a motion to appoint Tiffany Thompson as the District #9 County Board Supervisor. Motion by Schoonover, second by Kramer. Motion carried and Tiffany Thompson was appointed as the District #9 County Board Supervisor.

Chair Turk called for a brief recess at 7:24 PM. The meeting reconvened at 7:26 PM

**Appointments To Various Boards, Committees, And Commissions:** Richland County Administrator, Tricia Clements briefly spoke to the need to make any appointment to the Criminal Justice Coordinating Committee. Administrator Clements recommended that Rachel Boe be appointed to replace Bruce Green as the Treatment Court Representative on the Criminal Justice Coordinating Committee. Motion by McKee, seconded by Schoonover to appoint Rachel Boe to the Criminal Justice Coordinating Committee. Motion carried and Rachel Boe was appointed to the Criminal Justice Coordinating Committee.

**Public Hearing On Proposed 2026 Richland County Budget:** Chair Turk opened the Public Hearing at 7:27 PM. Administrator Clements presented the proposed 2026 Richland County Budget. Extensive discussion ensued. Supervisor McKee asked if the emergency service could be removed from the budget so it could be revisited at a different time. Extensive discussion continued. A citizen asked about the effect on the employees of the emergency service. Administrator Clements responded that all staff members were budgeted for. Mr. Palmer vehemently expressed frustration regarding the emergency services calls to Pine Valley Community Village being charged to the Township of Richland. Mr. Burkhamer expressed his desire for Richland County to no longer manage the emergency service. Mr. McGraw shared that he saw the wisdom in the ambulance service remaining with the county. Extensive discussion ensued. Motion by Engel, seconded by Severson to amend the budget as presented to allocate an amount equal to the amount of revenue from ambulance calls to Pine Valley, which under the proposed contract would have been billed to the Town of Richland, from the Pine Valley budget to the ambulance budget. Brief discussion ensued. Motion carried and the amendment was approved. Discussion continued. Motion by Severson, seconded by McKee to replace the revenue from calls within the city to county owned facilities by using funds from the County Parks to offset those charges. There was no discussion on the motion. Motion carried and the amendment was approved. Heated discussion continued and one citizen requested that the board hold off on approving the Proposed 2025 Richland County Budget. Chair Turk closed the Public Hearing at 8:39 PM.

Resolution No. 25-87 awarding the sale of \$1,085,000 general obligation promissory notes was presented by Carol Wirth of Wisconsin Public Finance Professionals LLC. Motion by McKee, second by Manning to approve Resolution No. 25-87. Motion carried and the resolution awarding the sale of \$1,085,000 general obligation promissory notes was adopted.

### **RESOLUTION NO. 25 - 87**

#### **RESOLUTION AWARDING THE SALE OF \$1,085,000 GENERAL OBLIGATION PROMISSORY NOTES**

WHEREAS, on September 16, 2025, the County Board of Supervisors of Richland County, Wisconsin (the "County") by a vote of at least 3/4 of the members-elect adopted an initial resolution (the "Initial Resolution") authorizing the issuance of general obligation promissory notes in an amount not to exceed \$1,085,000 for the public purpose of paying the cost of 2026 capital improvement projects (collectively, the "Project");

WHEREAS, the County Board of Supervisors hereby finds and determines that the Project is within the County's power to undertake and therefore serves a "public purpose" as that term is defined in Section 67.04(1)(b), Wisconsin Statutes;



WHEREAS, the County is authorized by the provisions of Section 67.12(12), Wisconsin Statutes, to borrow money and issue general obligation promissory notes for such public purposes;

WHEREAS, the County has directed Wisconsin Public Finance Professionals, LLC ("WPFP") to take the steps necessary to sell general obligation promissory notes (the "Notes") to pay the cost of the Project;

WHEREAS, none of the proceeds of the Notes shall be used to fund the operating expenses of the general fund of the County or to fund the operating expenses of any special revenue fund of the County that is supported by property taxes;

WHEREAS, WPFP, in consultation with the officials of the County, prepared an Official Notice of Sale (a copy of which is attached hereto as Exhibit A and incorporated herein by this reference) setting forth the details of and the bid requirements for the Notes and indicating that the Notes would be offered for public sale on October 20, 2025;

WHEREAS, the County Clerk (in consultation with WPFP) caused a form of notice of the sale to be published and/or announced and caused the Official Notice of Sale to be distributed to potential bidders offering the Notes for public sale on October 20, 2025;

WHEREAS, the County has duly received bids for the Notes as described on the Bid Tabulation attached hereto as Exhibit B and incorporated herein by this reference (the "Bid Tabulation"); and

WHEREAS, it has been determined that the bid proposal (the "Proposal") submitted by the financial institution listed first on the Bid Tabulation fully complies with the bid requirements set forth in the Official Notice of Sale and is deemed to be the most advantageous to the County. WPFP has recommended that the County accept the Proposal. A copy of said Proposal submitted by such institution (the "Purchaser") is attached hereto as Exhibit C and incorporated herein by this reference.

NOW, THEREFORE, BE IT RESOLVED by the County Board of Supervisors of the County that:

Section 1. Ratification of the Official Notice of Sale and Offering Materials. The County Board of Supervisors hereby ratifies and approves the details of the Notes set forth in Exhibit A attached hereto as and for the details of the Notes. The Official Notice of Sale and any other offering materials prepared and circulated by WPFP are hereby ratified and approved in all respects. All actions taken by officers of the County and WPFP in connection with the preparation and distribution of the Official Notice of Sale, and any other offering materials are hereby ratified and approved in all respects.

Section 1A. Authorization and Award of the Notes. For the purpose of paying the cost of the Project, there shall be borrowed pursuant to Section 67.12(12), Wisconsin Statutes and the Initial Resolution, the principal sum of ONE MILLION EIGHTY-FIVE THOUSAND DOLLARS (\$1,085,000) from the Purchaser in accordance with the terms and conditions of the Proposal. The Proposal of the Purchaser offering to purchase the Notes for the sum set forth on the Proposal, plus accrued interest to the date of delivery, resulting in a true interest cost as set forth on the Proposal, is hereby accepted. The Chairperson and County Clerk or other appropriate officers of the County are authorized and directed to execute an acceptance of the Proposal on behalf of the County. The good faith deposit of the Purchaser shall be applied in accordance with the Official Notice of Sale, and any good faith deposits submitted by unsuccessful bidders shall be promptly returned. The Notes shall bear interest at the rate set forth on the Proposal.

Section 2. Terms of the Notes. The Notes shall be designated "General Obligation Promissory Notes"; shall be issued in the aggregate principal amount of \$1,085,000; shall be dated November 19, 2025; shall be in the denomination of \$5,000 or any integral multiple thereof; shall be initially numbered R-1; shall bear interest

at the rate per annum set forth on the Pricing Summary attached hereto as Exhibit D-1 and incorporated herein by this reference and mature on March 1, 2026. Interest shall be payable at maturity. Interest shall be computed upon the basis of a 360-day year of twelve 30-day months and will be rounded pursuant to the rules of the Municipal Securities Rulemaking Board. The schedule of principal and interest payments due on the Notes is set forth on the Debt Service Schedule attached hereto as Exhibit D-2 and incorporated herein by this reference (the "Schedule").

Section 3. Redemption Provisions. The Notes are not subject to redemption prior to maturity.

Section 4. Form of the Notes. The Notes shall be issued in registered form and shall be executed and delivered in substantially the form attached hereto as Exhibit E and incorporated herein by this reference.

Section 5. Tax Provisions.

(A) Direct Annual Irrepealable Tax Levy. For the purpose of paying the principal of and interest on the Notes as the same becomes due, the full faith, credit and resources of the County are hereby irrevocably pledged, and there is hereby levied upon all of the taxable property of the County a direct annual irrepealable tax in the year 2025 for the payments due in the year 2026 in the amount set forth on the Schedule.

(B) Tax Collection. So long as any part of the principal of or interest on the Notes remains unpaid, the County shall be and continue without power to repeal such levy or obstruct the collection of said tax until all such payments have been made or provided for. After the issuance of the Notes, said tax shall be, from year to year, carried onto the tax roll of the County and collected in addition to all other taxes and in the same manner and at the same time as other taxes of the County for said years are collected, except that the amount of tax carried onto the tax roll may be reduced in any year by the amount of any surplus money in the Debt Service Fund Account created below.

(C) Additional Funds. If at any time there shall be on hand insufficient funds from the aforesaid tax levy to meet principal and/or interest payments on said Notes when due, the requisite amounts shall be paid from other funds of the County then available, which sums shall be replaced upon the collection of the taxes herein levied.

Section 6. Segregated Debt Service Fund Account.

(A) Creation and Deposits. There shall be and there hereby is established in the treasury of the County, if one has not already been created, a debt service fund, separate and distinct from every other fund, which shall be maintained in accordance with generally accepted accounting principles. Debt service or sinking funds established for obligations previously issued by the County may be considered as separate and distinct accounts within the debt service fund.

Within the debt service fund, there hereby is established a separate and distinct account designated as the "Debt Service Fund Account for General Obligation Promissory Notes, dated November 19, 2025" (the "Debt Service Fund Account") and such account shall be maintained until the indebtedness evidenced by the Notes is fully paid or otherwise extinguished. There shall be deposited into the Debt Service Fund Account (i) all accrued interest received by the County at the time of delivery of and payment for the Notes; (ii) any premium which may be received by the County above the par value of the Notes and accrued interest thereon; (iii) all money raised by the taxes herein levied and any amounts appropriated for the specific purpose of meeting principal of and interest on the Notes when due; (iv) such other sums as may be necessary at any time to pay principal of and interest on the Notes when due; (v) surplus monies in the Borrowed Money Fund as specified below; and (vi) such further deposits as may be required by Section 67.11, Wisconsin Statutes.

(B) Use and Investment. No money shall be withdrawn from the Debt Service Fund Account and appropriated for any purpose other than the payment of principal of and interest on the Notes until all such principal and interest has been paid in full and the Notes canceled; provided (i) the funds to provide for each payment of principal of and interest on the Notes prior to the scheduled receipt of taxes from the next succeeding tax collection may be invested in direct obligations of the United States of America maturing in time to make such payments when they are due or in other investments permitted by law; and (ii) any funds over and above the amount of such principal and interest payments on the Notes may be used to reduce the next succeeding tax levy, or may, at the option of the County, be invested by purchasing the Notes as permitted by and subject to Section 67.11(2)(a), Wisconsin Statutes, or in permitted municipal investments under the pertinent provisions of the Wisconsin Statutes ("Permitted Investments"), which investments shall continue to be a part of the Debt Service Fund Account. Any investment of the Debt Service Fund Account shall at all times conform with the provisions of the Internal Revenue Code of 1986, as amended (the "Code") and any applicable Treasury Regulations (the "Regulations").

(C) Remaining Monies. When all of the Notes have been paid in full and canceled, and all Permitted Investments disposed of, any money remaining in the Debt Service Fund Account shall be transferred and deposited in the general fund of the County, unless the County Board of Supervisors directs otherwise.

Section 7. Proceeds of the Notes; Segregated Borrowed Money Fund. The proceeds of the Notes (the "Note Proceeds") (other than any premium and accrued interest which must be paid at the time of the delivery of the Notes into the Debt Service Fund Account created above) shall be deposited into a special fund (the "Borrowed Money Fund") separate and distinct from all other funds of the County and disbursed solely for the purpose or purposes for which borrowed. In no event shall monies in the Borrowed Money Fund be used to fund operating expenses of the general fund of the County or of any special revenue fund of the County that is supported by property taxes. Monies in the Borrowed Money Fund may be temporarily invested in Permitted Investments. Any monies, including any income from Permitted Investments, remaining in the Borrowed Money Fund after the purpose or purposes for which the Notes have been issued have been accomplished, and, at any time, any monies as are not needed and which obviously thereafter cannot be needed for such purpose(s) shall be deposited in the Debt Service Fund Account.

Section 8. No Arbitrage. All investments made pursuant to this Resolution shall be Permitted Investments, but no such investment shall be made in such a manner as would cause the Notes to be "arbitrage bonds" within the meaning of Section 148 of the Code or the Regulations and an officer of the County, charged with the responsibility for issuing the Notes, shall certify as to facts, estimates, circumstances and reasonable expectations in existence on the date of delivery of the Notes to the Purchaser which will permit the conclusion that the Notes are not "arbitrage bonds," within the meaning of the Code or Regulations.

Section 9. Compliance with Federal Tax Laws. (a) The County represents and covenants that the projects financed by the Notes and the ownership, management and use of the projects will not cause the Notes to be "private activity bonds" within the meaning of Section 141 of the Code. The County further covenants that it shall comply with the provisions of the Code to the extent necessary to maintain the tax-exempt status of the interest on the Notes including, if applicable, the rebate requirements of Section 148(f) of the Code. The County further covenants that it will not take any action, omit to take any action or permit the taking or omission of any action within its control (including, without limitation, making or permitting any use of the proceeds of the Notes) if taking, permitting or omitting to take such action would cause any of the Notes to be an arbitrage bond or a private activity bond within the meaning of the Code or would otherwise cause interest on the Notes to be included in the gross income of the recipients thereof for federal income tax purposes. The County Clerk or other officer of the County charged with the responsibility of issuing the Notes shall provide an appropriate certificate of the County certifying that the County can and covenanting that it will comply with the provisions of the Code and Regulations.

(b) The County also covenants to use its best efforts to meet the requirements and restrictions of any different or additional federal legislation which may be made applicable to the Notes provided that in meeting such requirements the County will do so only to the extent consistent with the proceedings authorizing the Notes and the laws of the State of Wisconsin and to the extent that there is a reasonable period of time in which to comply.

Section 10. Designation as Qualified Tax-Exempt Obligations. The Notes are hereby designated as "qualified tax-exempt obligations" for purposes of Section 265 of the Code, relating to the ability of financial institutions to deduct from income for federal income tax purposes, interest expense that is allocable to carrying and acquiring tax-exempt obligations.

Section 11. Execution of the Notes; Closing; Professional Services. The Notes shall be issued in printed form, executed on behalf of the County by the manual or facsimile signatures of the Chairperson and County Clerk, authenticated, if required, by the Fiscal Agent (defined below), sealed with its official or corporate seal, if any, or a facsimile thereof, and delivered to the Purchaser upon payment to the County of the purchase price thereof, plus accrued interest to the date of delivery (the "Closing"). The facsimile signature of either of the officers executing the Notes may be imprinted on the Notes in lieu of the manual signature of the officer but, unless the County has contracted with a fiscal agent to authenticate the Notes, at least one of the signatures appearing on each Note shall be a manual signature. In the event that either of the officers whose signatures appear on the Notes shall cease to be such officers before the Closing, such signatures shall, nevertheless, be valid and sufficient for all purposes to the same extent as if they had remained in office until the Closing. The aforesaid officers are hereby authorized and directed to do all acts and execute and deliver the Notes and all such documents, certificates and acknowledgements as may be necessary and convenient to effectuate the Closing. The County hereby authorizes the officers and agents of the County to enter into, on its behalf, agreements and contracts in conjunction with the Notes, including but not limited to agreements and contracts for legal, trust, fiscal agency, disclosure and continuing disclosure, and rebate calculation services. Any such contract heretofore entered into in conjunction with the issuance of the Notes is hereby ratified and approved in all respects.

Section 12. Payment of the Notes; Fiscal Agent. The principal of and interest on the Notes shall be paid by the County Clerk or County Treasurer (the "Fiscal Agent").

Section 13. Persons Treated as Owners; Transfer of Notes. The County shall cause books for the registration and for the transfer of the Notes to be kept by the Fiscal Agent. The person in whose name any Note shall be registered shall be deemed and regarded as the absolute owner thereof for all purposes and payment of either principal or interest on any Note shall be made only to the registered owner thereof. All such payments shall be valid and effectual to satisfy and discharge the liability upon such Note to the extent of the sum or sums so paid.

Any Note may be transferred by the registered owner thereof by surrender of the Note at the office of the Fiscal Agent, duly endorsed for the transfer or accompanied by an assignment duly executed by the registered owner or his attorney duly authorized in writing. Upon such transfer, the Chairperson and County Clerk shall execute and deliver in the name of the transferee or transferees a new Note or Notes of a like aggregate principal amount, series and maturity and the Fiscal Agent shall record the name of each transferee in the registration book. No registration shall be made to bearer. The Fiscal Agent shall cancel any Note surrendered for transfer.

The County shall cooperate in any such transfer, and the Chairperson and County Clerk are authorized to execute any new Note or Notes necessary to effect any such transfer.

Section 14. Record Date. The 15th day of the calendar month next preceding the interest payment date shall be the record date for the Notes (the "Record Date"). Payment of interest on the Notes on any interest payment date shall be made to the registered owners of the Notes as they appear on the registration book of the County at the close of business on the Record Date.

Section 15. Utilization of The Depository Trust Company Book-Entry-Only System. In order to make the Notes eligible for the services provided by The Depository Trust Company, New York, New York ("DTC"), the County agrees to the applicable provisions set forth in the Blanket Issuer Letter of Representations, which the County Clerk or other authorized representative of the County is authorized and directed to execute and deliver to DTC on behalf of the County to the extent an effective Blanket Issuer Letter of Representations is not presently on file in the County Clerk's office.

Section 16. Official Statement. The County Board of Supervisors hereby approves the Preliminary Official Statement with respect to the Notes and deems the Preliminary Official Statement as "final" as of its date for purposes of SEC Rule 15c2-12 promulgated by the Securities and Exchange Commission pursuant to the Securities and Exchange Act of 1934 (the "Rule"). All actions taken by officers of the County in connection with the preparation of such Preliminary Official Statement and any addenda to it or final Official Statement are hereby ratified and approved. In connection with the Closing, the appropriate County official shall certify the Preliminary Official Statement and any addenda or final Official Statement. The County Clerk shall cause copies of the Preliminary Official Statement and any addenda or final Official Statement to be distributed to the Purchaser.

Section 17. Undertaking to Provide Continuing Disclosure. The County hereby covenants and agrees, for the benefit of the owners of the Notes, to enter into a written undertaking (the "Undertaking") to provide timely notices of the occurrence of certain events. The Undertaking shall be enforceable by the owners of the Notes or by the Purchaser on behalf of such owners (provided that the rights of the owners and the Purchaser to enforce the Undertaking shall be limited to a right to obtain specific performance of the obligations thereunder and any failure by the County to comply with the provisions of the Undertaking shall not be an event of default with respect to the Notes).

The Chairperson and County Clerk, or other officer of the County charged with the responsibility for issuing the Notes, shall provide a Continuing Disclosure Certificate for inclusion in the transcript of proceedings, setting forth the details and terms of the County's Undertaking.

Section 18. Record Book. The County Clerk shall provide and keep the transcript of proceedings as a separate record book (the "Record Book") and shall record a full and correct statement of every step or proceeding had or taken in the course of authorizing and issuing the Notes in the Record Book.

Section 19. Bond Insurance. If the Purchaser determines to obtain municipal bond insurance with respect to the Notes, the officers of the County are authorized to take all actions necessary to obtain such municipal bond insurance. The Chairperson and County Clerk are authorized to agree to such additional provisions as the bond insurer may reasonably request and which are acceptable to the Chairperson and County Clerk including provisions regarding restrictions on investment of Note proceeds, the payment procedure under the municipal bond insurance policy, the rights of the bond insurer in the event of default and payment of the Notes by the bond insurer and notices to be given to the bond insurer. In addition, any reference required by the bond insurer to the municipal bond insurance policy shall be made in the form of Note provided herein.

Section 20. Conflicting Resolutions; Severability; Effective Date. All prior resolutions, rules or other actions of the County Board of Supervisors or any parts thereof in conflict with the provisions hereof shall be, and the same are, hereby rescinded insofar as the same may so conflict. In the event that any one or more provisions hereof shall for any reason be held to be illegal or invalid, such illegality or invalidity shall not affect any other provisions hereof. The foregoing shall take effect immediately upon adoption and approval in the manner provided by law.

Adopted, approved and recorded October 20, 2025.

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David Turk  
Chairperson

ATTEST:

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Derek S. Kalish  
County Clerk

(SEAL)

EXHIBIT A

Official Notice of Sale

To be provided by Wisconsin Public Finance Professionals, LLC and incorporated into the Resolution.

(See Attached)

EXHIBIT B

Bid Tabulation

To be provided by Wisconsin Public Finance Professionals, LLC and incorporated into the Resolution.

(See Attached)

EXHIBIT C

Winning Bid

To be provided by Wisconsin Public Finance Professionals, LLC and incorporated into the Resolution.

(See Attached)

EXHIBIT D-1

Pricing Summary

To be provided by Wisconsin Public Finance Professionals, LLC and incorporated into the Resolution.

(See Attached)

EXHIBIT D-2

Debt Service Schedule and Irrepealable Tax Levies

To be provided by Wisconsin Public Finance Professionals, LLC and incorporated into the Resolution.

(See Attached)

EXHIBIT E

(Form of Note)

UNITED STATES OF AMERICA

REGISTERED

STATE OF WISCONSIN

DOLLARS

NO. R-1

RICHLAND COUNTY

\$ \_\_\_\_\_

GENERAL OBLIGATION PROMISSORY NOTE

MATURITY DATE: ORIGINAL DATE OF ISSUE: INTEREST RATE: CUSIP:

March 1, 2026

November 19, 2025

\_\_\_\_\_%

\_\_\_\_\_

DEPOSITORY OR ITS NOMINEE NAME: CEDE & CO.

PRINCIPAL AMOUNT: \_\_\_\_\_ THOUSAND DOLLARS (\$\_\_\_\_\_)

FOR VALUE RECEIVED, Richland County, Wisconsin (the "County"), hereby acknowledges itself to owe and promises to pay to the Depository or its Nominee Name (the "Depository") identified above (or to registered assigns), on the maturity date identified above, the principal amount identified above, and to pay interest thereon at the rate of interest per annum identified above, all subject to the provisions set forth herein regarding redemption prior to maturity. Interest is payable at maturity. Both the principal of and interest on this Note are payable to the registered owner in lawful money of the United States. Interest payable on any interest payment date shall be paid by wire transfer to the Depository in whose name this Note is registered on the Bond Register maintained by the County Clerk or the County Treasurer (the "Fiscal Agent") or any successor thereto at the close of business on the 15th day of the calendar month next preceding the interest payment date (the "Record Date"). This Note is payable as to principal upon presentation and surrender hereof at the office of the Fiscal Agent.

For the prompt payment of this Note together with interest hereon as aforesaid and for the levy of taxes sufficient for that purpose, the full faith, credit and resources of the County are hereby irrevocably pledged.

This Note is one of an issue of Notes aggregating the principal amount of \$1,085,000, all of which are of like tenor, except as to denomination, issued by the County pursuant to the provisions of Section 67.12(12), Wisconsin Statutes, for the public purpose of paying the cost of 2026 capital improvement projects, as authorized by resolutions adopted on September 16, 2025 and October 20, 2025. Said resolutions are recorded in the official minutes of the County Board of Supervisors for said dates.

This Note is not subject to redemption prior to maturity.

It is hereby certified and recited that all conditions, things and acts required by law to exist or to be done prior to and in connection with the issuance of this Note have been done, have existed and have been performed in due form and time; that the aggregate indebtedness of the County, including this Note and others issued simultaneously herewith, does not exceed any limitation imposed by law or the Constitution of the State of Wisconsin; and that a direct annual irrevocable tax has been levied sufficient to pay this Note, together with the interest thereon, when and as payable.

This Note has been designated by the County Board of Supervisors as a "qualified tax-exempt obligation" pursuant to the provisions of Section 265(b)(3) of the Internal Revenue Code of 1986, as amended.

This Note is transferable only upon the books of the County kept for that purpose at the office of the Fiscal Agent, only in the event that the Depository does not continue to act as depository for the Notes, and the County appoints another depository, upon surrender of the Note to the Fiscal Agent, by the registered owner in person or his duly authorized attorney, together with a written instrument of transfer (which may be endorsed hereon) satisfactory to the Fiscal Agent duly executed by the registered owner or his duly authorized attorney. Thereupon a new fully registered Note in the same aggregate principal amount shall be issued to the new depository in exchange therefor and upon the payment of a charge sufficient to reimburse the County for any



tax, fee or other governmental charge required to be paid with respect to such registration. The Fiscal Agent shall not be obliged to make any transfer of the Notes after the Record Date. The Fiscal Agent and County may treat and consider the Depository in whose name this Note is registered as the absolute owner hereof for the purpose of receiving payment of, or on account of, the principal or redemption price hereof and interest due hereon and for all other purposes whatsoever. The Notes are issuable solely as negotiable, fully-registered Notes without coupons in the denomination of \$5,000 or any integral multiple thereof.

No delay or omission on the part of the owner hereof to exercise any right hereunder shall impair such right or be considered as a waiver thereof or as a waiver of or acquiescence in any default hereunder.

IN WITNESS WHEREOF, Richland County, Wisconsin, by its governing body, has caused this Note to be executed for it and in its name by the manual or facsimile signatures of its duly qualified Chairperson and County Clerk; and to be sealed with its official or corporate seal, if any, all as of the original date of issue specified above.

RICHLAND COUNTY, WISCONSIN

By: \_\_\_\_\_

David Turk

Chairperson

(SEAL)

By: \_\_\_\_\_

Derek S. Kalish

County Clerk

ASSIGNMENT

FOR VALUE RECEIVED, the undersigned sells, assigns and transfers unto

\_\_\_\_\_  
(Name and Address of Assignee)

\_\_\_\_\_  
(Social Security or other Identifying Number of Assignee)

the within Note and all rights thereunder and hereby irrevocably constitutes and appoints \_\_\_\_\_, Legal Representative, to transfer said Note on the books kept for registration thereof, with full power of substitution in the premises.

Dated: \_\_\_\_\_

Signature Guaranteed:

---

(e.g. Bank, Trust Company  
or Securities Firm)

---

(Depository or Nominee Name)

NOTICE: This signature must correspond with the name of the Depository or Nominee Name as it appears upon the face of the within Note in every particular, without alteration or enlargement or any change whatever.

---

(Authorized Officer)

Chair Turk called for a brief recess at 8:47 PM. The meeting reconvened at 8:55 PM

Resolution No. 25-88 adopting the Richland County Budget for the fiscal year January 1, 2026 – December 31, 2026, and establishing a tax levy for said fiscal year was read by Deputy County Clerk Hege. Motion by Perry, second by Kramer to approve Resolution No. 25-88. Motion carried unanimously and the resolution adopting the Richland County budget for the fiscal year January 1, 2026 – December 31, 2026, and establishing a tax levy for said fiscal year was adopted.

#### **RESOLUTION NO. 25 – 88**

Resolution Adopting The Richland County Budget For The Fiscal Year January 1, 2026 – December 31, 2026 And Establishing A Tax Levy For Said Fiscal Year.

WHEREAS the budget for operations and capital improvements for Richland County Wisconsin for the fiscal year 2026 has been compiled and reviewed; and

WHEREAS the 2026 budget includes revenues from the County sales tax in the estimated amount of \$1,600,000.00; and

WHEREAS the County Board held the required public hearing on the proposed County budget for 2026 on October 20, 2025; and

WHEREAS the County Board has carefully considered the County budget for 2026 and is now ready to adopt the budget.

NOW THEREFORE BE IT RESOLVED by the Richland County Board of Supervisors that the 2026 Proposed Budget for Richland County Wisconsin, a copy of which is on file in the offices of the County Clerk and County Administrator, be adopted and that a county tax levy of \$6,735,590, a library tax levy of \$209,465.64, a county bridge aid levy of \$37,820, a chargeback levy of \$990.54 and a county debt levy of \$3,836,165.21.

BE IT FURTHER RESOLVED that the sum of \$10,820,031.39 be used and hereby is levied upon all taxable property in Richland County for County purposes for the year 2026, and

BE IT FURTHER RESOLVED that this Resolution shall be effective immediately upon its passage.

VOTE ON FOREGOING RESOLUTION

RESOLUTION OFFERED BY THE EXECUTIVE &  
FINANCE STANDING COMMITTEE

AYES\_\_\_\_\_ NOES\_\_\_\_\_

(14 OCTOBER 2025)

RESOLUTION ADOPTED		FOR	AGAINST
DEREK S. KALISH	STEVE CARROW	X	
COUNTY CLERK	MARC COUEY		
	GARY MANNING	X	
DATED: OCTOBER 20, 2025	DAVID TURK	X	
	BOB FRANK	X	
	STEVE WILLIAMSON	X	
	RANDY SCHOONOVER	X	
	KERRY SEVERSON		
	SANDRA KRAMER	X	

Resolution No. 25-96 authorizing payment of CMS fines for Pine Valley Community Village was read by Deputy County Clerk Hege. Motion by Couey, second by Kramer to approve Resolution No. 25-96. Pine Valley Community Village Administrator, Brittany Paulus gave a brief explanation of the events that occurred in January of 2024 which led to Pine Valley Community Village being fined a total of \$114,000. Brief discussion ensued. Motion carried and the resolution authorizing payment of CMS fines for Pine Valley Community Village was adopted.

#### **RESOLUTION NO. 25 - 96**

Resolution Authorizing Payment Of CMS Fines For Pine Valley Community Village.

WHEREAS, the Centers for Medicare & Medicaid Services (CMS) is authorized under federal law to issue fines and civil monetary penalties (CMPs) to nursing facilities for regulatory non-compliance; and

WHEREAS, Pine Valley Community Village has received notice from CMS of fines imposed due issuance of an Immediate Jeopardy following change in conditions and residents were transferred via cab; and

WHEREAS, prompt payment of CMS fines is necessary to remain in compliance with federal regulations, avoid additional penalties, and preserve the facility's ability to participate in the Medicare and Medicaid programs; and

WHEREAS, the Board recognizes the importance of maintaining financial integrity, regulatory compliance, and continued operations in providing safe and quality care to residents;

NOW, THEREFORE, BE IT RESOLVED that the Richland County Board Supervisors authorizes the Administrator and/or Finance Department to remit payment of CMS fines assessed to Pine Valley; in accordance with the official CMS notice, using available funds; and

BE IT FURTHER RESOLVED that the Administration is directed to:

1. Document the payment in the facility's official financial records.
2. Develop and implement corrective actions to prevent recurrence of cited deficiencies.

BE IT FURTHER RESOLVED that this resolution be effective upon passage.

VOTE ON FOREGOING RESOLUTION

RESOLUTION OFFERED BY THE COUNTY BOARD  
MEMBERS OF THE COMMUNITY & HEALTH

AYES\_\_\_\_\_ NOES\_\_\_\_\_

SERVICES STANDING COMMITTEE  
(02 OCTOBER 2025)

RESOLUTION ADOPTED		FOR	AGAINST
DEREK S. KALISH	MARY MILLER	X	
COUNTY CLERK	SANDRA KRAMER	X	
	LARRY ENGEL	X	
DATED: OCTOBER 20, 2025	ALAYNE HENDRICKS	X	
	DANIEL MCGUIRE		

Resolution No. 25-89 approving the Town of Ithaca’s rezoning of a portion of parcel 016-1411-0000 was read by Deputy County Clerk Hege. Motion by Manning, second by Perry to approve Resolution No. 25-89. Motion carried and the resolution was adopted.

RESOLUTION NO. 25 - 89

Resolution Approving The Town Of Ithaca’s Rezoning Of A Portion Of Parcel 016-1411-0000.

WHEREAS the usual way that zoning is accomplished in the unincorporated areas of counties in Wisconsin is for the county to adopt county-wide zoning and for the town boards that wish to do so elect to be covered by that zoning, but there is an alternate, seldom-used method whereby towns, with the permission of the county board, can adopt their own zoning ordinances, and

WHEREAS the Town of Ithaca is one of two towns in Richland County that has elected to have town zoning and Wisconsin Statutes, section 60.62(3) provides that the County Board must not only approve the Town’s initial zoning ordinance and zoning maps but the County Board must also approve any rezonings before they become effective, and

WHEREAS representatives of the Town of Ithaca met recently with the Zoning and Land Information Committee and requested that the County Board approve the Town’s rezoning of a portion of parcel 016-1411-0000 from the Farmland Preservation District to the Ag/Residential Zoning District in the Town of Ithaca’s Zoning Ordinance and the Zoning Land Information Committee has carefully consider this matter and is now recommending that the County Board approve this rezoning.

NOW, THEREFORE, BE IT RESOLVED by the Richland County Board of Supervisors in accordance with Wisconsin Statutes, section 60.62(3), that approval is hereby granted for rezoning the following-described 2.47 acre parcel from the Farmland Preservation District to the Ag/Residential Zoning District in accordance with the Town of Ithaca’s Zoning Ordinance:

A part of the Northeast Quarter (NE ¼) of the Northeast Quarter (NE ¼) of Section 14, Town ten (10) North, Range two (2) East, Town of Ithaca, Richland County, Wisconsin.

Commencing at the East Quarter of said Section 14;  
Thence N 01°06’35” W, 1314.12 feet along the East line of the Northeast Quarter of said Section 14 to the Southeast corner of the Northeast Quarter of the Northeast Quarter of said Section 14;  
Thence S 88°48’27” W, 205.22 feet along the South line of the Northeast Quarter of the Northeast Quarter of said Section 14 to the Point of Beginning.

Thence continuing S 88°48'27" W, 454.63 feet along said South line to the centerline of Keyesville Ridge Drive;  
Thence along said centerline N 42°25'42" E, 352.62 feet;  
Thence continuing along said centerline 104.30 feet along a curve concave to the Southeast having a radius of 4000.00 feet and a long chord bearing N 43°10'31" E, 104.30 feet;  
Thence continuing along said centerline N43°55'21" E, 172.64 feet;  
Thence continuing along said centerline 23.38 feet along a curve concave to the Northwest having a radius of 425.00 feet and a long chord bearing N 42°20'46" E, 23.38 feet;  
Thence S 01°11'33" E, 468.61 feet to the South line of the Northeast Quarter of the Northeast Quarter of said Section 14 and the Point of Beginning.

Said parcel contains 2.47 acres of land, more or less.

BE IT FURTHER RESOLVED that the Director of Land Conservation and Zoning shall send a copy of this resolution to the known Clerk of the Town of Ithaca.

BE IT FURTHER RESOLVED that this Resolution shall be effective immediately upon its passage and publication.

VOTE ON FOREGOING RESOLUTION

RESOLUTION OFFERED BY THE NATURAL  
RESOURCES STANDING COMMITTEE  
(6 OCTOBER 2025)

AYES \_\_\_\_\_ NOES \_\_\_\_\_

RESOLUTION ADOPTED

FOR

AGAINST

DEREK S. KALISH  
COUNTY CLERK

STEVEN CARROW  
JULIE FLEMING  
RICHARD MCKEE

X  
X  
X

DATED: OCTOBER 20, 2025

ROD PERRY  
ALAYNE HENDRICKS  
RANDY SCHOONOVER

X  
X  
X

Resolution No. 25-90 approving the Town of Ithaca's rezoning of a portion of parcel 016-2331-1000 was read by Deputy County Clerk Hege. Motion by Carrow, second by Williamson to approve Resolution No. 25-90. Motion carried and the resolution was adopted.

### RESOLUTION NO. 25 - 90

Resolution Approving The Town Of Ithaca's Rezoning Of Parcel 016-2331-1000.

WHEREAS the usual way that zoning is accomplished in the unincorporated areas of counties in Wisconsin is for the county to adopt county-wide zoning and for the town boards that wish to do so elect to be covered by that zoning, but there is an alternate, seldom-used method whereby towns, with the permission of the county board, can adopt their own zoning ordinances, and

WHEREAS the Town of Ithaca is one of two towns in Richland County that has elected to have town zoning and Wisconsin Statutes, section 60.62(3) provides that the County Board must not only approve the Town's initial zoning ordinance and zoning maps but the County Board must also approve any rezonings before they become effective, and

WHEREAS representatives of the Town of Ithaca met recently with the Zoning and Land Information Committee and requested that the County Board approve the Town's rezoning of a portion of parcel 016-2331-1000 from the Ag/Residential District to the Farmland Preservation District in the Town of Ithaca's Zoning Ordinance and the Zoning Land Information Committee has carefully consider this matter and is now recommending that the County Board approve this rezoning.

NOW, THEREFORE, BE IT RESOLVED by the Richland County Board of Supervisors in accordance with Wisconsin Statutes, section 60.62(3), that approval is hereby granted for rezoning the following-described 12.88-acre parcel from the Ag/Residential District to the Farmland Preservation District in accordance with the Town of Ithaca's Zoning Ordinance:

Part of the Northeast Quarter of the Southwest Quarter and part of the Southeast Quarter of the Southwest Quarter of Section 23, Town 10 North, Range 2 East, Town of Ithaca, Richland County, Wisconsin, described as follows:

Commencing at the concrete monument with a bronze cap at the South Quarter corner of Section 23, Town 10 North, Range 2 East;

Thence South 89° 26' 16" West the South line of the Southwest Quarter, 1326.09 feet to a ¾" diameter rebar at the Southwest corner of the Southeast Quarter of the Southwest Quarter;

Thence North 00° 01' 59" West on the West line of the Southeast Quarter of the Southwest Quarter, 188.47 feet to a ½" diameter cotton gin spike on the centerline of Apple Ridge Road;

Thence Northeasterly on said centerline, 41.46 feet on the arc of a 1349.00 feet radius curve to the left, making a central angle of 01° 45' 40" and a long chord of 41.46 feet that bears North 38° 49' 30" East to a ½" diameter cotton gin spike and the Point of Beginning;

Thence continuing Northeasterly, 86.11 feet on the arc of 1349.00 feet radius curve to the left, making a central angle of 03° 39' 27" and a long chord of 86.10 feet that bears North 36° 06' 56" East to a ½" diameter cotton gin spike;

Thence North 34° 17' 12" East, 272.31 feet to a ½" diameter cotton gin spike;

Thence Northeasterly, 291.04 feet on the arc of a 1439.00 feet radius curve to the left, making a central angle of 11° 35' 18" and a long chord of 290.55 that bears North 28° 29' 33" East to a ½" diameter cotton gin spike;

Thence North 22° 41' 54" East, 168.17 feet to a ½" diameter cotton gin spike;

Thence North 21° 42' 08" East, 343.61 feet to a ½" diameter cotton gin spike;

Thence Northeasterly, 332.84 feet on the arc of a 773.00 feet radius curve to the right, making a central angle of 24° 40' 14" and a long chord of 330.27 feet that bears North 34° 02' 15" East to a ½" diameter cotton gin spike;

Thence North 46° 22' 22" East, 105.58 Feet to a ½" diameter cotton gin spike and the last point on the centerline of Apple Ridge Road;

Thence North 90° 00' 00" West, 822.80 feet to a ¾" diameter rebar on the West line of the Northeast Quarter of the Southwest Quarter;

Thence South 00° 01' 59" East on said West line, 284.83 feet to a ¾" diameter rebar at the Northwest corner of the Southeast Quarter of the Southwest Quarter;

Thence South 00° 01' 59" East, on the West line of the Southeast Quarter of the Southwest Quarter 762.40 feet to a ¾" diameter rebar;

Thence South 64° 41' 47" East, 59.79 feet to a ¾" diameter rebar;

Thence South 10° 58' 40" West, 282.94 feet to a ¾" diameter rebar at the intersection of the West line of the Southeast Quarter of the Southwest Quarter with the westerly right-of-way limit of Apple Ridge Road;

Thence South 52° 03' 20" East 33.00 feet to the Point of Beginning;

BE IT FURTHER RESOLVED that the Director of Land Conservation and Zoning shall send a copy of this resolution to the known Clerk of the Town of Ithaca.

BE IT FURTHER RESOLVED that this Resolution shall be effective immediately upon its passage and publication.

VOTE ON FOREGOING RESOLUTION

RESOLUTION OFFERED BY THE NATURAL  
RESOURCES STANDING COMMITTEE  
(6 OCTOBER 2025)

AYES\_\_\_\_\_ NOES\_\_\_\_\_

RESOLUTION ADOPTED

FOR

AGAINST

DEREK S. KALISH  
COUNTY CLERK

STEVEN CARROW

X

JULIE FLEMING

X

RICHARD MCKEE

X

DATED: OCTOBER 20, 2025

ROD PERRY

X

ALAYNE HENDRICKS

X

RANDY SCHOONOVER

X

Ordinance No. 25-22 amendment no. 630 to Richland County code of ordinance chapter 119- Zoning relating to parcel 030-2531-1000 was read by Deputy County Clerk Hege. Motion by Kramer, second by McKee to approve Ordinance No. 25-22. Motion carried and the ordinance was adopted.

**ORDINANCE NO. 25 – 22**

Amendment No. 630 To Richland County Code Of Ordinance Chapter 119- Zoning Relating To Parcel 030-2531-1000.

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

1. The County Board, having considered the following factors, hereby finds that the following rezoning is in the best interests of the citizens of Richland County:

- (a) Adequate public facilities to serve the development are present or will be provided.
- (b) Provision of these facilities will not be an unreasonable burden to local government.
- (c) The land to be rezoned is suitable for development and development will not cause unreasonable water or air pollution, soil erosion or adverse effects on rare or irreplaceable natural areas.
- (d) Non-farm development will be directed to non-agricultural soils or less productive soils.
- (e) Non-farm development will be directed to areas where it will cause minimum disruption of established farm operations or damage to environmentally sensitive areas.
- (f) Non-farm development will be encouraged to locate so as to leave a maximum amount of farmland in farmable size parcels.
- (g) Non-farm residential development will be directed to existing platted subdivisions and sanitary districts.

2. Richland County Code of Ordinance Chapter 119- Zoning, which was adopted by the Richland County Board of Supervisors on May 20, 2003, as amended to date, is hereby further amended as follows:

That the official maps designating district boundaries, as adopted by Richland County Ordinance 1985 No. 1 (also known as Amendment No. 1 to the Richland County Comprehensive Zoning Ordinance No. 3), which was adopted on March 19, 1985, are hereby amended as follows:

That the following described 31.0-acre parcel in the Town of Westford is hereby rezoned from Illegal Nonconforming to the Ag/Residential (AR) District:

All that part of the Northeast Quarter (NE ¼) of the Southwest Quarter (SW ¼) and the Southeast Quarter (SE ¼) of the Southwest Quarter (SW ¼) of Section Twenty-five (25), lying North of Honer Road and West of STH “58”,

EXCEPTING THEREFORM: Commencing at the Northeast corner of the Southwest Quarter (SW ¼) of Section Twentyfive (25), Township Twelve (12) North, Range Two (2) East, Richland County, Wisconsin;

Thence West 341.0 feet;  
Thence South 873.1 feet to the centerline of Wisconsin State Highway “58” and the Point of Beginning;  
Thence S 5° 38’ 40” W, 713.63 feet along said centerline;  
Thence S 9° 38’ 36” W, 151.82 feet along said centerline to the centerline of a town road;  
Thence N 79° 24’ 16” W, 143.17 feet along said centerline;  
Thence N 71° 28’ W, 93.43 feet along said centerline;  
Thence N 6° 27’ 11” E, 730.85 feet;  
Thence N 72° 16’ 26” E, 254.89 feet to the Point of Beginning.

The above-described parcel of land being located partly in the Northeast Quarter (NE ¼) of the Southwest Quarter (SW ¼) and partly in the Southeast Quarter (SE ¼) of the Southwest (SW ¼), all in Section Twenty-five (25).

All of the above located in Township Twelve (12) North, Range Two (2) East, Richland County, Wisconsin.

3. This Ordinance shall be effective on Passage and Publication.

DATED: OCTOBER 20, 2025  
PASSED: OCTOBER 20, 2025  
PUBLISHED: OCTOBER 30, 2025

ORDINANCE OFFERED BY THE NATURAL  
RESOURCES STANDING COMMITTEE  
(6 OCTOBER 2025)

	FOR	AGAINST
DAVID TURK, CHAIR	STEVE CARROW	X
RICHLAND COUNTY BOARD	JULIE FLEMING	X
OF SUPERVISORS	ROD PERRY	X
	RICHARD MCKEE	X
	ALAYNE HENDRICKS	X
	RANDY SCHOONOVER	X

DEREK KALISH  
RICHLAND COUNTY CLERK

**Report On Petitions For Zoning Amendments Received Since The Last County Board Session/ Report On Rezoning Petitions Recommended For Denial By The Natural Resources Standing Committee:** Supervisor Carrow reported that there were three petitions received since the last county board session and none of them were recommended for denial.

**Reports:**



**A: County Administrator Update:** Administrator Clements stated that due to the length of the meeting so far, the Administrator’s Report was available for review.

**B: Legislative Update:** No one was present.

**Discussion & Possible Action: Approval Of Interim Memorandum Of Agreement For Ambulance Services:** Chair Turk presented the proposed interim memorandum of agreement. Motion by Schoonover, seconded by Manning to approve the interim memorandum of agreement for ambulance services. Extensive discussion ensued. Chair Turk recommended voting no to the interim memorandum of agreement and going back to the original 12-month contract due to the amendments made to the budget. Motion was defeated with no supervisor voting for the interim memorandum of agreement.

Resolution No. 25-91 to approve EMS training reimbursement agreement was read by Deputy County Clerk Hege. Interim EMS Director, Barbara Scott briefly spoke to the resolution. Motion by Couey, second by Williamson to approve Resolution No. 25-91. Motion carried and the resolution was adopted.

**RESOLUTION NO. 25 - 91**

Resolution To Approve EMS Training Reimbursement Agreement.

WHEREAS Richland County EMS Staffing is critical to avoid compromising patient and crew safety and ability to maintain ambulance, and

Whereas recruitment and retention of qualified candidates is important, and we need to compete with other services who offer bonus packages, and

WHEREAS the Joint Ambulance Committee has considered this item and is now asking for Executive and Finance to consider this need, and

WHEREAS the Executive and Finance Standing Committee is now presenting this Resolution to the County Board for its consideration, and

NOW THEREFORE BE IT RESOLVED that the Richland County Board of Supervisors approves the reimbursement for training agreement, and

BE IT FURTHER RESOLVED that this Resolution shall be effective upon passage and publication.

VOTE ON FOREGOING RESOLUTION

AYES\_\_\_\_\_NOES\_\_\_\_\_

RESOLUTION OFFERED BY THE EXECUTIVE &  
FINANCE STANDING COMMITTEE  
(25 SEPTEMBER 2025)

RESOLUTION ADOPTED		FOR	AGAINST
DEREK S. KALISH	STEVE CARROW	X	
COUNTY CLERK	MARC COUEY	X	
	GARY MANNING	X	
DATED: OCTOBER 20, 2025	DAVID TURK	X	
	BOB FRANK	X	
	STEVE WILLIAMSON		
	RANDY SCHOONOVER	X	

KERRY SEVERSON

Resolution No. 25-92 to approve EMS handbook addendum changes was read by Deputy County Clerk Hege. Interim EMS Director, Barbara Scott briefly spoke to the resolution. Motion by Schoonover, second by Williamson to approve Resolution No. 25-92. Motion carried and the resolution was adopted.

**RESOLUTION NO. 25 - 92**

Resolution To Approve EMS Handbook Addendum Changes.

WHEREAS EMS has its own handbook that has been in place since 2015 and updated several times, and

WHEREAS currently there have been significant changes to county structure and rules so that all employees are treated equally and uniformly, and

WHEREAS the handbook has now been updated to reflect current policy and are requesting this to be backdated to the 1<sup>st</sup> of July 2025, and

WHEREAS the Executive and Finance Standing Committee is now presenting this Resolution to the County Board for its consideration, and

NOW THEREFORE BE IT RESOLVED by the Richland County Board of Supervisors that the updated EMS Handbook Addendum is approved, and

BE IT FURTHER RESOLVED that this Resolution shall be effective July 1, 2025, upon passage and publication.

VOTE ON FOREGOING RESOLUTION

AYES \_\_\_\_\_ NOES \_\_\_\_\_

RESOLUTION OFFERED BY THE EXECUTIVE &  
FINANCE STANDING COMMITTEE  
(14 OCTOBER 2025)

RESOLUTION ADOPTED

FOR                  AGAINST

DEREK S. KALISH  
COUNTY CLERK

STEVE CARROW  
MARC COUEY

X

GARY MANNING

X

DAVID TURK

X

BOB FRANK

X

STEVE WILLIAMSON

X

RANDY SCHOONOVER

X

KERRY SEVERSON

SANDRA KRAMER

X

DATED: OCTOBER 20, 2025

Resolution No. 25-93 approving a provider contract amendment for 2025 for the Health and Human Services department was read by Deputy County Clerk Hege. Health and Human Services Director, Stephanie Ronnfeldt joined via WebEx and briefly spoke to the resolution. Motion by McKee, second by Manning to approve Resolution No. 25-93. Motion carried and the resolution was adopted.

## RESOLUTION NO. 25 - 93

Resolution Approving A Provider Contract Amendment For 2025 For The Health And Human Services Department.

WHEREAS The Richland County Procurement Ordinance adopted November 19, 2024 provides that any contract entered into by the Department of Health and Human Services involving an expenditure more than \$100,000 must be approved by the County Board, and

WHEREAS the Community and Health Services Standing Committee is now presenting the following provider contract amendment to the County Board for approval.

Provider	Provider Description	Original Contract Amount	2025 Amended Amount
<i>Red Maple Consulting Services, LLC</i>	<i>Comprehensive Community Service</i>	<i>\$150,000</i>	<i>\$220,000</i>

NOW, THEREFORE, BE IT RESOLVED by the Richland County Board of Supervisors that approval is hereby granted to amend the mentioned contract for 2025;

BE IT FURTHER RESOLVED that the Director of Health and Human Services Department, Ms. Stephanie Ronnfeldt, is hereby authorized to sign the above contracts on behalf of Richland County in accordance with this Resolution, and

BE IT FURTHER RESOLVED that this Resolution shall be effective immediately upon its passage and publication.

VOTE ON FOREGOING RESOLUTION

AYES \_\_\_\_\_ NOES \_\_\_\_\_

RESOLUTION OFFERED BY THE COUNTY BOARD  
MEMBERS OF THE COMMUNITY & HEALTH  
SERVICES STANDING COMMITTEE  
(02 OCTOBER 2025)

RESOLUTION ADOPTED

DEREK S. KALISH  
COUNTY CLERK

DATED: OCTOBER 20, 2025

MARY MILLER	X
SANDRA KRAMER	X
LARRY ENGEL	X
ALAYNE HENDRICKS	X
DANIEL MCGUIRE	

FOR AGAINST

Resolution No. 25-94 approving Richland County's Participation in a state program providing specialized transportation assistance was read by Deputy County Clerk Hege. Health and Human Services Director, Stephanie Ronnfeldt joined via WebEx and briefly spoke to the resolution. Motion by Kramer, second by Schoonover to approve Resolution No. 25-94. Motion carried and the resolution was adopted.

## RESOLUTION NO. 25 - 94

Resolution Approving Richland County's Participation In A State Program Providing Specialized Transportation Assistance.

WHEREAS Wisconsin Statutes, section 85.21 authorizes the Wisconsin Department of Transportation to make grants to Wisconsin counties for the purpose of assisting them in providing specialized transportation services to the elderly and the disabled, and

WHEREAS each grant must be matched with a local share of not less than 20% of the amount the grant and the Wisconsin Department of Transportation has allocated \$79,888 to Richland County for this program for 2026 so that, with a minimum 20% (\$15,978) matching contribution to be paid by Richland County for 2026, the total would be \$95,869, and

WHEREAS the County Board considers that the provision of specialized transportation services would improve the maintenance of human dignity and self –sufficiency of the elderly and disabled.

NOW THEREFORE. BE IT RESOLVED by the Richland County Board of Supervisors that the Richland County Department of Health and Human Services and its Director are hereby authorized to prepare and submit to the Wisconsin Department of Transportation an application for assistance during 2026 under Wisconsin Statutes, section 85.21 in accordance with the requirements issued by the Department of Transportation and the County Board also authorizes the obligation of County funds in the amount needed in order to provide the required local match, and

BE IT FURTHER RESOLVED that a sum of not less than \$15,978 of the amount budgeted for transportation funds for the Department of Health and Human Services' Transportation Account in 2026 Richland County budget shall be used as the approximately 20% matching County cost-share portion of this program for specialized transportation assistance, which County contribution will enable Richland County to receive the \$79,889 grant which has been allocated to Richland County for 2026 by the Wisconsin Department of Transportation, in accordance with Wisconsin Statutes, section 85.21, and

BE IT FURTHER RESOLVED that the Director of the Department of Health and Human Services, Ms. Stephanie Ronnfeldt, is hereby authorized to execute a State aid contract with the Wisconsin Department of Transportation under Wisconsin Statutes, section 85.21 on behalf of Richland County, and

BE IT FURTHER RESOLVED that this Resolution shall be effective immediately upon its passage and publication

VOTE ON FOREGOING RESOLUTION

AYES \_\_\_\_\_ NOES \_\_\_\_\_

RESOLUTION OFFERED BY THE COUNTY BOARD  
MEMBERS OF THE COMMUNITY & HEALTH  
SERVICES STANDING COMMITTEE  
(02 OCTOBER 2025)

RESOLUTION ADOPTED

FOR

AGAINST

DEREK S. KALISH  
COUNTY CLERK

MARY MILLER	X
SANDRA KRAMER	X
LARRY ENGEL	X
ALAYNE HENDRICKS	X
DANIEL MCGUIRE	

DATED: OCTOBER 20, 2025

Resolution No. 25-95 urging the State of Wisconsin to provide funding to offset the county fiscal impact caused by the enacted federal SNAP changes, and to work with counties to ensure adequate resources for the administration of FoodShare and related programs was read by Deputy County Clerk Hege. Health and Human Services Director, Stephanie Ronnfeldt joined via WebEx and briefly spoke to the resolution. Motion by McKee, second by Miller to approve Resolution No. 25-95. Motion carried and the resolution was adopted.

## **RESOLUTION NO. 25 – 95**

A Resolution Urging The State Of Wisconsin To Provide Funding To Offset The County Fiscal Impact Caused By The Enacted Federal SNAP Changes, And To Work With Counties To Ensure Adequate Resources For The Administration Of FoodShare And Related Programs.

WHEREAS, the federal budget reconciliation package enacted in July of 2025, makes changes to the SNAP (FoodShare) program that would reduce federal costs and significantly impact county-administered services; and

WHEREAS, these changes extend SNAP work requirements to individuals up to age 64, lower the child age threshold for parent exemptions, and eliminate waivers for areas with high unemployment, thereby increasing referrals to the FoodShare Employment and Training (FSET) program and workload for county human service departments; and

WHEREAS, the legislation requires states to contribute a minimum of 5% toward the cost of SNAP benefits if their error rate is 6% or higher, facing penalty funding of between 5% and 15% of total SNAP costs; and;

WHEREAS, Wisconsin's current SNAP payment error rate is 4.47%, but without additional investment in eligibility and administrative systems, heightened workloads could push the state above the 6% threshold, triggering significant penalties; and

WHEREAS, if Wisconsin's error rate reaches 6% on or after October 1, 2027, the state's 5% cost share would be approximately \$69 million annually, with potential penalty payments increasing the state's financial burden—costs that could ultimately cascade down to counties; and

WHEREAS, the SNAP administrative match rate for Income Maintenance (IM) activities has been reduced from the previous 50% federal / 50% state-local to 25% federal / 75% state-local, substantially reducing federal revenue available to counties to administer SNAP; and

WHEREAS, the reduction in administrative funds could lead to a reduction in IM staff, which could result in an increased payment error rate; and

WHEREAS, county IM administrative costs are approximately \$123 million annually, with SNAP-related workload accounting for about \$49 million of those costs; and

WHEREAS the new administrative match rate results in an estimated \$17 million annual loss in SNAP administrative funding to counties; and

WHEREAS, these federal cuts result from shifting the benefit and administrative costs to states and counties (reducing resources available for local administration), tightening work requirements (increasing county workload), and penalizing minor payment errors (resulting in more cost to the states); and

WHEREAS, counties operate under state-imposed property tax levy limits, restricting their ability to offset such funding losses without additional state or federal relief;

NOW, THEREFORE, BE IT RESOLVED that the Richland County Board of Supervisors urges the State of Wisconsin to provide funding to offset the county fiscal impact caused by the enacted federal SNAP changes, and to work with counties to ensure adequate resources for the administration of FoodShare and related programs; and

BE IT FURTHER RESOLVED that the Richland County Clerk is hereby authorized and directed to send a copy of this Resolution to the Governor of the State of Wisconsin, Wisconsin State Legislators with a constituency within Richland County, the Wisconsin Counties Association, and the Wisconsin County Human Service Association.

VOTE ON FOREGOING RESOLUTION

AYES \_\_\_\_\_ NOES \_\_\_\_\_

RESOLUTION OFFERED BY THE COUNTY BOARD  
MEMBERS OF THE COMMUNITY & HEALTH  
SERVICES STANDING COMMITTEE  
(02 OCTOBER 2025)

RESOLUTION ADOPTED

FOR          AGAINST

DEREK S. KALISH  
COUNTY CLERK

MARY MILLER	X
SANDRA KRAMER	X
LARRY ENGEL	X
ALAYNE HENDRICKS	X
DANIEL MCGUIRE	

DATED: OCTOBER 20, 2025

Supervisor Frank joined the meeting in-person at 9:29 PM.

Resolution No. 25-97 amending the Sheriff's addendum to the handbook of personnel policies and work rules was read by Deputy County Clerk Hege. Motion by Manning, second by Schoonover to approve Resolution No. 25-97. Motion carried and the resolution was adopted.

**RESOLUTION NO. 25 - 97**

Resolution Amending The Sheriff's Addendum To The Handbook Of Personnel Policies And Work Rules.

WHEREAS there is a Sheriff's Addendum to the Richland County Employee Handbook, and

WHEREAS the Public Safety Standing Committee has carefully considered this proposed update and is now presenting this Resolution to the County Board for its consideration.

NOW THEREFORE BE IT RESOLVED by the Richland County Board of Supervisors that approval is hereby granted to amend the Sheriff's Addendum to The Handbook of Personnel Policies and Work Rules by adding the day after Thanksgiving and Good Friday as paid holidays.

BE IT FURTHER RESOLVED that this Resolution shall be effective January 1, 2026.

VOTE ON FOREGOING RESOLUTION

AYES \_\_\_\_\_ NOES \_\_\_\_\_

RESOLUTION OFFERED BY THE PUBLIC  
SAFETY STANDING COMMITTEE  
(03 OCTOBER 2025)

RESOLUTION ADOPTED

FOR          AGAINST

DEREK S. KALISH  
COUNTY CLERK

BOB FRANK	X
KERRY SEVERSON	
GARY MANNING	
CHAD COSGROVE	X
DAVID TURK	X
JULIE FLEMING	X

DATED: OCTOBER 20, 2025

Resolution No. 25-98 approving the Sheriff’s Office to enter into a contract with ELIOR/Summit Correctional Services to provide meal services to the Richland County Jail was read by Deputy County Clerk Hege. Motion by Kramer, second by Perry to approve Resolution No. 25-98. Sheriff Clay Porter spoke briefly on the resolution and the history of meal services to the jail. Motion carried and the resolution was adopted.

**RESOLUTION NO. 25 - 98**

Resolution Approving The Sheriff’s Office To Enter Into A Contract with ELIOR/Summit Correctional Services To Provide Meal Services To The Richland County Jail.

WHEREAS The Richland County Procurement Ordinance adopted November 19, 2024 provides that any contract entered into by the Richland County Sheriff’s Office involving an expenditure more than \$100,000 must be approved by the County Board, and

WHEREAS the Public Safety Standing Committee is now presenting the following provider contract for 2026 to the County Board for approval:

ELIOR/ Summit Correctional Services for the cost of \$1.39 per inmate meal plus a \$134.75 Management Fee per meal period. The total cost of which will certainly exceed \$100,000 annually.

NOW, THEREFORE, BE IT RESOLVED by the Richland County Board of Supervisors that approval is hereby granted for the Richland County Sheriff’s Office to enter the listed provider contract for 2026; and

BE IT FURTHER RESOLVED that Sheriff Clay Porter, is hereby authorized to sign the above contract on behalf of Richland County in accordance with this Resolution, and

BE IT FURTHER RESOLVED that this Resolution shall be effective immediately upon its passage and publication.

**VOTE ON FOREGOING RESOLUTION**

AYES\_\_\_\_\_ NOES\_\_\_\_\_

**RESOLUTION OFFERED BY THE PUBLIC  
SAFETY STANDING COMMITTEE  
(03 OCTOBER 2025)**

RESOLUTION ADOPTED		FOR	AGAINST
DEREK S. KALISH COUNTY CLERK	BOB FRANK	X	
	KERRY SEVERSON		
	GARY MANNING		
DATED: OCTOBER 20, 2025	CHAD COSGROVE	X	
	DAVID TURK	X	
	JULIE FLEMING	X	

Resolution No. 25-99 recognizing Crash Responder Safety Week was read by Deputy County Clerk Hege. Motion by Schoonover, second by Williamson to approve Resolution No. 25-99. Administrator Clements spoke briefly on the resolution. Motion carried and the resolution was adopted.

# The County Of Richland

## PROCLAMATION

### Recognizing Crash Responder Safety Week

**WHEREAS**, every year, hundreds of emergency responders across the United States are injured or killed while responding to traffic incidents on our roadways, and;

**WHEREAS**, law enforcement officers, firefighters, emergency medical services (EMS), tow truck operators, and other crash responders in Richland County place themselves in harm's way every day to protect the lives and safety of motorists, and;

**WHEREAS**, these dedicated professionals are the first on the scene of traffic incidents, working quickly and efficiently to provide emergency care, clear roadways, and prevent secondary crashes, and;

**WHEREAS**, Crash Responder Safety Week, recognized nationally, serves to raise awareness about the dangers faced by these men and women and the importance of slowing down and moving over when approaching an incident scene, as required by law, and;

**WHEREAS**, Richland County is committed to supporting the safety of all emergency responders and ensuring that the public is educated about their role in protecting those who protect us, and;

**WHEREAS**, we recognize the outstanding contributions and unwavering commitment of our Richland County Sheriff's Office, local police departments, fire departments, EMS teams, and other traffic incident responders;

**NOW, THEREFORE**, I, Tricia Clements, County Administrator, do hereby proclaim the week of November 17–21, 2025 as:

### **“CRASH RESPONDER SAFETY WEEK”**

and ask all citizens to support this initiative to help keep those who respond to emergencies safe.

IN WITNESS WHEREOF, I have here unto set my hand and caused the seal of Richland County to be affixed this 20th of October, 2025.

---

**Tricia Clements**

**Richland County Administrator**

Resolution No. 25-100 approving a timekeeping policy and associated handbook update was read by Deputy County Clerk Hege. Motion by Perry, second by Manning to approve Resolution No. 25-100. Administrator Clements spoke briefly on the resolution. Motion carried and the resolution was adopted.



## RESOLUTION NO. 25 - 100

Resolution Approving A Timekeeping Policy And Associated Handbook Update.

WHEREAS the purpose of a timekeeping policy is to ensure an accurate recording of employee work hours in compliance with federal, state, and local labor laws; and

WHEREAS proper timekeeping helps maintain fairness, support payroll accuracy, and uphold organizational accountability; and

WHEREAS the Timekeeping Policy applies to all employees, including full-time, part-time, and temporary staff; and

WHEREAS the Executive & Finance Standing Committee has carefully reviewed the Timekeeping Policy and associated Handbook update and is now presenting this resolution to the County Board for its consideration; and

NOW THEREFORE BE IT RESOLVED by the Richland County Board of Supervisors that the Timekeeping Policy and associated Handbook update are approved.

BE IT FURTHER RESOLVED that this resolution shall be effective upon passage and publication.

VOTE ON FOREGOING RESOLUTION

AYES\_\_\_\_\_ NOES\_\_\_\_\_

RESOLUTION OFFERED BY THE EXECUTIVE &  
FINANCE STANDING COMMITTEE  
(14 OCTOBER 2025)

RESOLUTION ADOPTED

FOR                  AGAINST

DEREK S. KALISH  
COUNTY CLERK

STEVE CARROW

X

MARC COUEY

GARY MANNING

X

DATED: OCTOBER 20, 2025

DAVID TURK

X

BOB FRANK

X

STEVE WILLIAMSON

X

RANDY SCHOONOVER

X

KERRY SEVERSON

SANDRA KRAMER

X

Resolution No. 25-101 approving updates to the Richland County procurement policy was read by Deputy County Clerk Hege. Motion by Miller, second by Schoonover to approve Resolution No. 25-101. Administrator Clements spoke briefly on the resolution. Motion carried and the resolution was adopted.

## RESOLUTION NO. 25 - 101

Resolution Approving Updates To The Richland County Procurement Policy.

WHEREAS the previous version of the Richland County Procurement Policy lacked clarity and was not optimized for user accessibility; and

WHEREAS documents should be periodically reviewed to ensure they remain effective and relevant;  
and

WHEREAS revisions to the policy include updates to document formatting, monetary approval levels,  
and contract review requirements; and

WHEREAS the Executive and Finance Standing Committee has carefully reviewed this item and is now  
presenting this resolution to County Board for consideration.

NOW THEREFORE BE IT RESOLVED by the Richland County Board of Supervisors that updates to  
the Richland County Procurement Policy are approved as presented.

BE IT FURTHER RESOLVED this resolution shall be effectively immediately upon passage.

VOTE ON FOREGOING RESOLUTION		RESOLUTION OFFERED BY THE EXECUTIVE & FINANCE STANDING COMMITTEE (14 OCTOBER 2025)	
AYES_____	NOES_____		
RESOLUTION ADOPTED		FOR	AGAINST
DEREK S. KALISH COUNTY CLERK		STEVE CARROW	X
		MARC COUEY	
DATED: OCTOBER 20, 2025		GARY MANNING	X
		DAVID TURK	X
		BOB FRANK	X
		STEVE WILLIAMSON	X
		RANDY SCHOONOVER	X
		KERRY SEVERSON	
		SANDRA KRAMER	X

Resolution No. 25-102 approving updates to the county-wide wage scale was read by Deputy County Clerk Hege. Motion by Kramer, second by Williamson to approve Resolution No. 25-102. Administrator Clements spoke briefly on the resolution. Motion carried and the resolution was adopted.

**RESOLUTION NO. 25 - 102**

Resolution Approving Updates To The County-Wide Wage Scale.

WHEREAS DDA completed the 2025 annual wage review per the compensation and classification study that was completed in 2024; and

WHEREAS the annual review included a review of the county-wide wage scale and one third of the county’s job descriptions; and

WHEREAS the review recommended adding two steps on the top end of the general wage scale and grade adjustments to certain positions based on a change in job duties or a market analysis that the supported the grade change; and

WHEREAS the Executive and Finance Standing Committee has carefully reviewed this item and is now presenting this resolution to County Board for consideration.

NOW THEREFORE BE IT RESOLVED by the Richland County Board of Supervisors that updates to the county-wide wage scale be approved.

BE IT FURTHER RESOLVED this resolution shall be effective immediately upon passage.

VOTE ON FOREGOING RESOLUTION

RESOLUTION OFFERED BY THE EXECUTIVE &  
FINANCE STANDING COMMITTEE  
(14 OCTOBER 2025)

AYES\_\_\_\_\_ NOES\_\_\_\_\_

RESOLUTION ADOPTED

FOR AGAINST

DEREK S. KALISH  
COUNTY CLERK

STEVE CARROW	X
MARC COUEY	
GARY MANNING	X
DAVID TURK	X
BOB FRANK	X
STEVE WILLIAMSON	X
RANDY SCHOONOVER	X
KERRY SEVERSON	
SANDRA KRAMER	X

DATED: OCTOBER 20, 2025

**Discussion & Possible Action: Amending County Board Meeting Time And Associated Rules Of The County Board:** County Clerk Kalish provided a brief background. Discussion ensued. Motion by Engel, seconded by McKee to set the time for the County Board meeting to 6:00 PM going forward. Motion carried and the meeting time for the County Board was set to 6:00 PM.

**Discussion & Possible Action: Demolition Of Campus Buildings And Associated Costs:** Administrator Clements stated that the need to issue RFPs (request for proposal) for the demolition of two, possibly three of the buildings on the former campus site. Brief discussion ensued. Consensus was gained from the assembled supervisors to approve Administrator Clements issuing RFPs (request for proposal) for the demolition of two, possibly three of the buildings on the former campus site.

**Closed Session: The Chair May Entertain A Motion To Enter Closed Session Pursuant To Wis. Stat, Sec 19.85(E): Deliberating Or Negotiating The Purchasing Of Public Properties, The Investing Of Public Funds, Or Conducting Other Specified Public Business, Whenever Competitive Or Bargaining Reasons Require A Closed Session: Sale Of Certain Campus Buildings To The Richland School District.** Chair Turk entertained a motion to enter closed session pursuant to Wis. Stat, Sec 19.85(E): deliberating or negotiating the purchasing of public properties, the investing of public funds, or conducting other specified public business, whenever competitive or bargaining reasons require a closed session: sale of certain campus buildings to the Richland School District. Motion by McKee, seconded by Schoonover to go into closed session. Motion carried unanimously at 9:52 PM.

**Return To Open Session:** Reconvened into Open Session.

**Discussion & Possible Action On Items From Closed Session:** Administrator Clements state that the county had received, in July, an offer from the Richland School District to purchase Melville Hall and the Gymnasium building. Extensive discussion ensued. Motion by Perry, seconded by Manning to approve the offer from the Richland School District to purchase Melville Hall and the Gymnasium building. Chair Turk requested a roll

call vote with a “yes” vote being for the sale and a “no” vote being against the sale. “Yes” votes: Steve Carrow, Mary Miller, Randy Schoonover, Sandra Kramer, Richard McKee, Gary Manning, Tiffany Thompson, Rod Perry, David Turk, Melvin “Bob” Frank, Steve Williamson, and Marc Couey. “No” votes: Larry Engel, Kerry Severson. With 12 “yes” votes and 2 “no” votes, the motion carried and the offer from the Richland School District to purchase Melville Hall and the Gymnasium building was approved. Upon further reflection and consultation with Corporation Counsel, Supervisor Thompson noted her involvement with the Richland School Board and amended her vote from “yes” to “abstained”.

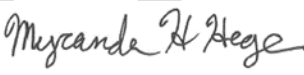
**Correspondence:** Chair Turk noted that three letters, one from Alan Lins of the Symons Recreation Complex Foundation, one from Alan DeYoung of the Wisconsin EMS Association, and one from Steve Board, Superintendent of the Richland School District and Erin Unbehaun, President of the Richland School District Board of Education, had been received and were available in the county board materials packet for the supervisors to review.

**Future Agenda Items:** None.

**Adjourn:** Chair Turk entertained a motion to adjourn until 6:00 PM on November 18, 2025. Motion by Thompson, seconded by Manning. Motion carried and the meeting adjourned until 6:00 PM on November 18, 2025, at 10:16 PM.

STATE OF WISCONSIN )  
 )SS  
COUNTY OF RICHLAND)

I, Myranda H. Hege, Deputy County Clerk in and for the County of Richland, do hereby certify that the foregoing is a true copy of the proceedings of the County Board of Supervisors of Richland County for the meeting held on the 20<sup>th</sup> day of October 2025.

  
Myranda H. Hege  
Richland County Deputy Clerk

November 18, 2025

Proposed Committee Appointments

Committee	Appointee Name	Notes
Community & Health Services	Rod Perry	Was Ingrid Glasbrenner
Public Safety Standing Committee	Tiffany Thompson	Was Craig Woodhouse
Board of Adjustments	Mark Storms	Citizen Member
Pine Valley Committee	Tiffany Thompson	Was Mark Gill
Library Planning Committee	Alayne Hendricks	Was Craig Woodhouse

## ORDINANCE NO. 25 - 23

Amendment No. 631 To Richland County Code of Ordinance Chapter 119- Zoning Relating To Parcel 030-3224-4000.

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

1. The County Board, having considered the following factors, hereby finds that the following rezoning is in the best interests of the citizens of Richland County:

- (a) Adequate public facilities to serve the development are present or will be provided.
- (b) Provision of these facilities will not be an unreasonable burden to local government.
- (c) The land to be rezoned is suitable for development and development will not cause unreasonable water or air pollution, soil erosion or adverse effects on rare or irreplaceable natural areas.
- (d) Non-farm development will be directed to non-agricultural soils or less productive soils.
- (e) Non-farm development will be directed to areas where it will cause minimum disruption of established farm operations or damage to environmentally sensitive areas.
- (f) Non-farm development will be encouraged to locate so as to leave a maximum amount of farmland in farmable size parcels.
- (g) Non-farm residential development will be directed to existing platted subdivisions and sanitary districts.

2. Richland County Code of Ordinance Chapter 119- Zoning, which was adopted by the Richland County Board of Supervisors on May 20, 2003, as amended to date, is hereby further amended as follows:

That the official maps designating district boundaries, as adopted by Richland County Ordinance 1985 No. 1 (also known as Amendment No. 1 to the Richland County Comprehensive Zoning Ordinance No. 3), which was adopted on March 19, 1985, are hereby amended as follows:

That the following described 8.04-acre parcel in the Town of Westford is hereby rezoned from Illegal Non-conforming to the Ag/Residential (A/R)) District:

Beginning at the Northwest corner of the Southeast Quarter (SE ¼) of Section Twelve (12), Township Nine (9) North, Range One (1) West, Richland County, Wisconsin;

That part of the East One-half (E ½) of the Northwest Quarter (NW ¼) of Section Thirty-two (32), Township Twelve (12) North, Range Two (2) East, Richland County, Wisconsin, lying South of the centerline of Richland County Trunk Highway "I" and South and West of the centerline of Maxwell Hill Road.

3. This Ordinance shall be effective on Passage and Publication.

DATED: NOVEMBER 18, 2025  
PASSED: NOVEMBER 18, 2025  
PUBLISHED: NOVEMBER 27, 2025

ORDINANCE OFFERED BY THE NATURAL  
RESOURCES STANDING COMMITTEE  
(3 NOVEMBER 2025)

	FOR	AGAINST
DAVID TURK, CHAIR	X	
RICHLAND COUNTY BOARD OF SUPERVISORS	X	
	X	
	X	
	X	
	X	
DEREK KALISH	X	
RICHLAND COUNTY CLERK		

## ORDINANCE NO. 25 - 24

Amendment No. 632 To Richland County Code of Ordinance Chapter 119- Zoning Relating To Parcel 018-2532-2000.

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

1. The County Board, having considered the following factors, hereby finds that the following rezoning is in the best interests of the citizens of Richland County:

- (a) Adequate public facilities to serve the development are present or will be provided.
- (b) Provision of these facilities will not be an unreasonable burden to local government.
- (c) The land to be rezoned is suitable for development and development will not cause unreasonable water or air pollution, soil erosion or adverse effects on rare or irreplaceable natural areas.
- (d) Non-farm development will be directed to non-agricultural soils or less productive soils.
- (e) Non-farm development will be directed to areas where it will cause minimum disruption of established farm operations or damage to environmentally sensitive areas.
- (f) Non-farm development will be encouraged to locate so as to leave a maximum amount of farmland in farmable size parcels.
- (g) Non-farm residential development will be directed to existing platted subdivisions and sanitary districts.

2. Richland County Code of Ordinance Chapter 119- Zoning, which was adopted by the Richland County Board of Supervisors on May 20, 2003, as amended to date, is hereby further amended as follows:

That the official maps designating district boundaries, as adopted by Richland County Ordinance 1985 No. 1 (also known as Amendment No. 1 to the Richland County Comprehensive Zoning Ordinance No. 3), which was adopted on March 19, 1985, are hereby amended as follows:

That the following described 14.0-acre parcel in the Town of Marshall is hereby rezoned from Legal Non-conforming to the Ag/Residential (A/R) District:

### PARCEL I:

That part of the West Half (W ½) of the West Half (W ½) of the Southwest Quarter (SW ¼) of Section 25, lying North of the centerline of a roadway described as follows:

Commencing at the Northwest Corner of the Southwest Quarter of Section 25, Township 11 North, Range 1 West, Richland County, Wisconsin, thence S 4° 41' E, 1668.32 feet along the West Line of said Southwest Quarter, thence East 54.16 feet to a point in the centerline of a town road and the point of beginning.

Thence N 34° 43' 30" W, 44.5 feet along the centerline of said roadway;

Thence N 4° 18' 40" W, 50 feet along said centerline;

Thence N 2° 03' 20" W, 125 feet along said centerline;

Thence N 10° 40' 20" W, 200 feet along said centerline;

Thence N 0° 07' 40" E, 55 feet along said centerline;

Thence N 28° 59' 20" E, 362 feet along said centerline;

Thence N 57° 41' 40" E, 80 feet along said centerline;

Thence N 86° 33' 20" E, 60 feet along said centerline;

Thence S 83° 06' 40" E, 317 feet along said centerline;

### PARCEL II:

Non-exclusive easement for the benefit of Parcel I created by a Warranty Deed from Donald A. Anderson, Donald L. Robertson and Henry C. Harkensee Jr. to Richard C. Neumann and Janice W. Neumann, husband and wife dated February 6, 1977 and recorded February 18, 1977 in at 3:45 p.m. in Volume 141 of Deeds on pages 481-482 as Document No. 162306 for the purpose of ingress and egress over an existing roadway the centerline of which is described as follows:

Commencing at the Northwest Corner of the Southwest Quarter of Section 25, Town 11 North, Range 1 West, Richland County, Wisconsin, thence S 4° 41' E, 1668.32 feet along the West Line of said Southwest Quarter, thence East 54.18 feet to a point in the centerline of a town road and the point of beginning.

Thence N 34° 43' 30" W, 44.5 feet along the centerline of said roadway;

Thence N 4° 18' 40" W, 50 feet along said centerline;

Thence N 2° 03' 20" W, 125 feet along said centerline;

Thence N 10° 40' 20" W, 200 feet along said centerline;

Thence N 0° 07' 40" E, 55 feet along said centerline;

Thence N 28° 59' 20" E, 362 feet along said centerline;

Thence N 57° 41' 40" E, 80 feet along said centerline;

Thence N 86° 33' 20" E, 60 feet along said centerline;

Thence S 83° 06' 40" E, 317 feet along said centerline;

The above-described centerline being located partly in the Northwest Quarter of the Southwest Quarter and partly in the Southwest Quarter of the Southwest Quarter, all in Section 25, Town 11 North, Range 1 West, Richland County, Wisconsin.

3. This Ordinance shall be effective on Passage and Publication.

DATED: NOVEMBER 18, 2025  
PASSED: NOVEMBER 18, 2025  
PUBLISHED: NOVEMBER 27, 2025

ORDINANCE OFFERED BY THE NATURAL  
RESOURCES STANDING COMMITTEE  
(3 NOVEMBER 2025)

		FOR	AGAINST
DAVID TURK, CHAIR	STEVE CARROW	X	
RICHLAND COUNTY BOARD OF SUPERVISORS	JULIE FLEMING	X	
	ROD PERRY	X	
	RICHARD MCKEE	X	
	ALAYNE HENDRICKS	X	
	RANDY SCHOONOVER	X	
DEREK KALISH			
RICHLAND COUNTY CLERK			



## ORDINANCE NO. 25 - 25

Amendment No. 633 To Richland County Code of Ordinance Chapter 119- Zoning Relating To Parcel 030-2742-1000.

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

1. The County Board, having considered the following factors, hereby finds that the following rezoning is in the best interests of the citizens of Richland County:

- (a) Adequate public facilities to serve the development are present or will be provided.
- (b) Provision of these facilities will not be an unreasonable burden to local government.
- (c) The land to be rezoned is suitable for development and development will not cause unreasonable water or air pollution, soil erosion or adverse effects on rare or irreplaceable natural areas.
- (d) Non-farm development will be directed to non-agricultural soils or less productive soils.
- (e) Non-farm development will be directed to areas where it will cause minimum disruption of established farm operations or damage to environmentally sensitive areas.
- (f) Non-farm development will be encouraged to locate so as to leave a maximum amount of farmland in farmable size parcels.
- (g) Non-farm residential development will be directed to existing platted subdivisions and sanitary districts.

2. Richland County Code of Ordinance Chapter 119- Zoning, which was adopted by the Richland County Board of Supervisors on May 20, 2003, as amended to date, is hereby further amended as follows:

That the official maps designating district boundaries, as adopted by Richland County Ordinance 1985 No. 1 (also known as Amendment No. 1 to the Richland County Comprehensive Zoning Ordinance No. 3), which was adopted on March 19, 1985, are hereby amended as follows:

That the following described 4.0-acre parcel in the Town of Westford is hereby rezoned from Illegal Non-conforming to the Ag/Residential (AR) District.

That part of the Northwest Quarter (NW ¼) of the Southeast Quarter (SE ¼) of Section Twenty-seven (27), Township Twelve (12) North, Range Two (2) East, Richland County, Wisconsin, lying East of the centerline of County Trunk Highway “NN”.

3. This Ordinance shall be effective on Passage and Publication.

DATED: NOVEMBER 18, 2025  
PASSED: NOVEMBER 18, 2025  
PUBLISHED: NOVEMBER 27, 2025

ORDINANCE OFFERED BY THE NATURAL  
RESOURCES STANDING COMMITTEE  
(3 NOVEMBER 2025)

	FOR	AGAINST
DAVID TURK, CHAIR	X	
RICHLAND COUNTY BOARD OF SUPERVISORS	X	
	X	
	X	
	X	
	X	
	X	
DEREK KALISH		
RICHLAND COUNTY CLERK		



**RICHLAND COUNTY, WISCONSIN**

**FINANCIAL STATEMENTS WITH  
INDEPENDENT AUDITOR'S REPORT**

**Year Ended December 31, 2024**

**Johnson Block & Company, Inc.**  
**Certified Public Accountants**  
**1315 Bad Axe Court**  
**Viroqua, Wisconsin 54665**  
**Phone: 888-308-8281**

# **RICHLAND COUNTY, WISCONSIN**

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# **RICHLAND COUNTY, WISCONSIN**

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## INDEPENDENT AUDITOR'S REPORT

To the Finance Committee and the  
Board of Supervisors  
Richland County  
Richland Center, Wisconsin

### Report on the Audit of the Financial Statements

#### *Opinions*

We have audited the financial statements of the governmental activities, business-type activities, each major fund and the aggregate remaining fund information of Richland County, Wisconsin ("County"), as of and for the year ended December 31, 2024, 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 accompanying financial statements 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 Richland County, Wisconsin, as of December 31, 2024, 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 (GAAS) 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 Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the County 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.

#### *Emphasis of Matter*

As discussed in Note 1 to the financial statements, effective January 1, 2024, the County adopted the provisions of GASB Statement No. 101, Compensated Absences. Our opinions are not modified with respect to this matter.

#### *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 Richland 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.

***Auditor's 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 auditor's 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 GAAS 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.

In performing an audit in accordance with GAAS 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 Richland 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 Richland 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 require that the budgetary comparison information, Local Retiree Life Insurance Fund schedules, and Wisconsin Retirement System schedules on pages 56 through 62 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 supplemental 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 a 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 opinion on the basic financial statements is not affected by this missing information.

### ***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Richland County, Wisconsin's basic financial statements. The combining fund financial statements are presented for the purpose of additional analysis and is not a required part of the basic financial statements.

The combining fund financial statements are 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 fund 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 will issue a report on our consideration of Richland County, Wisconsin's internal control over financial reporting and 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 Richland 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 Richland County, Wisconsin's internal control over financial reporting and compliance.

*Johnson Block & Company, Inc.*

Johnson Block & Company, Inc.  
September 29, 2025

## **BASIC FINANCIAL STATEMENTS**



**RICHLAND COUNTY, WISCONSIN**  
**GOVERNMENT-WIDE STATEMENT OF NET POSITION**  
**As of December 31, 2024**

	Governmental Activities	Business- Type Activities	Totals
<b><u>ASSETS</u></b>			
Cash and cash equivalents	\$ 10,282,420	\$ 2,665,915	\$ 12,948,335
Cash and investments designated by trustees	-	1,726,249	1,726,249
Receivables:			
Taxes	10,268,259	-	10,268,259
Accounts, net of allowance	2,368,947	930,125	3,299,072
Loans	84,117	-	84,117
Other, net of allowance	132,050	-	132,050
Due from other governments	361,914	-	361,914
Materials and supplies inventories	525,110	45,092	570,202
Prepaid expenses	835,523	80,949	916,472
Capital assets:			
Land and construction work in progress	3,999,870	7,904	4,007,774
Infrastructure	65,238,188	-	65,238,188
Other capital assets	30,534,258	23,483,208	54,017,466
Right-to-use leased assets	518,773	-	518,773
Accumulated depreciation and amortization	(68,035,082)	(10,008,672)	(78,043,754)
Right-to-use subscription assets	349,749	-	349,749
Right-to-use subscriptions accumulated amortization	(58,292)	-	(58,292)
Restricted assets:			
Cash and investments	7,092,556	-	7,092,556
Funds held in trust	-	9,256	9,256
<b>Total assets</b>	<u>64,498,360</u>	<u>18,940,026</u>	<u>83,438,386</u>
<b><u>DEFERRED OUTFLOWS OF RESOURCES</u></b>			
Pension outflows	6,813,645	2,974,031	9,787,676
OPEB - group life insurance outflows	196,484	152,388	348,872
<b>Total deferred outflows of resources</b>	<u>7,010,129</u>	<u>3,126,419</u>	<u>10,136,548</u>
<b>Total assets and deferred outflows of resources</b>	<u><u>\$ 71,508,489</u></u>	<u><u>\$ 22,066,445</u></u>	<u><u>\$ 93,574,934</u></u>

See accompanying notes to financial statements.

**RICHLAND COUNTY, WISCONSIN**  
**GOVERNMENT-WIDE STATEMENT OF NET POSITION**  
**As of December 31, 2024**

	Governmental Activities	Business- Type Activities	Totals
<b><u>LIABILITIES</u></b>			
Accounts payable	\$ 1,873,171	\$ 191,425	\$ 2,064,596
Accrued liabilities and expenses	857,682	456,914	1,314,596
Unearned revenue	532,519	-	532,519
Due to other governments	46,395	-	46,395
Special deposits	-	9,256	9,256
Short-term notes payable	601,200	-	601,200
Long-term obligations:			
Due within one year	934,780	1,318,522	2,253,302
Due in more than one year	12,228,241	14,375,950	26,604,191
Net OPEB liability	552,453	428,471	980,924
Net pension liability	761,377	332,327	1,093,704
<b>Total liabilities</b>	<b>18,387,818</b>	<b>17,112,865</b>	<b>35,500,683</b>
<b><u>DEFERRED INFLOWS OF RESOURCES</u></b>			
Pension inflows	4,070,982	1,776,909	5,847,891
OPEB - group life insurance inflows	299,955	232,639	532,594
Subsequent year tax levy	9,586,281	-	9,586,281
Unearned revenue	361,905	-	361,905
<b>Total deferred inflows of resources</b>	<b>14,319,123</b>	<b>2,009,548</b>	<b>16,328,671</b>
<b><u>NET POSITION</u></b>			
Net investment in capital assets	27,505,951	(1,527,560)	25,978,391
Restricted for:			
Debt service	198,254	-	198,254
Revolving loans	69,034	-	69,034
Donor restricted	46,935	-	46,935
American rescue plan funds	205,238	-	205,238
Unrestricted	10,776,136	4,471,592	15,247,728
<b>Total net position</b>	<b>38,801,548</b>	<b>2,944,032</b>	<b>41,745,580</b>
<b>Total liabilities, deferred inflows of resources, and net position</b>	<b>\$ 71,508,489</b>	<b>\$ 22,066,445</b>	<b>\$ 93,574,934</b>

See accompanying notes to financial statements.

**RICHLAND COUNTY, WISCONSIN**  
**GOVERNMENT-WIDE STATEMENT OF ACTIVITIES**  
**Year Ended December 31, 2024**

Functions	Expenses	Program Revenues			Net (Expenses) Revenues and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business- Type Activities	Totals
<b>Governmental activities</b>							
General government	\$ 4,214,682	\$ 158,442	\$ 1,401,563	\$ -	\$ (2,654,677)	\$ -	\$ (2,654,677)
Public safety	5,314,418	1,347,039	138,716	28,655	(3,800,008)	-	(3,800,008)
Highway	6,527,467	1,917,755	1,182,869	637,441	(2,789,402)	-	(2,789,402)
Health and social services	10,602,923	481,299	8,298,297	-	(1,823,327)	-	(1,823,327)
Transportation	26,461	-	-	-	(26,461)	-	(26,461)
Culture and recreation	1,394,129	583,711	23,734	-	(786,684)	-	(786,684)
Conservation and development	1,386,331	129,423	557,051	-	(699,857)	-	(699,857)
Interest and fiscal charges	385,263	-	-	-	(385,263)	-	(385,263)
<b>Total governmental activities</b>	<u>29,851,674</u>	<u>4,617,669</u>	<u>11,602,230</u>	<u>666,096</u>	<u>(12,965,679)</u>	<u>-</u>	<u>(12,965,679)</u>
<b>Business-type activities</b>							
Nursing home	11,571,669	9,911,509	-	-	-	(1,660,160)	(1,660,160)
<b>Total business-type activities</b>	<u>11,571,669</u>	<u>9,911,509</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,660,160)</u>	<u>(1,660,160)</u>
<b>Total</b>	<u>\$ 41,423,343</u>	<u>\$ 14,529,178</u>	<u>\$ 11,602,230</u>	<u>\$ 666,096</u>	<u>(12,965,679)</u>	<u>(1,660,160)</u>	<u>(14,625,839)</u>
<b>General revenues:</b>							
Taxes							
Property taxes:							
General fund					6,553,280	-	6,553,280
Debt service					841,139	-	841,139
U.W. Campus					80,000	-	80,000
Dog license					14,550	-	14,550
Highway					2,331,963	-	2,331,963
Pine Valley Community Village					-	665,200	665,200
Other taxes					1,813,191	-	1,813,191
Interest on taxes					103,586	-	103,586
Intergovernmental revenues not restricted to specific programs							
					2,243,225	-	2,243,225
Investment income					1,224,806	-	1,224,806
Miscellaneous					262,701	136,067	398,768
Total general revenues					<u>15,468,441</u>	<u>801,267</u>	<u>16,269,708</u>
<b>Change in net position</b>					<u>2,502,762</u>	<u>(858,893)</u>	<u>1,643,869</u>
<b>Net position - beginning of year, as previously presented</b>					<u>36,882,856</u>	<u>3,802,925</u>	<u>40,685,781</u>
<b>Change in accounting principle</b>					<u>(584,070)</u>	<u>-</u>	<u>(584,070)</u>
<b>Net position - beginning of year, restated</b>					<u>36,298,786</u>	<u>3,802,925</u>	<u>40,101,711</u>
<b>Net position - end of year</b>					<u>\$ 38,801,548</u>	<u>\$ 2,944,032</u>	<u>\$ 41,745,580</u>

See accompanying notes to financial statements.

**RICHLAND COUNTY, WISCONSIN**  
**BALANCE SHEET**  
**GOVERNMENTAL FUNDS**  
**As of December 31, 2024**

	Major Funds			
	General	Capital Projects	Nonmajor Funds	Totals
<b><u>ASSETS</u></b>				
Cash and cash equivalents	\$ 9,885,518	\$ 169,234	\$ 227,670	\$ 10,282,422
Receivables:				
Taxes	6,739,921	-	1,203,438	7,943,359
Accounts	2,368,901	-	46	2,368,947
Loans receivable	63,094	-	21,023	84,117
Other, net of allowance	132,050	-	-	132,050
Due from other funds	482,036	-	-	482,036
Materials and supplies	994	-	-	994
Prepaid expenses	156,260	-	291,458	447,718
Restricted cash	115,485	6,470,846	506,225	7,092,556
<b>Total assets</b>	<b>\$ 19,944,259</b>	<b>\$ 6,640,080</b>	<b>\$ 2,249,860</b>	<b>\$ 28,834,199</b>
<b><u>LIABILITIES</u></b>				
Accounts payable	\$ 1,160,621	\$ 525,546	\$ 23,755	\$ 1,709,922
Accrued liabilities and expenses	602,077	-	-	602,077
Unearned revenue	-	-	532,519	532,519
Short-term loan payable	101,200	-	-	101,200
Due to other funds	-	-	15,083	15,083
Due to other governments	46,606	-	-	46,606
<b>Total liabilities</b>	<b>1,910,504</b>	<b>525,546</b>	<b>571,357</b>	<b>3,007,407</b>
<b><u>DEFERRED INFLOWS OF RESOURCES</u></b>				
	6,057,944	-	1,203,438	7,261,382
<b><u>FUND BALANCES</u></b>				
Nonspendable	839,232	-	-	839,232
Restricted	63,094	6,114,534	456,367	6,633,995
Assigned	-	-	29,462	29,462
Unassigned	11,073,485	-	(10,764)	11,062,721
<b>Total fund balances</b>	<b>11,975,811</b>	<b>6,114,534</b>	<b>475,065</b>	<b>18,565,410</b>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<b>\$ 19,944,259</b>	<b>\$ 6,640,080</b>	<b>\$ 2,249,860</b>	<b>\$ 28,834,199</b>

See accompanying notes to financial statements.

**RICHLAND COUNTY, WISCONSIN**  
**RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET**  
**TO THE STATEMENT OF NET POSITION**  
**As of December 31, 2024**

	<u>Totals</u>
<b>Amounts reported for governmental activities in the Statement of Net Position are different because:</b>	
<b>Total fund balances from prior page</b>	\$ 18,565,410
Capital assets used in the governmental funds are not financial resources and therefore are not reported in the funds. (Note 3.K.)	10,893,492
Infrastructure assets used in the Highway Fund are not capitalized in the Internal Service Fund statements. (Note 3.K.)	17,146,144
Pension and OPEB deferred outflows of resources and deferred inflows of resources are actuarially determined by the defined pension and OPEB plans. These items are reflected in the Statement of Net Position and are being amortized with pension and OPEB expense in the Statement of Activities. The deferred outflows and inflows of resources are not financial resources or uses and therefore are not reported in the fund statements.	
Deferred outflows of resources	5,938,487
Deferred inflows of resources	(3,697,604)
Some liabilities, including long-term debt, are not due and payable in the current period and therefore are not reported in the funds. (Note 3.K.)	(13,424,478)
Internal service funds are used by management to charge the costs of various services to other governments. The assets and liabilities of the internal service funds which primarily serve governmental activities are included as governmental activities.	<u>3,380,097</u>
<b>Total net position - governmental activities</b>	<u><u>\$ 38,801,548</u></u>

See accompanying notes to financial statements.

**RICHLAND COUNTY, WISCONSIN**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCES - GOVERNMENTAL FUNDS**  
**Year Ended December 31, 2024**

	Major Funds				
	General	American Rescue Plan	Capital Projects	Nonmajor Funds	Totals
<b>Revenues:</b>					
General property taxes	\$ 6,035,488		\$ 517,792	\$ 935,689	\$ 7,488,969
Other taxes	1,916,777		-	-	1,916,777
Intergovernmental	9,076,999		-	1,535,793	10,612,792
Licenses and permits	107,867		-	3,063	110,930
Penalties and forfeitures	237,458		-	-	237,458
Public charges for services	4,881,349		-	-	4,881,349
Interest on investments	742,315		405,378	78,152	1,225,845
Miscellaneous general revenues	354,970		-	40,624	395,594
<b>Total revenues</b>	<b>23,353,223</b>		<b>923,170</b>	<b>2,593,321</b>	<b>26,869,714</b>
<b>Expenditures:</b>					
Current:					
General government	3,157,032		-	-	3,157,032
Public safety	5,178,702		-	18,395	5,197,097
Health and social services	10,603,862		-	-	10,603,862
Transportation	26,461		-	-	26,461
Culture and recreation	1,171,940		-	-	1,171,940
Conservation and development	941,279		-	109,474	1,050,753
Capital outlay	149,629		2,638,504	935,118	3,723,251
Debt service:					
Principal retirement	-		-	710,000	710,000
Interest and fiscal charges	-		7,792	456,182	463,974
<b>Total expenditures</b>	<b>21,228,905</b>		<b>2,646,296</b>	<b>2,229,169</b>	<b>26,104,370</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>2,124,318</b>		<b>(1,723,126)</b>	<b>364,152</b>	<b>765,344</b>
<b>Other financing sources (uses):</b>					
Transfer from other funds	1,400		-	13,492	14,892
Transfer to other funds	(13,492)		-	(638,841)	(652,333)
<b>Total other financing sources (uses)</b>	<b>(12,092)</b>		<b>-</b>	<b>(625,349)</b>	<b>(637,441)</b>
<b>Net change in fund balances</b>	<b>2,112,226</b>		<b>(1,723,126)</b>	<b>(261,197)</b>	<b>127,903</b>
<b>Fund balances, January 1, as previously presented</b>	<b>9,863,585</b>	<b>128,125</b>	<b>7,837,660</b>	<b>608,137</b>	<b>18,437,507</b>
Change within financial reporting entity (major to nonmajor fund)	-	(128,125)	-	128,125	-
<b>Fund balances, January 1, restated</b>	<b>9,863,585</b>	<b>-</b>	<b>7,837,660</b>	<b>736,262</b>	<b>18,437,507</b>
<b>Fund balances, December 31</b>	<b>\$ 11,975,811</b>	<b>\$ -</b>	<b>\$ 6,114,534</b>	<b>\$ 475,065</b>	<b>\$ 18,565,410</b>

See accompanying notes to financial statements.

**RICHLAND COUNTY, WISCONSIN**  
**RECONCILIATION OF STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS**  
**TO THE STATEMENT OF ACTIVITIES**  
**Year Ended December 31, 2024**

<b>Net change in fund balance - total governmental funds</b>		\$ 127,903
<i>Amounts reported for governmental activities in the Statement of Activities are different because:</i>		
Governmental funds report capital outlays as expenditures. However, in the Statement of Net Position the cost of these assets is capitalized and they are depreciated over their estimated useful lives and reported as depreciation expense in the Statement of Activities.		
Capital outlay reported in governmental fund statements	\$ 3,723,251	
Capital outlay not included in asset additions	(1,395,985)	
Infrastructure assets reported in highway operations	1,211,462	
Depreciation expense reported in the Statement of Activities	<u>(1,694,756)</u>	1,843,972
Compensated absences and the OPEB liability are reported in the governmental funds when amounts are paid. The Statement of Activities reports the value of benefits earned during the year.		
Change in other postemployment benefits - group life insurance, with some adjustments	(17,873)	
Change in compensated absences	<u>(12,785)</u>	(30,658)
Pension expense reported in the governmental funds represents current year required contributions into the defined benefit pension plan. Pension expense in the Statement of Activities is actuarially determined by the defined benefit pension plan as the difference between the net pension asset/liability from prior year to the current year, with some adjustments.		
Amount of current year required contributions into the defined benefit pension plan	555,635	
Actuarially determined change in net pension asset/liability between years, with some adjustments	<u>(343,717)</u>	211,918
In governmental funds, debt premiums, discounts and losses on refunding on outstanding long-term debt are report as revenues and expenditures when paid. In the Statement of Activities, these items are amortized over the life of the issue.		
The amount of debt premium received during the current period	-	
The amount of debt premium recognized during the current period	<u>52,136</u>	52,136
Repayment of principal on long-term debt is reported in the governmental funds as an expenditure, but is reported as a reduction in long-term debt in the Statement of Net Position and does not affect the Statement of Activities.		710,000
In governmental funds, interest payments on outstanding long-term debt are reported as an expenditure when paid. In the Statement of Activities, interest is reported as incurred.		
The amount of interest paid during the current period	463,974	
The amount of interest accrued during the current period	<u>(385,263)</u>	78,711
The net revenues (expenses) of certain activities of internal service funds is reported within governmental activities.		<u>(491,220)</u>
<b>Change in net position - governmental activities</b>		<u><u>\$ 2,502,762</u></u>

See accompanying notes to financial statements.

**RICHLAND COUNTY, WISCONSIN**  
**STATEMENT OF NET POSITION**  
**PROPRIETARY FUNDS**  
**As of December 31, 2024**

	Enterprise Fund Pine Valley Community Village	Internal Service Fund Highway
<b><u>ASSETS</u></b>		
<b>Current assets:</b>		
Cash and cash equivalents	\$ 2,665,915	\$ -
Cash and investments designated by trustees	1,726,249	-
Accounts receivable, net of allowance	930,125	-
Property taxes receivable	-	2,324,900
Due from other governments	-	361,914
Inventories	45,092	524,116
Prepaid expenses	80,949	679,263
<b>Total current assets</b>	<b>5,448,330</b>	<b>3,890,193</b>
<b>Restricted assets:</b>		
Resident trust funds	9,256	-
<b>Total restricted assets</b>	<b>9,256</b>	<b>-</b>
<b>Fixed assets:</b>		
Land and construction work in progress	7,904	104,800
Land improvements	446,181	433,854
Buildings and improvements	20,669,995	3,133,737
Machinery and equipment	2,367,032	7,717,415
Office equipment	-	4,130
Right to use leased assets	-	518,773
Less: Accumulated depreciation and amortization	(10,008,672)	(7,696,337)
<b>Net fixed assets</b>	<b>13,482,440</b>	<b>4,216,372</b>
<b>Total assets</b>	<b>18,940,026</b>	<b>8,106,565</b>
<b><u>DEFERRED OUTFLOWS OF RESOURCES</u></b>		
Pension outflows	2,974,031	1,036,162
OPEB - group life insurance outflows	152,388	35,480
<b>Total deferred outflows of resources</b>	<b>3,126,419</b>	<b>1,071,642</b>
<b>Total assets and deferred outflows of resources</b>	<b>\$ 22,066,445</b>	<b>\$ 9,178,207</b>

See accompanying notes to financial statements.



**RICHLAND COUNTY, WISCONSIN**  
**STATEMENT OF NET POSITION**  
**PROPRIETARY FUNDS**  
**As of December 31, 2024**

	Enterprise Fund Pine Valley Community Village	Internal Service Fund Highway
<b><u>LIABILITIES</u></b>		
<b>Current liabilities:</b>		
Accounts payable	\$ 191,425	\$ 163,252
Accrued liabilities and expenses	307,110	123,876
Due to other funds	-	466,953
Current portion of long-term liabilities	1,318,522	209,780
Short-term loans payable	-	500,000
Accrued interest	149,804	4,563
Residents' funds held in trust	9,256	-
<b>Total current liabilities</b>	<u>1,976,117</u>	<u>1,468,424</u>
<b>Long-term liabilities:</b>		
Net pension liability	332,327	115,800
Compensated absences	179,156	234,314
Loans payable	14,196,794	519,673
OPEB - group life insurance	428,471	99,760
<b>Total long-term liabilities</b>	<u>15,136,748</u>	<u>969,547</u>
<b>Total liabilities</b>	<u>17,112,865</u>	<u>2,437,971</u>
<b><u>DEFERRED INFLOWS OF RESOURCES</u></b>		
Pension inflows	1,776,909	619,169
OPEB - group life insurance inflows	232,639	54,165
Subsequent year tax levy	-	2,324,900
Unearned revenue - transportation cost pool	-	361,905
<b>Total deferred inflows of resources</b>	<u>2,009,548</u>	<u>3,360,139</u>
<b><u>NET POSITION</u></b>		
Net investment in capital assets	(1,527,560)	3,505,470
Unrestricted	4,471,592	(125,373)
<b>Total net position</b>	<u>2,944,032</u>	<u>3,380,097</u>
<b>Total liabilities, deferred inflows of resources, and net position</b>	<u>\$ 22,066,445</u>	<u>\$ 9,178,207</u>

See accompanying notes to financial statements.

**RICHLAND COUNTY, WISCONSIN**  
**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN**  
**NET POSITION - PROPRIETARY FUNDS**  
**Year Ended December 31, 2024**

	<u>Enterprise Fund</u> Pine Valley Community Village	<u>Internal Service Fund</u> Highway
<b>Operating revenues:</b>		
Intergovernmental	\$ -	\$ 648,497
Charges for services	9,911,509	2,338,161
Other operating revenues	10,361	-
<b>Total operating revenues</b>	<u>9,921,870</u>	<u>2,986,658</u>
<b>Operating expenses:</b>		
Operation and maintenance	8,943,813	5,575,919
Administration	1,036,936	490,715
Depreciation	1,135,038	427,843
<b>Total operating expenses</b>	<u>11,115,787</u>	<u>6,494,477</u>
<b>Operating income (loss)</b>	<u>(1,193,917)</u>	<u>(3,507,819)</u>
<b>Nonoperating revenues (expenses):</b>		
Donations	23,994	-
Grant revenue	81,150	-
Amortization of bond premium	20,562	-
Loss on disposal of asset	(2,519)	-
Interest expense	(453,363)	(28,950)
General property taxes	665,200	2,331,963
Miscellaneous nonoperating revenues	-	76,145
<b>Total nonoperating revenues (expenses)</b>	<u>335,024</u>	<u>2,379,158</u>
<b>Other financing sources (uses):</b>		
Transfers from other funds	-	637,441
<b>Total other financing sources (uses)</b>	<u>-</u>	<u>637,441</u>
<b>Change in net position</b>	<u>(858,893)</u>	<u>(491,220)</u>
<b>Net position, January 1, as previously presented</b>	3,802,925	3,954,714
<b>Change in accounting principle</b>	<u>-</u>	<u>(83,397)</u>
<b>Net position, January 1, restated</b>	3,802,925	3,871,317
<b>Net position, December 31</b>	<u>\$ 2,944,032</u>	<u>\$ 3,380,097</u>

See accompanying notes to financial statements.

**RICHLAND COUNTY, WISCONSIN**  
**STATEMENT OF CASH FLOWS**  
**PROPRIETARY FUNDS**  
**Year Ended December 31, 2024**

	Enterprise Fund Pine Valley Community Village	Internal Service Fund Highway
<b>Cash flows from operating activities:</b>		
Cash received from customers	\$ 9,799,613	\$ 2,473,252
Cash paid to suppliers for goods and services	(4,356,261)	(5,820,129)
Cash payments to employees for services	(5,635,967)	(1,636,910)
Cash received from other governments	-	573,180
Cash received from other funds	-	466,953
<b>Net cash provided (used) by operating activities</b>	<b>(192,615)</b>	<b>(3,943,654)</b>
<b>Cash flows from noncapital financing activities:</b>		
General property taxes	665,200	2,331,963
<b>Net cash provided by noncapital financing activities</b>	<b>665,200</b>	<b>2,331,963</b>
<b>Cash flows from capital and related financing activities:</b>		
Capital assets additions	(108,524)	294,718
Interest paid	(461,200)	(37,791)
Insurance recoveries	-	76,145
Proceeds from short-term debt	-	500,000
Principal paid on short-term debt	-	(500,000)
Principal paid on long-term debt	(1,015,000)	(225,577)
Transfer from capital projects fund	-	637,441
Donations	23,994	-
Grant revenues	81,150	-
<b>Net cash provided (used) by capital and related financing activities</b>	<b>(1,479,580)</b>	<b>744,936</b>
<b>Net increase (decrease) in cash</b>	<b>(1,006,995)</b>	<b>(866,755)</b>
<b>Cash and cash equivalents, January 1</b>	<b>5,408,415</b>	<b>866,755</b>
<b>Cash and cash equivalents, December 31</b>	<b>\$ 4,401,420</b>	<b>\$ -</b>
<b>Reconciliation of cash and cash equivalents to the Statement of Net Position:</b>		
Treasurer's cash and cash equivalents	\$ 2,665,915	\$ -
Cash and investments designated by trustees	1,726,249	-
Funds helds in trust	9,256	-
	<b>\$ 4,401,420</b>	<b>\$ -</b>

See accompanying notes to financial statements.

**RICHLAND COUNTY, WISCONSIN**  
**STATEMENT OF CASH FLOWS**  
**PROPRIETARY FUNDS**  
**Year Ended December 31, 2024**

	<u>Enterprise Fund</u> <u>Pine Valley</u> <u>Community Village</u>	<u>Internal Service Fund</u> <u>Highway</u>
<b>Reconciliation of operating income</b>		
<b>(loss) to net cash flows from</b>		
<b>operating activities:</b>		
Operating (loss)	\$ (1,193,917)	\$ (3,507,819)
Adjustments to reconcile operating		
(loss) to net cash provided		
(used) by operating activities:		
Depreciation and amortization	1,135,038	(430,585)
Loss on disposal of asset	-	198,586
Changes in assets, liabilities and deferrals		
Accounts receivable	(122,888)	-
Other receivables	-	21,032
Due from other governments	-	(75,317)
Inventories	38	18,829
Prepaid expenses	16,350	(645,659)
Pension and OPEB related assets and deferrals	(50,700)	(6,567)
Accounts payable	55,978	(154,925)
Accrued liabilities and expenses	(33,145)	171,818
Due to other funds	-	466,953
Resident trust funds	631	-
<b>Net cash provided (used)</b>		
<b>by operating activities</b>	<u><u>\$ (192,615)</u></u>	<u><u>\$ (3,943,654)</u></u>
<b>Noncash capital and related financing activities:</b>		
Interest expense	\$ -	\$ 7,420
Bond premium	-	(7,420)
	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

See accompanying notes to financial statements.

**RICHLAND COUNTY, WISCONSIN**  
**STATEMENT OF NET POSITION**  
**FIDUCIARY FUNDS**  
**As of December 31, 2024**

	<u>Custodial Funds</u>	<u>Expendable Trust Funds</u>
<b><u>ASSETS</u></b>		
Cash and cash equivalents	\$ 407,673	\$ 2,582
<b>Total assets</b>	<u>\$ 407,673</u>	<u>\$ 2,582</u>
<b><u>LIABILITIES AND NET POSITION</u></b>		
Net position:		
Restricted	<u>\$ 407,673</u>	<u>\$ 2,582</u>
<b>Total liabilities and net position</b>	<u>\$ 407,673</u>	<u>\$ 2,582</u>

See accompanying notes to financial statements.

**RICHLAND COUNTY, WISCONSIN**  
**STATEMENT OF ACTIVITIES**  
**FIDUCIARY FUNDS**  
**Year Ended December 31, 2024**

	<u>Custodial Funds</u>	<u>Expendable Trust Funds</u>
<b>Additions:</b>		
Property tax collections for other governments	\$ 6,614,306	\$ -
Clerk of court deposits	1,090,465	-
Human services deposits	52,144	-
Register of deeds deposits	399,855	-
Symons complex deposits	107,515	-
County fair deposits	2,621	-
Sheriff vending deposits	275,666	-
Sheriff trust deposits	10,115	-
Sheriff electronic monitoring deposits	75,781	-
<b>Total additions</b>	<u>8,628,468</u>	<u>-</u>
<b>Deductions:</b>		
Payments of taxes to other governments	6,614,306	-
Clerk of court payments	1,115,922	-
Human services payments	60,747	-
Register of deeds payments	397,955	-
Symons complex payments	103,846	-
Sheriff vending payments	259,487	-
Sheriff trust payments	284	-
Sheriff electronic monitoring payments	67,775	-
<b>Total deductions</b>	<u>8,620,322</u>	<u>-</u>
<b>Change in net position</b>	8,146	-
<b>Net position, January 1</b>	399,527	2,582
<b>Net position, December 31</b>	<u>\$ 407,673</u>	<u>\$ 2,582</u>

See accompanying notes to financial statements.

## **NOTES TO FINANCIAL STATEMENTS**

**RICHLAND COUNTY, WISCONSIN**  
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**December 31, 2024**

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**RICHLAND COUNTY, WISCONSIN**  
**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 2024**

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**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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The accounting policies of Richland County conform to generally accepted accounting principles applicable to governmental units.

**A. REPORTING ENTITY**

This report includes all of the funds of Richland County. The reporting entity for the County consists of (a) the primary government, (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. Component units are legally separate organizations for which the elected officials of the primary government are financially accountable. The primary government is financially accountable if it appoints a voting majority of the organization's governing body and (1) it is able to impose its will on that organization or (2) there is a potential for the organization to provide specific financial benefits to or burdens on the primary government. The primary government may be financially accountable if an organization is fiscally dependent on the primary government.

**The Richland County Housing Authority**

The Richland County Housing Authority (the "Housing Authority") is excluded as a component unit. The Housing Authority is a legally separate organization and appointments to the Housing Authority are approved by the County Board; however, since the County cannot impose its will on the Housing Authority and there is no material benefit to, or burden on, the County, the Housing Authority does not meet the criteria for inclusion in the reporting entity. Financial statements for the Housing Authority may be obtained from:

Richland County Housing Authority  
290 West Union Street  
Richland Center, WI 53581

**B. BASIS OF FINANCIAL STATEMENT PRESENTATION**

**Government-Wide Financial Statements**

The Statement of Net Position and Statement of Activities display information about the reporting government as a whole. They include all funds of the reporting entity except for fiduciary funds. The statements distinguish between governmental and business-type activities. The effect of interfund activity, within the governmental and business-type activities columns, has been removed from these statements. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange revenues. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. The County does not allocate indirect expenses to functions in the statement of activities. Program revenues include (1) charges to customers or applicants who purchase, use or directly benefit from goods, services, or privileges provided by a given function or segment, and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not included among program revenues are reported as general revenues. Internally dedicated resources are reported as general revenues rather than as program revenues.

**RICHLAND COUNTY, WISCONSIN**  
**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 2024**

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**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

---

**B. BASIS OF FINANCIAL STATEMENT PRESENTATION (Continued)**

**Fund Financial Statements**

Fund financial statements of the reporting entity are organized into funds, each of which are considered to be separate accounting entities. Each fund is accounted for by providing a separate set of self-balancing accounts, which constitute its assets, deferred outflows of resources, liabilities, deferred inflows of resources, fund equity, revenues, and expenditures.

Funds are organized as major funds or nonmajor funds within the governmental and fiduciary statements. An emphasis is placed on major funds within the governmental category. A fund is considered major if it is the primary operating fund of the County or meets the following criteria:

- a. Total assets and deferred outflows, liabilities and deferred inflows, revenues, or expenditures of that individual governmental fund are at least 10 percent of the corresponding total for all funds of that category or type, and
- b. Total assets and deferred outflows, liabilities and deferred inflows, revenues or expenditures of the individual governmental fund are at least 5 percent of the corresponding total for all governmental and enterprise funds combined.
- c. In addition, any other governmental fund that the County believes is particularly important to financial statement users may be reported as a major fund.

**Governmental Funds**

Governmental funds are those funds through which most governmental functions are typically financed. The measurement focus of governmental funds is on the sources, uses and balance of current financial resources. The County has presented the following governmental funds:

General Fund – The General Fund is the County’s primary operating fund and is always classified as a major fund. It is used to account for and report all financial resources not accounted for and reported in another fund.

Special Revenue Funds – Special Revenue Funds are used to account for and report the specific revenue sources comprising a substantial portion of the fund’s resources on an ongoing basis that are restricted or committed to expenditures for specific purposes other than debt service or capital projects.

Debt Service Fund – The Debt Service Fund is used to account for and report the financial resources that are restricted, committed or assigned to expenditure for principal and interest.

Capital Projects Fund – The Capital Projects Fund is used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays (other than those financed by proprietary funds and trust funds).

The County reports the following major governmental funds:

General Fund  
Capital Projects

**RICHLAND COUNTY, WISCONSIN**  
**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 2024**

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**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

---

**B. BASIS OF FINANCIAL STATEMENT PRESENTATION (Continued)**

**Governmental Funds (Continued)**

The County reports the following nonmajor governmental funds:

*Special Revenue:*

Wisconsin Development Fund Grant  
Dog License Fund  
American Rescue Plan

*Debt Service*

*Capital Projects:*

Swimming Pool Projects  
U.W. Campus  
U.W. Symons Building  
County Fairgrounds Donations

**Proprietary Funds**

Proprietary Funds are accounted for using the economic resources measurement focus and the accrual basis of accounting. The accounting objectives are determinations of net income, financial position and cash flow. The County reports the following major proprietary funds:

*Major Enterprise Fund:*

Pine Valley Community Village

*Major Internal Service Fund:*

Highway Fund

**Fiduciary Funds (Not included in Government-Wide Statements)**

Fiduciary funds consist of pension (and other employee benefit) trust funds, private-purpose trust funds, investment trust funds, and custodial funds. Fiduciary funds should be used only to report resources held for individuals, private organizations, or other governments. A fund is presented as a fiduciary fund when all of the following criteria are met: a) The government *controls* the assets that finance the activity, b) Assets are *not* generated from the *government's own-source revenues* or from the government-mandated or voluntary nonexchange transactions, c) Assets are administered through a *qualifying trust* or the government does *not* have *administrative involvement* and the assets are *not* generated from the *government's delivery of goods or services* to the beneficiaries, *or* the assets are for the benefit of *entities that are not part of the government's reporting entity*.

The County reports the following fiduciary funds:

Custodial Funds – Custodial Funds are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, and/or other governmental units. The County's custodial funds include Sheriff, Clerk of Circuit Court, Health, Property Taxes, and Miscellaneous.

Expendable Trust Funds – The County's Expendable Trust Funds account for transactions pertaining to donated funds to be used for Veteran's Service and Burial Trust Funds.

**RICHLAND COUNTY, WISCONSIN**  
**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 2024**

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**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

---

**B. BASIS OF FINANCIAL STATEMENT PRESENTATION (Continued)**

The government-wide financial statements and fund financial statements for the proprietary funds are presented using the economic resources measurement focus and the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned, and expenses are recognized at the time the liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Deferred outflows of resources represent a consumption of resources that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until then. Deferred inflows of resources represent an acquisition of resources that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time. Property taxes are recognized as revenues in the year for which they are levied. Taxes receivable for the following year are recorded as receivables and deferred inflows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider are met. Unbilled receivables are recorded as revenues when services are provided.

**C. BASIS OF ACCOUNTING**

The 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 Pine Valley Community Village are charges for providing service to residents. Operating expenses for proprietary funds include the cost of providing these services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

The modified accrual basis of accounting is followed by governmental funds. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual, i.e., both measurable and available. Available means collectible within the current period or soon enough thereafter to be used 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. However, the County also judgmentally uses an extended period of time, mainly due to delays from the State of Wisconsin, to avoid artificially distorting normal revenue patterns. Expenditures are recorded when the related fund liability is incurred, except for unmatured interest on long-term debt, claims, judgments, compensated absences, and pension expenditures, which are recorded as a fund liability when expected to be paid with expendable available financial resources.

The County's property taxes are levied on or before December 31 on the equalized valuation as of the prior January 1 for all general property located in the County. The taxes are due and payable in the following year. Property taxes are recorded in the year levied as taxes receivable and deferred inflows. The aggregate amount of property taxes to be levied for County purposes is determined according to provisions of Chapter 120 of the Wisconsin Statutes. Property taxes levied by the County are certified to local taxing districts for collection. Property taxes attach as an enforceable lien as of January 1.

**RICHLAND COUNTY, WISCONSIN**  
**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 2024**

---

**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

---

**C. BASIS OF ACCOUNTING (Continued)**

Local property taxes as levied are collected by local treasurers, typically through the last day of January in each year. By February 20, the County treasurer and local treasurers settle for all collections and amounts paid timely through January 31 due to the various taxing districts. On February 1, tax collection becomes the responsibility of the County and delinquent taxes receivable represent unpaid taxes levied for all taxing entities within the County. On August 20, the County purchases uncollected property taxes from other taxing authorities at the unpaid amount to facilitate the collection of the taxes. The purchases are a financing arrangement and are not included in property tax revenues.

Following is the property tax calendar for municipalities within the County.

Property tax calendar – 2024 tax roll:

Levy date	December 2024
Tax bills mailed	December 2024
Payment in full, or	January 31, 2025
First installment due	January 31, 2025
Second installment due	July 31, 2025

Delinquent property taxes purchased from other taxing authorities are included as non-spendable fund balance at year end. Delinquent property taxes levied by the County are included as deferred inflows and are excluded from the fund balance until collected.

On September 1, the tax lien date, all unpaid taxes are reflected as tax certificates. No allowance for losses on delinquent taxes has been provided because the County has demonstrated its ability to recover any losses through the sale of the property.

Property taxes are recognized in the appropriate fund as revenues in the succeeding year when they are collected and available to finance services. If not collected by July 31, the delinquent property taxes are recorded as delinquent taxes receivable and deferred inflows in the general fund. Delinquent property taxes are recognized as revenue when collected. Delinquent taxes collected by February 28 of the subsequent year are also recognized as revenue in the current year. Interest on delinquent property taxes is recognized as revenue when received.

Intergovernmental aid and grants are recognized as revenues in the period the County is entitled to the resources and the amounts are available. Amounts owed to the County which are not available are recorded as receivables and deferred inflows. Amounts received prior to the entitlement period are also recorded as deferred inflows.

Revenues susceptible to accrual include property taxes, miscellaneous taxes, public charges for services, and interest. Other general revenues such as fines and forfeitures, inspection fees, recreation fees, and miscellaneous revenues are recognized when received in cash or when measurable and available under the criteria described above.

**RICHLAND COUNTY, WISCONSIN**  
**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 2024**

---

**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

---

**C. BASIS OF ACCOUNTING (Continued)**

For governmental fund financial statements, deferred inflows arise when a potential revenue does not meet both the “measurable” and “available” criteria for recognition in the current period. Deferred inflows also arise when resources are received before the County has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the County has a legal claim to the resources, deferred inflows are removed from the balance sheet and revenue is recognized.

The preparation of financial statements in conformity with U.S. generally accepted accounting principles 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 could differ from those estimates.

On the Government-Wide Statement of Net Position and Statement of Activities, governmental activities are presented using the economic resources measurement focus. Under this concept, revenues and expenses are matched using the accrual basis of accounting.

**D. MEASUREMENT FOCUS**

The measurement focus of all governmental funds is the flow of current financial resources concept. Under this concept, sources and uses of financial resources, including capital outlays, debt proceeds and debt retirements are reflected in operations. Resources not available to finance expenditures and commitments of the current period are recognized as deferred inflows or non-spendable fund equity. Liabilities for claims, judgments, compensated absences and pension contributions which will not be currently liquidated using expendable available financial resources are included as liabilities in the government-wide financial statements but are excluded from the governmental fund financial statements. The related expenditures are recognized in the governmental fund financial statements when the liabilities are liquidated.

**E. CASH AND INVESTMENTS**

The County’s cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from date of acquisition. Cash and investment balances for individual funds are pooled unless maintained in segregated accounts.

Investments are stated at fair value, which is the amount at which an investment could be exchanged in a current transaction between willing parties. Fair values are based on quoted market prices. No investments are reported at amortized cost. Adjustments necessary to record investments at fair value are recorded in the operating statement as increases or decreases in investment income. The fair value of investments in the Local Government Investment Pool (LGIP) is based on information provided by the State of Wisconsin Investment Board.

**Restricted Assets**

Mandatory segregations of assets are presented as restricted assets. Such segregations are required by bond agreements and other external parties. Current liabilities payable from these restricted assets are so classified. The excess of restricted assets over current liabilities payable from restricted assets will be used first for retirement of related long-term debt. The remainder, if generated from earnings, is shown as restricted net position.

**RICHLAND COUNTY, WISCONSIN**  
**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 2024**

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**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

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**F. INVENTORIES AND PREPAID ITEMS**

Governmental fund inventory items are charged to expenditure accounts when purchased. Year-end inventory was not significant. Internal service fund inventory is generally used for construction and for operation and maintenance work. They are not for resale. They are valued at cost based on weighted average, and charged to construction, operation and maintenance expense when used. Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

**G. CAPITAL ASSETS**

**Government-Wide Statements**

In the government-wide financial statements, fixed assets are accounted for as capital assets. Capital assets are defined by the government as assets with an initial cost of more than \$5,000 for general capital assets and \$5,000 for infrastructure assets, and an estimated useful life in excess of one year. All capital assets are valued at historical cost, or estimated historical cost if actual amounts are unavailable. Donated fixed assets are recorded at their estimated acquisition value at the date of donation.

Prior to January 2003, infrastructure assets of governmental funds were not capitalized. Upon implementing GASB 34, governmental units are required to account for all capital assets, including infrastructure, in the government-wide statements prospectively from the date of implementation. Fund infrastructure has been retroactively reported.

Additions to and replacements of capital assets of business-type activities are recorded at original cost, which includes material, labor, overhead, and an allowance for the cost of funds used during construction when significant. The cost of renewals and betterments relating to retirement units is added to plant accounts. The cost of property replaced, retired or otherwise disposed of, is deducted from plant accounts and, generally, together with removal costs less salvage, is charged to accumulated depreciation.

Depreciation of all exhaustible fixed assets is recorded as an allocated expense in the Statement of Activities, with accumulated depreciation reflected in the Statement of Net Position. Depreciation is provided over the assets estimated useful lives using the straight-line method of depreciation. The range of estimated useful lives by type of asset is as follows:

Buildings and Improvements	7 - 75 years
Land Improvements	5 - 50 years
Machinery and Equipment	3 - 25 years
Infrastructure	20 - 75 years

**Fund Financial Statements**

In the fund financial statements, fixed assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition. Fixed assets used in enterprise fund operations are accounted for the same as in the government-wide statements.

**H. RIGHT TO USE LEASED ASSETS**

The County has recorded the right to use leased assets. The right to use leased assets are initially measured at an amount equal to the initial measurement of the related lease liability plus any lease payments made prior to the lease term, less lease incentives, and plus ancillary charges necessary to place the lease into service. The right to use leased assets are amortized on a straight-line basis over the life of the related lease.

**RICHLAND COUNTY, WISCONSIN**  
**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 2024**

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**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

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**I. SUBSCRIPTION-BASED INFORMATION TECHNOLOGY ARRANGEMENTS**

The County has recorded an intangible right-to-use subscription asset. The subscription asset is initially measured at the total payment amount. Subsequently, the subscription asset is amortized on a straight-line basis over the shorter of the term of the subscription or its useful life. The County recognizes subscription-based information technology arrangements with an initial, individual value of \$10,000 or more.

The County monitors changes in circumstances that would require a remeasurement of its subscriptions and will remeasure the subscription asset if certain changes occur that are expected to significantly affect the amount of the subscription asset.

**J. INTERFUND RECEIVABLES AND PAYABLES**

During the course of operations, transactions occur between individual funds that may result in amounts owed between funds. Short-term interfund loans are reported as “due to and from other funds”. Interfund receivables and payables between funds within governmental activities are eliminated in the Statement of Net Position.

**K. ALLOWANCE FOR UNCOLLECTIBLE ACCOUNTS**

Pine Valley Community Village had an allowance for uncollectible accounts totaling \$45,000 for 2024. The General Fund had an allowance for doubtful accounts totaling \$374,155.

**L. COMPENSATED ABSENCES AND OTHER EMPLOYEE BENEFIT AMOUNTS**

Under terms of employment, employees are granted sick leave and vacations in varying amounts. In accordance with GASB Statement No. 101, compensated absences are recognized as a liability when the leave is more likely than not to be used for time off or otherwise paid out to the employee.

All liabilities for vacation and sick leave that meet this recognition criteria are accrued when incurred in the government-wide, proprietary fund, and fiduciary fund financial statements. In the governmental funds, a liability is reported only to the extent that the amounts are due and payable, for example, as a result of employee resignations, retirements, or claims on 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 on December 31, 2024, are determined on the basis of current salary rates and include salary related payments.



**RICHLAND COUNTY, WISCONSIN**  
**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 2024**

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**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

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**M. LONG-TERM OBLIGATIONS**

All long-term debt to be repaid from governmental resources is reported as liabilities in the government-wide statements. The long-term debt consists primarily of leases, notes, bonds or loans payable, and accrued compensated absences. Long-term debt for governmental funds is not reported as a liability in the fund financial statements. The debt proceeds are reported as other financing sources and payment of principal and interest are reported as expenditures. The accounting in proprietary funds is the same as it is in the government-wide statements.

For the government-wide statements and proprietary fund statements, bond premiums and discounts are deferred and amortized over the life of the issue using the straight-line method. Gains or losses on prior refunding's are amortized over the remaining life of the old debt, or the life of the new debt, whichever is shorter. The balance at year end for both premiums/discounts and gains/losses, as applicable, is shown as an increase or decrease in the liability section of the balance sheet.

Debt issue costs are recognized in the current period for the government-wide, proprietary, and governmental fund statements.

**N. CLAIMS AND JUDGMENTS**

Claims and judgments are recorded as liabilities if all the conditions of Governmental Accounting Standards Board pronouncements are met. Claims and judgments that would normally be liquidated with expendable available financial resources are recorded during the year as expenditures in the governmental funds. If they are not to be liquidated with expendable available financial resources, no liability is recognized in the governmental fund statement. The related expenditure is recognized when the liability is liquidated. Claims and judgments are recorded in the government-wide financial statements as expense when the related liabilities are incurred. There were no significant claims or judgments at year end.

**O. INTERFUND TRANSACTIONS**

Quasi-external transactions are accounted for as revenues, expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund, are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed. All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers.

**P. OTHER POSTEMPLOYMENT BENEFITS**

The fiduciary net position of the 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 net OPEB liability (asset), deferred outflows of resources and deferred inflows of resources related to OPEBs, 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 of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

**RICHLAND COUNTY, WISCONSIN**  
**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 2024**

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**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

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**Q. 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 net pension liability (asset), deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense (revenue). 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.

**R. DEFERRED OUTFLOWS AND INFLOWS OF RESOURCES**

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element represents a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expenditure) until then. The County has two items that qualify for reporting in this category. The deferred outflows of resources are for the WRS pension system and other postemployment benefits – multiple-employer life insurance.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net position which applies to future periods and so will not be recognized as an inflow of resources (revenue) until then. The County has several items that qualify for reporting in the category. The deferred inflows of resources are for the WRS pension system, other postemployment benefits – multiple-employer life insurance, and unearned revenue.

The net position of the County is significantly impacted by the combined effect of deferred outflows and inflows of resources from the pension and OPEB plans.

**S. EQUITY CLASSIFICATIONS**

**Government-Wide Statements**

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

- a. Net investment in capital assets – Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. If there are significant unspent related debt proceeds at year-end, the portion of the debt attributable to the unspent proceeds is not included in the calculation of net investment in capital assets.
- b. Restricted net position – Consists of net positions with constraints placed on the use either 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.
- c. Unrestricted net position – All other net positions that do not meet the definition of “restricted” or “net investment in capital assets”.

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.

**RICHLAND COUNTY, WISCONSIN**  
**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 2024**

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**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

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**S. EQUITY CLASSIFICATIONS (Continued)**

**Fund Statements**

Governmental fund equity is reported as fund balance and is classified as follows:

- a. Non-spendable – amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.
- b. Restricted – amounts with externally imposed constraints placed on the use of resources by constitution, external resource providers, or through enabling legislation.
- c. Committed – amounts that can only be spent for specific purposes pursuant to constraints imposed by formal action by the County Board. A formal resolution by the County Board is required to establish, modify, or rescind a fund balance commitment.
- d. Assigned – amounts that are constrained by the County’s intent to be used for specific purposes but are neither restricted nor committed. The County Board will assign amounts to a specific purpose.
- e. Unassigned – the residual classification for the General Fund representing amounts not restricted, committed, or assigned to specific purposes. Unassigned balances also include negative balances in the governmental funds reporting resources restricted for specific purposes.

When the County incurs an expenditure for purposes for which various fund balance classifications can be used, it is the County’s policy to use restricted fund balance first, then committed fund balance, assigned fund balance, and finally unassigned fund balance.

The County has a fund balance policy that establishes a targeted minimum General Fund balance of 25% of the total expenditures set forth in the County’s budget for the year. If the fund balance in the General Fund falls below the 25% level, the County must develop a plan to replenish the funds within two budgetary cycles without borrowing to cover the gap. On December 31, 2024, the General Fund balance was 56% of budgeted expenditures.

**T. CHANGE IN ACCOUNTING PRINCIPLES**

Effective January 1, 2024, the County adopted GASB Statement No. 100, *Accounting Changes and Error Corrections*. GASB 100 was issued to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability.

Effective January 1, 2024, the County adopted GASB Statement No. 101, *Compensated Absences*. GASB 101 was issued to provide guidance on the accounting and financial reporting for compensated absences. As a result of adopting GASB 101, the County has made changes to the way it recognizes and measures its compensated absences liabilities, and adjustments to beginning net position were required for the governmental activities and highway.

**RICHLAND COUNTY, WISCONSIN**  
**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 2024**

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**NOTE 2. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY**

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**A. BUDGETARY INFORMATION**

Budgetary information is derived from the annual operating budget and is presented using the same basis of accounting for each fund as described in Note 1.C. A budget has been adopted for the General Fund, American Rescue Plan, Capital Projects, Dog License, Debt Service, and U.W. Campus funds. Wisconsin Statute 65.90 requires that an annual budget be adopted for all funds with a tax levy.

The budgeted amounts presented include any amendments made during the year. The finance committee may authorize transfers of budgeted amounts within departments. Transfers between departments and changes to the overall budget must be approved by two-thirds board action. Appropriations lapse at year end unless specifically carried over. Budgets are adopted at the program level of expenditure.

**B. LIMITATIONS ON THE COUNTY'S TAX LEVY RATE AND ITS ABILITY TO ISSUE NEW DEBT**

As part of the state budget, legislation was passed that limits the County's future tax levies. Generally, the County is limited to its prior tax levy dollar amount (excluding TIF districts), increased by the greater of the percentage change in the County's equalized value due to new construction, or 0% for the 2023 levy collected in 2024 and 0% for the 2024 levy collected in 2025. Changes in debt service from one year to the next are generally exempt from this limit.

The County may also exceed the limitation by holding a referendum (according to state statutes) authorizing the County Board to approve a higher rate. The County may also exceed the rate if it increases the services it provides due to a transfer of these services from another governmental unit.

The State Budget Bill also imposes restrictions on the County's ability to issue new debt. Generally, referendum approval is required to issue unlimited tax general obligation debt, with the following exceptions:

- Refunding debt issues
- 75% approval by the County Board
- A reasonable expectation that the new debt can be accommodated within the existing tax rate
- Other exceptions as listed in State Statutes Section 67.045

The County is in compliance with the limitations.

**C. DEFICIT BALANCES**

Generally accepted accounting principles require disclosure of individual nonmajor funds that have deficit balances at year end. As of December 31, 2024, there was one fund with a deficit balance.

<u>Fund</u>	<u>Amount</u>	<u>Reason</u>
U.W. Campus	\$ (10,764)	Unrecovered costs

**RICHLAND COUNTY, WISCONSIN**  
**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 2024**

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**NOTE 3. DETAILED NOTES ON ALL FUNDS**

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**A. CASH AND INVESTMENTS**

Investment of County funds is restricted by State Statutes. Available investments are limited to:

1. Time deposits in any credit union, bank, savings bank, trust company or savings and loan association which is authorized to transact business in the State of Wisconsin.
2. 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, a local professional baseball park district, a local professional football stadium district, local cultural arts district, the University of Wisconsin Hospitals and Clinics Authority, or by the Wisconsin Aerospace Authority.
3. Bonds or securities issued or guaranteed by the federal government.
4. The Local Government Investment Pool.
5. Any security maturing in seven years or less and having the highest or second highest rating category of a nationally recognized rating agency.
6. Securities of an open-end management investment company or investment trust, subject to various conditions and investment options.
7. Repurchase agreements with public depositories, with certain conditions.

The carrying amount of the County's cash and investments totaled \$22,186,651 on December 31, 2024, and is summarized below:

Petty cash funds	\$ 2,267
Deposits with financial institutions	3,263,621
Investments:	
Local Government Investment Pool	2,107,928
Wisconsin Investment Series Cooperative	16,812,835
Total	<u>\$ 22,186,651</u>

**Reconciliation to the basic financial statements:**

Government-Wide Statement of Net Position:

Treasurer's cash and cash equivalents	\$ 12,948,335
Cash and investments designated by trustees	1,726,249
Restricted cash and investments	7,092,556
Restricted funds held in trust	9,256

Fiduciary funds:

Custodial Funds	407,673
Expendable Trust Funds	2,582
Total	<u>\$ 22,186,651</u>

**RICHLAND COUNTY, WISCONSIN**  
**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 2024**

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**NOTE 3. DETAILED NOTES ON ALL FUNDS (Continued)**

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**A. CASH AND INVESTMENTS (Continued)**

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

Custodial Credit Risk – Custodial credit risk is the risk that in the event of a bank failure the County's deposits may not be returned to it. The County evaluates custodial credit risk through periodic monitoring of the financial condition of financial institutions where deposits are held. Formal written custodial risk policies have not been adopted by the County. As of December 31, 2024, the County's deposits with financial institutions were exposed to custodial credit risk as follows:

Uninsured and uncollateralized	\$ 1,416,401
Uninsured and collateralized with securities held by pledging financial institutions	1,900,879
Total	<u>\$ 3,317,280</u>

Deposits in each local and area bank are insured by the FDIC. Time and savings deposits are insured up to \$250,000. Separately, demand deposits are insured up to \$250,000. Deposits, Wisconsin Investment Series Cooperative (WISC), and the Local Government Investment Pool (LGIP) are also insured by the State Deposit Guarantee Fund in the amount of \$1,000,000. However, due to the relatively small size of the Guarantee Fund in relationship to the total deposits covered and other legal implications, recovery of material principal losses may not be significant to individual organizations. This coverage has not been considered in computing the above amounts.

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 does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. Wisconsin State Statute limits the maturity of commercial paper and corporate bonds to not more than seven years. As of December 31, 2024, the LGIP had an average maturity of 9 days and a fair value of \$2,107,928. As of December 31, 2024, the WISC had an average maturity of 254 days and a fair value of \$16,812,835.

Credit Risk – Generally, credit risk is the risk that the 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. The Wisconsin Statute limits investments in securities to the top two ratings assigned by nationally recognized statistical rating organizations.

The 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. The LGIP was not rated as of December 31, 2024. The SIF reports the fair value of its underlying assets annually.

**RICHLAND COUNTY, WISCONSIN**  
**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 2024**

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**NOTE 3. DETAILED NOTES ON ALL FUNDS (Continued)**

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**A. CASH AND INVESTMENTS (Continued)**

All investments are valued at amortized cost by the SIF for the purposes of calculating earnings to each participant. Specifically, the SIF distributes income to pool participants monthly, based on their average daily share balance. Distributions include interest income based on stated rates (both paid and accrued), amortization of discounts and premiums on a straight-line basis, realized investment gains and losses calculated on an amortized cost basis, and investment expenses. This method does not distribute to participants any unrealized gains or losses generated by the pool's investments. Detailed information about the SIF is available in separately issued financial statements available at <http://www.doa.state.wi.us/Divisions/Budget-and-Finance/LGIP>. Participants in the LGIP have the right to withdraw their funds in total on one day's notice. On December 31, 2024, the fair value of the County's share of the LGIP's assets was substantially equal to the amount reported above. Information on derivatives was not available to the County.

SWIB may invest in obligations of the U.S. Treasury and its agencies, Commercial Paper, Bank Time Deposits/Certificates of Deposit, Bankers' Acceptances, Asset Backed Securities and Repurchase Agreements secured by the U.S. Government or its agencies and other instruments authorized under State Investment Fund investment guidelines.

Investment allocation in the LGIP as of December 31, 2024, was: 97% in U.S. Government Securities and 3% in Certificates of Deposit, Bankers' Acceptances, and Commercial Paper. The Wisconsin State Treasurer updates the investment allocations on a monthly basis.

The WISC was established pursuant to an intergovernmental cooperation agreement under the Wisconsin intergovernmental cooperation statute. The WISC is governed by a commission, made up of superintendents and business officials of participating public entities, in accordance with the terms of the Intergovernmental Cooperation Agreement. The WISC's portfolios' investments at all times consist solely of securities and instruments in which public entities are permitted to invest. The WISC was given a rating of "AAA" by Standard & Poor's as of December 31, 2024.

Concentration of Credit Risk – The investment policy of the County contains no limitations on the amount that can be invested in any one issuer. The County had no investments in any one issuer (other than U.S. Treasury securities, mutual funds, and external investment pools) that represent 5% or more of total County investments.

**B. RECEIVABLES**

The Wisconsin Development Fund Grant is made up of economic development loans. The economic development loans bear interest at 4% and have monthly payments over 5-7 years. They are secured by liens against the property, and upon repayment, the loan proceeds plus interest are used to make additional loans to eligible applicants.

The General Fund loans receivable is made up of deferred housing loans. The deferred housing loans are interest free, and payments are deferred until the property is sold. The loans are secured by liens against the property. The County has established restricted fund balance equal to total loans outstanding, net of allowance, since they do not represent available spendable resources.

**RICHLAND COUNTY, WISCONSIN**  
**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 2024**

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**NOTE 3. DETAILED NOTES ON ALL FUNDS (Continued)**

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**B. RECEIVABLES (Continued)**

The County had the following loans outstanding:

General Fund	\$ 63,094
Wisconsin Development Fund Grant	21,023
Total loans receivable	<u>\$ 84,117</u>

On December 31, 2024, delinquent taxes and tax deeds receivable are as follows:

Tax certificates -	
2024	\$ 344,454
2023	167,785
2022	54,308
2021	32,121
2020	31,746
2019	15,922
2018	10,441
2017	6,576
2016	5,645
2015	6,171
2014	2,946
2013	2,374
Totals	<u>680,489</u>
Special assessment tax certificates and deeds	1,488
Total delinquent taxes receivable	<u>681,977</u>
Property taxes receivable	<u>7,261,382</u>
Total taxes receivable in governmental funds	<u>\$ 7,943,359</u>

Governmental funds report deferred inflows in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Property taxes receivable for the subsequent year are not earned and cannot be used to liquidate liabilities of the current period. Governmental funds also defer revenue recognition in connection with resources that have been received, but not yet earned. At the end of the current fiscal year, the various components of deferred inflows reported in the governmental funds were as follows:

	General	Capital Projects	Debt Service	U.W. Campus	Dog License	Total
Property taxes receivable	<u>\$ 6,057,944</u>	<u>\$ -</u>	<u>\$ 1,109,163</u>	<u>\$ 80,000</u>	<u>\$ 14,275</u>	<u>\$ 7,261,382</u>
Total deferred inflows	<u>\$ 6,057,944</u>	<u>\$ -</u>	<u>\$ 1,109,163</u>	<u>\$ 80,000</u>	<u>\$ 14,275</u>	<u>\$ 7,261,382</u>



**RICHLAND COUNTY, WISCONSIN**  
**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 2024**

**NOTE 3. DETAILED NOTES ON ALL FUNDS (Continued)**

**C. RESTRICTED CASH**

The governmental funds have restricted cash in the amount of \$7,092,556 which consists of:

Opioid Settlement	\$ 115,485
American Rescue Plan Fund	459,290
Unspent bond proceeds - Capital Projects	6,470,846
County Fairground Donations	46,935
	<u>\$ 7,092,556</u>

Pine Valley Community Village had restricted cash and investments of \$9,256 which consisted of resident trust funds.

**D. CAPITAL ASSETS**

Capital asset activity for governmental activities for the year ended December 31, 2024, was as follows:

	Balance 1/1/2024	Additions	Deletions	Balance 12/31/2024
<b><u>Governmental Activities</u></b>				
Capital assets not being depreciated:				
Land	\$ 783,328	\$ -	\$ -	\$ 783,328
Construction work in progress	1,087,970	2,128,572	-	3,216,542
Total capital assets not being depreciated	<u>1,871,298</u>	<u>2,128,572</u>	<u>-</u>	<u>3,999,870</u>
Capital assets being depreciated:				
Land improvements	1,185,673	-	-	1,185,673
Infrastructure	64,210,422	1,211,462	(183,696)	65,238,188
Buildings and improvements	19,453,201	84,656	-	19,537,857
Machinery and equipment	9,417,674	581,524	(990,268)	9,008,930
Other assets	772,375	29,423	-	801,798
Total capital assets being depreciated	<u>95,039,345</u>	<u>1,907,065</u>	<u>(1,173,964)</u>	<u>95,772,446</u>
Total capital assets	<u>96,910,643</u>	<u>4,035,637</u>	<u>(1,173,964)</u>	<u>99,772,316</u>
Less: Accumulated depreciation Capital assets, net of depreciation	<u>(66,948,211)</u>	<u>(2,081,245)</u>	<u>1,107,224</u>	<u>(67,922,232)</u>
	<u>\$ 29,962,432</u>	<u>\$ 1,954,392</u>	<u>\$ (66,740)</u>	<u>\$ 31,850,084</u>
Right-to-use assets being amortized:				
Machinery and equipment	\$ 581,076	\$ -	\$ (62,303)	\$ 518,773
Less Accumulated amortization for:				
Machinery and equipment	(68,754)	(44,096)	-	(112,850)
Right-to-use assets, net of	<u>\$ 512,322</u>	<u>\$ (44,096)</u>	<u>\$ (62,303)</u>	<u>\$ 405,923</u>

**RICHLAND COUNTY, WISCONSIN**  
**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 2024**

**NOTE 3. DETAILED NOTES ON ALL FUNDS (Continued)**

**D. CAPITAL ASSETS (Continued)**

Depreciation and amortization expense was charged to functions as follows:

**Governmental Activities**

General government	\$ 92,853
Public safety	165,147
Highway	1,133,586
Health and social services	66,063
Culture and recreation	189,360
Conservation and development	3,651
Subtotal	<u>1,650,660</u>
Capital assets held by Internal Service Fund and charged to highway function	430,585
Total governmental activities depreciation expense	<u><u>\$ 2,081,245</u></u>
Highway	<u>\$ 44,096</u>
Total governmental activities amortization expense	<u><u>\$ 44,096</u></u>

Capital asset activity for business-type activities for the year ended December 31, 2024 was as follows:

	Balance 1/1/2024	Additions	Deletions	Balance 12/31/2024
<b><u>Business-Type Activities</u></b>				
Capital assets not being depreciated:				
Land	\$ 7,904	\$ -	\$ -	\$ 7,904
Total capital assets not being depreciated	<u>7,904</u>	<u>-</u>	<u>-</u>	<u>7,904</u>
Capital assets being depreciated:				
Land improvements	424,291	21,890	-	446,181
Buildings	14,871,245	-	-	14,871,245
Buildings and improvements	5,778,731	20,019	-	5,798,750
Machinery and equipment	2,321,388	66,615	(20,971)	2,367,032
Total capital assets being depreciated	<u>23,395,655</u>	<u>108,524</u>	<u>(20,971)</u>	<u>23,483,208</u>
Total capital assets	<u>23,403,559</u>	<u>108,524</u>	<u>(20,971)</u>	<u>23,491,112</u>
Less: Accumulated depreciation	<u>(8,892,086)</u>	<u>(1,135,038)</u>	<u>18,452</u>	<u>(10,008,672)</u>
Capital assets, net of depreciation	<u><u>\$ 14,511,473</u></u>	<u><u>\$ (1,026,514)</u></u>	<u><u>\$ (2,519)</u></u>	<u><u>\$ 13,482,440</u></u>

Depreciation expense was charged to functions as follows:

**Business-Type Activities**

Pine Valley Community Village	<u><u>\$ 1,135,038</u></u>
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**RICHLAND COUNTY, WISCONSIN**  
**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 2024**

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**NOTE 3. DETAILED NOTES ON ALL FUNDS (Continued)**

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**E. SUBSCRIPTION-BASED INFORMATION TECHNOLOGY ARRANGEMENTS**

Description of Arrangement

Richland County entered into a Software as a Service (SaaS) agreement with Tyler Technologies, Inc. on June 18, 2024, to provide financial management and time and attendance software. The agreement qualifies as a Subscription-Based Information Technology Arrangement (SBITA) under GASB Statement No. 96.

Term and Payment

The agreement covers a three-year period from July 1, 2024, through June 30, 2027. The County prepaid the full subscription amount of \$349,749 in 2024. No additional payments are required under the agreement.

Right-to-Use Asset

As of July 1, 2024, the County recognized a right-to-use subscription asset of \$349,749 in the government-wide financial statements. The asset is amortized on a straight-line basis over the subscription term.

Amortization

For the year ended December 31, 2024, the County recognized \$58,292 in amortization expense related to the SBITA. Total accumulated amortization as of December 31, 2024 is \$58,292.

Liability

No subscription liability was recognized as the full amount was prepaid at the commencement of the subscription term.

**F. INTERFUND RECEIVABLES/PAYABLES AND TRANSFERS**

The following is a schedule of interfund transfers:

<u>Fund Transferred To:</u>	<u>Fund Transferred From:</u>	<u>Principal Purpose:</u>	<u>Amount</u>
Dog License Fund	General Fund	Supplemental appropriation	\$ 782
U.W. Campus	General Fund	Supplemental appropriation	12,710
General Fund	Swimming Pool Projects	Reclassification of donations	1,400
Highway	American Rescue Plan	Operational budget supplement	637,441

The following is a schedule of interfund receivables and payables:

	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>	<u>Purpose</u>
General Fund	\$ 482,036	\$ -	Excess expenditures
Wisconsin Development Fund Grant	-	15,083	Excess expenditures
Highway	-	466,953	Excess expenditures
Totals	<u>\$ 482,036</u>	<u>\$ 482,036</u>	

**RICHLAND COUNTY, WISCONSIN**  
**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 2024**

**NOTE 3. DETAILED NOTES ON ALL FUNDS (Continued)**

**G. LONG-TERM OBLIGATIONS**

Long-term obligations activity for the year ended December 31, 2024, was as follows:

	Balance 1/1/2024	Increases	Decreases	Balance 12/31/2024	Amounts Due Within One Year
<b>Governmental Activities</b>					
Bonds and notes payable:					
Bonds and note	\$ 12,065,000	\$ -	\$ (855,000)	\$ 11,210,000	\$ 875,000
Bond premium	557,878	-	(59,556)	498,322	-
Subtotal	12,622,878	-	(914,556)	11,708,322	875,000
Other liabilities:					
Leases	336,479	-	(80,577)	255,902	59,780
Compensated absences	583,403	615,394	-	1,198,797	-
Subtotal	919,882	615,394	(80,577)	1,454,699	59,780
Total governmental activities long-term liabilities	<u>\$ 13,542,760</u>	<u>\$ 615,394</u>	<u>\$ (995,133)</u>	<u>\$ 13,163,021</u>	<u>\$ 934,780</u>
<b>Business-Type Activities</b>					
Bonds and notes payable:					
Bonds	\$ 16,025,000	\$ -	\$ (1,015,000)	\$ 15,010,000	\$ 1,045,000
Bond premium	252,357	-	(20,563)	231,794	-
Subtotal	16,277,357	-	(1,035,563)	15,241,794	1,045,000
Other liabilities:					
Compensated absences	532,593	-	(79,915)	452,678	273,522
Subtotal	532,593	-	(79,915)	452,678	273,522
Total business-type activities long-term liabilities	<u>\$ 16,809,950</u>	<u>\$ -</u>	<u>\$ (1,115,478)</u>	<u>\$ 15,694,472</u>	<u>\$ 1,318,522</u>

The change in compensated absences liability is presented as a net change.

General Obligation Debt

All general obligation bonds and notes payable are backed by the full faith and credit of the County. Notes and bonds in the governmental funds will be retired by future property tax levies accumulated by the debt service fund. Business-type activities debt is payable by revenues from user fees of those funds or, if the revenues are not sufficient, by future tax levies.

In accordance with Wisconsin Statutes, total general obligation indebtedness of the County may not exceed five percent of the equalized value of taxable property within the County's jurisdiction. The debt limit as of December 31, 2024, was \$98,873,365. Total general obligation debt outstanding at year end was \$26,220,000.

**RICHLAND COUNTY, WISCONSIN**  
**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 2024**

**NOTE 3. DETAILED NOTES ON ALL FUNDS (Continued)**

**G. LONG-TERM OBLIGATIONS (Continued)**

Estimated payments of compensated absences are not included in the debt service requirement schedules. Likewise, no debt service requirement schedule has been provided as no repayment schedule has been determined.

Governmental activities debt on December 31, 2024 consists of the following individual issues:

	Date of Issue	Final Maturity	Interest Rate	Original Indebtedness	Balance 12/31/2024
Governmental Activities:					
Refunding bonds	2020	2025	1.80 - 2.00%	\$ 1,175,000	\$ 245,000
Refunding bonds	2020	2027	2.00 - 4.25%	2,575,000	1,020,000
Promissory note	2020	2028	2.00%	2,970,000	1,845,000
Capital improvement bonds	2023	2038	3.75 - 4.00%	8,100,000	8,100,000
Total governmental activities					<u>\$ 11,210,000</u>

Debt service requirements to maturity are as follows:

Years	Governmental Activities		
	Bonds and Notes		
	Principal	Interest	Total
2025	\$ 875,000	\$ 383,063	\$ 1,258,063
2026	890,000	360,750	1,250,750
2027	910,000	336,675	1,246,675
2028	935,000	313,413	1,248,413
2029	675,000	289,656	964,656
2030-2034	3,725,000	1,023,500	4,748,500
2035-2038	3,200,000	256,000	3,456,000
Totals	<u>\$11,210,000</u>	<u>\$ 2,963,057</u>	<u>\$14,173,057</u>

Business-type activities debt on December 31, 2024 consists of the following individual issues:

	Date of Issue	Final Maturity	Interest Rate	Original Indebtedness	Balance 12/31/2024
Business-Type Activities:					
Bonds	2015	2035	2.00 - 3.50%	\$ 10,000,000	\$ 7,920,000
Bonds	2016	2036	2.00 - 3.00%	10,000,000	7,090,000
Total business-type activities					<u>\$ 15,010,000</u>

**RICHLAND COUNTY, WISCONSIN**  
**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 2024**

**NOTE 3. DETAILED NOTES ON ALL FUNDS (Continued)**

**G. LONG-TERM OBLIGATIONS (Continued)**

Debt service requirements to maturity are as follow:

Years	Business-Type Activities		
	Bonds and Note		
	Principal	Interest	Total
2025	\$ 1,045,000	\$ 434,725	\$ 1,479,725
2026	2,170,000	391,000	2,561,000
2027	1,115,000	346,350	1,461,350
2028	1,145,000	316,900	1,461,900
2029	1,180,000	285,100	1,465,100
2030-2034	5,440,000	907,313	6,347,313
2035-2036	2,915,000	90,100	3,005,100
Totals	<u>\$15,010,000</u>	<u>\$ 2,771,488</u>	<u>\$17,781,488</u>

**H. SHORT-TERM DEBT**

The County approved short-term borrowing during the year for the purpose of financing the cost of capital expenditures. Short-term obligations activity for the year ended December 31, 2024, was as follows:

<b>Governmental Activities</b>	Balance 1/1/2024	Increases	Decreases	Balance 12/31/2024
Note payable, issued 11/21/2023, interest at 5.50%, due 3/1/2024	\$ 1,010,000	\$ -	\$1,010,000	\$ -
Note payable, issued 12/19/2024, interest at 4.90%, due 9/19/2025	-	601,200	-	601,200
Total short-term debt	<u>\$ 1,010,000</u>	<u>\$ 601,200</u>	<u>\$1,010,000</u>	<u>\$ 601,200</u>

The short-term debt is split between the General Fund and Highway.

**I. LEASE DISCLOSURES**

The Highway Department has acquired equipment through three lease agreements. The gross amount of the equipment under the lease is \$518,773, which is included in capital assets. The amortization expense of \$44,096 is included with depreciation expense on the Government-Wide Statement of Activities. The following is a schedule by year of the future minimum lease payments as of December 31, 2024. The County has determined the amount of imputed interest to be immaterial.

December 31,	Principal
2025	\$ 72,044
2026	72,042
2027	49,995
2028	49,995
2029	49,995
Subtotal	294,071
Less: amount representing interest	(38,169)
Present value of minimum lease payments	<u>\$ 255,902</u>

**RICHLAND COUNTY, WISCONSIN**  
**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 2024**

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**NOTE 3. DETAILED NOTES ON ALL FUNDS (Continued)**

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**J. GOVERNMENTAL FUND BALANCES**

Governmental fund balances reported on the fund financial statements on December 31, 2024 include the following:

**Nonspendable**

Major Fund:

General Fund:

Tax certificates and deeds	\$ 681,978
Materials and supplies inventories	994
Prepaid expenses	156,260
Total nonspendable	<u>839,232</u>

**Restricted**

Major Funds:

General Fund deferred housing loans	63,094
Capital Projects Fund	6,114,534

Nonmajor Funds:

Wisconsin Development Fund Grant	5,940
American Rescue Plan Fund	205,238
Debt Service Fund	198,254
County Fairgrounds Donations	46,935
Total restricted	<u>6,633,995</u>

**Assigned**

Nonmajor Funds:

Swimming Pool Projects	24,497
U.W. Symons Building	4,965
Total assigned	<u>29,462</u>

**Unassigned**

Major Fund:

General Fund	11,073,485
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Nonmajor Funds:

U.W. Campus Fund (deficit)	(10,764)
Total unassigned	<u>11,062,721</u>
Total governmental fund balances	<u><u>\$ 18,565,410</u></u>

**RICHLAND COUNTY, WISCONSIN**  
**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 2024**

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**NOTE 3. DETAILED NOTES ON ALL FUNDS (Continued)**

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**K. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS**

Explanation of Certain Differences Between the Governmental Fund Balance Sheet and the Statement of Net Position

The Governmental Fund Balance Sheet includes a reconciliation between total governmental funds – fund balance and governmental activities – net position as reported in the Government-Wide Statement of Net Position.

One element of that reconciliation states that “capital assets used in the General Fund are not financial resources and therefore are not reported in the funds”.

	12/31/2024
Land	\$ 678,528
Construction work in progress	3,216,542
Land improvements	751,819
Infrastructure	146,049
Buildings and improvements	16,404,119
Machinery and equipment	1,291,515
Other assets	797,669
Accumulated depreciation	(12,392,749)
Combined adjustment for capital assets	<u>\$ 10,893,492</u>

A second element of that reconciliation states that “infrastructure assets used in the Highway Fund are not capitalized in the Internal Service Fund statements”.

	12/31/2024
Infrastructure	\$ 65,092,140
Accumulated depreciation	(47,945,996)
Combined adjustment for highway infrastructure	<u>\$ 17,146,144</u>

A third element of that reconciliation states that “some liabilities, including long-term debt, are not due and payable in the current period, and therefore, are not reported in the funds”.

	12/31/2024
Bonds and notes payable	\$ 10,755,000
Unamortized debt premium	479,771
Compensated absences	964,483
Net pension liability	645,577
Accrued interest	126,954
Net OPEB liability	452,693
Combined adjustment for long-term liabilities	<u>\$ 13,424,478</u>



**RICHLAND COUNTY, WISCONSIN**  
**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 2024**

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**NOTE 3. DETAILED NOTES ON ALL FUNDS (Continued)**

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**L. OTHER POSTEMPLOYMENT BENEFITS – MULTIPLE-EMPLOYER LIFE INSURANCE PLAN**

***General Information about the Other Post-Employment Benefits***

***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 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.

Contribution rates as of December 31, 2024, are:

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

**RICHLAND COUNTY, WISCONSIN**  
**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 2024**

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**NOTE 3. DETAILED NOTES ON ALL FUNDS (Continued)**

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**L. OTHER POSTEMPLOYMENT BENEFITS – MULTIPLE-EMPLOYER LIFE INSURANCE PLAN (Continued)**

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, 2023, are as listed below:

Life Insurance Member Contribution Rates*		
For the year ended December 31, 2023		
Attained Age	Basic	Supplemental
Under 30	\$0.05	\$0.05
30-34	0.06	0.06
35-39	0.07	0.07
40-44	0.08	0.08
45-49	0.12	0.12
50-54	0.22	0.22
55-59	0.39	0.39
60-64	0.49	0.49
65-69	0.57	0.57

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

During the reporting period, LRLIF recognized \$4,344 in contributions from the employer.

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

On December 31, 2024, the County reported a liability (asset) of \$980,924 for its proportionate share of the net OPEB liability (asset). The net OPEB liability (asset) was measured as of December 31, 2023, and the total OPEB liability used to calculate the net OPEB liability (asset) was determined by an actuarial valuation as of January 1, 2023, rolled forward to December 31, 2023. 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 (asset) was based on the County's share of contributions to the OPEB plan relative to the contributions of all participating employers. On December 31, 2023, the County's proportion was 0.21321400%, which was a decrease of .003385% from its proportion measured as of December 31, 2022.

For the year ended December 31, 2024, the County recognized OPEB expense (revenue) of \$57,995.

**RICHLAND COUNTY, WISCONSIN**  
**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 2024**

**NOTE 3. DETAILED NOTES ON ALL FUNDS (Continued)**

**L. OTHER POSTEMPLOYMENT BENEFITS – MULTIPLE-EMPLOYER LIFE INSURANCE PLAN (Continued)**

On December 31, 2024, the County reported deferred outflows of resources and deferred inflows of resources related to OPEBs from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ (86,816)
Net differences between projected and actual earnings on plan investments	13,251	-
Changes in actuarial assumptions	306,841	(386,266)
Changes in proportion and differences between employer contributions and proportionate share of contributions	24,463	(59,512)
Employer contributions subsequent to the measurement date	4,317	-
Totals	<u>\$ 348,872</u>	<u>\$ (532,594)</u>

\$4,317 reported as deferred outflows related to OPEB resulting from the County's employer's contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability (asset) in the year ended December 31, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense (revenue) as follows:

Year Ended December 31:	Net Deferred Outflows (Inflows) of Resources
2025	\$ (22,446)
2026	(485)
2027	(37,067)
2028	(68,686)
2029	(68,527)
Thereafter	9,172
Total	<u>\$ (188,039)</u>

**RICHLAND COUNTY, WISCONSIN**  
**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 2024**

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**NOTE 3. DETAILED NOTES ON ALL FUNDS (Continued)**

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**L. OTHER POSTEMPLOYMENT BENEFITS – MULTIPLE-EMPLOYER LIFE INSURANCE PLAN (Continued)**

**Actuarial assumptions.** The Total OPEB Liability in the January 1, 2023, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date:	January 1, 2023
Measurement Date of Net OPEB Liability (Asset)	December 31, 2023
Experience Study	January 1, 2018 - December 1, 2020 Published November 19, 2021
Actuarial Cost Method:	Entry Age Normal
20 Year Tax-Exempt Municipal Bond Yield: *	3.26%
Long-Term Expected Rate of Return:	4.25%
Discount Rate:	3.32%
Salary Increases	
Wage Inflation:	3.00%
Seniority/Merit:	0.1% - 5.6%
Mortality:	2020 WRS Experience Mortality Table
*Based on the Bond Buyer GO 20-Bond Municipal index.	

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, 2023, is based upon a roll-forward of the liability calculated from the January 1, 2023 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 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.

Local OPEB Life Insurance  
Asset Allocation Targets and Expected Returns  
As of December 31, 2023

Asset Class	Index	Target Allocation	Long-Term Expected Geometric Real Rate of Return
US Intermediate Credit Bonds	Bloomberg US Interm Credit	40%	2.32%
US Mortgages	Bloomberg US MBS	60%	2.52%
Inflation			2.30%
Long-Term Expected Rate of Return			4.25%

**RICHLAND COUNTY, WISCONSIN**  
**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 2024**

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**NOTE 3. DETAILED NOTES ON ALL FUNDS (Continued)**

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**L. OTHER POSTEMPLOYMENT BENEFITS – MULTIPLE-EMPLOYER LIFE INSURANCE PLAN (Continued)**

**Single Discount rate.** A single discount rate of 3.32% was used to measure the Total OPEB Liability for the current year, as opposed to a discount rate of 3.76% for the prior year. The change in the discount rate was primarily caused by the decrease in the municipal bond rate from 3.72% as of December 31, 2022 to 3.26% as of December 31, 2023. 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 County's proportionate share of the net OPEB liability (asset) to changes in the discount rate.** The following presents the County's proportionate share of the net OPEB liability (asset) calculated using the discount rate of 3.32 percent, as well as what the County's proportionate share of the net OPEB liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (2.32 percent) or 1-percentage-point higher (4.32 percent) than the current rate:

	1% Decrease to Discount Rate (2.32%)	Current Discount Rate (3.32%)	1% Increase to Discount Rate (4.32%)
County's proportionate share of the net OPEB liability (asset)	\$ 1,318,008	\$ 980,924	\$ 723,620

**M. 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-etf/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.

**RICHLAND COUNTY, WISCONSIN**  
**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 2024**

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**NOTE 3. DETAILED NOTES ON ALL FUNDS (Continued)**

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**M. PENSION PLAN (Continued)**

**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 12/31/2016) 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. The Core and Variable annuity adjustments granted during recent years are as follows:

Year	Core Fund Adjustment (%)	Variable Fund Adjustment (%)
2014	4.7	25.0
2015	2.9	2.0
2016	0.5	(5.0)
2017	2.0	4.0
2018	2.4	17.0
2019	0.0	(10.0)
2020	1.7	21.0
2021	5.1	13.0
2022	7.4	15.0
2023	1.6	(21.0)

**RICHLAND COUNTY, WISCONSIN**  
**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 2024**

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**NOTE 3. DETAILED NOTES ON ALL FUNDS (Continued)**

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**M. PENSION PLAN (Continued)**

**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 \$941,331 in contributions from the employer.

Contribution rates as of December 31, 2024, are:

<u>Employee Category</u>	<u>Employee</u>	<u>Employer</u>
General (including teachers, executives and elected officials)	6.90%	6.90%
Protective with Social Security	6.90%	14.30%
Protective without Social Security	6.90%	19.10%

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

At December 31, 2024, the County reported a liability (asset) of \$1,093,704 for its proportionate share of the net pension liability (asset). The Net Pension Liability (Asset) was measured as of December 31, 2023, and the Total Pension Liability used to calculate the Net Pension Liability (Asset) was determined by an actuarial valuation as of December 31, 2022, rolled forward to December 31, 2023. 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 (asset) was based on the County's share of contributions to the pension plan relative to the contributions of all participating employers. On December 31, 2023, the County's proportion was 0.07356068%, which was a decrease of 0.00284788% from its proportion measured as of December 31, 2022.

For the year ended December 31, 2024, the County recognized pension expense of \$762,318. On December 31, 2024, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

**RICHLAND COUNTY, WISCONSIN**  
**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 2024**

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**NOTE 3. DETAILED NOTES ON ALL FUNDS (Continued)**

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**M. PENSION PLAN (Continued)**

	Deferred Outflows of Resources	Deferred Inflows of Resources
	<u>                    </u>	<u>                    </u>
Differences between expected and actual experience	\$ 4,409,806	\$ (5,840,814)
Net differences between projected and actual earnings on pension plan investments	3,811,383	-
Changes in assumptions	476,714	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	23,252	(7,077)
Employer contributions subsequent to the measurement date	<u>1,066,521</u>	<u>-</u>
Total	<u><u>\$ 9,787,676</u></u>	<u><u>\$ (5,847,891)</u></u>

\$1,066,521 reported as deferred outflows of resources related to pension resulting from the County's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability (asset) in the year ended December 31, 2025. Other amounts reported as deferred outflows of resources related to pension will be recognized in pension expense (revenue) as follows:

Year Ended December 31:	Net Deferred Outflows (Inflows) of Resources
<u>                    </u>	<u>                    </u>
2025	\$ 590,869
2026	617,009
2027	2,396,709
2028	(731,323)
2029	-
Total	<u><u>\$ 2,873,264</u></u>



**RICHLAND COUNTY, WISCONSIN**  
**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 2024**

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**NOTE 3. DETAILED NOTES ON ALL FUNDS (Continued)**

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**M. PENSION PLAN (Continued)**

**Actuarial Assumptions.** The Total Pension Liability in the December 31, 2023, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date:	December 31, 2022
Measurement Date of Net Pension Liability (Asset):	December 31, 2023
	January 1, 2018 - December 31, 2020
Experience Study:	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, 2023, is based upon a roll-forward of the liability calculated from the December 31, 2022 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:

**RICHLAND COUNTY, WISCONSIN**  
**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 2024**

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**NOTE 3. DETAILED NOTES ON ALL FUNDS (Continued)**

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**M. PENSION PLAN (Continued)**

**Asset Allocation Targets and Expected Returns<sup>1</sup>**

As of December 31, 2023

Core Fund Asset Class	Asset Allocation %	Long-Term Expected Nominal Rate of Return %	Long-Term Expected Real Rate of Return % <sup>2</sup>
Public Equity	40	7.3	4.5
Public Fixed Income	27	5.8	3.0
Inflation Sensitive	19	4.4	1.7
Real Estate	8	5.8	3.0
Private Equity/Debt	18	9.6	6.7
Leverage <sup>3</sup>	(12)	3.7	1.0
Total Core Fund	100	7.4	4.6
Variable Fund Asset Class			
U.S. Equities	70	6.8	4.0
International Equities	30	7.6	4.8
Total Variable Fund	100	7.3	4.5

<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: 2.7%

<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. Currently, an asset allocation target of 12% policy leverage is used, subject to an allowable range of up to 20%.

**Single Discount Rate** A single discount rate of 6.80% was used to measure the Total Pension Liability for the current and prior year. The discount rate is based on the expected rate of return on pension plan investments of 6.80% and a municipal bond rate of 3.77% (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, 2023. 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 6.80% expected rate of return implies that a dividend of approximately 1.70% 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 (asset).

**RICHLAND COUNTY, WISCONSIN**  
**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 2024**

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**NOTE 3. DETAILED NOTES ON ALL FUNDS (Continued)**

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**M. 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:

	1% Decrease to Discount Rate (5.80%)	Current Discount Rate (6.80%)	1% Increase to Discount Rate (7.80%)
County's proportionate share of the net pension liability (asset)	\$ 10,571,183	\$ 1,093,704	\$ (5,538,088)

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

**Allocation of Pension Plan**

Pension amounts are allocated between the Proprietary Funds and the General Fund based on the percentage of required contributions of each fund to the whole.

**Payables to the Pension Plan**

On December 31, 2024, the County had no outstanding contributions due to the pension plan.

**N. PRIOR PERIOD ADJUSTMENT**

A prior period adjustment has been recorded effective January 1, 2024, as follows:

	Governmental Activities	Highway
Total net position as previously reported	\$ 36,882,856	\$ 3,954,714
Change in accounting principle (GASB 101)	(584,070)	(83,397)
Net position as restated	<u>\$ 36,298,786</u>	<u>\$ 3,871,317</u>

Implementation of GASB Statement No. 101 required net position in the governmental activities and highway to be decreased. The decrease in net position was to reflect the County's compensated absence liability.

**RICHLAND COUNTY, WISCONSIN**  
**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 2024**

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**NOTE 3. DETAILED NOTES ON ALL FUNDS (Continued)**

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**O. CHANGE IN REPORTING ENTITY**

During fiscal year 2024, changes to the financial reporting entity resulted in restatements of beginning fund balance, as follows:

	Reporting Units Affected by Restatements of Beginning Balances				
	General Fund	American Rescue Plan Fund	Capital Projects	Nonmajor Funds	Total
1/1/2024, as previously reported	\$9,863,585	\$ 128,125	\$7,837,660	\$ 608,137	\$ 18,437,507
Change within financial reporting entity (major to nonmajor fund)	-	(128,125)	-	128,125	-
1/1/2024, as restated	<u>\$9,863,585</u>	<u>\$ -</u>	<u>\$7,837,660</u>	<u>\$ 736,262</u>	<u>\$ 18,437,507</u>

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**NOTE 4. OTHER INFORMATION**

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**A. COMMITMENTS AND CONTINGENCIES**

From time to time, the County is party to various pending claims and legal proceedings. Although the outcome of such matters cannot be forecasted with certainty, it is the opinion of management and the County Attorneys 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.

The County has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies. Such audits could lead to requests for reimbursements to the grantor agency for expenditures disallowed under terms of the grants. Management believes such disallowances, if any, would be immaterial.

Funding for the operating budget of the County comes from many sources, including property taxes, grants and aids from other units of government, user fees, fines and permits, and other miscellaneous revenues. The State of Wisconsin provides a variety of aid and grant programs which benefit the County. Those aid and grant programs are dependent on continued approval and funding by the Wisconsin governor and legislature, through their budget processes. Any changes made by the State to funding or eligibility of local aid programs could have a significant impact on the future operating results of the County.

The County has entered into contracts for radio communications system upgrades. As of December 31, 2024, the County had an outstanding commitment of \$3,746,107. This project has been financed by long-term debt.

**RICHLAND COUNTY, WISCONSIN**  
**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 2024**

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**NOTE 4. OTHER INFORMATION (Continued)**

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**B. RISK MANAGEMENT**

The County is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors and omissions; workers compensation; and health care of its employees. All of these risks are covered through the purchase of commercial insurance, with minimal deductibles. Settled claims have not exceeded insurance coverage in any of the last three years. There were no significant reductions in coverage compared to the prior year.

**C. EFFECT OF NEW ACCOUNTING STANDARDS ON CURRENT FINANCIAL STATEMENTS**

The Governmental Accounting Standards Board (GASB) has adopted GASB Statement No. 102, *Certain Risk Disclosures*, effective for periods beginning after June 15, 2024, GASB Statement No. 103, *Financial Reporting Model Improvements*, effective for periods beginning after June 15, 2025, and GASB Statement No. 104, *Disclosure of Certain Capital Assets*, effective for periods beginning after June 15, 2025. When these become effective, application of these standards may restate portions of these financial statements.

## **REQUIRED SUPPLEMENTARY INFORMATION**

**RICHLAND COUNTY, WISCONSIN**  
**BUDGETARY COMPARISON SCHEDULE**  
**GENERAL FUND**  
**Year Ended December 31, 2024**

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
<b>Revenues:</b>				
General property taxes	\$ 6,035,488	\$ 6,035,488	\$ 6,035,488	\$ -
Other taxes	1,662,000	1,662,000	1,916,777	254,777
Intergovernmental	7,859,324	7,859,324	9,076,999	1,217,675
Licenses and permits	106,680	106,680	107,867	1,187
Penalties and forfeitures	103,558	103,558	237,458	133,900
Public charges for services	5,084,468	5,084,468	4,881,349	(203,119)
Interest on investments	454,200	454,200	742,315	288,115
Miscellaneous general revenues	102,209	102,209	354,970	252,761
<b>Total revenues</b>	<u>21,407,927</u>	<u>21,407,927</u>	<u>23,353,223</u>	<u>1,945,296</u>
<b>Expenditures:</b>				
Current:				
General government	2,882,085	2,882,085	3,157,032	(274,947)
Public safety	5,433,752	5,433,752	5,178,702	255,050
Health and social services	10,302,940	10,302,940	10,603,862	(300,922)
Transportation	26,461	26,461	26,461	-
Culture and recreation	1,197,870	1,197,870	1,171,940	25,930
Conservation and development	1,099,653	1,099,653	941,279	158,374
Capital outlay	465,166	465,166	149,629	315,537
<b>Total expenditures</b>	<u>21,407,927</u>	<u>21,407,927</u>	<u>21,228,905</u>	<u>179,022</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u>-</u>	<u>-</u>	<u>2,124,318</u>	<u>2,124,318</u>
<b>Other financing sources (uses):</b>				
Transfer from other funds	811,000	811,000	1,400	(809,600)
Transfer to other funds	-	-	(13,492)	(13,492)
<b>Total other financing sources (uses)</b>	<u>811,000</u>	<u>811,000</u>	<u>(12,092)</u>	<u>(823,092)</u>
<b>Net change in fund balance</b>	<u>811,000</u>	<u>811,000</u>	<u>2,112,226</u>	<u>1,301,226</u>
<b>Fund balance, January 1</b>	<u>9,863,585</u>	<u>9,863,585</u>	<u>9,863,585</u>	<u>-</u>
<b>Fund balance, December 31</b>	<u>\$ 10,674,585</u>	<u>\$ 10,674,585</u>	<u>\$ 11,975,811</u>	<u>\$ 1,301,226</u>

See notes to required supplementary information.

**RICHLAND COUNTY, WISCONSIN**  
**LOCAL RETIREE LIFE INSURANCE FUND SCHEDULES**  
**Year Ended December 31, 2024**

**Schedule of Proportionate Share of the Net OPEB Liability (Asset)**

Last 10 Years

Year ended December 31,	County's proportionate share of the net OPEB liability (asset)	Proportionate share of the net OPEB liability (asset)	County's covered- employee payroll	Collective net OPEB liability (asset) as a percentage of its covered-employee payroll	Plan fiduciary net position as a percentage of the total OPEB liability (asset)
2023	0.21321400%	\$ 980,924	\$10,359,000	9.47%	33.90%
2022	0.21659900%	825,205	9,426,000	8.75%	38.81%
2021	0.22598100%	1,335,631	9,400,000	14.21%	29.57%
2020	0.21744400%	1,196,099	9,796,000	12.21%	31.36%
2019	0.21360900%	909,589	9,475,000	9.60%	37.58%
2018	0.21805900%	562,667	8,975,000	6.27%	48.69%
2017	0.23443900%	705,329	9,858,831	7.15%	44.81%

**Schedule of Contributions**

Last 10 Years

Year ended December 31,	Contractually required contributions	Contributions in relation to the contractually required contributions	Contribution deficiency (excess)	Covered-employee payroll	Contributions as a percentage of covered-employee payroll
2024	\$ 4,279	\$ 4,279	\$ -	\$ 11,018,000	0.04%
2023	4,344	4,344	-	10,359,000	0.04%
2022	4,345	4,345	-	9,426,000	0.05%
2021	4,552	4,552	-	9,400,000	0.05%
2020	4,399	4,399	-	9,796,000	0.04%
2019	4,206	4,206	-	9,475,000	0.04%
2018	4,137	4,137	-	8,975,000	0.05%

See notes to required supplementary information.



**RICHLAND COUNTY, WISCONSIN  
WISCONSIN RETIREMENT SYSTEM  
Year Ended December 31, 2024**

**Schedule of Proportionate Share of the Net Pension Liability (Asset)**  
Last 10 Years

Year ended December 31,	County's proportionate share of the net pension liability (asset)	Proportionate share of the net pension liability (asset)	County's covered- employee payroll	Collective net pension liability (asset) as a percentage of its covered-employee payroll	Plan fiduciary net position as a percentage of the total pension liability (asset)
2023	0.07356068%	\$ 1,093,704	\$12,747,010	8.58%	98.85%
2022	(0.07640856%)	4,047,899	12,476,563	32.44%	(95.72%)
2021	(0.07685178%)	(6,194,395)	12,251,531	(50.56%)	(106.02%)
2020	(0.07714927%)	(4,816,535)	12,474,415	(38.61%)	(105.26%)
2019	(0.07599059%)	(2,450,352)	11,396,572	(21.50%)	(102.96%)
2018	0.07820456%	2,782,273	11,117,687	25.03%	96.45%
2017	(0.07967909%)	(2,365,766)	10,789,246	(21.93%)	(102.93%)
2016	0.08145200%	671,359	11,442,962	5.87%	99.12%
2015	0.08172636%	1,328,037	11,072,613	11.99%	98.20%
2014	(0.08174206%)	(2,007,809)	10,940,454	(18.35%)	(102.74%)

**Schedule of Contributions**  
Last 10 Years

Year ended December 31,	Contractually required contributions	Contributions in relation to the contractually required contributions	Contribution deficiency (excess)	Covered-employee payroll	Contributions as a percentage of covered-employee payroll
2024	\$ 1,100,201	\$ 1,100,201	\$ -	\$ 14,060,842	7.82%
2023	941,330	941,330	-	12,747,010	7.38%
2022	873,170	873,170	-	12,476,563	7.00%
2021	881,589	881,589	-	12,251,531	7.20%
2020	896,578	896,578	-	12,474,415	7.19%
2019	788,977	788,977	-	11,396,572	6.92%
2018	787,658	787,658	-	11,117,687	7.08%
2017	770,376	770,376	-	10,789,246	7.14%
2016	783,376	783,376	-	11,442,962	6.85%
2015	780,837	780,837	-	11,072,613	7.05%

See notes to required supplementary information.

**RICHLAND COUNTY, WISCONSIN**  
**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**  
**Year Ended December 31, 2024**

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**NOTE 1. WISCONSIN RETIREMENT SYSTEM SCHEDULES**

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*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.

Based on a three-year experience study conducted in 2018 covering January 1, 2015 through December 31, 2017, the ETF Board adopted assumption changes that were used to measure the total pension liability beginning with the year-ended December 31, 2018, including the following:

- Lowering the long-term expected rate of return from 7.2% to 7.0%
- Lowering the discount rate from 7.2% to 7.0%
- Lowering the wage inflation rate from 3.2% to 3.0%
- Lowering the price inflation rate from 2.7% to 2.5%
- Lowering the post-retirement adjustments from 2.1% to 1.9%
- Mortality assumptions were changed to reflect updated trends by transitioning from the Wisconsin 2012 Mortality Table to the Wisconsin 2018 Mortality Table.

**RICHLAND COUNTY, WISCONSIN**  
**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**  
**Year Ended December 31, 2024**

**Significant methods and assumptions used in calculating Wisconsin Retirement System Actuarially Determined Contributions:**

	<b>2023</b>	<b>2022</b>	<b>2021</b>	<b>2020</b>	<b>2019</b>
Valuation Date:	December 31, 2021	December 31, 2020	December 31, 2019	December 31, 2018	December 31, 2017
Actuarial Cost Method:	Frozen Entry Age	Frozen Entry Age	Frozen Entry Age		Frozen Entry Age
Amortization Method:	Level Percent of Payroll-Closed	Level Percent of Payroll-Closed	Level Percent of Payroll-Closed	Level Percent of Payroll-Closed	Level Percent of Payroll-Closed
Amortization Period:	Amortization Period	Amortization Period	Amortization Period	Amortization Period	Amortization Period
	30 Year closed from date of participation in WRS	30 Year closed from date of participation in WRS	30 Year closed from date of participation in WRS	30 Year closed from date of participation in WRS	30 Year closed from date of participation in WRS
Asset Valuation Method:	Five Year Smoothed Market (Closed)	Five Year Smoothed Market (Closed)	Five Year Smoothed Market (Closed)	Five Year Smoothed Market (Closed)	Five Year Smoothed Market (Closed)
<b>Actuarial Assumptions</b>					
Net Investment Rate of Return:	5.4%	5.4%	5.4%	5.4%	5.5%
Weighted based on assumed rate for:					
Pre-retirement:	6.8%	7.0%	7.0%	7.0%	7.2%
Post-retirement:	5.0%	5.0%	5.0%	5.0%	5.0%
<b>Salary Increases</b>					
Wage Inflation:	3.0%	3.0%	3.0%	3.0%	3.2%
Seniority/Merit:	0.1%-5.6%	0.1%-5.6%	0.1%-5.6%	0.1%-5.6%	0.1%-5.6%
<b>Post-retirement Benefit Adjustments*:</b>					
Retirement Age:	1.7%	1.9%	1.9%	1.9%	2.1%
	Experience - based table of rates that are specific to the type of eligibility condition. Last updated for the 2021 valuation pursuant to an experience study of the period 2018-2020.	Experience - based table of rates that are specific to the type of eligibility condition. Last updated for the 2018 valuation pursuant to an experience study of the period 2015-2017.	Experience - based table of rates that are specific to the type of eligibility condition. Last updated for the 2018 valuation pursuant to an experience study of the period 2015-2017.	Experience - based table of rates that are specific to the type of eligibility condition. Last updated for the 2018 valuation pursuant to an experience study of the period 2015 - 2017.	Experience -based table of rates that are specific to the type of eligibility condition. Last updated for the 2015 valuation pursuant to an experience study of the period 2012 - 2014.
Mortality:	2020 WRS Experience Tables. The rates based on actual WRS experience adjusted for future mortality improvements using the MP-2021 fully generational improvement scale from a base year of 2010.	Wisconsin 2018 Mortality Table. The rates based on actual WRS experience adjusted for future mortality improvements using the MP-2018 fully generational improvement scale (multiplied by 60%).	Wisconsin 2018 Mortality Table. The rates based on actual WRS experience adjusted for future mortality improvements using the MP-2018 fully generational improvement scale (multiplied by 60%).	Wisconsin 2018 Mortality Table. The rates based on actual WRS experience adjusted for future mortality improvements using the MP-2018 fully generational improvement scale (multiplied by 60%).	Wisconsin 2012 Mortality Table. The rates based on actual WRS experience adjusted for future mortality improvements using the MP-2015 fully generational improvement scale (multiplied by 50%).

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

**RICHLAND COUNTY, WISCONSIN**  
**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**  
**Year Ended December 31, 2024**

**Significant methods and assumptions used in calculating Wisconsin Retirement System Actuarially Determined Contributions:**

	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>	<b>2014</b>
Valuation Date:	December 31, 2016	December 31, 2015	December 31, 2014	December 31, 2013	December 31, 2012
Actuarial Cost Method:	Frozen Entry Age	Frozen Entry Age	Frozen Entry Age	Frozen Entry Age	Frozen Entry Age
Amortization Method:	Level Percent of Payroll-Closed	Level Percent of Payroll-Closed	Level Percent of Payroll-Closed	Level Percent of Payroll-Closed	Level Percent of Payroll-Closed
Amortization Period:	Amortization Period	Amortization Period	Amortization Period	Amortization Period	Amortization Period
	30 Year closed from date of participation in WRS	30 Year closed from date of participation in WRS	30 Year closed from date of participation in WRS	30 Year closed from date of participation in WRS	30 Year closed from date of participation in WRS
Asset Valuation Method:	Five Year Smoothed Market (Closed)	Five Year Smoothed Market (Closed)	Five Year Smoothed Market (Closed)	Five Year Smoothed Market (Closed)	Five Year Smoothed Market (Closed)
<b>Actuarial Assumptions</b>					
Net Investment Rate of Return:	5.5%	5.5%	5.5%	5.5%	5.5%
Weighted based on assumed rate for:					
Pre-retirement:	7.2%	7.2%	7.2%	7.2%	7.2%
Post-retirement:	5.0%	5.0%	5.0%	5.0%	5.0%
<b>Salary Increases</b>					
Wage Inflation:	3.2%	3.2%	3.2%	3.2%	3.2%
Seniority/Merit:	0.1%-5.6%	0.1%-5.6%	0.1%-5.6%	0.1%-5.6%	0.1%-5.6%
Post-retirement Benefit Adjustments*:	2.1%	2.1%	2.1%	2.1%	2.1%
Retirement Age:	Experience - based table of rates that are specific to the type of eligibility condition. Last updated for the 2015 valuation pursuant to an experience study of the period 2012 - 2014.	Experience - based table of rates that are specific to the type of eligibility condition. Last updated for the 2015 valuation pursuant to an experience study of the period 2012 - 2014.	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2012 valuation pursuant to an experience study of the period 2009 - 2011.	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2012 valuation pursuant to an experience study of the period 2009 - 2011.	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2012 valuation pursuant to an experience study of the period 2009 - 2011.
Mortality:	Wisconsin 2012 Mortality Table. The rates based on actual WRS experience adjusted for future mortality improvements using the MP-2015 fully generational improvement scale (multiplied by 50%).	Wisconsin 2012 Mortality Table. The rates based on actual WRS experience adjusted for future mortality improvements using the MP-2015 fully generational improvement scale (multiplied by 50%).	Wisconsin 2012 Mortality Table. The rates based on actual WRS experience projected to 2017 with scale BB to all for future improvements (margin) in mortality	Wisconsin 2012 Mortality Table. The rates based on actual WRS experience projected to 2017 with scale BB to all for future improvements (margin) in mortality	Wisconsin 2012 Mortality Table. The rates based on actual WRS experience projected to 2017 with scale BB to all for future improvements (margin) in mortality

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

**RICHLAND COUNTY, WISCONSIN**  
**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**  
**Year Ended December 31, 2024**

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**NOTE 2. EXCESS EXPENDITURES OVER APPROPRIATIONS**

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The County controls expenditures at the department level. The General Fund experienced expenditures which exceeded appropriations as follows:

	Final Budgeted Expenditures	Actual Expenditures	Expenditures Over Appropriations
General Fund:			
Current:			
General government	\$ 2,882,085	\$ 3,157,032	\$ (274,947)
Health and social services	10,302,940	10,603,862	(300,922)

Excess expenditures were financed by other expenditures under budget.

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**NOTE 3. LOCAL RETIREE LIFE INSURANCE SCHEDULE**

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Governmental Accounting Standards Board Statement No. 75 requirements have been implemented prospectively, therefore, the illustrations do not present similar information for the 3 preceding years.

Benefit Terms. There were no recent changes in benefit terms.

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 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.

The assumption changes that were made to measure the December 31, 2018 total OPEB liabilities, including the following:

- Lowering the long-term expected rate of return from 5.00% to 4.25%
- Lowering the wage inflation rate from 3.2% to 3.0%
- Lowering the price inflation rate from 2.7% to 2.5%
- Mortality assumptions were changed to reflect updated trends by transitioning from the Wisconsin 2012 Mortality Table to the Wisconsin 2018 Mortality Table.

## **OTHER SUPPLEMENTARY INFORMATION**

**RICHLAND COUNTY, WISCONSIN  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
As of December 31, 2024**

	Special Revenue				Capital Projects				
	Wisconsin Development Fund Grant	Dog License Fund	American Rescue Plan Fund	Debt Service	Swimming Pool Projects	U.W. Campus	U.W. Symons Building	County Fairgrounds Donations	Totals
<b><u>ASSETS</u></b>									
Cash and cash equivalents	\$ -	\$ (5)	\$ -	\$ 198,254	\$ 24,456	\$ -	\$ 4,965	\$ -	\$ 227,670
Receivables:									
Taxes	-	14,275	-	1,109,163	-	80,000	-	-	1,203,438
Accounts receivable	-	5	-	-	41	-	-	-	46
Loans receivable	21,023	-	-	-	-	-	-	-	21,023
Prepaid expenses	-	-	291,458	-	-	-	-	-	291,458
Restricted cash	-	-	459,290	-	-	-	-	46,935	506,225
<b>Total assets</b>	<b>\$ 21,023</b>	<b>\$ 14,275</b>	<b>\$ 750,748</b>	<b>\$ 1,307,417</b>	<b>\$ 24,497</b>	<b>\$ 80,000</b>	<b>\$ 4,965</b>	<b>\$ 46,935</b>	<b>\$ 2,249,860</b>
<b><u>LIABILITIES</u></b>									
Accounts payable	\$ -	\$ -	\$ 12,991	\$ -	\$ -	\$ 10,764	\$ -	\$ -	\$ 23,755
Unearned revenue	-	-	532,519	-	-	-	-	-	532,519
Due to other funds	15,083	-	-	-	-	-	-	-	15,083
<b>Total liabilities</b>	<b>15,083</b>	<b>-</b>	<b>545,510</b>	<b>-</b>	<b>-</b>	<b>10,764</b>	<b>-</b>	<b>-</b>	<b>571,357</b>
<b><u>DEFERRED INFLOWS OF RESOURCES</u></b>	<b>-</b>	<b>14,275</b>	<b>-</b>	<b>1,109,163</b>	<b>-</b>	<b>80,000</b>	<b>-</b>	<b>-</b>	<b>1,203,438</b>
<b><u>FUND BALANCES</u></b>									
Restricted	5,940	-	205,238	198,254	-	-	-	46,935	456,367
Assigned	-	-	-	-	24,497	-	4,965	-	29,462
Unassigned (deficit)	-	-	-	-	-	(10,764)	-	-	(10,764)
<b>Total fund balances</b>	<b>5,940</b>	<b>-</b>	<b>205,238</b>	<b>198,254</b>	<b>24,497</b>	<b>(10,764)</b>	<b>4,965</b>	<b>46,935</b>	<b>475,065</b>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<b>\$ 21,023</b>	<b>\$ 14,275</b>	<b>\$ 750,748</b>	<b>\$ 1,307,417</b>	<b>\$ 24,497</b>	<b>\$ 80,000</b>	<b>\$ 4,965</b>	<b>\$ 46,935</b>	<b>\$ 2,249,860</b>

**RICHLAND COUNTY, WISCONSIN**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**Year Ended December 31, 2024**

	Special Revenue				Capital Projects				
	Wisconsin Development Fund Grant	Dog License Fund	American Rescue Plan Fund	Debt Service	Swimming Pool Projects	U.W. Campus	U.W. Symons Building	County Fairgrounds Donations	Totals
<b>Revenues:</b>									
General property taxes	\$ -	\$ 14,550	\$ -	\$ 841,139	\$ -	\$ 80,000	\$ -	\$ -	\$ 935,689
Intergovernmental	-	-	1,535,793	-	-	-	-	-	1,535,793
Licenses and permits	-	3,063	-	-	-	-	-	-	3,063
Interest on investments	1,039	-	77,113	-	-	-	-	-	78,152
Miscellaneous general revenues	-	-	-	-	34,068	5,100	-	1,456	40,624
<b>Total revenues</b>	<u>1,039</u>	<u>17,613</u>	<u>1,612,906</u>	<u>841,139</u>	<u>34,068</u>	<u>85,100</u>	<u>-</u>	<u>1,456</u>	<u>2,593,321</u>
<b>Expenditures:</b>									
Current:									
Public safety	-	18,395	-	-	-	-	-	-	18,395
Conservation and development	-	-	-	-	-	108,574	-	900	109,474
Capital outlay	-	-	898,352	-	36,766	-	-	-	935,118
Debt service:									
Principal retirement	-	-	-	710,000	-	-	-	-	710,000
Interest and fiscal charges	-	-	-	456,182	-	-	-	-	456,182
<b>Total expenditures</b>	<u>-</u>	<u>18,395</u>	<u>898,352</u>	<u>1,166,182</u>	<u>36,766</u>	<u>108,574</u>	<u>-</u>	<u>900</u>	<u>2,229,169</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u>1,039</u>	<u>(782)</u>	<u>714,554</u>	<u>(325,043)</u>	<u>(2,698)</u>	<u>(23,474)</u>	<u>-</u>	<u>556</u>	<u>364,152</u>
<b>Other financing sources (uses):</b>									
Transfer from other funds	-	782	-	-	-	12,710	-	-	13,492
Transfer to other funds	-	-	(637,441)	-	(1,400)	-	-	-	(638,841)
<b>Total other financing sources (uses)</b>	<u>-</u>	<u>782</u>	<u>(637,441)</u>	<u>-</u>	<u>(1,400)</u>	<u>12,710</u>	<u>-</u>	<u>-</u>	<u>(625,349)</u>
<b>Net change in fund balances</b>	<u>1,039</u>	<u>-</u>	<u>77,113</u>	<u>(325,043)</u>	<u>(4,098)</u>	<u>(10,764)</u>	<u>-</u>	<u>556</u>	<u>(261,197)</u>
<b>Fund balances, January 1, as previously presented</b>	4,901	-	-	523,297	28,595	-	4,965	46,379	608,137
Change within financial reporting entity (major to nonmajor fund)	-	-	128,125	-	-	-	-	-	128,125
<b>Fund balances, January 1, restated</b>	<u>4,901</u>	<u>-</u>	<u>128,125</u>	<u>523,297</u>	<u>28,595</u>	<u>-</u>	<u>4,965</u>	<u>46,379</u>	<u>736,262</u>
<b>Fund balances, December 31</b>	<u>\$ 5,940</u>	<u>\$ -</u>	<u>\$ 205,238</u>	<u>\$ 198,254</u>	<u>\$ 24,497</u>	<u>\$ (10,764)</u>	<u>\$ 4,965</u>	<u>\$ 46,935</u>	<u>\$ 475,065</u>



**RICHLAND COUNTY, WISCONSIN**  
**COMBINING STATEMENT OF NET POSITION**  
**FIDUCIARY FUNDS - CUSTODIAL FUNDS**  
**As of December 31, 2024**

	Sheriff	Clerk of Circuit Court	Health	Property Taxes	Other	Totals
<b><u>ASSETS</u></b>						
Departmental cash and investments	\$ 101,413	\$ 270,823	\$ 14,569	\$ -	\$ 20,868	\$ 407,673
<b>Total assets</b>	<u>\$ 101,413</u>	<u>\$ 270,823</u>	<u>\$ 14,569</u>	<u>\$ -</u>	<u>\$ 20,868</u>	<u>\$ 407,673</u>
<b><u>LIABILITIES AND NET POSITION</u></b>						
Net position - restricted	\$ 101,413	\$ 270,823	\$ 14,569	\$ -	\$ 20,868	\$ 407,673
<b>Total liabilities and net position</b>	<u>\$ 101,413</u>	<u>\$ 270,823</u>	<u>\$ 14,569</u>	<u>\$ -</u>	<u>\$ 20,868</u>	<u>\$ 407,673</u>

**RICHLAND COUNTY, WISCONSIN**  
**COMBINING STATEMENT OF REVENUES,**  
**EXPENSES AND CHANGES IN NET POSITION**  
**FIDUCIARY FUNDS - CUSTODIAL FUNDS**  
**Year Ended December 31, 2024**

	Sheriff	Clerk of Circuit Court	Health	Property Taxes	Other	Totals
<b>Additions:</b>						
Property tax collections for other governments	\$ -	\$ -	\$ -	\$ 6,614,306	\$ -	\$ 6,614,306
Clerk of court deposits	-	1,090,465	-	-	-	1,090,465
Human services deposits	-	-	52,144	-	-	52,144
Register of deeds deposits	-	-	-	-	399,855	399,855
Symons complex deposits	-	-	-	-	107,515	107,515
County fair deposits	-	-	-	-	2,621	2,621
Sheriff vending deposits	275,666	-	-	-	-	275,666
Sheriff trust deposits	10,115	-	-	-	-	10,115
Sheriff electronic monitoring deposits	75,781	-	-	-	-	75,781
<b>Total additions</b>	<u>361,562</u>	<u>1,090,465</u>	<u>52,144</u>	<u>6,614,306</u>	<u>509,991</u>	<u>8,628,468</u>
<b>Deductions:</b>						
Payments of taxes to other governments	-	-	-	6,614,306	-	6,614,306
Clerk of court payments	-	1,115,922	-	-	-	1,115,922
Human services payments	-	-	60,747	-	-	60,747
Register of deeds payments	-	-	-	-	397,955	397,955
Symons complex payments	-	-	-	-	103,846	103,846
Sheriff vending payments	259,487	-	-	-	-	259,487
Sheriff trust payments	284	-	-	-	-	284
Sheriff electronic monitoring payments	67,775	-	-	-	-	67,775
<b>Total deductions</b>	<u>327,546</u>	<u>1,115,922</u>	<u>60,747</u>	<u>6,614,306</u>	<u>501,801</u>	<u>8,620,322</u>
<b>Change in net position</b>	34,016	(25,457)	(8,603)	-	8,190	8,146
<b>Net position, January 1</b>	67,397	296,280	23,172	-	12,678	399,527
<b>Net position, December 31</b>	<u>\$ 101,413</u>	<u>\$ 270,823</u>	<u>\$ 14,569</u>	<u>\$ -</u>	<u>\$ 20,868</u>	<u>\$ 407,673</u>

**RICHLAND COUNTY, WISCONSIN**  
**COMBINING STATEMENT OF NET POSITION**  
**FIDUCIARY FUNDS - EXPENDABLE TRUST FUNDS**  
**As of December 31, 2024**

	Veteran's Service	Burial Trust	Totals
<b><u>ASSETS</u></b>			
Cash and cash equivalents	\$ 2,461	\$ 121	\$ 2,582
<b>Total assets</b>	<b>\$ 2,461</b>	<b>\$ 121</b>	<b>\$ 2,582</b>
<b><u>LIABILITIES AND NET POSITION</u></b>			
Net position:			
Restricted	\$ 2,461	\$ 121	\$ 2,582
<b>Total liabilities and net position</b>	<b>\$ 2,461</b>	<b>\$ 121</b>	<b>\$ 2,582</b>

**RICHLAND COUNTY, WISCONSIN**  
**COMBINING STATEMENT OF REVENUES,**  
**EXPENSES AND CHANGES IN NET POSITION**  
**FIDUCIARY FUNDS - EXPENDABLE TRUST FUNDS**  
**Year Ended December 31, 2024**

	Veteran's Service	Burial Trust	Totals
<b>Additions:</b>			
Operating revenues	\$ -	\$ -	\$ -
<b>Total additions</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Deductions:</b>			
Culture and recreation	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total deductions</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Change in net position</b>	-	-	-
<b>Net position, January 1</b>	2,461	121	2,582
<b>Net position, December 31</b>	<u>\$ 2,461</u>	<u>\$ 121</u>	<u>\$ 2,582</u>

# RICHLAND COUNTY



Audit Presentation  
To the County Board  
For Richland County, Wisconsin

For the Year Ended  
December 31, 2024

November 18, 2025

*Prepared by:  
Johnson Block & Company, Inc.  
Certified Public Accountants*

# RICHLAND COUNTY

## 2024 AUDIT OVERVIEW

- We have completed our audit of Richland County for the year ended December 31, 2024, and have issued an unmodified opinion on the financial statements of the County. Our report and the audited financial statements are presented in a bound document.
- The scope of our audit included all funds and activities of the County.
- An audit exit conference was also held with the Trustees of the Pine Valley Community Village.
- A separate audit communications document designed for the County Board has also been submitted.
- We prepared a regulatory report for 2024 that was filed with the Wisconsin Department of Revenue. We also prepared separately issued financial statements for Pine Valley Community Village.

# RICHLAND COUNTY

## 2024 FINANCIAL HIGHLIGHTS

- ❑ The County's 2024 governmental funds total fund balance increased by \$127,903. The General Fund increased by \$2,112,226.
- ❑ The General Fund's total fund balance was \$11,975,811 at December 31, 2024. This represents approximately 6 months of expenditures.
- ❑ Tax certificates at December 31, 2024 totaled \$680,489 compared to \$579,502 in 2023.
- ❑ County-wide sales tax revenue totaled \$1,634,657 in 2024 compared to \$1,604,401 in 2023.
- ❑ The County complied with state-imposed tax levy limits.
- ❑ No long-term debt was issued during 2024. The County made scheduled debt payments of principal and interest.
- ❑ Pine Valley Community Village recorded operating revenues of \$9,921,870. Pine Valley experienced an operating loss of \$1,193,917 in 2024. This loss was partially offset by a County property tax levy of \$665,200.

# RICHLAND COUNTY

## STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES – GOVERNMENTAL FUNDS

	Major Funds			Nonmajor Funds	2024 Totals	2023 Totals
	General	American Rescue Plan	Capital Projects			
<b>Revenues:</b>						
General property taxes	\$ 6,035,488	\$ -	\$ 517,792	\$ 935,689	\$ 7,488,969	\$ 6,939,724
Other taxes	1,916,777	-	-	-	1,916,777	1,873,910
Intergovernmental	9,076,999	-	-	1,535,793	10,612,792	7,630,243
Licenses and permits	107,867	-	-	3,063	110,930	141,684
Penalties and forfeitures	237,458	-	-	-	237,458	222,645
Public charges for services	4,881,349	-	-	-	4,881,349	4,173,229
Interest on investments	742,315	-	405,378	78,152	1,225,845	1,058,364
Miscellaneous general revenues	354,970	-	-	40,624	395,594	650,229
<b>Total revenues</b>	<b>23,353,223</b>	<b>-</b>	<b>923,170</b>	<b>2,593,321</b>	<b>26,869,714</b>	<b>22,690,028</b>
<b>Expenditures:</b>						
Current:						
General government	3,157,032	-	-	-	3,157,032	2,829,888
Public safety	5,178,702	-	-	18,395	5,197,097	4,812,901
Health and social services	10,603,862	-	-	-	10,603,862	9,291,773
Transportation	26,461	-	-	-	26,461	76,298
Culture and recreation	1,171,940	-	-	-	1,171,940	1,119,900
Conservation and development	941,279	-	-	109,474	1,050,753	963,165
Capital outlay	149,629	-	2,638,504	935,118	3,723,251	1,353,197
Debt service:						
Principal retirement	-	-	-	710,000	710,000	740,000
Interest and fiscal charges	-	-	7,792	456,182	463,974	254,025
<b>Total expenditures</b>	<b>21,228,905</b>	<b>-</b>	<b>2,646,296</b>	<b>2,229,169</b>	<b>26,104,370</b>	<b>21,441,147</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>2,124,318</b>	<b>-</b>	<b>(1,723,126)</b>	<b>364,152</b>	<b>765,344</b>	<b>1,248,881</b>
<b>Other financing sources (uses):</b>						
Transfer from other funds	1,400	-	-	13,492	14,892	543,220
Transfer to other funds	(13,492)	-	-	(638,841)	(652,333)	(543,220)
Proceeds from long-term debt	-	-	-	-	-	8,100,000
Premium on long-term debt	-	-	-	-	-	484,760
<b>Total other financing sources (uses)</b>	<b>(12,092)</b>	<b>-</b>	<b>-</b>	<b>(625,349)</b>	<b>(637,441)</b>	<b>8,584,760</b>
<b>Net change in fund balances</b>	<b>2,112,226</b>	<b>-</b>	<b>(1,723,126)</b>	<b>(261,197)</b>	<b>127,903</b>	<b>9,833,641</b>
<b>Fund balances, January 1</b>	<b>9,863,585</b>	<b>128,125</b>	<b>7,837,660</b>	<b>608,137</b>	<b>18,437,507</b>	<b>8,603,866</b>
<b>Change within financial reporting entity (major to nonmajor fund)</b>	<b>-</b>	<b>(128,125)</b>	<b>-</b>	<b>128,125</b>	<b>-</b>	<b>-</b>
<b>Fund balances, January 1, restated</b>	<b>9,863,585</b>	<b>-</b>	<b>7,837,660</b>	<b>736,262</b>	<b>18,437,507</b>	<b>8,603,866</b>
<b>Fund balances, December 31</b>	<b>\$ 11,975,811</b>	<b>\$ -</b>	<b>\$ 6,114,534</b>	<b>\$ 475,065</b>	<b>\$ 18,565,410</b>	<b>\$ 18,437,507</b>

\*Source: 12/31/2024  
financial statements.



# RICHLAND COUNTY

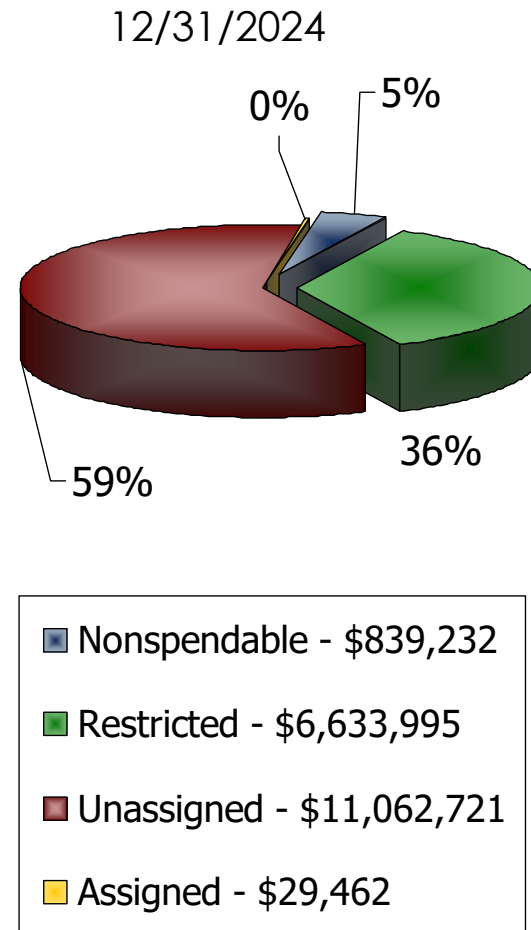
## BUDGETARY COMPARISON SCHEDULE – GENERAL FUND

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
<b>Revenues:</b>				
General property taxes	\$ 6,035,488	\$ 6,035,488	\$ 6,035,488	\$ -
Other taxes	1,662,000	1,662,000	1,916,777	254,777
Intergovernmental	7,859,324	7,859,324	9,076,999	1,217,675
Licenses and permits	106,680	106,680	107,867	1,187
Penalties and forfeitures	103,558	103,558	237,458	133,900
Public charges for services	5,084,468	5,084,468	4,881,349	(203,119)
Interest on investments	454,200	454,200	742,315	288,115
Miscellaneous general revenues	102,209	102,209	354,970	252,761
<b>Total revenues</b>	<u>21,407,927</u>	<u>21,407,927</u>	<u>23,353,223</u>	<u>1,945,296</u>
<b>Expenditures:</b>				
Current:				
General government	2,882,085	2,882,085	3,157,032	(274,947)
Public safety	5,433,752	5,433,752	5,178,702	255,050
Health and social services	10,302,940	10,302,940	10,603,862	(300,922)
Transportation	26,461	26,461	26,461	-
Culture and recreation	1,197,870	1,197,870	1,171,940	25,930
Conservation and development	1,099,653	1,099,653	941,279	158,374
Capital outlay	465,166	465,166	149,629	315,537
<b>Total expenditures</b>	<u>21,407,927</u>	<u>21,407,927</u>	<u>21,228,905</u>	<u>179,022</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u>-</u>	<u>-</u>	<u>2,124,318</u>	<u>2,124,318</u>
<b>Other financing sources (uses):</b>				
Transfer from other funds	811,000	811,000	1,400	(809,600)
Transfer to other funds	-	-	(13,492)	(13,492)
<b>Total other financing sources (uses)</b>	<u>811,000</u>	<u>811,000</u>	<u>(12,092)</u>	<u>(823,092)</u>
<b>Net change in fund balance</b>	<u>811,000</u>	<u>811,000</u>	<u>2,112,226</u>	<u>1,301,226</u>
<b>Fund balance, January 1</b>	<u>9,863,585</u>	<u>9,863,585</u>	<u>9,863,585</u>	<u>-</u>
<b>Fund balance, December 31</b>	<u>\$ 10,674,585</u>	<u>\$ 10,674,585</u>	<u>\$ 11,975,811</u>	<u>\$ 1,301,226</u>

# RICHLAND COUNTY

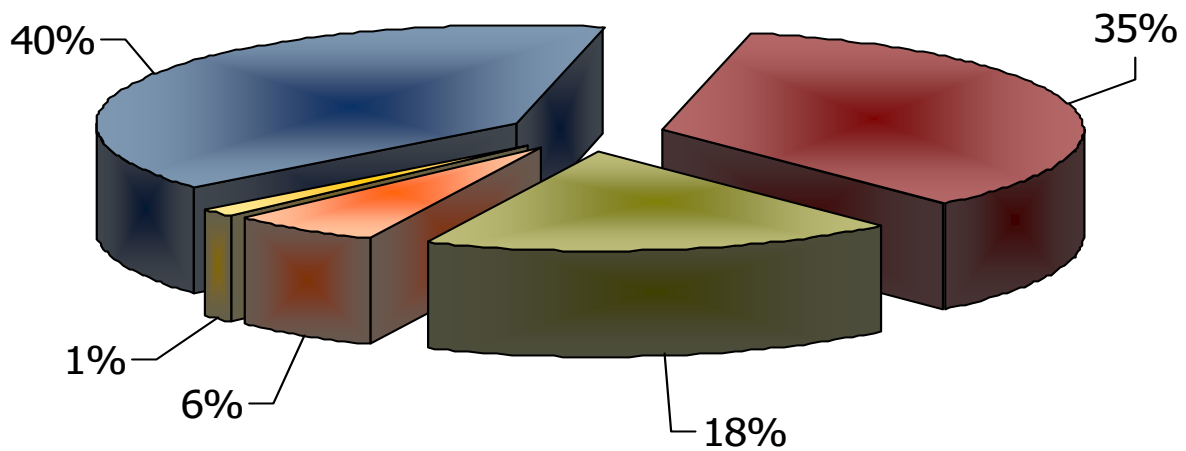
## GOVERNMENTAL FUND BALANCES

	2024	2023
<b>Nonspendable</b>		
Major Fund:		
General Fund:		
Tax certificates and deeds	\$ 681,978	\$ 580,990
Materials and supplies inventories	994	1,824
Prepaid expenses	156,260	102,877
<b>Total nonspendable</b>	<b>839,232</b>	<b>685,691</b>
<b>Restricted</b>		
Major Funds:		
General Fund deferred housing loans	63,094	63,094
American Rescue Plan Fund	-	128,125
Capital Projects Fund	6,114,534	7,837,660
Nonmajor Funds:		
Wisconsin Development Fund Grant	5,940	4,901
Debt Service Fund	198,254	523,297
County Fairgrounds Donations	46,935	46,379
American Rescue Plan Fund	205,238	-
<b>Total restricted</b>	<b>6,633,995</b>	<b>8,603,456</b>
<b>Assigned</b>		
Nonmajor Funds:		
Swimming Pool Projects	24,497	28,595
U.W. Symons Building	4,965	4,965
<b>Total assigned</b>	<b>29,462</b>	<b>33,560</b>
<b>Unassigned</b>		
Major Fund:		
General Fund	11,073,485	9,114,800
Nonmajor Fund:		
U.W. Campus Fund (deficit)	(10,764)	-
<b>Total unassigned</b>	<b>11,062,721</b>	<b>9,114,800</b>
<b>Total governmental fund balances</b>	<b>\$ 18,565,410</b>	<b>\$ 18,437,507</b>



# RICHLAND COUNTY

## GOVERNMENTAL FUNDS – 2024 REVENUES



■ Intergovernmental	- \$10,612,792
■ Taxes	- \$9,405,746
■ Public Charges for Services	- \$4,881,349
■ Miscellaneous & Interest Income	- \$1,621,439
■ Licenses & Permits, Penalties & Forfeitures	- \$348,388

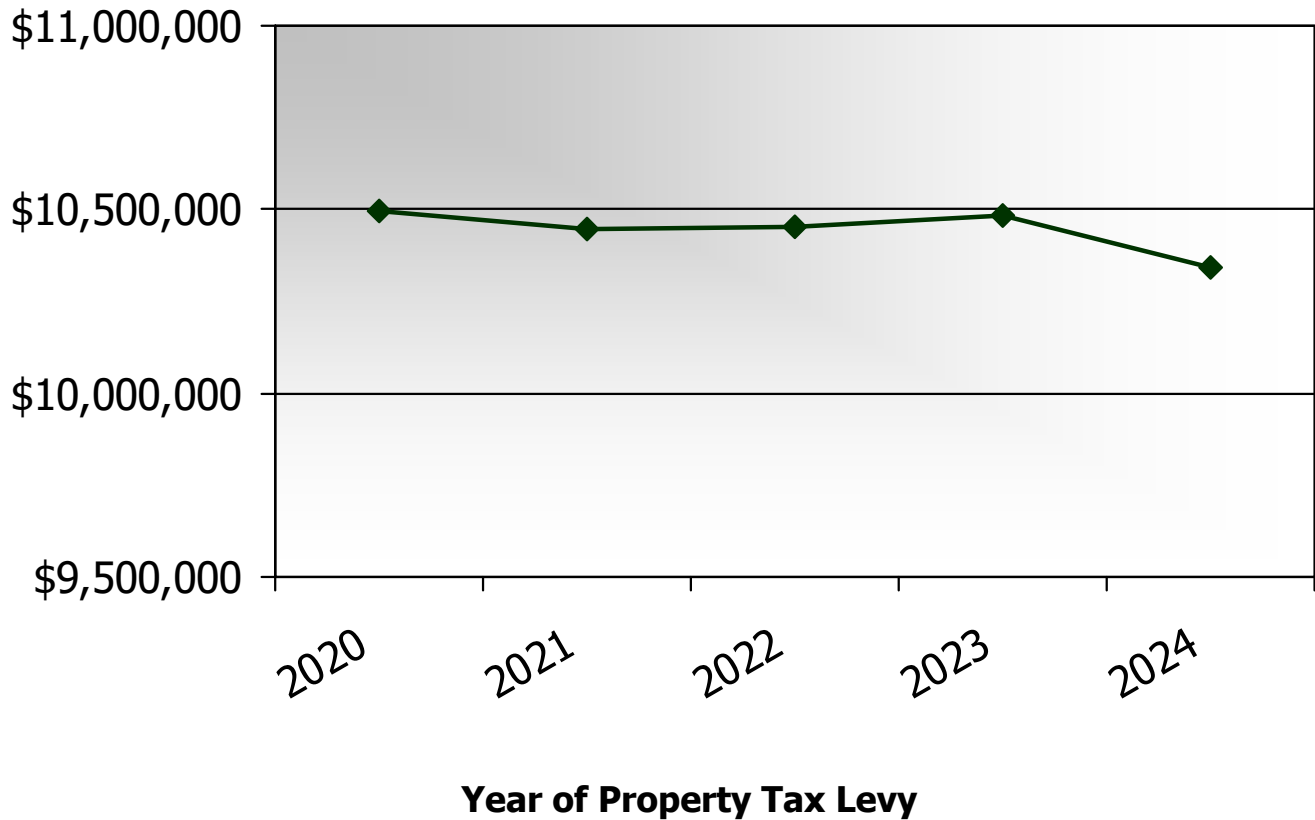
### OBSERVATIONS AND COMMENTS:

- Property taxes are settled with taxing districts in February and August.
- The most significant intergovernmental revenues are:

Shared Taxes	\$ 2,153,314 - Payable in July & November
Health & Human Services	\$ 2,137,859 - Payable monthly based on contract
- Public charges for services include fees for general government, ambulance fees, UW meal service, sheriff department fees, nutrition and aging programming, swimming pool revenues and other community programs.

# RICHLAND COUNTY

## PROPERTY TAXES

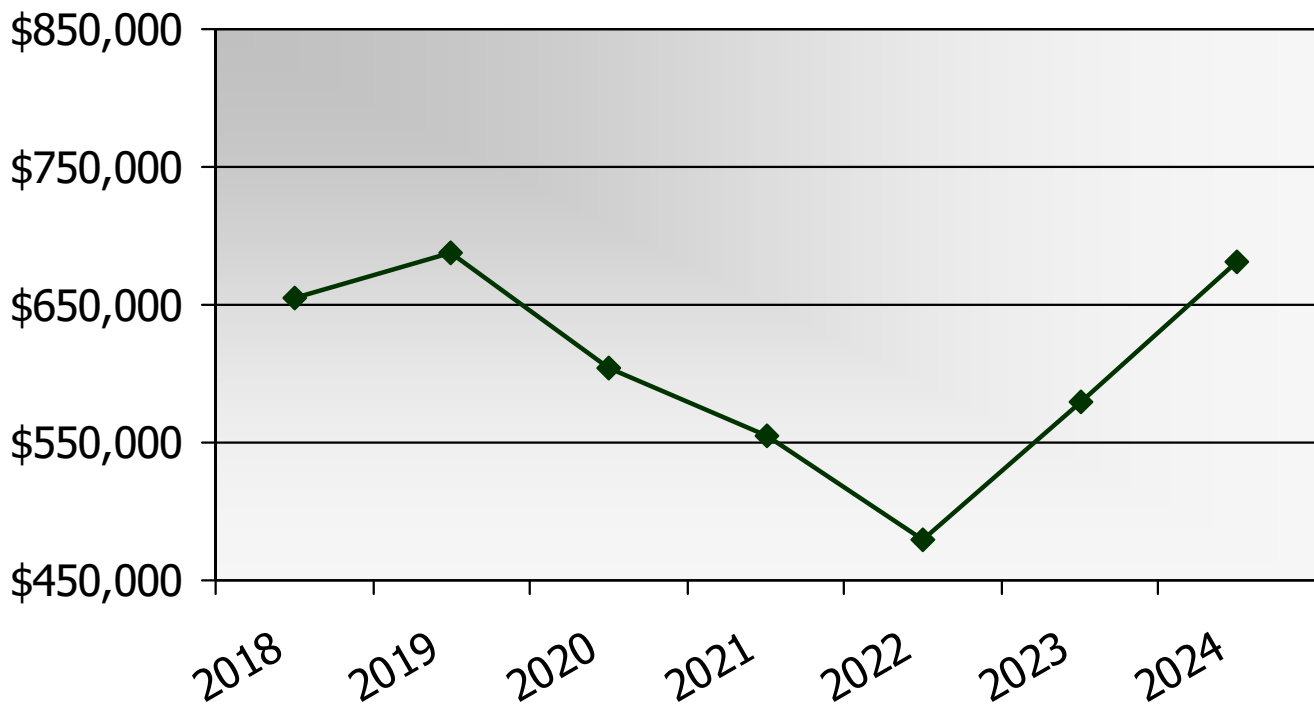


### OBSERVATIONS AND COMMENTS:

- The County complied fully with state-imposed property tax levy limits. Local property taxes have remained consistent, decreasing 1% over the last 5 years.

# RICHLAND COUNTY

## TAXES RECEIVABLE BALANCES

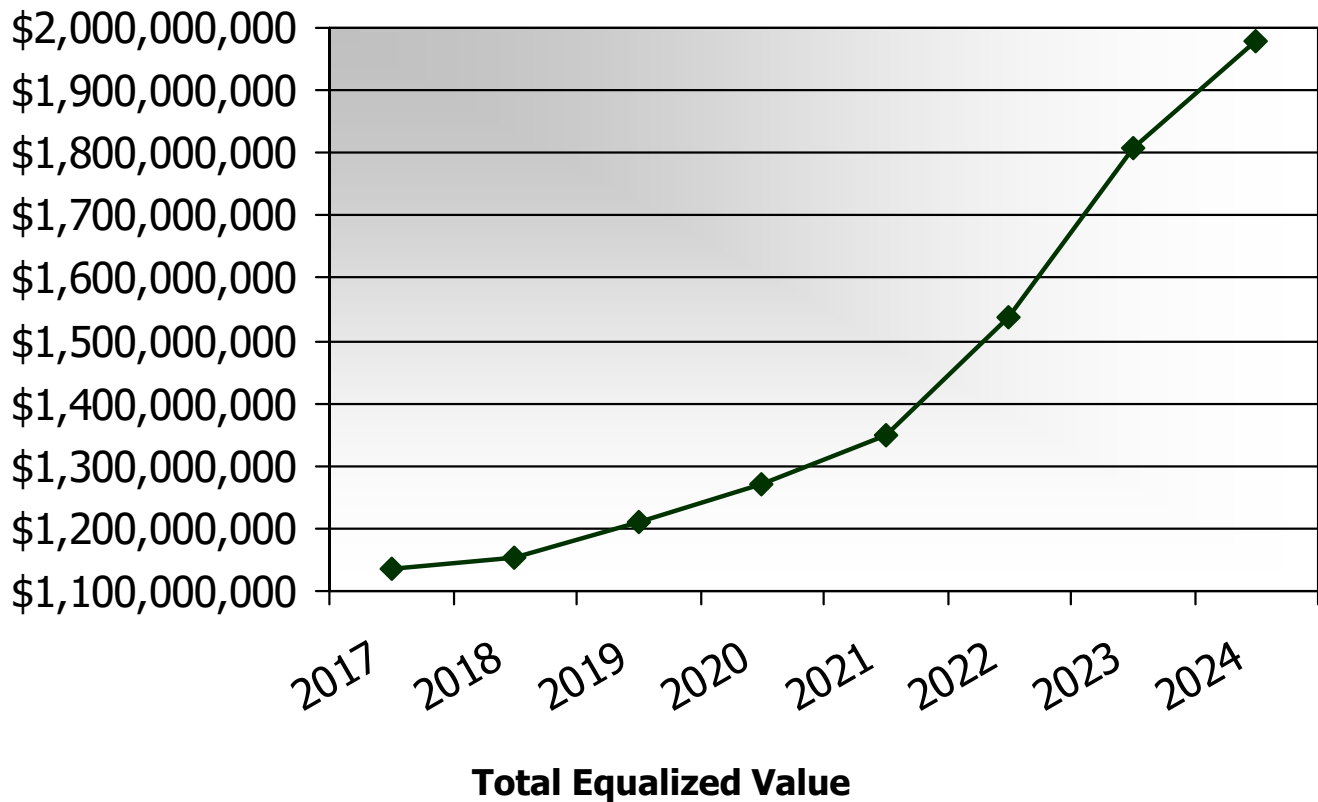


The following are the taxes receivable balances that consist of tax certificates held at year end.

2018	\$ 655,478
2019	\$ 687,567
2020	\$ 604,248
2021	\$ 554,561
2022	\$ 479,054
2023	\$ 579,502
2024	\$ 680,489

# RICHLAND COUNTY

## TREND IN EQUALIZED VALUE OF PROPERTY



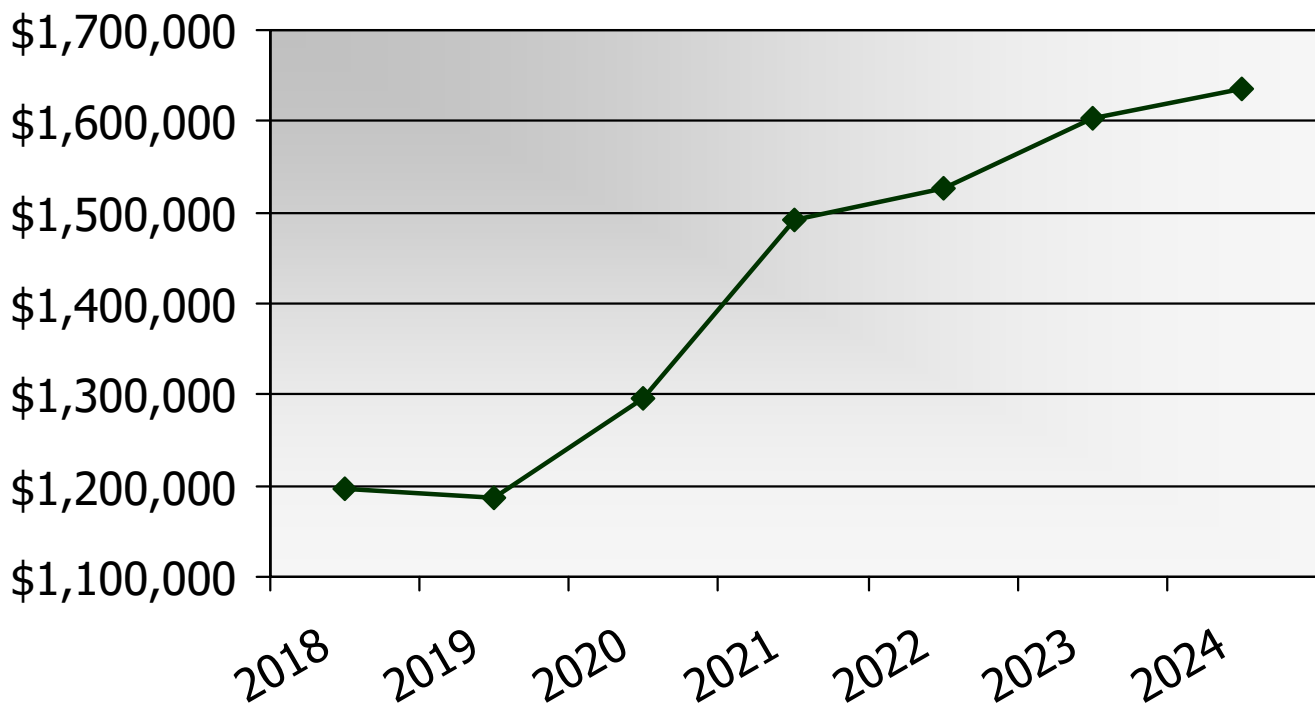
Total Equalized Value	
2017	\$ 1,136,481,200
2018	\$ 1,154,170,600
2019	\$ 1,209,046,400
2020	\$ 1,270,705,200
2021	\$ 1,348,098,200
2022	\$ 1,535,795,100
2023	\$ 1,808,843,600
2024	\$ 1,977,467,300

### OBSERVATIONS AND COMMENTS:

- The County's valuation over this eight-year period has increased by approximately 74%. Surrounding counties have experienced similar growth in the past eight years.

# RICHLAND COUNTY

## TREND IN SALES TAX REVENUE



**Trend in Sales Tax Revenue**

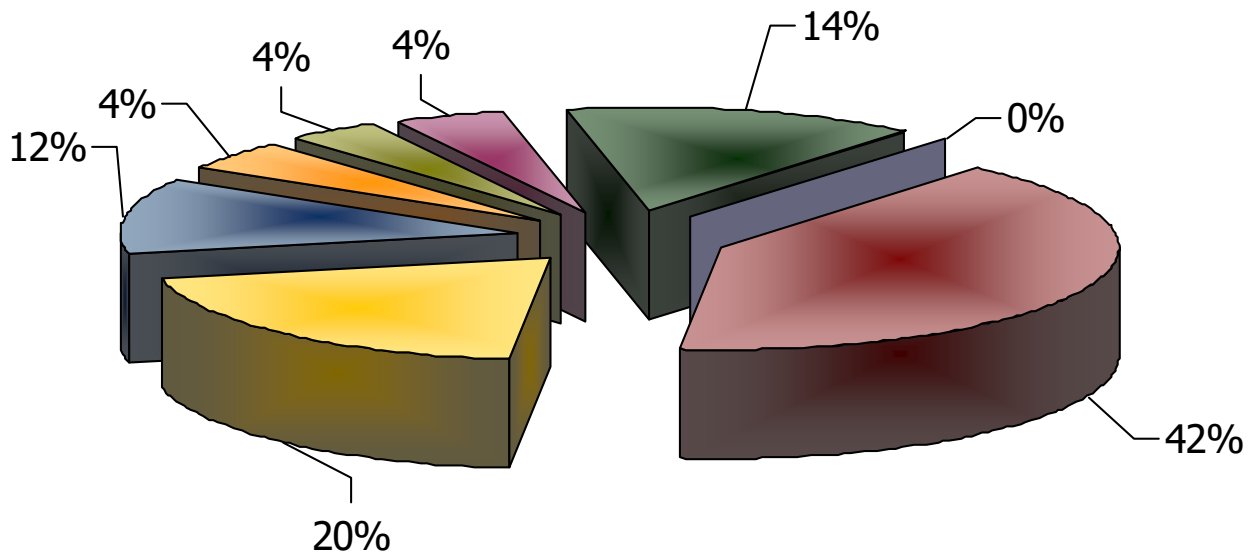
2018	\$ 1,195,943
2019	\$ 1,185,990
2020	\$ 1,296,159
2021	\$ 1,491,899
2022	\$ 1,526,039
2023	\$ 1,604,401
2024	\$ 1,634,657

### OBSERVATIONS AND COMMENTS:

- Like other Wisconsin counties, Richland County has used the ½% sales tax to limit property tax increases.

# RICHLAND COUNTY

## GOVERNMENTAL FUNDS – 2024 EXPENDITURES



Health & Social Services	- \$10,603,862
Public Safety	- \$5,197,097
General Government	- \$3,157,032
Culture & Recreation	- \$1,171,940
Conservation & Development	- \$1,050,753
Debt Service	- \$1,173,974
Capital Outlay	- \$3,723,251
Transportation	- \$26,461

### OBSERVATIONS AND COMMENTS:

- In 2024 and 2023, Health and Social Services and Public Safety expenditures were approximately 62% and 67% of total governmental expenditures, respectively.



# RICHLAND COUNTY

## STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION – PROPRIETARY FUNDS

	Enterprise Fund Pine Valley Community Village	Internal Service Fund Highway
<b>Operating revenues:</b>		
Intergovernmental	\$ -	\$ 648,497
Charges for services	9,911,509	2,338,161
Other operating revenues	10,361	-
<b>Total operating revenues</b>	<b>9,921,870</b>	<b>2,986,658</b>
<b>Operating expenses:</b>		
Operation and maintenance	8,943,813	5,575,919
Administration	1,036,936	490,715
Depreciation	1,135,038	427,843
<b>Total operating expenses</b>	<b>11,115,787</b>	<b>6,494,477</b>
<b>Operating income (loss)</b>	<b>(1,193,917)</b>	<b>(3,507,819)</b>
<b>Nonoperating revenues (expenses):</b>		
Donations	23,994	-
Grant revenue	81,150	-
Amortization of bond premium	20,562	-
Loss on disposal of asset	(2,519)	-
Interest expense	(453,363)	(28,950)
General property taxes	665,200	2,331,963
Miscellaneous nonoperating revenues	-	76,145
<b>Total nonoperating revenues (expenses)</b>	<b>335,024</b>	<b>2,379,158</b>
<b>Other financing sources (uses):</b>		
Transfers from other funds	-	637,441
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>637,441</b>
<b>Change in net position</b>	<b>(858,893)</b>	<b>(491,220)</b>
<b>Net position, January 1, as previously presented</b>	<b>3,802,925</b>	<b>3,954,714</b>
<b>Change in accounting principle</b>	<b>-</b>	<b>(83,397)</b>
<b>Net position, January 1, restated</b>	<b>3,802,925</b>	<b>3,871,317</b>
<b>Net position, December 31</b>	<b>\$ 2,944,032</b>	<b>\$ 3,380,097</b>

# RICHLAND COUNTY

## CHANGES IN LONG-TERM OBLIGATIONS

The following is a summary of long-term debt obligations:

	Balance 1/1/2024	Increases	Decreases	Balance 12/31/2024	Amounts Due Within One Year
<b>Governmental Activities</b>					
Bonds and notes payable:					
Bonds and note	\$ 12,065,000	\$ -	\$ 855,000	\$ 11,210,000	\$ 875,000
Bond premium	557,878	-	59,556	498,322	-
Subtotal	12,622,878	-	914,556	11,708,322	875,000
Other liabilities:					
Leases	336,479	-	80,577	255,902	59,780
Vested compensated absences	583,403	615,394	-	1,198,797	-
Subtotal	919,882	615,394	80,577	1,454,699	59,780
Total governmental activities long-term liabilities	<u>\$ 13,542,760</u>	<u>\$ 615,394</u>	<u>\$ 995,133</u>	<u>\$ 13,163,021</u>	<u>\$ 934,780</u>
<b>Business-Type Activities</b>					
Bonds and notes payable:					
Bonds	\$ 16,025,000	\$ -	\$ 1,015,000	\$ 15,010,000	\$ 1,045,000
Bond premium	252,357	-	20,563	231,794	-
Subtotal	16,277,357	-	1,035,563	15,241,794	1,045,000
Other liabilities:					
Vested compensated absences	532,593	-	79,915	452,678	273,522
Subtotal	532,593	-	79,915	452,678	273,522
Total business-type activities long-term liabilities	<u>\$ 16,809,950</u>	<u>\$ -</u>	<u>\$ 1,115,478</u>	<u>\$ 15,694,472</u>	<u>\$ 1,318,522</u>

### OBSERVATIONS AND COMMENTS:

➤ As of December 31, 2024, general obligation debt limitation totals \$98,873,365; debt subject to limitation totals \$26,220,000. The County has approximately 73% of its debt capacity remaining.

➤ The change in compensated absences liability is presented as a net change.

**RICHLAND COUNTY, WISCONSIN**  
**REQUIRED AUDIT COMMUNICATIONS**  
**TO THE FINANCE COMMITTEE**  
**AND COUNTY BOARD OF SUPERVISORS**

**Year Ended December 31, 2024**

**Johnson Block & Company, Inc.**  
**Certified Public Accountants**  
**1315 Bad Axe Court**  
**Viroqua, Wisconsin 54665**  
**Phone: 888-308-8281**

**RICHLAND COUNTY, WISCONSIN**

**Year Ended December 31, 2024**

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Appendix

- Adjusting Journal Entries
- Management Representation Letter



## **AUDIT MATTERS REQUIRING COMMUNICATION TO THE GOVERNING BODY**

To the Finance Committee  
and County Board of Supervisors  
Richland County  
Richland Center, Wisconsin

We have audited the financial statements of Richland County, Wisconsin as of and for the year ended December 31, 2024 and have issued our report thereon dated September 29, 2025. Professional standards require that we advise you of the following matters relating to our audit.

### **Our Responsibility in Relation to the Financial Statement Audit**

As communicated in our engagement letter dated November 25, 2024, our responsibility, as described by professional standards, is to form and express opinions about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of the system of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the system of internal control of the County solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

We will provide our findings regarding significant control deficiencies over financial reporting and material weaknesses, and other matters noted during our audit in a separate letter to you.

### **Planned Scope and Timing of the Audit**

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

### **Compliance with All Ethics Requirements Regarding Independence**

The engagement team, others in our firm, as appropriate, and our firm have complied with all relevant ethical requirements regarding independence.

## **Qualitative Aspects of the Entity's Significant Accounting Practices**

### *Significant Accounting Policies*

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the County is included in Note 1 to the financial statements. As described in Note 1 to the financial statements, the County changed accounting policies by adopting Statement of Governmental Accounting Standards (GASB Statement) No. 100, Accounting Changes and Error Corrections, and GASB Statement No. 101, Compensated Absences during the year ended December 31, 2024. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

### *Significant Accounting Estimates and Related Disclosures*

Accounting estimates and related disclosures are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on 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 markedly from management's current judgments.

The most sensitive accounting estimates affecting the financial statements are:

- Management's estimates of the depreciable lives of property and equipment are based on the expected use of the respective assets and management's experience with similar assets used by Richland County.
- Management's estimate for allowance for doubtful accounts is based on an amount expected to become uncollectible.
- Management's estimate of the liability for compensated absences is based on employee wage rates and paid leave time hours remaining.
- Management's estimates of the pension asset/liability, other postemployment benefits, and deferred outflows and inflows of resources are based on various factors. These estimates were computed by the plan administrators.

We evaluated the methods, assumptions, and data used to develop the estimates in determining that they are reasonable in relation to the financial statements taken as a whole and in relation to the applicable opinion units.

### *Financial Statement Disclosures*

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the County's financial statements relate to capital assets, compensated absences, the OPEB liability, and the pension liability.

## **Significant Difficulties Encountered during the Audit**

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

### **Uncorrected and Corrected Misstatements**

For purposes of this communication, professional standards also require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole and each applicable opinion unit. Management has corrected all such misstatements. Uncorrected misstatements or matters underlying those uncorrected misstatements could potentially cause future-period financial statements to be materially misstated, even though the uncorrected misstatements are immaterial to the financial statements currently under audit.

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. Attached are material misstatements that we identified as a result of our audit procedures and were brought to the attention of, and corrected by, management.

### **Disagreements with Management**

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the County's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

### **Representations Requested from Management**

We have requested certain written representations from management, which are included in the attached letter dated September 29, 2025.

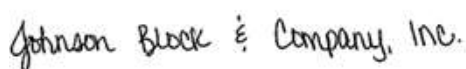
### **Management's Consultations with Other Accountants**

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

### **Other Significant Matters, Findings, or Issues**

In the normal course of our professional association with the County, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, significant events or transactions that occurred during the year, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the County's auditors.

This report is intended solely for the information and use of the Finance Committee and Board of Supervisors and management of the County and is not intended to be and should not be used by anyone other than these specified parties.



Johnson Block & Company, Inc.  
September 29, 2025



## MANAGEMENT LETTER

To the Finance Committee  
and County Board of Supervisors  
Richland County  
Richland Center, Wisconsin

In planning and performing our audit of the financial statements of Richland County, Wisconsin for the year ended December 31, 2024, we considered the County's internal control in order to determine our auditing procedures for the purpose of expressing opinions on the financial statements and not to provide assurance on internal control.

However, during our audit we became aware of matters that are opportunities for strengthening internal controls and operating efficiency. The following pages that accompany this letter summarize our comments and suggestions regarding those matters. This letter does not affect our report dated September 29, 2025, on the financial statements of Richland County, Wisconsin.

We would like to take this opportunity to acknowledge the many courtesies extended to us by Richland County's personnel during the course of our work. In particular, we would like to note the considerable assistance and cooperation provided to us by Tricia Clements, Derek Kalish, Tammy Newberry, and the staff.

We shall be pleased to discuss any of the matters referred to in this letter. Should you desire assistance in implementing any of the following suggestions, we would welcome the opportunity of assisting you in these matters.

*Johnson Block & Company, Inc.*

Johnson Block & Company, Inc.  
September 29, 2025



**RICHLAND COUNTY, WISCONSIN**  
**Year Ended December 31, 2024**

**ADJUSTING JOURNAL ENTRIES**

We are frequently requested by our clients to discuss the overall condition of their accounting records and what our role is as your audit firm. We believe that these matters should be discussed at each audit. The following section describes your accounting process in general terms and the ways in which we work with your staff.

The County processes accounting transactions based on the type of transaction involved. Money coming in is processed using a cash receipt system. The payment of bills is done through an accounts payable system. Employees' salaries are paid using a payroll system. Accounts receivable are processed through a billing system. Property taxes are billed and collected via a property tax system. These five systems are responsible for recording and summarizing the vast majority of your financial transactions.

Beyond the five systems described in the preceding paragraph, another system is used to make corrections and to record non-cash transactions. This system involves preparing general journal entries. Journal entries provide the ability to make changes to the financial data entered in the other systems. As your auditor, our role is to substantiate year-end financial balances and information presented by your accounting personnel, and compare it to supporting information and outside confirmations. When information in your records does not agree with audit evidence, an adjusting entry is necessary to correct your records. Sometimes these entries are identified by your staff as they get ready for the audit. Other adjustments are prepared by us as we discover that your general ledger balances need to be changed to reflect the correct balances.

For the 2024 audit, we proposed adjustments and reclassifications to your records. The effect of these journal entries is considered to be material to the financial statements of Richland County, Wisconsin. The proposed entries were accepted by Richland County's management. All of these changes are reflected properly in your audited financial statements.

Because we are providing assistance to your staff by proposing changes to correct your financial information, you should be aware of these processes. Many of our clients rely on us to make year-end adjustments as we have described. In many cases, we have the experience or expertise to compute, and identify, corrections to your records. We work with many clients on similar issues, so it may be more efficient for you to have us do some of the one-time adjustments, rather than your staff spending hours researching the proper adjustment.

**RICHLAND COUNTY, WISCONSIN**  
**Year Ended December 31, 2024**

Due to the technical nature of financial reporting and complying with financial reporting standards, most clients have their CPA firm prepare the year-end financial statements and note disclosures. We have provided these services to the County.

We are communicating this information to you to give you a better understanding of what we do and how the year end process works. Our job as auditors is to bring in an outside perspective and provide a level of comfort that your financial reporting system is materially correct and accurately reflects the financial activity for the year. However, in many cases, our services go beyond auditing. Our experience and training can provide a very cost-effective means of providing the year end accounting assistance that you need.

We hope that by providing this information on what we do, you will have a better understanding of our role, and the various ways that we work with your staff.

**PASSED JOURNAL ENTRIES**

Passed journal entries may occur due to transaction timing, industry practices or lack of overall significance. There were no potential (passed) journal entries identified in our audit that were not posted to the general ledger.

**RICHLAND COUNTY, WISCONSIN**  
**Year Ended December 31, 2024**

**OTHER COMMENTS ON OPERATIONS AND INTERNAL CONTROL**

**CDBG HOUSING LOAN OVERSIGHT**

The County has recorded several deferred housing loan receivables that were previously overseen by the Richland Housing Authority. It is expected that the loans are collectible but it has come to our attention that loan file work may be incomplete or liens may not be placed on the properties to guarantee collection of the loan receivable. We recommend that the County perform a title search on each of the properties listed on the notes receivable schedule.

**AMERICAN RESCUE PLAN GRANT ADVANCES**

The County received funds under the Coronavirus State and Local Fiscal Recovery Funds (SLFRF). The County has chosen to follow funding compliance under the Final Rule allowing streamlined reporting under the standard allowance option. This option allows for additional flexibility in use of the funds to be in compliance with the allowable use of funds received.

As of December 31, 2024, it is our understanding that the County has accounted for this activity in Fund 930 and expenditures have been incurred. We are summarizing this information to remind you of the timeline allowed for use of these funds. Under the SLFRF, funds must be used for costs incurred on or after March 3, 2021. Further, costs must be obligated by December 31, 2024, and expended by December 31, 2026.

More information specific to the SLFRF including the flexibility under the standard allowance and examples of allowable uses of funds considered "government services" can be found here: <https://home.treasury.gov/system/files/136/SLFRF-Final-Rule-Overview.pdf>.

**CONCLUDING REMARKS**

We would like to thank you for allowing us to serve you. We are committed to assisting you in the long-term financial success of Richland County, Wisconsin and our comments are intended to draw to your attention issues which need to be addressed by the County to meet its goals and responsibilities.

A separate audit communication dated July 11, 2025, was issued for Pine Valley Community Village and should be read in conjunction with this document.

The comments and suggestions in this communication are not intended to reflect in any way on the integrity or ability of the personnel of the County. They are made solely in the interest of establishing sound internal control practices required by changing professional standards. The County's staff is deeply committed to maintaining the financial reporting system so that informed decisions can be made. They were receptive to our comments and suggestions.

We will review the status of these comments during each audit engagement.

If you have any questions or comments regarding this communication or the financial statements, do not hesitate to contact us.

# APPENDIX

**Richland County**  
**Adjusting Journal Entries**  
**For the Year Ended December 31, 2024**

<b>Account</b>	<b>Description</b>	<b>Debit</b>	<b>Credit</b>
<b>Adjusting Journal Entries JE # 1001</b>			
To reverse entry 1008 from the prior year.			
510.0000.0000.13055	2023 AMBULANCE A/R	3,279.64	
510.5245.0000.45023	AMBULANCE FEES INVOICED	29,727.00	
510.0000.0000.13055	2023 AMBULANCE A/R		29,727.00
510.5246.0000.59099	BILLS - NO LINE DETAIL		3,279.64
<b>Total</b>		<b>33,006.64</b>	<b>33,006.64</b>
<b>Adjusting Journal Entries JE # 1002</b>			
To record a receivable for November and December Sales Tax.			
*REVERSE*			
100.0000.0000.13001	ACCOUNTS RECEIVABLE	309,385.53	
100.5156.0000.41013	COUNTY SALES TAX		309,385.53
<b>Total</b>		<b>309,385.53</b>	<b>309,385.53</b>
<b>Adjusting Journal Entries JE # 1003</b>			
To reclass additional 2023 AR receipts to prior year revenue.			
510.0000.0000.13055	2023 AMBULANCE A/R	45,330.79	
510.5245.0000.48005	PRIOR YEAR AMBUL COLLECTION		45,330.79
<b>Total</b>		<b>45,330.79</b>	<b>45,330.79</b>
<b>Adjusting Journal Entries JE # 1004</b>			
To reclassify Computer Outlay Fund transfer in from Contingency Fund.			
420.5143.0000.58014	NEW EQUIPMENT OVER 5000	10,299.00	
420.5143.0000.49022	TRANSFER FROM CONTINGENCY FU		10,299.00
<b>Total</b>		<b>10,299.00</b>	<b>10,299.00</b>
<b>Adjusting Journal Entries JE # 1005</b>			
To remove incorrect recording of interest from cash and revenue.			
100.5156.0000.48011	INTEREST ON INVESTMENTS	21,474.54	
100.5156.0000.48011	INTEREST ON INVESTMENTS	67,598.55	
100.0000.0000.11095	PMA/WISC INVESTMENTS		21,474.54
100.0000.0000.11095	PMA/WISC INVESTMENTS		67,099.75
100.0000.5113.11090	OPIOID INVESTMENTS		498.80
<b>Total</b>		<b>89,073.09</b>	<b>89,073.09</b>

**Richland County**  
**Adjusting Journal Entries**  
**For the Year Ended December 31, 2024**

<b>Account</b>	<b>Description</b>	<b>Debit</b>	<b>Credit</b>
<b>Adjusting Journal Entries JE # 1006</b>			
To adjust accrued payroll balances.			
100.5141.0000.51011	SALARIES - REGULAR	38,853.28	
100.5211.0000.51011	SALARIES - REGULAR	15,736.51	
340.5439.0000.51011	SALARIES - REGULAR	237.21	
360.5682.0000.51011	SALARIES - REGULAR	3,614.49	
510.5245.0000.51011	SALARIES - REGULAR	9,362.04	
530.5507.0000.51011	SALARIES - REGULAR	4,673.95	
560.5401.0000.51011	SALARIES - REGULAR	25,340.25	
590.5580.0000.51011	SALARIES - REGULAR	518.34	
630.5563.0000.51011	SALARIES - REGULAR	2,879.73	
650.0000.0000.21070	ACCRUED WAGES PAYABLE	136.93	
680.5614.0000.51011	SALARIES - REGULAR (FAIR SEC	1,320.81	
720.0000.0000.21070	ACCRUED WAGES PAYABLE	6,579.90	
100.0000.0000.21070	ACCRUED WAGES PAYABLE		54,589.79
340.0000.0000.21070	ACCRUED WAGES PAYABLE		237.21
360.0000.0000.21070	ACCRUED WAGES PAYABLE		3,614.49
510.0000.0000.21070	ACCRUED WAGES PAYABLE		9,362.04
530.0000.0000.21070	ACCRUED WAGES PAYABLE		4,673.95
560.0000.0000.21070	ACCRUED WAGES PAYABLE		25,340.25
590.0000.0000.21070	ACCRUED WAGES PAYABLE		518.34
630.0000.0000.21070	ACCRUED WAGES PAYABLE		2,879.73
650.5651.0000.51011	SALARIES - REGULAR		136.93
680.0000.0000.21070	ACCRUED WAGES PAYABLE		1,320.81
720.5750.0000.51011	SALARIES - REGULAR		6,579.90
<b>Total</b>		<b>109,253.44</b>	<b>109,253.44</b>
<b>Adjusting Journal Entries JE # 1007</b>			
To reclassify Highway portion of \$2,575,000 general obligation debt.			
300.5810.0000.41011	GENERAL PROPERTY TAXES	160,825.00	
710.0000.0000.29010	BONDS PAYABLE	145,000.00	
710.5810.0000.60003	STATE TRUST FND LOAN-INT	15,825.00	
300.5810.0000.59037	CAPITAL PROJECTS GO REFUNDNG		145,000.00
300.5820.0000.59037	CAPITAL PROJECTS GO REFUNDNG		15,825.00
710.5310.0000.41011	GENERAL PROPERTY TAXES		160,825.00
<b>Total</b>		<b>321,650.00</b>	<b>321,650.00</b>
<b>Adjusting Journal Entries JE # 1008</b>			
To adjust Highway accrued interest.			
710.0000.0000.22040	ACCRUED INTEREST PAYABLE	1,421.00	
710.5810.0000.60003	STATE TRUST FND LOAN-INT		1,421.00
<b>Total</b>		<b>1,421.00</b>	<b>1,421.00</b>
<b>Adjusting Journal Entries JE # 1009</b>			
To record amortization of Highway portion of \$2.575M bond premium.			
710.0000.0000.29020	PREMIUM ON BONDS	7,420.33	
710.1183.0000.05200	PREMIUM ON SURETY BONDS		7,420.33
<b>Total</b>		<b>7,420.33</b>	<b>7,420.33</b>

**Richland County**  
**Adjusting Journal Entries**  
**For the Year Ended December 31, 2024**

Account	Description	Debit	Credit
<b>Adjusting Journal Entries JE # 1010</b>			
To reclassify short-term borrowing payments.			
300.5810.0000.41011	GENERAL PROPERTY TAXES	1,025,430.56	
710.0000.0000.25002	SHORT-TERM LOAN PAYABLE	500,000.00	
710.5810.0000.60003	STATE TRUST FND LOAN-INT	7,638.13	
920.0000.0000.25002	SHORT-TERM LOAN PAYABLE	510,000.00	
920.5820.0000.59034	SHORT-TERM BORROWING	7,792.43	
300.5810.0000.59034	SHORT-TERM BORROWING		1,025,430.56
710.5310.0000.41011	GENERAL PROPERTY TAXES		507,638.13
920.5920.0000.41011	GENERAL PROPERTY TAXES		517,792.43
<b>Total</b>		<b>2,050,861.12</b>	<b>2,050,861.12</b>
<b>Adjusting Journal Entries JE # 1011</b>			
To record allowance for 2024 ambulance A/R.			
510.5246.0000.59099	BILLS - NO LINE DETAIL	198,597.80	
510.0000.0000.17010	ALLOWANCE FOR DOUBTFUL ACCTS		198,597.80
<b>Total</b>		<b>198,597.80</b>	<b>198,597.80</b>
<b>Adjusting Journal Entries JE # 1012</b>			
To reclassify receipts related to East Hall to receivable.			
980.5329.0000.48040	OTHER MISCELLANEOUS REVENUE	129,000.00	
980.0000.0000.13001	ACCOUNTS RECEIVABLE		129,000.00
<b>Total</b>		<b>129,000.00</b>	<b>129,000.00</b>
<b>Adjusting Journal Entries JE # 1013</b>			
To reverse prior year AJE #1045.			
560.5459.0000.43030	ST AID-CLTS ADMIN REIMBURSE	18,735.00	
560.5478.0570.42050	ST AID-0570 AODA BLOCK GRANT	2,172.00	
560.5484.0367.42050	ST AID-0367 COMMUNITY OPTION	7,220.00	
560.5501.0681.42050	ST AID-0681 STATE/CO MATCH	32,688.00	
560.5532.0312.42050	ST AID-0312/0313 ADULT PROTC	8,399.00	
560.0000.0000.13001	ACCOUNTS RECEIVABLE		69,214.00
<b>Total</b>		<b>69,214.00</b>	<b>69,214.00</b>
<b>Adjusting Journal Entries JE # 1014</b>			
To reclassify short-term loan amounts from accounts payable to short-term debt liability accounts.			
420.0000.0000.21020	ACCOUNTS PAYABLE	101,200.00	
710.0000.0000.21020	ACCOUNTS PAYABLE	500,000.00	
420.0000.0000.25002	SHORT-TERM LOAN PAYABLE		101,200.00
710.0000.0000.25002	SHORT-TERM LOAN PAYABLE		500,000.00
<b>Total</b>		<b>601,200.00</b>	<b>601,200.00</b>

**Richland County**  
**Adjusting Journal Entries**  
**For the Year Ended December 31, 2024**

Account	Description	Debit	Credit
<b>Adjusting Journal Entries JE # 1015</b>			
To record 2024 deficiency appropriation, per client.			
100.5920.0000.17031	TRANSFER TO COUNTY FAIR FUND	15,780.09	
100.5920.0000.17037	TRANS TO U W CTR RICH OUTLAY	12,709.77	
100.5920.0000.17064	TRANSFER TO DOG LICENSE FUND	782.11	
320.0000.0000.11010	CASH	12,709.77	
680.0000.0000.11010	CASH	15,780.09	
810.0000.0000.11010	CASH	782.11	
100.0000.0000.11010	CASH		29,271.97
320.5680.0000.49020	TRANSFER FROM GENERAL FUND		12,709.77
680.5614.0000.49020	TRANSFERS FROM GENERAL FUND		15,780.09
810.5473.0000.49020	TRANSFER FROM GENERAL FUND		782.11
<b>Total</b>		<b>58,543.94</b>	<b>58,543.94</b>
<b>Adjusting Journal Entries JE # 1016</b>			
To reverse prior year AJE #1042.			
710.0000.0000.21020	ACCOUNTS PAYABLE	41,340.00	
710.5310.0000.03500	REPAIR & MAINTENANCE SUPPLIE		41,340.00
<b>Total</b>		<b>41,340.00</b>	<b>41,340.00</b>
<b>Adjusting Journal Entries JE # 1017</b>			
To reverse payable portion of prior year AJE #1045.			
540.0000.0000.21020	ACCOUNTS PAYABLE	10,897.00	
540.5515.0000.58055	WINNEBAGO/MENDOTA CHARGES		10,897.00
<b>Total</b>		<b>10,897.00</b>	<b>10,897.00</b>
<b>Adjusting Journal Entries JE # 1018</b>			
To record current year GASB 75 ETF life insurance OPEB activity for highway.			
710.0000.0000.28004	OPEB DOR-CHNG IN ACTUARY ASM	3,841.00	
710.0000.0000.28010	OPEB DIR-CHANGE OF ACTUARIAL	3,497.00	
710.5875.0000.92000	OPEB PENSION EXPENSE	17,707.00	
710.0000.0000.28000	NET OPEB LIABILITY		24,603.00
710.5875.0000.82000	OPEB CONTRIBUTIONS MADE		442.00
<b>Total</b>		<b>25,045.00</b>	<b>25,045.00</b>
<b>Adjusting Journal Entries JE # 1019</b>			
To remove 2025 expense from highway A/P. *REVERSE*			
710.0000.0000.21020	ACCOUNTS PAYABLE	41,500.00	
710.1532.0000.08100	CAPITAL EQUIPMENT		41,500.00
<b>Total</b>		<b>41,500.00</b>	<b>41,500.00</b>
<b>Adjusting Journal Entries JE # 1020</b>			
To correct entry posted backwards to recognize ARPA for amount transferred to Highway.			
930.0000.0000.26050	DEFERRED REVENUE	1,274,882.48	
930.5920.0000.43026	AMERICAN RESCUE PLAN FUNDS		1,274,882.48
<b>Total</b>		<b>1,274,882.48</b>	<b>1,274,882.48</b>



**Richland County**  
**Adjusting Journal Entries**  
**For the Year Ended December 31, 2024**

Account	Description	Debit	Credit
<b>Adjusting Journal Entries JE # 1021</b>			
To record prepaid for Tyler Technologies software purchase.			
930.0000.0000.16020	PREPAID EXPENSES	291,457.50	
930.5304.5815.59099	BILLS NO LINE DETAIL		291,457.50
<b>Total</b>		<b>291,457.50</b>	<b>291,457.50</b>
<b>Adjusting Journal Entries JE # 1022</b>			
To recognize ARPA aid for current year Fund 930 expenses.			
930.0000.0000.26050	DEFERRED REVENUE	827,315.98	
930.5920.0000.43026	AMERICAN RESCUE PLAN FUNDS		827,315.98
<b>Total</b>		<b>827,315.98</b>	<b>827,315.98</b>
<b>Adjusting Journal Entries JE # 1023</b>			
To record current year GASB 68 net pension activity for highway.			
710.0000.0000.18000	NET PENSION ASSET	326,040.00	
710.0000.0000.18005	DIR-PROJECTED VS ACTUAL	306,529.00	
710.5875.0000.90000	Pension Expense (clearing account)	75,836.00	
710.0000.0000.18002	DOR-EXPECTED VS ACTUAL		608,738.00
710.5875.0000.80000	Contributions Made		99,667.00
<b>Total</b>		<b>708,405.00</b>	<b>708,405.00</b>
<b>Adjusting Journal Entries JE # 1024</b>			
To record final 2024 GEARS deposit (dated 4/14/25, Trans #68604, Batch #406), per client request. *REVERSE*			
560.0000.0000.13001	ACCOUNTS RECEIVABLE	5,793.00	
560.5459.0551.45029	0551-CLTS-DD PARENTAL FEE	61.00	
560.5462.0515.42050	ST AID-COORDINATED SRVCS CTY		3,138.00
560.5484.0367.42050	ST AID-0367 COMMUNITY OPTION		626.00
560.5531.0381.42050	ST AID-0381 ALZHEIMERS FAMIL		2,090.00
<b>Total</b>		<b>5,854.00</b>	<b>5,854.00</b>
<b>Adjusting Journal Entries JE # 1025</b>			
To record additional accounts receivable, per client request. *REVERSE*			
530.0000.0000.13001	ACCOUNTS RECEIVABLE	4,771.00	
560.0000.0000.13001	ACCOUNTS RECEIVABLE	239.00	
630.5404.0000.42049	ST AID - BENEFIT SPECIALIST	101.00	
630.5404.0000.42049	ST AID - BENEFIT SPECIALIST	175.25	
630.5476.0000.42018	ST PHARMACEUTICAL ASSISTANCE	1.00	
530.5507.1394.42050	ST AID-560071 I&A EBS FED		1,004.00
530.5507.1394.42050	ST AID-560071 I&A EBS FED		1,433.00
530.5507.1394.42050	ST AID-560071 I&A EBS FED		2,334.00
560.5407.0000.42047	TITLE III-D PREVENTIVE HLTH		15.00
560.5501.0000.43007	ST AID-ADMINISTRATIVE MISC		14.00
560.5501.0000.43007	ST AID-ADMINISTRATIVE MISC		87.00
560.5501.0000.43007	ST AID-ADMINISTRATIVE MISC		123.00
630.0000.0000.13001	ACCOUNTS RECEIVABLE		229.25
630.5404.0000.42049	ST AID - BENEFIT SPECIALIST		8.00
630.5404.0000.42049	ST AID - BENEFIT SPECIALIST		40.00
<b>Total</b>		<b>5,287.25</b>	<b>5,287.25</b>

**Richland County**  
**Adjusting Journal Entries**  
**For the Year Ended December 31, 2024**

Account	Description	Debit	Credit
<b>Adjusting Journal Entries JE # 1026</b>			
To record receivable for Nov & Dec VistaCare and client services, per client request. *REVERSE*			
560.0000.0000.13001	ACCOUNTS RECEIVABLE	51,239.22	
560.5472.0557.42013	CCS-MA		51,239.22
<b>Total</b>		<b>51,239.22</b>	<b>51,239.22</b>

**Adjusting Journal Entries JE # 1027**

Composite entry to adjust Fund 710 to agree to Highway trial balance.

710.0000.0000.14040	DUE FM CITIES, VILLAGES, & T	74,107.64	
710.0000.0000.16010	INVENTORIES (SUMMARY)	15,055.87	
710.0000.0000.16020	PREPAYMENTS	650,268.00	
710.0000.0000.18059	ACCUM DEPREC - MACHINERY &	311,311.84	
710.0000.0000.29050	STATE TRUST FUND LOAN PAYABL	80,577.03	
710.0000.0000.29060	UNRESERVED/UNDESIGNATED FUND	3.00	
710.5311.0000.51011	SALARIES - REGULAR	38,030.13	
710.0000.0000.13001	ACCOUNTS RECEIVABLE		5,798.23
710.0000.0000.14020	DUE FROM STATE OF WISCONSIN		19,823.04
710.0000.0000.18020	LAND		
710.0000.0000.18030	BUILDINGS		
710.0000.0000.18039	ACCUMULATIVE DEPREC - BUILDI		10,654.57
710.0000.0000.18040	IMPROVEMENTS - OTHER THAN BL		
710.0000.0000.18049	A/D LAND IMPROVEMENTS		
710.0000.0000.18050	MACHINERY AND EQUIPMENT		363,376.51
710.0000.0000.18080	OTHER FIXED ASSETS (OFFICE E		
710.0000.0000.18089	ACCUMULATIVE DEPREC - FIXED		
710.0000.0000.21020	ACCOUNTS PAYABLE		
710.0000.0000.21070	ACCRUED WAGES PAYABLE		38,030.13
710.0000.0000.24013	SALES TAXES		669.26
710.0000.0000.26043	UNEARNED REV FM TRANSPORTATI		112,942.57
710.5310.0000.03500	REPAIR & MAINTENANCE SUPPLIE		618,059.20
<b>Total</b>		<b>1,169,353.51</b>	<b>1,169,353.51</b>

**Adjusting Journal Entries JE # 1028**

To remove revenue and receivable related to 2025. \*REVERSE\*

570.5730.0000.42022	ST.AID-SOLID WASTE & RECYCLE	15,948.39	
570.0000.0000.13001	ACCOUNTS RECEIVABLE		15,948.39
<b>Total</b>		<b>15,948.39</b>	<b>15,948.39</b>

**Adjusting Journal Entries JE # 1029**

To reclassify expense, per client request.

100.0000.0000.11010	CASH	2,050.00	
230.5463.2023.59092	CONTRACT SERVICES	2,050.00	
100.5116.2024.59099	BILLS-NO-LINE DETAIL		2,050.00
230.0000.0000.11010	CASH		2,050.00
<b>Total</b>		<b>4,100.00</b>	<b>4,100.00</b>

**Adjusting Journal Entries JE # 1030**

To reclassify expense, per client request.

100.5116.2024.59099	BILLS-NO-LINE DETAIL	53,977.00	
100.5116.0000.59099	BILLS-NO-LINE DETAIL		53,977.00
<b>Total</b>		<b>53,977.00</b>	<b>53,977.00</b>

**Richland County**  
**Adjusting Journal Entries**  
**For the Year Ended December 31, 2024**

Account	Description	Debit	Credit
<b>Adjusting Journal Entries JE # 1031</b>			
To reclassify victim witness revenue recorded as receivable to the correct account.			
100.0000.0000.24047	CRIME VICTIM SURCHARGE DUE S	21,327.24	
100.5161.0000.42021	ST.AID-VICTIM WITNESS PROG		21,327.24
<b>Total</b>		<b>21,327.24</b>	<b>21,327.24</b>
<b>Adjusting Journal Entries JE # 1032</b>			
To record a receivable for 2024 and 2025 911 GIS Grant expenses incurred in 2024. *REVERSE*			
100.0000.0000.13001	ACCOUNTS RECEIVABLE	66,475.87	
100.5100.0000.43048	GIS GRANT REIMB-2023		66,475.87
<b>Total</b>		<b>66,475.87</b>	<b>66,475.87</b>
<b>Adjusting Journal Entries JE # 1033</b>			
To record accounts payable for radio tower project. *REVERSE*			
940.5840.0000.59099	BILLS NO LINE DETAIL	360,497.45	
940.0000.0000.21020	ACCOUNTS PAYABLE		360,497.45
<b>Total</b>		<b>360,497.45</b>	<b>360,497.45</b>
<b>Adjusting Journal Entries JE # 1034</b>			
To adjust current year highway compensated absences.			
71.5321.0000.5111	SALARIES - REGULAR	18,540.00	
710.0000.0000.22070	COMPENSATED ABSENCES		18,540.00
<b>Total</b>		<b>18,540.00</b>	<b>18,540.00</b>
<b>Adjusting Journal Entries JE # 1035</b>			
To record a prior period adjustment on highway for GASB 101.			
710.0000.0000.29060	UNRESERVED/UNDESIGNATED FUND	83,396.84	
710.0000.0000.22070	COMPENSATED ABSENCES		83,396.84
<b>Total</b>		<b>83,396.84</b>	<b>83,396.84</b>
<b>Adjusting Journal Entries JE # 1036</b>			
To record the late GEARS profile #877 and #878. *REVERSE*			
560.0000.0000.13001	ACCOUNTS RECEIVABLE	50,782.00	
560.5459.0000.43030	ST AID-CLTS ADMIN REIMBURSE		50,782.00
<b>Total</b>		<b>50,782.00</b>	<b>50,782.00</b>

**Lieanna Pick, Finance Director**

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Office: (608)-649-3006



September 29, 2025

Johnson Block & Company, Inc.  
1315 Bad Axe Court  
Viroqua, Wisconsin 54665

This representation letter is provided in connection with your audit of the financial statements of Richland County, Wisconsin, which comprise the respective financial position of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information as of December 31, 2024, and the related changes in financial position and, where applicable, cash flows for the year then ended, and the related notes to the financial statements, for the purpose of expressing opinions on whether the financial statements of the various opinion units are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in the light of surrounding circumstances, 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.

We confirm that, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves as of September 29, 2025:

**Financial Statements**

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated November 25, 2024, for the preparation and fair presentation of the financial statements of the various opinion units referred to above in accordance with U.S. GAAP.
2. The financial statements referred to above have been fairly presented in accordance with U.S. GAAP and include all properly classified funds, required supplementary information, and notes to the basic financial statements.
3. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
4. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
5. We acknowledge our responsibility for compliance with the laws, regulations, and provisions of contracts and grant agreements.
6. We have reviewed, approved, and taken responsibility for the financial statements and related notes.
7. We have a process to track the status of audit findings and recommendations.
8. We have identified for you all previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
9. The methods, data, and significant assumptions used by us in making accounting estimates and their related disclosures are appropriate to achieve recognition, measurement, or disclosure that is reasonable in the context of U.S. GAAP.

**Lieanna Pick, Finance Director**

181 W Seminary St, Richland Center, WI 53581

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Office: (608)-649-3006



10. All related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.

11. All events subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed.

12. We have reviewed and approved the various adjusting journal entries that were proposed by you for recording in our books and records and reflected in the financial statements.

13. The effects of all known actual or possible litigation and claims have been accounted for and disclosed

in accordance with U.S. GAAP.

14. All component units, as well as joint ventures with an equity interest, are included and other joint ventures and related organizations are properly disclosed.

15. All funds and activities are properly classified.

16. All funds that meet the quantitative criteria in Government Accounting Standards Board (GASB) Statement No. 34, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments*, and GASB Statement No. 37, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments: Omnibus*, for presentation as major are identified and presented as such and all other funds that are presented as major are considered important to financial statement users.

17. All components of net position, nonspendable fund balance, and restricted, committed, assigned, and unassigned fund balance are properly classified and, if applicable, approved.

18. Our policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position/fund balance are available is appropriately disclosed and net position/fund balance is properly recognized under the policy.

19. All revenues within the statement of activities have been properly classified as program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.

20. All expenses have been properly classified in or allocated to functions and programs in the statement of activities, and allocations, if any, have been made on a reasonable basis.

21. All interfund and intra-entity transactions and balances have been properly classified and reported.

22. Special items and extraordinary items have been properly classified and reported.

23. Deposit and investment risks have been properly and fully disclosed.

24. Capital assets, including infrastructure assets, are properly capitalized, reported, and if applicable, depreciated.

25. All required supplementary information is measured and presented within the prescribed guidelines.

26. With regard to items reported at fair value:

a. The underlying assumptions are reasonable, and they appropriately reflect management's intent and ability to carry out its stated courses of action.

b. The measurement methods and related assumptions used in determining fair value are appropriate in the circumstances and have been consistently applied.

c. The disclosures related to fair values are complete, adequate, and in conformity with U.S. GAAP.

d. There are no subsequent events that require adjustments to the fair value measurements and disclosures included in the financial statements.

27. With respect to preparation of financial statements, schedules of expenditures of federal and state awards, and data collection form, and maintenance of capital asset schedule, we have performed the following:

a. Made all management decisions and performed all management functions:

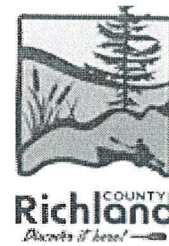


**Lieanna Pick, Finance Director**

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- b. Assigned a competent individual to oversee the services;
- c. Evaluated the adequacy of the services performed;
- d. Evaluated and accepted responsibility for the result of the service performed; and
- e. Established and maintained controls, including a process to monitor the system of internal control.

**Information Provided**

28. We have provided you with:

- a. Access to all information, of which we are aware that is relevant to the preparation and fair presentation of the financial statements of the various opinion units referred to above, such as records, documentation, meeting minutes, summaries of actions of recent meetings for which minutes have not yet been prepared, and other matters;
- b. Additional information that you have requested from us for the purpose of the audit; and
- c. Unrestricted access to persons within the entity and others from whom you determined it necessary to obtain audit evidence.

29. All transactions have been recorded in the accounting records and are reflected in the financial statements.

30. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.

31. We have provided to you our evaluation of the entity's ability to continue as a going concern, including

significant conditions and events present, and we believe that our use of the going concern basis of accounting is appropriate.

32. We have no knowledge of any fraud or suspected fraud that affects the entity and involves:

- a. Management;
- b. Employees who have significant roles in internal control; or
- c. Others where the fraud could have a material effect on the financial statements.

33. We have no knowledge of any instances, that have occurred or are likely to have occurred, of fraud and

noncompliance with provisions of laws and regulations that have a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance, whether communicated by employees, former employees, vendors (contractors), regulators, or others.

34. We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects

should be considered when preparing the financial statements.

35. We have disclosed to you the identity of all the entity's related parties and the nature of all the related party relationships and transactions of which we are aware.

36. There have been no communications from regulatory agencies concerning noncompliance with or deficiencies in accounting, internal control, or financial reporting practices.

37. The Richland County has no plans or intentions that may materially affect the carrying value or classification of assets and liabilities.

38. We have disclosed to you all guarantees, whether written or oral, under which the Richland County is contingently liable.

39. We have disclosed to you all significant estimates and material concentrations known to management that are required to be disclosed in accordance with GASB Statement No. 62 (GASB-62), *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and*

## Lieanna Pick, Finance Director

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Office: (608)-649-3006



*AICPA Pronouncements.* Significant estimates are estimates at the balance sheet date that could change materially within the next year. Concentrations refer to volumes of business, revenues, available sources of supply, or markets or geographic areas for which events could occur that would significantly disrupt normal finances within the next year.

40. We have identified and disclosed to you the laws, regulations, and provisions of contracts and grant agreements that could have a direct and material effect on financial statement amounts, including legal and contractual provisions for reporting specific activities in separate funds.

41. There are no:

- a. Violations or possible violations of laws or regulations, or provisions of contracts or grant agreements whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency, including applicable budget laws and regulations.
- b. Unasserted claims or assessments that our lawyer has advised are probable of assertion and must be disclosed in accordance with GASB-62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*.
- c. Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by GASB-62.

42. The Richland County has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset or future revenue been pledged as collateral, except as disclosed to you.

43. We have complied with all aspects of grant agreements and other contractual agreements that would have a material effect on the financial statements in the event of noncompliance.

44. There have been no cybersecurity breaches or other cyber events whose effects should be considered for disclosure in the financial statements, as a basis for recording a loss contingency, or otherwise considered when preparing the financial statements.

45. With respect to the combining fund statements accompanying the financial statements:

- a. We acknowledge our responsibility for the presentation of the combining fund statements in accordance with U.S. GAAP

46. With respect to the budgetary comparison information, Local Retiree Life Insurance Fund schedules, and Wisconsin Retirement System schedules accompanying the financial statements:

- a. We acknowledge our responsibility for the presentation of the budgetary comparison information, Local Retiree Life Insurance Fund schedules, and Wisconsin Retirement System schedules in accordance with U.S. GAAP.
- b. We believe the budgetary comparison information, Local Retiree Life Insurance Fund schedules, and Wisconsin Retirement System schedules, including its form and content, is measured and fairly presented in accordance with U.S. GAAP.
- c. The methods of measurement or presentation have not changed from those used in the prior period.

47. With regard to pensions and OPEB:

- a. We believe that the actuarial assumptions and methods used to measure pension and OPEB liabilities and costs for financial accounting purposes are appropriate in the circumstances. Increases in benefits, elimination of benefits and all similar amendments have been disclosed in accordance with U.S. GAAP and are included in the most recent actuarial valuation, or disclosed as a subsequent event.

48. We have identified and disclosed to you all information that we are aware of regarding instances that have occurred or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that has a material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.

49. We have no knowledge of any instances that have occurred or are likely to have occurred of abuse



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that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objectives.

50. We have taken timely and appropriate steps to remedy fraud, noncompliance with provisions of laws, regulations, contracts, and grant agreements, abuse or waste that you have reported to us.

51. We have provided views on your reported audit findings, conclusions, and recommendations, as well as our planned corrective actions, for the report.

**Single Audit**

52. With respect to federal and state awards, we represent the following to you:

- a. We are responsible for understanding and complying with, and have complied with, the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and the State Single Audit Guidelines.
- b. We are responsible for the preparation and presentation of the schedules of expenditures of federal and state awards in accordance with the Uniform Guidance and the State Single Audit Guidelines.
- c. We believe the schedules of expenditures of federal and state awards, including its form and content, are fairly presented in accordance with the Uniform Guidance and the State Single Audit Guidelines.
- d. The methods of measurement or presentation have not changed from those used in the prior period.
- e. We are responsible for including the auditor's report on the schedules of expenditures of federal and state awards in any document that contains the schedule and that indicates that the auditor has reported on such information.
- f. We have identified and disclosed all of our government programs and related activities subject to the Uniform Guidance and State Single Audit Guidelines compliance audit.
- g. We have notified you of federal awards and funding increments that were received before December 26, 2014 (if any) and differentiated those awards from awards and funding increments received on or after December 26, 2014, and subject to the audit requirements of the Uniform Guidance.
- h. When the schedules of expenditures of federal and state awards are not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the schedules of expenditures of federal and state awards no later than the date of issuance by the entity of the schedules of expenditures of federal and state awards and the auditor's report thereon.
- i. We have, in accordance with the Uniform Guidance and the State Single Audit Guidelines, identified in the schedules of expenditures of federal and state awards, expenditures made during the audit period for all awards provided by federal and state agencies in the form of grants, federal cost-reimbursement contracts, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, food commodities, direct appropriations, and other assistance.
- j. We have provided to you our interpretations of any compliance requirements that are subject to varying interpretations.
- k. We have made available to you all federal and state awards (including amendments, if any) and any other correspondence relevant to federal and state programs and related activities that have taken place with federal and state agencies or pass-through entities.
- l. We have received no requests from a federal or state agency to audit one or more specific programs as a major program.



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- m. We have identified and disclosed to you all amounts questioned and any known noncompliance with the direct and material compliance requirements of federal and state awards, including the results of other audits or program reviews, or stated that there was no such noncompliance. We also know of no instances of noncompliance with direct and material compliance requirements occurring subsequent to period covered by the auditor's report.
- n. We have disclosed to you any communications from federal or state awarding agencies and passthrough entities concerning possible noncompliance with the direct and material compliance requirements, including communications received from the end of the period covered by the compliance audit to the date of the auditor's report.
- o. We have made available to you all documentation related to compliance with the direct and material compliance requirements, including information related to federal and state program financial reports and claims for advances and reimbursements.
- p. Federal and state program financial reports and claims for advances and reimbursements are supported by the books and records from which the basic financial statements have been prepared (and are prepared on a basis consistent with the schedules of expenditures of federal and state awards).
- q. The copies of federal and state program financial reports provided to you are true copies of the reports submitted, or electronically transmitted, to the respective federal or state agency or passthrough entity, as applicable.
- r. We have properly classified amounts claimed or used for matching in accordance with related guidelines in the Uniform Guidance and the State Single Audit Guidelines, as applicable.
- s. We have charged costs to federal and state awards in accordance with applicable cost principles.
- t. We are responsible for and have accurately prepared the summary schedule of prior audit findings to include all findings required to be included by the Uniform Guidance and the State Single Audit Guidelines, and we have provided you with all information on the status of the follow-up on prior audit findings by federal and state awarding agencies and pass-through entities, including all management decisions.
- u. We have disclosed to you the findings received and related corrective actions taken for previous audits, attestation engagements, and internal or external monitoring that directly relate to the objectives of the compliance audit, including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditor's report.
- v. The reporting package does not contain personally identifiable information.
- w. We have disclosed all contracts or other agreements with service organizations and disclosed to you all communications from these service organizations relating to noncompliance at the organizations.
- x. We have reviewed, approved, and taken responsibility for the financial statements and related notes and an acknowledgment of the auditor's role in the preparation of this information.
- y. We have disclosed to you the nature of any subsequent events that provide additional evidence with respect to conditions that existed at the end of the reporting period that affect noncompliance during the reporting period.

In addition:

- z. We are responsible for understanding and complying with the requirements of federal and state statutes, regulations, and the terms and conditions of federal and state awards related to each of our federal and state programs and have identified and disclosed to you the federal and state statutes,

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regulations, and the terms and conditions of federal and state awards that are considered to have a direct and material effect on each major federal or state program; and we have complied with these direct and material compliance requirements.

aa. We are responsible for establishing and maintaining, and have established and maintained, effective internal control over compliance for federal and state programs that provide reasonable assurance that we are managing our federal and state awards in compliance with federal and state statutes, regulations, and the terms and conditions of the federal or state award that could have a material effect on our federal and state programs. Also, no changes have been made in the internal control over compliance or other factors that might significantly affect internal control, including any corrective action taken by management with regard to significant deficiencies and material weaknesses in internal control over compliance, have occurred subsequent to the period covered by the auditor's report.

bb. We are responsible for and have accurately completed the appropriate sections of the Data Collection Form and we are responsible for taking corrective action on audit findings of the compliance audit and have developed a corrective action plan that meets the requirements of the Uniform Guidance.

Lieanna Pick, Finance Director 9-29-25  
Signature and Title

Larry Engel, Dave Turk, Mike Hardy and I participated in the kickoff meeting for the Symons study with Innovative Public Advisors on November 4. Their next steps will be site visits of comparable facilities, data collection and analysis, focus groups and community surveys.

The Branch Campus Redevelopment grant has been re-submitted. We have received confirmation that the bridge expenses will be covered as they completed a waiver to get it approved.

Justice on Wheels happened on October 27<sup>th</sup>. Overall, the event was a success. Thanks to all the staff who put in extra time to support the Capital Police and the Justice's staff.

On November 6<sup>th</sup> we ran our first parallel payroll in Tyler for Time and Attendance. This is later than what was originally planned but additional time was needed to ensure that everything was set up correctly.

Radio Tower Update

### **Richland County Radio Project Monthly Summary – December 2025**

- **General Understanding:**

- **General** – Civil work at the final site is well underway along with system equipment installation work. The challenges of the Yuba site delay and receiving vendor equipment has been the key delay in completion. A final hurdle is also dependent on the opening of the federal government and completion of FCC licensing. The anticipation is the system will begin to be brought online in November and basic acceptance testing will be conducted in December.

- **Civil Vendor Updates:**

- **General** – Upon completion of the final site and punch list work of any and all needs, the final contract billing will be generated in December and the contract closed.
- **Sites -**
  - **Yuba** – Work continues with major tasks of installing systems of generator, LP tank, and tower. Restoration of the site is anticipated in the 1<sup>st</sup> week of December.

- **Radio Vendor Updates:**

- **General** – System equipment installation has reached a state of completion except for microwave systems delayed from the providing vendor. This delay has also impacted

the antenna and line installations on the towers. The arrival of this equipment and its installation will complete sites and allow the system to bring online their support to the system. November should bring most sites online in the system and allow for a basic understanding of its operation.

- **Radio Channels = RISO / RIPAGE / RIFR/EMS / RIHWY / RIOPS1 / RIOPS2**

- **Subscriber Equipment Update:**

- **General** – Richland County understandings of subscriber equipment is being used to ensure agencies have supporting vendors ready for a migration process. Migration to the new system should be able to take place in an agency-by-agency process supported by old and new systems. All will begin after system verification and the Sheriff's department will support a 30-day burn process of the new system.

- **Budget Understandings:**

- **General** – The County is emphasizing vendor billing maintains the project progress and is working to wrap up as milestones in the 2025 calendar year.

- **Budget Understandings:**

○ <b>Contract Budget =</b>	<b>\$7,873,244.80</b>
○ <b>Current Agreements =</b>	<b>\$7,587.809.09</b>
○ <b>Contingency Estimations =</b>	<b>\$285,435.71</b>
○ <b>Spent to date =</b>	<b>\$5,934,266.90</b>

**Proposed timeline from GenComm**

November – Tower crews and GenComm will work on installing the antennas and microwaves.

December 1 – 15 – GenComm will configure the network.

December 15 – December 31 – GenComm will test the system.

December 31 – System will be fully functional.

December/January – Reprogramming of all radios.

January – Cutover to the new system.

Summer of 2026 – Full testing of the system.

RESOLUTION NO. 25 - 103

Resolution Approving The Natural Resources Standing Committee Applying For And Accepting A Lake Monitoring And Protection Grant From The Wisconsin Department Of Natural Resources.

WHEREAS the Natural Resources Standing Committee and the Director Land Conservation and Zoning Director, Ms. Cathy Cooper, have recommended that the Committee be granted authority to apply for a Lake Monitoring and Protection Grant from the Wisconsin Department of Natural Resources to pay for staff time and supplies relating to aquatic invasive species projects in the County; and

WHEREAS the Wisconsin Department of Natural Resource requires the county submits a resolution with the grant application every 3 years.

WHEREAS the applicant attests to the validity and veracity of the statements and representations contained in the grant application;

NOW THEREFORE BE IT RESOLVED by the Richland County Board of Supervisors that approval is hereby granted for the Natural Resources Standing Committee to apply for a Lake Monitoring and Protection Grant from the Wisconsin Department of Natural Resources in the amount of up to \$7000.00 to pay for staff time and supplies for aquatic invasive species projects in the County, and

BE IT FURTHER RESOLVED that the Richland County Land Conservation and Zoning Department will meet the financial obligations necessary to fully and satisfactorily complete the project and hereby authorize and empowers the following employees to submit the following documents to the Wisconsin Department of Natural Resources for the financial assistance that may be available:

Task	Title of Authorized Representative
Sign and submit a grant application	Land Conservation Director
Enter into a grant agreement with the DNR	Land Conservation Director
Submit quarterly and/or final reports to the DNR to satisfy the grant agreement, as appropriate	Land Conservation Director
Submit reimbursement request(s) to the DNR no later than the date specified in the grant agreement	Land Conservation Director

BE IT FURTHER RESOLVED that there is no County match required for this grant and approval is hereby granted for the grant funds to be spent in accordance with the terms of the grant and the Land Conservation and Zoning Director, Ms. Cathy Cooper, is hereby authorized to sign on behalf of the County any documents needed to carry out this Resolution, and

BE IT FURTHER RESOLVED that this resolution will cover grant years 2026-2028, and

BE IT FURTHER RESOLVED that the applicant will comply with all local, state and federal rules, regulations and ordinances relating to the project and the cost-share agreement, and

BE IT FURTHER RESOLVED that this Resolution shall be effective immediately upon its passage and publication.

VOTE ON FOREGOING RESOLUTION		RESOLUTION OFFERED BY THE NATURAL RESOURCES STANDING COMMITTEE	
AYES_____ NOES_____		(3 NOVEMBER 2025)	
RESOLUTION_____		FOR	AGAINST
DEREK S. KALISH	STEVE CARROW	X	
COUNTY CLERK	JULIE FLEMING	X	
	RICHARD MCKEE	X	
DATED: NOVEMBER 18, 2025	ROD PERRY	X	
	ALAYNE HENDRICKS	X	
	RANDY SCHOONOVER	X	

## RESOLUTION NO. 25 - 104

Resolution Awarding Opioid Settlement Fund Grants To Applicants Providing For The Prevention, Treatment, And/Or Recovery Of Opioid Drug Use.

WHEREAS Richland County non-profit organizations and those that serve Richland County Residents may submit applications for Opioid Settlement Fund Grants twice a year to be reviewed by the Opioid Settlement Committee, with recommendations to be presented to the Community and Health Services Committee and full County Board for approval, and

WHEREAS awards will generally be between \$1,000 and \$25,000 and projects can be renewed annually if funding allows and reporting requirements have been met, and

WHEREAS two applications meeting the grant requirements have been reviewed by Community Health Services Committee and are being presented to the County Board for approval.

NOW THEREFORE BE IT RESOLVED by the Richland County Board of Supervisors that the Richland County Department of Health and Human Services is hereby authorized to award Opioid Settlement Fund Grants to the following:

**Richland County Treatment Court** in the amount of \$5,000 for prevention efforts, treatment and recovery efforts and to connect people to resources and expanding resources; and

**Richland County Treatment Court** in the amount of \$17,000 for attendance at the 2026 National All Rise Conference in order to gain knowledge from other rural communities on best practices to better support the individuals served; and

BE IT FURTHER RESOLVED that this Resolution shall be effective immediately upon its passage and publication.

VOTE ON FOREGOING RESOLUTION

AYES\_\_\_\_\_ NOES\_\_\_\_\_

RESOLUTION OFFERED BY THE COUNTY BOARD  
MEMBERS OF THE COMMUNITY & HEALTH  
SERVICES STANDING COMMITTEE  
(06 NOVEMBER 2025)

RESOLUTION \_\_\_\_\_

FOR

AGAINST

DEREK S. KALISH  
COUNTY CLERK

MARY MILLER	X
SANDRA KRAMER	X
LARRY ENGEL	
ALAYNE HENDRICKS	X
DANIEL MCGUIRE	X

DATED: NOVEMBER 18, 2025



**RESOLUTION NO. 25 - 105**

Resolution Amending The Collective Bargaining Agreement With The Deputy Sheriffs Association.

WHEREAS there is a Collective Bargaining Agreement between the County and the Richland County Deputy Sheriff's Association covering 2025-2027, and

WHEREAS both parties to this Agreement have proposed an amendment to the sections of the contract detailed in the Memorandum of Understanding, and

WHEREAS the Executive and Finance Standing Committee has carefully considered this proposed amendment and is now presenting this Resolution to the County Board for its consideration.

NOW THEREFORE BE IT RESOLVED by the Richland County Board of Supervisors the County enters into an Memorandum of Understanding with the Richland County Deputy Sheriff's Association/WPPA amending parts of the collective bargaining agreement to add the paid holidays of Day After Thanksgiving and Good Friday, and

BE IT FURTHER RESOLVED that Sick leave will be earned in the following manner: Employees working 8-hour shifts shall earn 4 hours per pay period for 24 out of the 26 pay periods yearly. Employees working 12-hour shifts shall earn 6 hours per pay period for 24 out of the 26 pay periods.

BE IT FURTHER RESOLVED that the County Board Chair and the County Administrator are hereby authorized to sign a Memorandum of Understanding in accordance with this Resolution, and

BE IT FURTHER RESOLVED that this Resolution shall be effective immediately upon its passage and publication.

VOTE ON FOREGOING RESOLUTION

AYES\_\_\_\_\_ NOES\_\_\_\_\_

RESOLUTION OFFERED BY THE PUBLIC  
SAFETY STANDING COMMITTEE  
(07 NOVEMBER 2025)

RESOLUTION \_\_\_\_\_

FOR      AGAINST

DEREK S. KALISH  
COUNTY CLERK

BOB FRANK  
KERRY SEVERSON  
GARY MANNING  
CHAD COSGROVE  
DAVID TURK  
JULIE FLEMING

X  
X  
  
X  
  
X

DATED: NOVEMBER 18, 2025

*Approved at Executive & Finance Standing Committee on November 11, 2025*

## MEMORANDUM OF UNDERSTANDING

This is a Memorandum of Understanding ("MOU") between the **County of Richland ("the County")** and the **Richland County Deputy Sheriff's Association ("RCDSA"), Local No. 253, Wisconsin Professional Police Association/Law Enforcement Employee Relations Division** (collectively "**the Association**"). The County and the Association are parties to a collective bargaining agreement ("CBA") expiring December 31, 2027. The parties have discussed a revision to the current CBA regarding the addition of two holidays and a change in computing how sick leave is earned, and in consideration of the mutual covenants found below, the parties hereby agree to the following:

Adding language into the CBA shall state the following:

1. Article VII – Holidays – 7.01: Add two additional holidays to be Day after Thanksgiving and Good Friday. All other holidays earned and language in 7.01 continue to apply.
2. Article IX – Sick Leave – 9.01: Remove paragraph 1 of 9.01 and replace with: Each permanent full-time employee shall be entitled to sick leave with pay. Sick leave will be earned in the following manner: Employees working 8-hour shifts shall earn 4 hours per pay period for 24 out of the 26 pay periods yearly. Employees working 12-hour shifts shall earn 6 hours per pay period for 24 out of the 26 pay periods.
3. Unless specifically modified by this MOU, all other provisions of the CBA will continue to apply.

Dated this \_\_\_\_ Day of \_\_\_\_\_, 2025.

FOR THE COUNTY:

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FOR THE ASSOCIATION:

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**RESOLUTION NO. 25 - 106**

Resolution Approving The Approval Of Changes To The Rural Functional Classification System In Richland County.

WHEREAS functional classification is the method by which roads and streets are categorized based on the levels of mobility and access they provide; and

WHEREAS functional classification categories are separate for Urban and Rural areas; and

WHEREAS geographic areas not within a designated Urban Area (UA) as designated as Rural; and

WHEREAS rural areas, for the purposes of functional classification, are defined by county; and

WHEREAS functional classification of a road or street has a bearing on federal transportation funding eligibility, and

WHEREAS FHWA and WisDOT have developed guidance for functional classification of roads and streets; and

WHEREAS WisDOT periodically reviews and updates to the functional classification system of roads and streets throughout the state; and

WHEREAS these recommended functional classification changes were developed through joint review by County officials and WisDOT planning staff; and

WHEREAS these recommended changes have been reviewed by the Richland County Public Works Committee; and

WHEREAS documents showing the recommended FC changes are attached; and

WHEREAS the Wisconsin Department of Transportation will, after local approval of the recommended FC changes, approve the changes and submit them to FHWA for final approval; and

WHEREAS the approved final FC map will be made available to Richland County after FHWA final approval; and

WHEREAS the new functional classifications will supersede the existing functional classifications in Richland County.

NOW THEREFORE BE IT RESOLVED that Richland County hereby approves all recommended functional classifications.

BE IT FURTHER RESOLVED that this resolution be effective immediately upon passage.

VOTE ON FOREGOING RESOLUTION

RESOLUTION OFFERED BY THE PUBLIC  
WORKS STANDING COMMITTEE  
(13 NOVEMBER 2025)

AYES\_\_\_\_\_ NOES\_\_\_\_\_

RESOLUTION\_\_\_\_\_

FOR      AGAINST

DEREK S. KALISH  
COUNTY CLERK

DANIEL MCGUIRE	
MARC COUEY	X
GARY MANNING	X
CHAD COSGROVE	
STEVE CARROW	X
STEVE WILLIAMSON	X
KERRY SEVERSON	X

DATED: NOVEMBER 18, 2025

RECOMMENDED FUNCTIONAL CLASSIFICATION CHANGES

WisDOT Region:	South West (SW)
County:	Richland
County Population Density:	Low

County:  
RICHLAND COUNTY

Starting Mileage:

IH	PA	MA	MAC	MIC	LOC
0	33.82	97.73	112.23	132.04	754.37

TOTAL  
1130.19

No.	Route	Limits	From	To	IH	PA	MA	MAC	MIC	LOC	Reason
1	STH 56	STH 80 - STH 131	rMA	to rMAC			-17.67	17.67			AADT (490-680) for the majority of this segment is below MA levels, improves MAC mileage which was too high in this county
2	CTH Q	CTH Y - N Church St	rMA	to rMAC			-0.85	0.85			Continuity improvement, improves MAC mileage which was too high in this county
3				to							
4				to							
5				to							
6				to							
7				to							
8				to							
9				to							
10				to							
11				to							
12				to							
13				to							
14				to							
15				to							
16				to							
17				to							
18				to							
19				to							
20											
21				to							

Change:

0	0	-18.52	18.52	0	0
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0.00

End Mileage:

0	33.82	79.21	130.75	132.04	754.37
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1130.19

End %:

0.0%	3.0%	7.0%	11.6%	11.7%	66.7%
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desirable range

1% - 3%	2% - 8%	2% - 6%	8% - 19%	3% - 15%	62% - 74%
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**RESOLUTION NO. 25 - 107**

Resolution Approving 2026 Job Descriptions.

WHEREAS the 2026 budgeting process created new positions; and

WHEREAS the new job descriptions created are as follows:

Emergency Management Director  
Administrative Secretary  
Human Resources Director  
Radio Tower Technician  
CYS Lead Worker  
Coordinated Services Lead Worker

WHEREAS the Executive and Finance Standing Committee has carefully reviewed this item and is now presenting this resolution to County Board for consideration.

NOW THEREFORE BE IT RESOLVED by the Richland County Board of Supervisors that the job descriptions listed above are approved as presented.

BE IT FURTHER RESOLVED that this resolution shall be effectively immediately upon passage.

VOTE ON FOREGOING RESOLUTION

RESOLUTION OFFERED BY THE EXECUTIVE &  
FINANCE STANDING COMMITTEE  
(11 NOVEMBER 2025)

AYES\_\_\_\_\_ NOES\_\_\_\_\_

RESOLUTION \_\_\_\_\_

FOR            AGAINST

DEREK S. KALISH  
COUNTY CLERK

STEVE CARROW	X
MARC COUEY	X
GARY MANNING	X
DAVID TURK	X
BOB FRANK	X
STEVE WILLIAMSON	X
RANDY SCHOONOVER	X
KERRY SEVERSON	X
SANDRA KRAMER	X

DATED: NOVEMBER 18, 2025

# Richland County

## Position Description

**Position Title:** Administrative Secretary

**Department:** Ambulance Services

**Reports to:** Ambulance Services Director

**Pay Grade:** 10

**Date:** 11/6/2025

**Hours per week:** 32

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### Purpose of Position

The purpose of this position is to perform administrative tasks for the Richland County Ambulance Service and is the primary point of contact when the Captain and Director are unavailable.

### Essential Duties and Responsibilities

The following duties are normal for this position. These are not to be construed as exclusive or all-inclusive. Other duties may be required and assigned.

- Performs a variety of secretarial tasks:
  - Answers telephone -- provides information to caller related to the Ambulance Service.
  - Opens daily mail -- distributes mail to appropriate recipients and answers mail as appropriate.
  - Provides responses to routine correspondence or questions from vendors, the public and other departments.
  - Greets visitors, answers questions, assists in the completion of forms for the Ambulance Service.
  - Prepares and maintains minutes of designated committee meetings.
  - Operates and maintains office equipment (computers and printer/copier) and ensures routine maintenance.
  - Orders and maintains office supplies.
  - Tracks Director's calendar.
  - Assists in developing agenda for designated meetings and ensures proper posting.
  - Maintains schedule of meetings in conference/EOC.
  - Maintains filing system.
  - Designs and originates forms as appropriate to report, record, or analyze information required for Department of personnel activities.
  - Schedules and implements ambulance transfers.
- Maintains medical records and HIPAA compliance for Ambulance operations.
- Maintains EMT call schedule.
- Performs a variety of accounting tasks:
  - Creates billing statements for municipality annual fees and applicable calls for service.
  - Acts as a liaison between Billing Company and Service.
  - Distributes copies of Department bills and receipts to County Clerk's office for record keeping.
  - Deposits payments received weekly to County Treasurer.

- Maintains EMT records including:
  - Prepares Paid-on-Call run count for payroll.
  - Maintains current EMT list for liability insurance records.
  - Maintains and coordinates EMT vaccination and immunization records.
  - Assists in scheduling training.
  - Maintains CPR and State license expiration dates.
  - Maintains EMT phone and auto license list.
- Performs variety of training tasks:
  - Assists in on-boarding and training of new and prospective members.
  - Maintains records for CPR and Stop the Bleed classes.
- Point of contact for Department in absence of Captain and Director with the following duties:
  - Manage the Ambulance call schedule.
- In times of disasters, assists tasks assigned such as logistics and coordination of resources, and communication with municipalities.
- Works in compliance with the Richland County Handbook of Personnel Policies and Work Rules as well as the Richland County Ambulance Service Policy Handbook addendum.
- Assists in the cleaning and orderly care of the Emergency Services Building.
- Performs other duties as assigned or apparent.

### **Minimum Training and Experience Required to Perform Essential Job Functions**

High School diploma with one year of secretarial experience, or any combination of education and experience that provides equivalent knowledge, skills, and abilities.

Valid Driver's License and unlimited access to reliable transportation. Ability to use the WARDS - Wisconsin Ambulance Run Data System. Pass extensive background check.

### **Physical and Mental Abilities Required to Perform Essential Job Functions**

#### **Language Ability and Interpersonal Communications**

- Ability to analyze data and information using established criteria, in order to define consequences and to consider and select alternatives. Ability to compare, count, differentiate, measure and/or sort data and information. Ability to assemble, copy, record and transcribe data. Ability to classify, compute, tabulate, and categorize data.
- Ability to advise and interpret on how to apply policies, procedures and standards to specific situations. Ability to explain, demonstrate and clarify to others within well – established policies, procedures and standards.
- Ability to comprehend and interpret a variety of documents including patient medical assessments, medical diagnosis and medication recommendations, medical protocols, letters and memos, state and federal rules and regulations manuals, professional journals and papers EMS textbooks and budget sheets.
- Ability to communicate effectively with Director, other County department staff, emergency responders, physicians, nurses, patients and families, billing company representatives, insurance company representatives, emergency communication personnel, State Division of Emergency Management, and the public.
- Ability to communicate with Standing Committees, County Board members, vendors, contractors, other county departments.

- Ability to use data and information such as regulations, blueprints, protocols, guidelines, correspondence and laws.

### **Skills, Knowledge and Abilities**

- Ability to add, subtract, multiply and divide, calculate percentages, decimals and fractions and interpret basic descriptive statistical reports.
- Ability to apply situational reasoning ability by exercising judgment, decisiveness and creativity in situations involving the evaluation of information against measurable criteria.
- Ability to use functional reasoning development in performing activities within rational systems involving diversified work requiring exercise of judgment.

### **Physical Requirements**

- Ability to coordinate eyes, hands, feet, and limbs in performing moderately coordinated movements such as pressing, pumping and smoothing. Ability to grasp and place objects. Ability to recognize and identify sounds.
- Ability to operate a variety of office equipment and machinery including personal computer, telephone, calculator, photocopier, fax, etc. Ability to move and guide material using simple tools.

### **Working Conditions**

- Work is performed in an office setting. Headaches, eyestrain, and other related occupational hazards reflect the most common potential for injury.
- Work is light duty and sedentary with the ability to lift, carry or push up to 20 pounds.
- This position may be occasionally exposed to mental effort and stress.
- This position frequently performs work under attention to detail and deadlines.
- Ability to work under potentially hazardous and uncomfortable conditions in environmental factors including but not limited to temperature variations, odors, toxic agents, violence, noise, vibrations, wetness, close quarters, disease and/or dust.

### **Special Requirement**

As a post-offer pre-employment condition, a criminal background check must be completed and passed. Richland County may disqualify an applicant if the position's responsibilities are substantially related to the applicant's criminal history. Wisconsin's Fair Employment Law, s.111.31-111.395, Wis. Stats., prohibits discrimination because of an arrest or conviction record. Management reserves the right to make employment contingent upon the successful completion of the background check. The cost of the background check will be covered by Richland County.

Richland County is an Equal Opportunity Employer. In compliance with the Americans with Disabilities Act, the County will provide reasonable accommodations to qualified individuals with disabilities and encourage both prospective and current employees to discuss potential accommodations with the employer.

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Employee's Signature

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Date

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Supervisor's Signature

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Date

# Richland County

## Position Description

**Position Title:** Children and Youth Lead Social Worker    **Department:** Health and Human Services

**Reports to:** Child and Youth Services Manager    **Pay Grade:** 15

**Date:** October 2025    **Hours per week:** 40

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### Purpose of Position

To assist the unit manager in providing guidance to the staff of the unit and the work they conduct. Provide guidance to staff while utilizing state statutes and standards. Ensure that the families and children of Richland County are being served to the highest standard.

### Essential Duties and Responsibilities

The following duties are normal for this position. These are not to be construed as exclusive or all-inclusive. Other duties may be required and assigned.

- Assist the unit manager in providing guidance and training to the Child and Youth Services staff on case work, working with children in out-of-home care, and parental conditions of reunification. Train staff to efficiently and effectively utilize Wisconsin State Statutes and Standards for Child Welfare/Youth Justice work.
- Participate in supervisory regular and after hours on call when the manager is not available. Conduct screening decisions on CPS reports received by the unit, assign workers to investigate abuse or neglect cases.
- Carry a small caseload with case management responsibilities to include investigating allegations of abuse or neglect, youth justice referrals, ongoing case management, etc.
- Demonstrate the ability to assess safety consistently to include client safety, staff safety, personal safety, etc.
- Arrange work schedule to be able to accommodate for last minute changes to support staff in emergency situations.
- Work cooperatively with other agencies/departments to include law enforcement, court staff, attorneys, state DCF workers, and departments that provide services to the clients that CYS serves.
- May approve documents of staff when unit manager is not available.
- Participates in regular on-call after hours.
- Act as a model of best practice standards to unit staff with regard to the quality of written work and verbal work. This includes meeting all statutory time frames.
- Provide case consultation and support to staff when the unit manager is not available.
- Participate in committees, trainings and meetings.
- Perform other duties as assigned or apparent.

### Minimum Training and Experience Required to Perform Essential Job Functions



Bachelor's degree in social work, Human Services, or relevant field with three years relevant experience; or any combination of education and experience that provides equivalent knowledge, skills, and abilities. Valid Driver's License required. Ability to acquire Wisconsin Social Worker Certification. CANS Certification.

## **Physical and Mental Abilities Required to Perform Essential Job Functions**

### **Language Ability and Interpersonal Communications**

- Ability to communicate effectively, orally and in writing, and have strong positive customer service skills.
- Ability to establish and maintain effective working relationships with others.

### **Skills, Knowledge and Abilities**

- Comprehensive knowledge of applicable federal and state laws, administrative rules, established agency procedures and accepted professional standards.
- Comprehensive knowledge of human and child development, child protective services, and youth justice.
- Ability to read, interpret, and apply regulations, laws and policies.
- Ability to provide work direction.
- Ability to deal with conflict and communicate effectively.
- Ability to mentor and train employees.
- Ability to delegate work and review work of staff members.
- Experience and skill with computer data entry.
- Comprehensive knowledge of Microsoft Office software.
- Ability to prepare reports and records.
- Ability to be available on-call 24/7,
- Ability to work under limited supervision with general autonomy in determining how objectives are achieved.
- Ability to use considerable analytical ability to select, evaluate and interpret data from several sources including interpretation of guidelines, policies and procedures.

### **Physical Requirements**

- Ability to exert moderate physical effort in sedentary to light work, involving stooping, kneeling, and crouching. Ability to handle, finger, and feel. Ability to lift, carry, push, and pull.

### **Working Conditions**

- Work is performed in an office, community settings, and client residences. Headaches, eyestrain, and other related occupational hazards reflect the most common potential for injury.
- Work is light duty and sedentary with the ability to lift, carry or push up to 20 pounds.
- This position may be occasionally exposed to mental effort and stress as well as angry or confused persons and offensive language.
- This position frequently performs work under high attention to detail and deadlines.

**Special Requirement**

As a post-offer pre-employment condition, a criminal background check must be completed and passed. Richland County may disqualify an applicant if the position's responsibilities are substantially related to the applicant's criminal history. Wisconsin's Fair Employment Law, s.111.31-111.395, Wis. Stats., prohibits discrimination because of an arrest or conviction record. Management reserves the right to make employment contingent upon the successful completion of the background check. The cost of the background check will be covered by Richland County.

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Employee's Signature

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Date

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Supervisor's Signature

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Date

# Richland County

## Position Description

**Position Title:** Emergency Management Director

**Department:** Emergency Management

**Reports to:** Highway Commissioner

**Pay Grade:** 14

**Date:** 10/01/2025

**Hours per week:** 29

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### Purpose of Position

Responsible to oversee the operations and to develop and implement comprehensive emergency management programs for Richland County in accordance with local, state, and federal laws, rules, regulations and plans.

### Essential Duties and Responsibilities

The following duties are normal for this position. These are not to be construed as exclusive or all-inclusive. Other duties may be required and assigned.

- Establishes, maintains and directs Emergency Management functions ensuring compliance with local, state and federal requirements.
- Maintains knowledge of current laws and regulations. Ensures that current ordinances and resolutions support the legal basis for the programs, including Federal and State mandates.
- Prepares, recommends, and monitors annual budgets and capital improvement plans for the Departments.
- Develops, implements and monitors policies, practices and plans for the Departments.
- Maintains positive public relations by providing information to civic groups, public officials, schools, County departments, news media, farmers and general public.
- Ensures all local, state, and federal reports are processed in an accurate and timely manner.
- Oversees appropriate preparation and maintenance of documents and records.
- Applies for and manages grant funding relating to disasters, terrorism issues, and operational needs.
- EMERGENCY MANAGEMENT DUTIES:
  - Updates and Implements the Integrated Preparedness Plan as required by Wisconsin Emergency Management (WEM).
  - Maintains, updates and implements the County's Emergency Response Plan and Hazard Mitigation Plan.
  - Advises the County Administrator regarding the overall operations or actions to be taken in emergency situations.
  - In consultation with the Highway Commissioner, plans, organizes and directs county natural and technological disaster response plans in conformance with State Disaster Plans.
  - Develops off-site SARA plans for facilities using or storing hazardous materials.

- Ensures weather spotters are trained and activated when necessary. Assists in weather spotting when needed.
- Prepares and submits available grant applications, including for the Vernon County HAZMAT (Hazardous Material) Type III Team.
- Maintains working knowledge of CAMEO program.
- Responsible for training of emergency responders relating to terrorism issues.
- Coordinates the County's response to disasters within the county.
- Advises and prepares reports for the Administrator of WEM for all County emergency management planning.
- Maintains the Emergency Operations Center (EOC).
- During a disaster, performs duties such as: Assist/advise public and municipal officials seeking Federal Aid/loans; and coordinate responders (DNR, DATCP, Fire Departments, Hazmat Teams, Federal EPA, etc.) during a hazardous materials release.
- Acts as a liaison between Red Cross, Salvation Army and other non-governmental organizations (NGOs).
- Completes damage assessments, compiles data, and reports to State and Federal officials in order to request assistance and assists other entities in completing forms for State and/or Federal disaster funds.
- Establishes a method of supervising and documenting expenditures, losses, damages, injuries, fatalities, and other such statistics to establish claims for subsidy aids, reimbursements, reconstruction assistance, and assists in resolving problems from post-disaster claims.
- Oversees the creation of emergency response plans for County special events.
- Assists local companies and municipalities with Tier II forms for hazardous, flammable or otherwise toxic chemicals.
- Prepares a variety of reports, data, analysis and recommendations.
- Attends and participates in meetings and seminars related to the Departments.
- Attends training as required to stay current in changes with Emergency Management.
- Responsible for EM for 24/7 on-call as necessary.
- Performs other duties as assigned or apparent.

### **Minimum Training and Experience Required to Perform Essential Job Functions**

Associate's degree in emergency management or related area and three years relevant work experience; or any combination of education and experience that provides equivalent knowledge, skills, and abilities for this position. Current Fire Officer Certification, ICS 100,200,300,700,800, and CPR Certification. Valid Driver's License. Ability to acquire Wisconsin Certification for Emergency Managers (WCEM) within two years of hire.

### **Physical and Mental Abilities Required to Perform Essential Job Functions**

#### **Language Ability and Interpersonal Communications**

- Ability to communicate effectively, orally and in writing, and have strong positive customer service skills.
- Ability to establish and maintain effective working relationships with others.

**Skills, Knowledge and Abilities**

- Substantial working knowledge of Federal, State, County and local regulations, statutes, ordinances and procedures relating to Emergency Management, mitigation, preparedness response and recovery.
- Knowledge of federal and county funding and grant programs related to Emergency Management.
- Knowledge of ICS training level 100, 200 & 300 and NIMS IS-700 & IS-800.
- Knowledge of Microsoft Word, Excel, Access and Outlook software.
- Ability to develop and implement goals and objectives; plan, coordinate, direct and evaluate the work of others; develop and implement policies and procedures; and to supervise personnel in a manner conducive to efficient performance and high morale.
- Ability to set policies and goals for the department with top management guidance.
- Ability to perform widely varied work involving complex and significant variables requiring analytical ability and inductive thinking.

**Physical Requirements**

- Ability to exert moderate physical effort in sedentary to light work, involving standing, walking, stooping, kneeling, and crouching. Ability to handle, finger, and feel. Ability to lift, carry, push, and pull up to 100 pounds.
- Ability to bend, lift and secure patients.

**Working Conditions**

- Work is performed in indoors and outdoors settings.
- Ability to work under potentially hazardous and uncomfortable conditions in environmental factors including but not limited to temperature variations, odors, toxic agents, violence, noise, vibrations, wetness, close quarters, disease and/or dust.
- This position may be occasionally exposed to mental effort and stress.
- This position frequently performs work under high attention to detail and deadlines.

**Special Requirement**

As a post-offer pre-employment condition, a criminal background check must be completed and passed. Richland County may disqualify an applicant if the position's responsibilities are substantially related to the applicant's criminal history. Wisconsin's Fair Employment Law, s.111.31-111.395, Wis. Stats., prohibits discrimination because of an arrest or conviction record. Management reserves the right to make employment contingent upon the successful completion of the background check. The cost of the background check will be covered by Richland County.

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Employee's Signature

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Date

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Supervisor's Signature

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Date

# Richland County

## Position Description

**Position Title:** HR Director

**Department:** Administration

**Reports to:** Administrator

**Pay Grade:** 20

**Date:** 2/12/2025

**Hours per week:** 40

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### Purpose of Position

Under the direction of the County Administrator, the Human Resources Director is responsible for the overall strategic development and administration of operations and planning, formulation, recommendation, implementation and maintenance of Human Resource programs, systems, and services county-wide.

Responsible to oversee County compliance with administrative and Human Resources policies and procedures and assures adherence to laws, rules, and regulations, and provides direction to County executives, department heads and supervisors with respect to human resource and employee relation programs, policies, and procedures.

Responsible for all County-wide talent acquisition; benefits administration; performance management; safety and workers compensation, risk management, classification, and compensation programs; employee onboarding; training and staff development activities.

Performs other non-Human Resources special projects at the direction of the County Administrator.

### Essential Duties and Responsibilities

The following duties are normal for this position. These are not to be construed as exclusive or all-inclusive. Other duties may be required and assigned.

- Serves as an advisor to the County Administrator, providing interpretation and advice to County Leadership and/or employees on Human Resources and employee relations issues, policies, procedures, compliance issues, laws, rules, and or guidelines.
  - Leads and implements all Human Resources and employee relations programs, policies and initiatives based on best practices.
  - Investigates, researches, advises, and recommends the development of policies and procedures to ensure compliance with federal and state laws and regulations or to better address organizational needs.
  - Provides interpretation and advice to executives and managers concerning policies, procedures, statutes, laws and regulations, conflict resolution, corrective actions, and discipline.
  - Investigates, monitors, and assures departments are in compliance with relevant Human Resources laws, rules, regulations, guidelines including Human Resources policies, procedures, and programs.

- Performs supervisory duties for direct reports including, but not limited to, recruitment and selection, training, scheduling, conducting performance evaluations and performance improvement plans and recommending disciplinary action.
- Administers the classification, compensation, and employee benefits programs.
  - Administers, directs, and reviews employee benefit programs including the design, evaluation, and modification of benefit policies to ensure that the programs are competitive and compliant with legal requirements.
  - Negotiates contracts with benefit and third-party administrators.
  - Coordinates and/or prepares and submits required state reports.
  - Oversees the administration of the employee performance appraisal process.
  - Administers and implements human resource policies and procedures to ensure positions are properly evaluated, classified, and compensated in accordance with County human resource policies and procedures.
  - Assists in development, administration and maintenance of the County's classification and compensation system.
  - Advises payroll personnel regarding human resource policies and procedures, changes in salary schedules, job classifications, promotions, retirements, and terminations.
- Oversees and manages a centralized talent acquisition and hiring process.
  - In consultation with the hiring Department, develops and makes tentative offers of employment and notifies applicants of selection/non-selection.
  - Provides recommendations and advice to Departments regarding for all new hires and determination of compensation for new hires, transfers, promotions, discipline, termination, and reclassification of employees.
- Conducts presentations, public relation activities and responsibilities with both internal and external customers and members of the public.

#### **Additional Functions**

- Completes other special projects that may fall outside human resources, safety, and benefits functions, at the direction of the County Administrator,
- Attends trainings, conferences, and seminars to ensure up-to-date employment law knowledge and implementation.
- Serves as a member of the County's management team.
- Participates, attends, and/or serves on various committees, professional organizations, or groups.
- Performs other duties as assigned or apparent.

#### **Minimum Training and Experience Required to Perform Essential Job Functions**



Bachelor's degree in public administration, business management, human resources, or related field and five years' experience in human resources management or a related field. Successful administrative management experience in county or municipal government and experience in working with employee benefits administration, employee law compliance and labor relations. Valid driver's license in the State of Wisconsin.

## **Physical and Mental Abilities Required to Perform Essential Job Functions**

### **Language Ability and Interpersonal Communications**

- Ability to establish effective relationships with County Board, Committees, department heads and other employees, union representatives and the public.
- The ability to communicate effectively, orally and in writing, and have strong positive public relations skills.
- Ability to analyze and categorize data and information in order to determine the relationship of the data with reference to criteria/standards.
- Ability to compare, count, differentiate, measure and/or sort data and information.
- Ability to assemble, copy, record and transcribe data. Ability to classify, compute and tabulate data.
- The ability to develop and implement division goals and objectives; plan, coordinate, direct and evaluate the work of others; develop and implement policies and procedures; and to supervise personnel in a manner conducive to efficient performance and high morale.
- Effective and respectful communication and interactions with other employees, supervisors, individuals from other organizations, and citizen customers.
- Work has standard vision requirements; vocal communication is required for expressing or exchanging ideas by means of the spoken word; hearing is required to perceive information at normal spoken word levels.

### **Skills, Knowledge, and Abilities**

- Extensive knowledge of the principles, practices, and techniques of Human Resources Administration in a public sector setting.
- Knowledge of local, state, and federal laws and policies impacting public sector personnel management.
- Skill in wage, salary, and classification plan administration.
- Considerable knowledge of personnel administration, management techniques and organizational development.
- The ability to establish and maintain effective working relationships with others.
- Ability to formulate strategic direction in keeping with the overall organizational mission, with broad guidance/governance and to provide overall guidance to management.
- Ability to create previously unknown technology or original business approaches or significantly differentiates existing products or services.
- Ability to maintain effective working relationships with frequent interaction to negotiate critical agreements or motivate behavior that requires a well-developed sense of strategy and time.
- Performs physical/mental demands of the work environment requirements for this position.

- Attendance during regularly scheduled work hours, and outside regular hours, as necessary.
- Effective and respectful communication and interactions with other employees, supervisors, individuals from other organizations, and citizen customers.

### **Physical Requirements**

- Ability to coordinate eyes, hands, feet, and limbs in performing moderately coordinated movements such as pressing, pumping, and smoothing.
- Ability to grasp and place objects.
- Ability to recognize and identify sounds.
- This work requires the occasional exertion of up to 10 pounds of force.
- Ability to exert light physical effort in sedentary to light work, involving lifting, carrying pushing, and pulling.
- Ability to handle, finger and feel.
- Ability to operate a variety of office equipment and machinery including personal computer, telephone, calculator, photocopier, fax, etc. Ability to move and guide material using simple tools.

### **Working Conditions**

- Work is performed in an office setting. Headaches, eyestrain, and other related occupational hazards reflect the most common potential for injury.
- Ability, in regard to environmental factors such as temperature variations, odors, violence, noise, vibrations, wetness, disease and/or dust, to work under very safe and comfortable conditions.

### **Special Requirement**

As a post-offer pre-employment condition, a criminal background check must be completed and passed. Richland County may disqualify an applicant if the position's responsibilities are substantially related to the applicant's criminal history. Wisconsin's Fair Employment Law, s.111.31-111.395, Wis. Stats., prohibits discrimination because of an arrest or conviction record. Management reserves the right to make employment contingent upon the successful completion of the background check. The cost of the background check will be covered by Richland County.

Richland County is an Equal Opportunity Employer. In compliance with the Americans with Disabilities Act, the County will provide reasonable accommodations to qualified individuals with disabilities and encourage both prospective and current employees to discuss potential accommodations with the employer.

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Employee's Signature

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Supervisor's Signature

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Date

Date

# **Richland County**

## **Position Description**

**Position Title:** Lead Coordinated Services Professional

**Department:** HHS/Behavioral Health Unit

**Reports to:** Behavioral Health Services Supervisor      **Pay Grade:** 14

**Date:** 10/2025

**Hours per week:** 40

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### **Purpose of Position**

The purpose of this position is to train and provide support to the Coordinated Services Professionals that work in Comprehensive Community Services (CCS), Children's Long-Term Support (CLTS), Children's Community Options Program (CCOP), and Birth to Three (BTT) in the Behavioral Health Unit. This position also provides case management to clients in CCS, CLTS, CCOP, and BT3.

### **Essential Duties and Responsibilities**

The following duties are normal for this position. These are not to be construed as exclusive or all-inclusive. Other duties may be required and assigned.

- Assist with new worker training in CCS, CLTS, CCOP, and BT3.
- Assist workers with all procedural questions for CCS, CLTS, CCOP, and BT3.
- Provide backup case management services if a worker leaves the agency.
- Attend meetings (initial, 6 month reviews, annual reviews, and recovery planning meetings) with workers as needed.
- Maintain a small client treatment caseload: coordinates team meetings; performs case management activities; performs client assessments and screenings; and provides psychological rehabilitation services and develops service plans.
- Prepare accurate and timely reports and documentation. Enter documentation into State and County reporting systems.
- Coordinate scheduling and communication with other staff, departments, agencies, providers, community organizations, and client's families.
- Consult cases and program requirements with client teams and supervisors.
- Review and approve contracted providers services and service notes.
- Maintain the confidentiality of client information and protected health information as required by State and Federal regulations, including the Health Insurance Portability and Accountability (HIPAA) Act.
- Maintain current knowledge of program requirements and best practices and participates in continuing education opportunities.
- Participates in committees, trainings, and meetings.
- Represent Richland County Health and Human Services to the community at large through professional interaction, public speaking, media presentations, and participation in community advisory groups.

## **Minimum Training and Experience Required to Perform Essential Job Functions**

Bachelor's degree in social work, Human Services, or relevant field with three years relevant experience; or any combination of education and experience that provides equivalent knowledge, skills, and abilities. CCS Credentialing and DHS MH/AODA/CLTS Functional Screener Certification. Valid Driver's License required.

## **Physical and Mental Abilities Required to Perform Essential Job Functions**

### **Language Ability and Interpersonal Communications**

- Ability to communicate effectively, orally and in writing, and have strong positive customer service skills.
- Ability to establish and maintain effective working relationships with others.

### **Skills, Knowledge, and Abilities**

- Significant knowledge of applicable federal and state laws, administrative rules, established agency procedures and accepted professional standards.
- Significant knowledge and skill in provision of mental health services and best practices.
- Ability to read, interpret, and apply regulations, laws, and policies.
- Experience and skill with computer data entry.
- Ability to provide work direction.
- Ability to deal with conflict and communicate effectively.
- Ability to delegate work and review work of staff members.
- Ability to mentor and train employees.
- Significant knowledge of Microsoft Office software.
- Ability to prepare reports and records.
- Ability to work under limited supervision with general autonomy in determining how objectives are achieved.
- Ability to use considerable analytical ability to select, evaluate and interpret data from several sources including interpretation of guidelines, policies, and procedures.

### **Physical Requirements**

- Ability to exert moderate physical effort in sedentary to light work, involving stooping, kneeling, and crouching. Ability to handle, finger, and feel. Ability to lift, carry, push, and pull.

### **Working Conditions**

- Work is performed in an office and community settings. Headaches, eyestrain, and other related occupational hazards reflect the most common potential for injury.
- Work is light duty and sedentary with the ability to lift, carry or push up to 20 pounds.
- This position may be occasionally exposed to mental effort and stress as well as angry or confused persons and offensive language.
- This position frequently performs work under high attention to detail and deadlines.

**Special Requirement**

As a post-offer pre-employment condition, a criminal background check must be completed and passed. Richland County may disqualify an applicant if the position's responsibilities are substantially related to the applicant's criminal history. Wisconsin's Fair Employment Law, s.111.31-111.395, Wis. Stats., prohibits discrimination because of an arrest or conviction record. Management reserves the right to make employment contingent upon the successful completion of the background check. The cost of the background check will be covered by Richland County.

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Employee's Signature

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Date

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Supervisor's Signature

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Date

# Richland County

## Position Description

**Position Title:** MIS / Radio Support Specialist

**Department:** MIS

**Reports to:** MIS Director

**Pay Grade:** 13

**Date:** 11/6/2025

**Hours per week:** 40

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### Purpose of Position

Under the supervision of the MIS Director, this position performs specialized technical work in the installation, repair and maintenance of radio communication equipment owned by Richland County. This position will also support the Management Information Services department with maintaining agency network systems and troubleshooting hardware/software problems for Richland County.

### Essential Duties and Responsibilities

The following duties are normal for this position. These are not to be construed as exclusive or all-inclusive. Other duties may be required and assigned.

- Installs, configures, modifies, maintains, and repairs radio and communications equipment, including mobile and portable radios, data systems, dispatch console systems, and related systems, in coordination with the county radio vendor and other agencies.
- Tests, evaluates, and optimizes equipment performance using diagnostic tools, software, and technical manuals, ensuring compliance with FCC rules, manufacturer specifications, and regulatory requirements.
- Diagnoses and isolates equipment malfunctions, perform repairs or component replacements to restore functionality.
- Develops and maintains an inventory of radio equipment, associated identifications, and technical documentation, including configuration logs, schematics, code-plugin databases, and incident records.
- Coordinates diagnostics, firmware/configuration updates, and technical support with vendors, MIS leadership, and other counties as needed.
- Conducts site inspections of equipment shelters, including cabling, grounding, power, and HVAC systems (no tower climbing), and assists with maintenance of tower/fiber network facilities.
- Maintains a proactive maintenance program to ensure reliability of all systems.
- Responds to emergency service requests and radio outages (on-call) to maintain critical communication networks.
- Regulatory Compliance & Professional Responsibilities:
- Manage aspects of FCC licensing, including technical documentation, renewals, and regulatory compliance.
- Establishes and maintains effective working relationships with County departments, outside organizations, vendors, and co-workers.

- Performs all duties professionally, courteously, and in compliance with HIPAA and County policies.
- Participates in a team-oriented workplace and supports other staff as needed.
- May require monthly travel to remote equipment shelters and occasional travel to vendor facilities.
- Performs other duties as assigned.

**While the following tasks are necessary for the work of the unit, they are not an essential part of the purpose of this position and may also be performed by other unit members.**

- Assist in maintaining inventory and database of county technology equipment.
- Maintains knowledge of computer operating systems, hardware, software, security, and open records law.
- Supports Richland County Core Values throughout all levels of department decision making. Develops customer service as an integral part of department operations.
- Provides support for users via phone, email, or remote tools, addressing desktop/hardware issues, printers, network connectivity, and mobile devices.
- Assist with website additions, updates and maintenance.
- Create, track, escalate, and resolve helpdesk tickets, logging clear documentation of issue and resolution.
- Support user onboarding, software deployment, system updates, and deliver user training as needed.
- On-call responsibilities may be required for critical system outages to help support the rest of the MIS team.

### **Minimum Training and Experience Required to Perform Essential Job Functions**

Two-year vocational/technical diploma in electronics, electrical engineering, computer networking support or another related field from accredited college or any combination of education and experience that provides equivalent knowledge, skills and abilities. Must hold a valid driver's license and be able to travel regionally to equipment shelters. Must be able to successfully pass a criminal background check. Will be required to be fingerprinted to comply with CJIS requirements.

### **Physical and Mental Abilities Required to Perform Essential Job Functions**

#### **Language Ability and Interpersonal Communications**

- Ability to communicate effectively, orally and in writing, and have strong positive customer service skills.
- Ability to establish and maintain effective working relationships with others.
- Ability to decide the time, place and sequence of operations within an organizational framework, and to oversee their execution. Ability to analyze and categorize data and information using established criteria, to determine consequences and identify and select alternatives.



- Ability to persuade, convince and train others. Ability to advise and interpret regarding the application of policies, procedures and standards to specific situations.
- Proficient in analyzing and applying information from a variety of sources—including manuals, documentation, contracts, and program guidelines—to support troubleshooting, operational planning, and assist with budgeting and cost management for the county radio system.
- Ability to communicate orally and in writing with computer users, vendor representatives, department heads, computer consultants, outside agency personnel, County Board Supervisors, Finance and Personnel Committee and the public.

### **Skills, Knowledge, and Abilities**

- Demonstrated ability to work independently.
- Ability to maintain and repair peripheral hardware.
- Experience with items such as Motorola, Tait, Kenwood and Harris radios; phone systems, microwaves, and other communication devices preferred.
- Ability to apply algebraic and trigonometric formulas. Ability to interpret inferential statistical reports and/or formulation and equation data.
- Ability to calculate percentages, fractions, decimals, volumes, ratios, present values and spatial relationships.
- Ability to apply functional reasoning in synthesizing information and functions, and ability to influence others in activities such as leading, controlling, managing, supervising and teaching.
- Ability to exercise the judgment, decisiveness and creativity required in situations involving the direction, control and planning of an entire program or multiple programs.

### **Physical Requirements**

- Ability to exert moderate physical effort in sedentary to light work, involving standing, walking, stooping, kneeling, bending, lifting, twisting, reaching and crouching. Ability to lift, carry, push, and pull up to 100 pounds.
- Maintains a mental and physical state of readiness for all functions outlined in the job description.

### **Working Conditions**

- Ability to operate office and IT equipment, including computers, copiers, multifunction machines, and computer peripherals.
- Ability to operate field and maintenance equipment, including hand and power tools, carts, line testers, and telecommunication devices, often requiring complex or rapid adjustments.
- Ability to coordinate eyes, hands, feet and limbs in performing movements requiring skill and training, such as data entry, pulling cable and installing equipment.
- Ability to exert moderate but not constant physical effort, typically involving some combination of climbing and balancing, stooping, kneeling, crouching, crawling, lifting, carrying, pushing and pulling.

- Ability to recognize and identify degrees of similarities or differences between characteristics of colors, shapes, sounds and odors associated with job-related objects, materials and tasks. Ability to sustain prolonged visual concentration.
- Ability to walk up steep slopes (radio tower site roads), these may be snow covered or icy in the winter, muddy or soft in the spring.
- The ability to work under generally safe and comfortable conditions where exposure to environmental factors such as repetitive computer keyboard use may cause discomfort and poses a limited risk of injury.

### **Special Requirement**

As a post-offer pre-employment condition, a criminal background check must be completed and passed. Richland County may disqualify an applicant if the position's responsibilities are substantially related to the applicant's criminal history. Wisconsin's Fair Employment Law, s.111.31-111.395, Wis. Stats., prohibits discrimination because of an arrest or conviction record. Management reserves the right to make employment contingent upon the successful completion of the background check. The cost of the background check will be covered by Richland County.

Richland County is an Equal Opportunity Employer. In compliance with the Americans with Disabilities Act, the County will provide reasonable accommodations to qualified individuals with disabilities and encourage both prospective and current employees to discuss potential accommodations with the employer.

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Employee's Signature

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Date

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Supervisor's Signature

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Date

## RESOLUTION NO. 25 - 108

Resolution Approving Budget Amendments For 2026.

WHEREAS revisions to the County Budget are needed from time to time; and

WHEREAS amendments of an additional \$5,000 from the County Parks budget and \$15,000 from the Pine Valley Community Village made and approved at the October 20, 2025, County Board meeting; and

WHEREAS the proposed 2026 budget amendments are as follows:

Fund 510: Payments From Municipalities: \$245,981.25 to \$230,512.50 (-15,468.75)

Fund 510: Miscellaneous Revenues: \$3,750 to \$24,225 (+20,475)

Fund 510: Uncollectable Ambulance Bills: \$400,000 to 405,006.25 (+5,006.25)

Fund Balance Transfer From Fund 650 To Fund 510: \$5,006.25

Expense Allocation In Fund 610 To Fund 510: \$15,468.75

WHEREAS the Executive and Finance Standing Committee has carefully reviewed this item and is now presenting this resolution to County Board for consideration.

NOW THEREFORE BE IT RESOLVED by the Richland County Board of Supervisors that amendments to the 2026 Richland County Budget are approved as presented.

BE IT FURTHER RESOLVED this resolution shall be effectively immediately upon passage.

VOTE ON FOREGOING RESOLUTION

RESOLUTION OFFERED BY THE EXECUTIVE &  
FINANCE STANDING COMMITTEE  
(11 NOVEMBER 2025)

AYES \_\_\_\_\_ NOES \_\_\_\_\_

RESOLUTION \_\_\_\_\_

FOR                  AGAINST

DEREK S. KALISH  
COUNTY CLERK

STEVE CARROW	X
MARC COUEY	X
GARY MANNING	X
DAVID TURK	X
BOB FRANK	X
STEVE WILLIAMSON	X
RANDY SCHOONOVER	X
KERRY SEVERSON	X
SANDRA KRAMER	X

DATED: NOVEMBER 18, 2025

## RESOLUTION 25 - 109

Resolution Providing Informed Consent For Continuing Representation By Abt Swayne Law, LLC.

WHEREAS Corporation Counsel Michael S. Windle has provided notice of a determination of a concurrent conflict of interest between Richland County and various municipalities due to the dispute over the provision of emergency medical services; and,

WHEREAS pursuant to Supreme Court Rule 20:1.7 such a conflict requires that an attorney discontinue their representation of one or more parties involved in the conflict; and,

WHEREAS the same rule does allow for a waiver of such conflicts with the informed consent of the client(s), and the Board of Supervisors is the appropriate body to grant such a waiver; and,

WHEREAS the Board wishes Attorney Windle to continue his representation of the County in matters other than emergency medical services,

NOW THEREFORE BE IT RESOLVED by the Richland County Board of Supervisors that the proposed waiver, attached hereto and incorporated herein by reference, is granted; and,

BE IT FURTHER RESOLVED that Abt Swayne Law, LLC and Attorney Windle shall continue their representation of the County per the current contract except for matters related to the provision of emergency medical services; and,

BE IT FURTHER RESOLVED that County Administrator Tricia Clements is hereby authorized to sign the waiver on behalf of the County; and,

BE IT FURTHER RESOLVED that this Resolution is effective upon its passage and publication.

VOTE ON FOREGOING RESOLUTION

AYES\_\_\_\_\_ NOES\_\_\_\_\_

RESOLUTION OFFERED BY THE EXECUTIVE &  
FINANCE STANDING COMMITTEE  
(11 NOVEMBER 2025)

RESOLUTION \_\_\_\_\_

FOR                  AGAINST

DEREK S. KALISH  
COUNTY CLERK

STEVE CARROW	X
MARC COUEY	X
GARY MANNING	X
DAVID TURK	X
BOB FRANK	X
STEVE WILLIAMSON	X
RANDY SCHOONOVER	X
KERRY SEVERSON	X
SANDRA KRAMER	X

DATED: NOVEMBER 18, 2025

## RESOLUTION NO. 25 - 110

Resolution Approving Amendments To The Richland County Fee Schedule.

WHEREAS revisions to the Richland County Fee Schedule are needed from time to time; and

WHEREAS Richland County will comply with and use the Wisconsin Public Records Law Compliance Guide when considering fees that are charged; and

WHEREAS the Executive and Finance Standing Committee has carefully reviewed this item and is now presenting this resolution to County Board for consideration.

NOW THEREFORE BE IT RESOLVED by the Richland County Board of Supervisors that amendments to the Richland County Fee Schedule are approved as presented.

BE IT FURTHER RESOLVED this resolution shall be effectively immediately upon passage.

VOTE ON FOREGOING RESOLUTION

AYES \_\_\_\_\_ NOES \_\_\_\_\_

RESOLUTION OFFERED BY THE EXECUTIVE &  
FINANCE STANDING COMMITTEE  
(11 NOVEMBER 2025)

RESOLUTION \_\_\_\_\_

FOR                  AGAINST

DEREK S. KALISH  
COUNTY CLERK

STEVE CARROW	X
MARC COUEY	X
GARY MANNING	X
DAVID TURK	X
BOB FRANK	X
STEVE WILLIAMSON	X
RANDY SCHOONOVER	X
KERRY SEVERSON	X
SANDRA KRAMER	X

DATED: NOVEMBER 18, 2025