



Jefferson County Finance Department

311 S. Center Ave. Room 109
Jefferson, WI 53549
Telephone (920) 674-7434
Fax (920) 674-7368

Marc A. DeVries, CPA
Finance Director

Jayne Hintzmann
Donna Miller
Morgan Toutant
Tamara L. Worzalla, CPA

To: County Board members and other interested parties
From: Marc DeVries, CPA
Re: Finance Department annual report
Date: June 13, 2023

Thank you for the opportunity to submit the annual report for the Finance Department. I would first like to recognize the Finance staff for their dedication and solid work ethic, without them, none of the accomplishments discussed here would be possible.

Here is an update on the current projects/goals for 2022/2023:

1. In August of 2022 we welcomed Morgan Toutant to the Finance Department. As a part of this transition, we completely restructured the old Financial Systems Specialist position by allocating most of the job duties of this position to current staff, while re-evaluating the current duties of each position in Finance. A new position was born out of this process – Budget Analyst I. This new position has effectively cross trained in the payroll function and is now focused on analyzing the County's current financial position in relation to past trends and using that data to project forward to the end of the year and beyond. This will help the County determine the outcome of various budget scenarios and aid in responsible decision making during the budget process.
2. MUNIS – Building out the MUNIS system has been an ongoing process since I started here six years ago. During the past year, we have assisted the Parks and Central Service departments with implementing Enterprise Asset Management, which tracks the County's assets and schedules and assigns work orders for maintenance. These costs can then easily be summarized and charged to the user departments. This will also help us determine if there is deferred maintenance on our assets and what the total cost of deferred maintenance is, how much the operating costs would be to add a new piece of equipment, and schedule and budget equipment replacement at recommended intervals. We also made significant headway in implementing the cash receipting module, which is not live yet. The goal for go live on cash receipting is December 2023-January 2024.
3. We have changed investment custodians from Schwab to US Bank. This was done in response to finding errors in the Schwab report that diminished our confidence in Schwab. The change was accomplished through an RFP process where we evaluated several banks, and the transition took place starting in June of 2022 with the RFP and finally concluding in December with the successful transfer of assets from Schwab to US Bank.
4. Like most departments housed in the Courthouse, we successfully transitioned our physical office from the Courthouse to our temporary offices across the street. This involved a full-scale inventory and analysis of paper records that had been stored in the basement of the Courthouse, some of which had been there for over a hundred years. We retained all required records in accordance with the County's document retention policy, but probably purged at least 70% of what was being stored.
5. Other accomplishments during the past year:

- a. Issued \$28 million in General Obligation Bonds and maintained the County's strong Aa2 bond rating
- b. Designated funding for the full satisfaction of our 2013A General Obligation Bonds, which saved our taxpayers almost \$500,000 in debt service levy related to interest costs and lowered the total tax levy
- c. Used ARPA funding as a substitute for General Obligation Bonds on the Courthouse project, saving the taxpayers almost \$9 million in debt service levy related principal payments (this does not include interest!)
- d. Assisted the Fair Park with setting up the Livestock Auction
- e. Assisted Emergency Management with its filing of Flood Mitigation Grant Reports
- f. Developed monthly reporting to the Finance Committee on the Courthouse building project, South Campus/Fair Park improvement project, ARPA funding, bond proceeds remaining
- g. Implemented Government Accounting Standards Board Statement No. 87, *Leases*
- h. Assisted the Administrator to develop the 2023 budget. The County submitted the 2023 budget to the Governmental Finance Officers Association (GFOA) and is expected to receive their Distinguished Budget Presentation Awards Program again this year.
- i. The County has submitted for and been awarded the Certificate for Excellence in Financial Reporting from the GFOA for its Annual Comprehensive Financial Report (ACFR) for 2021. The 2022 report has been submitted and we fully expect to win the award for the tenth consecutive year.

The receipt of awards for our ACFR and annual budget means that Jefferson County is adhering to the highest financial reporting standards in the industry, exceeding any statutory and standard financial reporting requirements and providing a level of financial transparency that few other Wisconsin counties achieve.

Tammy and I are members of the Wisconsin Government Finance Officers Association (WGFOA) and Tammy, Morgan and I are also members of the National Government Finance Officers Association (GFOA) which helps us keep informed of any changes to accounting and IRS rules and regulations. Continued training will be essential to providing the accuracy and professionalism we all have come to expect from the Finance staff.

Our audit for the 2022 year is complete and we have received our reports from CliftonLarsonAllen. The auditors found no adjustments this year. There were also no audit findings reported this year. There are no Single Audit findings reported to date. When no audit adjustments are found, this means that the information the Board and its departments are receiving from Finance on an ongoing basis is reliable for sound decision making.

My personal vision for the department has always been to move away from transactional processing to a more strategic and forward-thinking focus.

Strategic goals for this year and beyond

1. Continue to fully implement and build out the Munis system, in particular EAM and cash receipting, but also assist as necessary with Evaluations and Applicant Tracking. Munis EAM will need to be updated with all new Courthouse building components and service intervals. Continue to evaluate and design effective internal controls that prevent and detect potential incorrect and fraudulent activity. Continue to develop processes that ensure compliance with laws, statutes and generally accepted accounting principles.
2. Obtain GFOA budget and ACFR awards.
3. Continue to evaluate the impact of ERP on staff capacity and redesign duties to meet future goals and realization of the vision for the Finance Department.
4. Strategic Plan – where appropriate, assist the County Administrator with the county strategic plan.

5. PBB - This year we will revisit priority-based budgeting after the strategic plan is adopted by the Board, to inform and guide the 2025 budget process.
6. Implement Government Accounting Standards Board Statement No. 96 – *Accounting for SBITAs*, which is similar to the Leases standard in that it brings the net present value of service agreements for software extending greater than one year onto the financial statements.
7. Close collaboration with other counties and organizations such as Wisconsin Counties Association can assist with crafting and support of local government-friendly legislation.

I am looking forward to the challenges of the upcoming year and working with the talented staff and elected officials of the County to advance these goals.

As always, if you have any questions, please do not hesitate to contact my office.

Respectfully submitted,

Marc DeVries, CPA
Finance Director
Jefferson County

ROLES

1. Process payables and payroll
2. Accounts for and safeguards all County assets
3. Processes insurance claims/manages risk
4. Manages the annual budget process, analyzes budget results
5. Prepare financial projections and forecasts
6. Manages 15,212 accounts - Process journal entries/adjustments and performs internal audits as necessary
7. Prepares the annual comprehensive financial report
8. Reports on all Federal and State grants
9. Administers the County ERP system
10. Assists others with questions about the County's finances

```
object to mirror_
mirror_mod.mirror_object
operation == "MIRROR_X":
mirror_mod.use_x = True
mirror_mod.use_y = False
mirror_mod.use_z = False
operation == "MIRROR_Y":
mirror_mod.use_x = False
mirror_mod.use_y = True
mirror_mod.use_z = False
operation == "MIRROR_Z":
mirror_mod.use_x = False
mirror_mod.use_y = False
mirror_mod.use_z = True

#selection at the end -add
mirror_ob.select= 1
modifier_ob.select=1
context.scene.objects.active
("Selected" + str(modifier_ob.name))
mirror_ob.select = 0
= bpy.context.selected_objects
data.objects[one.name].select

print("please select exactly one mirror")

--- OPERATOR CLASSES ---

class MirrorOperator(bpy.types.Operator):
    bl_name = "Mirror X mirror to the selected object"
    bl_idname = "mirror_mirror_x"
    bl_rna = "bpy.types.Mirror X"

    def execute(self, context):
```

EMBRACING THE JOYS OF BEING A COUNTY FINANCE DIRECTOR

INTRODUCTION

Welcome and thank you for joining me today!

Exploring the reasons why I love my job as a County Finance Director.

As a passionate advocate for my profession, I am excited to share my experiences and insights with you.

WHAT DOES THE FINANCE DEPARTMENT DO?

Roles and responsibilities

The importance of financial management
in the public sector

Ensuring efficient use of public funds

A SENSE OF PURPOSE



FULLFILLMENT DERIVED FROM CONTRIBUTING TO THE
WELL-BEING OF THE COUNTY



RESPONSIBLE FINANCIAL MANAGEMENT SUPPORTS
VITAL PUBLIC SERVICES AND PROGRAMS




EXAMPLES



VARIETY AND CHALLENGE

- Diversity of financial tasks and projects
- Budget planning, forecasting and financial analysis is like a puzzle
- Professional growth and continuous learning opportunities



COLLABORATION AND TEAMWORK

- Finance works collaboratively with County departments and other stakeholders
- Finance facilitates cross-functional partnerships and promotes cooperation
- Success stories

MAKING A DIFFERENCE



Impacting the County's financial health



Successful cost-saving initiatives and improved financial strategies



Impact on the community

WORK-LIFE BALANCE AND STABILITY

- Public sector positions offer stability and work-life balance
- Predictable work schedule and opportunities for personal growth and goals
- Good benefits and job security

JOB SATISFACTION AND RECOGNITION

Recognition

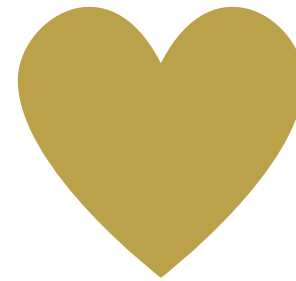
- GFOA - Award for Excellence in Financial Reporting -
- GFOA - Distinguished Budget Award
- These awards represent compliance with the highest reporting standards in the industry

All these factors lead to job satisfaction in my role as Finance Director!

CONCLUSION



THANK YOU FOR THIS OPPORTUNITY



I hope you all find satisfaction and fulfillment in your
careers

SURPRISE

This presentation was brought to you by artificial intelligence.