

EAU CLAIRE COUNTY

Eau Claire, Wisconsin

COMMUNICATION TO THOSE CHARGED
WITH GOVERNANCE AND MANAGEMENT

As of and for the Year Ended December 31, 2013

EAU CLAIRE COUNTY

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**REQUIRED COMMUNICATION OF INTERNAL CONTROL RELATED MATTERS
IDENTIFIED IN THE AUDIT TO THOSE CHARGED WITH GOVERNANCE**

To the County Board
Eau Claire County
Eau Claire, Wisconsin

In planning and performing our audit of the financial statements of Eau Claire County, Wisconsin (county) as of and for the year ended December 31, 2013, in accordance with auditing standards generally accepted in the United States of America, we considered its internal control over financial reporting (internal control) as a basis for designing our auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of its internal control. Accordingly, we do not express an opinion on the effectiveness of its internal control.

Our consideration of the internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control that we consider to be material weaknesses.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the following deficiencies in Eau Claire County's internal control to be material weaknesses, as discussed further on the following pages:

- > Internal Control Environment
- > Internal Control over Financial Reporting
- > Lack of Account Reconciliations
- > Financial Statement Restatement

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

Baker Tilly Virchow Krause, LLP

September 30, 2014

MATERIAL WEAKNESSES

Auditing standards require that we perform procedures to obtain an understanding of your government and its internal control environment as part of the annual audit. This includes an analysis of significant transaction cycles and an analysis of the county's year-end financial reporting and preparation of your financial statements.

INTERNAL CONTROL ENVIRONMENT

A properly designed system of internal control includes adequate staffing as well as policies and procedures to properly segregate duties. This includes systems that are designed to limit the access or control of any one individual to your government's assets or accounting records, and to achieve a higher likelihood that errors or irregularities in the county's accounting processes would be discovered by your staff in a timely manner.

At this time, due to staffing and financial limitations, the county does not have proper internal controls in place to achieve adequate segregation of duties. As a result, errors or irregularities could occur as part of the financial process that may not be discovered by the county. Therefore, we are reporting a material weakness related to the county's internal control environment.

There are also other key controls, which are listed below, that are not currently in place at the county related to significant transaction cycles. These key controls are important in reducing the risk of errors or irregularities in the county's accounting processes.

CONTROLS OVER ACCOUNTS PAYABLE/DISBURSEMENTS

1. There is no review to determine if contract retainages are properly recorded at year end.
2. Not all checks are going through the treasurer's office and check numbers are not kept track of independently of the accounts payable department (segregation of duties). This has been resolved starting in 2014.

CONTROLS OVER PERIOD CLOSE

1. Highway general journal entries and supporting documentation do not have evidence of proper, independent review and approval.
2. GASB 34 conversion journal entries are not prepared by the county.
3. Trial balances and interim and year-end financial statements do not have evidence of review and approval by a responsible party.
4. A financial statement disclosure checklist or similar tool is not utilized to help ensure completeness of the financial statements.
5. Controls do not exist for the identification and review of necessary financial reporting disclosures, such as commitments and contingencies, related party transactions, and subsequent events.

Since these key controls are not currently in place, errors or irregularities could occur as part of the financial process that may not be discovered by the county. Therefore, the absence of these controls is considered to be a material weakness.

We recommend that a designated county employee review the segregation of duties and these potential controls and determine whether additional controls should be implemented. This determination should take into consideration a cost / benefit analysis to the county. It is very important that the governing body provide the appropriate level of financial oversight to the county's day to day activities.

MATERIAL WEAKNESSES (cont.)

INTERNAL CONTROL OVER FINANCIAL REPORTING

Properly designed systems of internal control provide your organization with the ability to process and record monthly and year end transactions and prepare annual financial reports.

Our audit includes a review and evaluation of the county's internal controls relating to financial reporting. Common attributes of a properly designed system of internal control for financial reporting are as follows:

- > Staff is properly trained and knowledgeable to perform all financial reporting functions.
- > Material misstatements are identified and corrected during the normal course of duties.
- > Complete and accurate financial statements including footnotes are prepared.
- > Complete and accurate schedule of expenditures of federal and state awards is prepared.
- > Financial reports are reviewed by an individual who is not the preparer for completeness and accuracy.

Our evaluation of the county's internal controls relating to financial reporting has identified control deficiencies that are considered a material weakness surrounding the preparation of complete and accurate financial statements and footnotes including the schedule of expenditures of federal and state awards and material adjusting journal entries that were identified during the audit to correct misstatements.

As a result of these deficiencies, management has not prepared financial statements that are in conformity with generally accepted accounting principles.

Management should consider what resources and changes are necessary to address and resolve the control deficiencies identified, while keeping in mind the cost benefit of control and process improvements.

LACK OF ACCOUNT RECONCILIATIONS

An audit of the county's financial records consists of testing transactions and balances to determine whether the account balances are fairly stated. These audit tests typically include tests of year-end balances and selected transactions in order to provide reasonable assurance of the accuracy of the county's records.

As discussed on page 13 of this report, our audit procedures resulted in a significant number of adjustments to the county's records to correct year-end balances. The large number and dollar amounts of these adjustments indicate that additional emphasis needs to be placed on monitoring the transactions in all balance sheet accounts in all funds on a regular basis during the year and reconciling balance sheet accounts to underlying records. Most general ledger accounts should be reconciled throughout the year, rather than only at year end.

Adequate monitoring and regular reconciliation of all accounts will provide assurance that the county's accounting records are complete and accurate throughout the year. Also, timely recording of transactions and adjustments will provide more accurate financial information throughout the year. Without the preparation of the reconciliations errors or irregularities could go undetected.

We recommend you approve a process that identifies who is responsible for each balance sheet account, how often each account should be reconciled, and who should ensure the reconciliations are being performed and/or review such reconciliations.

MATERIAL WEAKNESSES (cont.)

FINANCIAL STATEMENT RESTATEMENT

As described in Note III.F. of the county's 2013 financial statements, a restatement of the prior year financial statements was necessary to properly report the delinquent property taxes receivable in the government-wide and fund financial statements. Internal controls were not in place at the county to ensure all activity was properly reflected in the financial statements. The error resulted in an overstatement of net position and fund balance by \$360,814 in 2012.

Subsequent discovery of material financial reporting errors and the required correction of previously issued financial statements indicate that there is a material weakness in the county's financial reporting system. The impact of this material weakness is that accounting staff did not identify a material overstatement in assets.

OTHER COMMUNICATIONS TO THOSE CHARGED WITH GOVERNANCE

TWO WAY COMMUNICATION REGARDING YOUR AUDIT

As part of our audit of your financial statements, we are providing communications to you throughout the audit process. Auditing requirements provide for two-way communication and are important in assisting the auditor and you with more information relevant to the audit.

As this past audit is concluded, we use what we have learned to begin the planning process for next year's audit. It is important that you understand the following points about the scope and timing of our next audit:

- a. We address the significant risks of material misstatement, whether due to fraud or error, through our detailed audit procedures.
- b. We will obtain an understanding of the five components of internal control sufficient to assess the risk of material misstatement of the financial statements or material noncompliance related to federal and state awards whether due to error or fraud, and to design the nature, timing, and extent of further audit procedures. We will obtain a sufficient understanding by performing risk assessment procedures to evaluate the design of controls relevant to an audit of financial statements and to determine whether they have been implemented. We will use such knowledge to:
 - > Identify types of potential misstatements or noncompliance.
 - > Consider factors that affect the risks of material misstatement or material noncompliance.
 - > Design tests of controls, when applicable, and substantive procedures.

Our audit will be performed in accordance with U.S. generally accepted auditing standards, *Government Auditing Standards*, OMB Circular A-133, and the *State Single Audit Guidelines*.

We will not express an opinion on the effectiveness of internal control over financial reporting or compliance with laws, regulations, and provisions of contracts or grant programs. For audits done in accordance with OMB Circular A-133, the *State Single Audit Guidelines*, and *Government Auditing Standards*, our report will include a paragraph that states that the purpose of the report is solely to describe (a) the scope of testing of internal control over financial reporting and compliance and the result of that testing and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance, (b) the scope of testing internal control over compliance for major programs and major program compliance and the result of that testing and to provide an opinion on compliance but not to provide an opinion on the effectiveness of internal control over compliance and, (c) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering internal control over financial reporting and compliance and OMB Circular A-133 in considering internal control over compliance and major program compliance. The paragraph will also state that the report is not suitable for any other purpose.

- c. The concept of materiality recognizes that some matters, either individually or in the aggregate, are important for fair presentation of financial statements in conformity with generally accepted accounting principles or for reporting material noncompliance while other matters are not important. In performing the audit, we are concerned with matters that, either individually or in the aggregate, could be material to the financial statements or to the entity's federal and state awards. Our responsibility is to plan and perform the audit to obtain reasonable assurance that material misstatements or material noncompliance, whether caused by errors or fraud, are detected.
- d. In connection with our audit, we intend to place reliance on the audit of the financial statements of Friends of Beaver Creek Reserve, Inc., a component unit of Eau Claire County, as of December 31, 2013 and for the year then ended completed by CliftonLarsonAllen LLP. All necessary conditions have been met to allow us to make reference to the component auditors.

TWO WAY COMMUNICATION REGARDING YOUR AUDIT (cont.)

We are very interested in your views regarding certain matters. Those matters are listed here:

- a. We typically will communicate with your top level of management unless you tell us otherwise.
- b. We understand that the County Board has the responsibility to oversee the strategic direction of your organization, as well as the overall accountability of the entity. Management has the responsibility for achieving the objectives of the entity.
- c. We need to know your views about your organization's objectives and strategies, and the related business risks that may result in material misstatements.
- d. Which matters do you consider warrant particular attention during the audit, and are there any areas where you request additional procedures to be undertaken?
- e. Have you had any significant communications with regulators or grantor agencies?
- f. Are there other matters that you believe are relevant to the audit of the financial statements or the federal or state awards?

Also, is there anything that we need to know about the attitudes, awareness, and actions of the county concerning:

- a. The county's internal control and its importance in the entity, including how those charged with governance oversee the effectiveness of internal control?
- b. The detection or the possibility of fraud?

We also need to know if you have taken actions in response to developments in financial reporting, laws, accounting standards, governance practices, or other related matters, or in response to previous communications with us.

With regard to the timing of our audit, here is some general information. If necessary, we may do preliminary financial audit work during the months of November or December, and sometimes early January. Our final financial and single audit fieldwork is scheduled during the spring to best coincide with your readiness and report deadlines. After fieldwork, we wrap up our financial audit procedures at our office and may issue drafts of our report for your review. Final copies of our report and other communications are issued after approval by your staff. This is typically 6-12 weeks after final fieldwork, but may vary depending on a number of factors.

Keep in mind that while this communication may assist us with planning the scope and timing of the audit, it does not change the auditor's sole responsibility to determine the overall audit strategy and the audit plan, including the nature, timing, and extent of procedures necessary to obtain sufficient appropriate audit evidence.

We realize that you may have questions on what this all means, or wish to provide other feedback. We welcome the opportunity to hear from you.

**COMMUNICATION OF OTHER CONTROL DEFICIENCIES, RECOMMENDATIONS
AND INFORMATIONAL POINTS TO MANAGEMENT THAT ARE NOT
MATERIAL WEAKNESSES OR SIGNIFICANT DEFICIENCIES**

RECOMMENDATIONS

DEFICIT BALANCES

The county has several funds that were in a deficit position as of year-end:

<u>Fund</u>	<u>Amount of Deficit</u>
Anti-Drug	\$ 129,974
Capital Projects	3,962,831
Juvenile Jail*	904,869

*- The juvenile jail is a department of the general fund that is maintained as a separate fund on the county's general ledger.

We recommend the County Board consider how these deficits will be eliminated. A one-time or an annual transfer (or additional tax levy) may be required.

INFORMATION TECHNOLOGY CONTROLS

As part of our audit, we evaluated the information technology controls as they relate to financially significant applications. Our procedures primarily focused on documenting and evaluating general computer controls, including:

- > Logical access to data and applications
- > Change and incident management
- > Systems development and deployment
- > Data backup and recovery

The following points contain suggestions for strengthening internal controls in these areas:

1. Logical access policies are not in place to address strong password settings on the Alio and CHEMS financial applications. We recommend implementing mitigating Alio and CHEMS password and lockout settings (i.e. stronger more complex passwords to include 8 alphanumeric characters, 30 - 45 day password expiration settings (90 day maximum), and more robust lockout settings and on the application). If there are issues with settings within these applications, policies should be set to encourage users to change their passwords regularly.
2. Management has not performed user access reviews on the network, financial application, or data center access listings on a regular basis.
 - > We recommend that management should consider performing access reviews on the network, financial applications, and data center access listings on a reoccurring basis.
 - > We also recommend that management retain audit evidence on the user access reviews with a signed and dated review memo or access listing.
3. Internal security monitoring is not taking place on the network or financial applications. We recommend adding IT security policies and controls to properly log and monitor internal network and financial application security violations, and report serious incidents to management.

PROFESSIONAL STANDARDS UPDATE / INFORMATIONAL POINTS

DEPARTMENTAL CONTROLS

As part of our annual audit process, we focus our efforts on the primary accounting systems, internal controls, and procedures used by the county. This is in keeping with our goal to provide an audit opinion which states that the financial statements of the county are correct in all material respects.

In some cases, the primary system of accounting procedures and controls of the county are supported by smaller systems which are decentralized, and reside within a department or location. In many cases, those systems are as simple as handling cash collections and remitting those collections to the county treasurer. In other cases, the department may send invoices or statements of amounts due, and track collections of those amounts in a standalone accounts receivable system.

Generally, the more centralized a function is, the easier it is to design and implement accounting controls that provide some level of checks and balances. That is because you are able to divide certain tasks over the people available to achieve some segregation of duties. For those tasks that are decentralized, it is usually very difficult to provide for proper segregation of duties. Therefore, with one person being involved in most or all aspects of a transaction, you lose the ability to rely on the controls to achieve the safeguarding of assets and reliability of financial records.

As auditors, we are required to communicate with you on a variety of topics. Since there is now more emphasis on internal controls and management's responsibilities, we believe it is appropriate to make sure that you are informed about the lack of segregation of duties that may occur at departments or locations that handle cash or do miscellaneous billing. Examples in your county that fit this situation may include the following:

Register in Probate	Clerk of Courts
District Attorney	County Clerk
Register of Deeds	Sheriff
Corporation Counsel	Juvenile Jail
Administration	Huber
UW-Extension	Planning and Development
Child Support	Purchasing
Human Services	Land Conservation
Highway	Parks and Forestry
Airport	Finance Department
Aging and Disability Resource Center	

As you might expect, similar situations are common in most governments.

As auditors, we are required to focus on the financial statements at a highly summarized level and our audit procedures support our opinion on those financial statements. Departments or locations that handle relatively smaller amounts of money are not the primary focus of our audit. Yet, because of the lack of segregation of duties, the opportunity for loss is higher there than in centralized functions that have more controls.

Because management is responsible for designing and implementing controls and procedures to detect and prevent fraud, we believe that is important for us to communicate this information to you. We have no knowledge of any fraud that has occurred or is suspected to have occurred within the departments mentioned above. However, your role as the governing body is to assess your risk areas and determine that the appropriate level of controls and procedures are in place. As always, the costs of controls and staffing must be weighed against the perceived benefits of safeguarding your assets.

PROFESSIONAL STANDARDS UPDATE / INFORMATIONAL POINTS (cont.)

DEPARTMENTAL CONTROLS (cont.)

Without adding staff or splitting up the duties, your own day-to-day contact and knowledge of the operation are also important mitigating factors.

GASB STATEMENT NO. 68: ACCOUNTING AND FINANCIAL REPORTING FOR PENSIONS

The Governmental Accounting Standards Board (GASB) has issued Statement No. 68, which will change the accounting and financial reporting requirements for state and local governments that provide their employees with pensions. This Statement replaces the requirements of GASB Statement Nos. 27 and 50 as they relate to pensions that are provided through pension plans administered as trusts, or equivalent arrangements that meet certain criteria. These changes will affect your financial statements for the year ended December 31, 2015.

This Statement applies specifically to governments that provide their employees with pensions through pension plans in which a government's contributions to the trust used to administer a pension plan are (1) irrevocable, (2) restricted to paying pension benefits, and (3) beyond the reach of creditors.

Government employers that provide their employees with a defined benefit pension are classified in one of the following categories for this Statement:

- > Single employer – is an employer whose employees are provided with a defined benefit pension through a single employer pension plan
- > Agent employer – is an employer whose employees are provided with a defined benefit pension through an agent multiple employer pension plan
- > Cost-sharing employer – is an employer whose employees are provided with a defined benefit pension through a cost-sharing multiple employer pension plan

Under the new standards, in financial statements prepared using the economic resources measurement focus (accrual basis of accounting), the single or agent employer is required to recognize a liability equal to the net pension liability. The net pension liability is defined as the present value of projected benefit payments to be provided through the pension plan, to current and inactive employees, that is attributed to those employees' past periods of service (total pension liability), less the amount of the pension plan's net position. A cost-sharing employer is required to recognize its proportionate share of the net pension liability of the Public Employee Retirement Association.

The new Statement contains requirements related to the actuarial cost method and certain other assumptions used in the preparation of an actuarial valuation. The Statement also requires that an actuarial valuation of the total pension liability be performed at least every two years, with more frequent valuations encouraged. In addition, this Statement also requires disclosing certain information in the notes to the financial statements, as well as presenting certain required supplementary information (RSI) for the ten most recent fiscal years.

For government employers that provide their employees with a defined contribution pension, the new standards generally carry forward the existing financial reporting requirements.

We are available to further discuss these changes and the impact on your financial statements.

PROFESSIONAL STANDARDS UPDATE / INFORMATIONAL POINTS (cont.)

OMB ISSUES GRANT REFORM RULES

The U.S. Office of Management and Budget (OMB) recently issued comprehensive grant reform rules titled "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards." The new requirements consolidate what was previously in eight separate OMB Circulars into a new document being referred to as the "super circular" or "omni-circular".

The grant reform rules are intended to streamline the Federal government's guidance on administrative requirements, cost principles, and audit requirements for federal awards. The final guidance supersedes OMB Circulars A-21, A-50, A-87, A-89, A-102, A-110, A-122, and A-133.

Some of the most significant changes to the administrative requirements include a heightened focus on program performance results, use of technology, standardization of grant documents, and coordinated oversight. The cost principles consolidation includes changes to the definitions of direct and indirect costs, a provision for a de minimis indirect cost rate of 10%, changes to payroll time and effort reporting requirements, and some changes to the allowability of selected cost items. The new rules are expected to be implemented by federal agencies, and pushed out to grant recipients, over the upcoming year.

The reform raises the threshold for a single audit to \$750,000, and also includes some changes to program risk assessments, audit coverage, and reporting of findings. The changes in audit requirements will take effect beginning with years ending December 31, 2015.

REQUIRED COMMUNICATIONS BY THE AUDITOR TO THOSE CHARGED WITH GOVERNANCE

To the County Board
Eau Claire County
Eau Claire, Wisconsin

Thank you for using Baker Tilly Virchow Krause, LLP as your auditor.

We have completed our audit of the financial statements of Eau Claire County for the year ended December 31, 2013 and have issued our report thereon dated September 30, 2014. This letter presents communications required by our professional standards.

OUR RESPONSIBILITY UNDER AUDITING STANDARDS GENERALLY ACCEPTED IN THE UNITED STATES OF AMERICA, GOVERNMENT AUDITING STANDARDS, OMB CIRCULAR A-133 AND THE STATE SINGLE AUDIT GUIDELINES

The objective of a financial statement audit is the expression of an opinion on the financial statements. We conducted the audit in accordance with auditing standards generally accepted in the United States of America, *Government Auditing Standards*, OMB Circular A-133, and the *State Single Audit Guidelines*. These standards require that we plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements prepared by management with your oversight are free of material misstatement, whether caused by error or fraud. Our audit included examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing accounting principles used and significant estimates made by management, and evaluating the overall financial statement presentation. Our audit does not relieve management or those charged with governance of their responsibilities.

We considered Eau Claire County's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinions on the financial statements and not to provide assurance on the internal control over financial reporting. We also considered internal control over compliance with requirements that could have a direct and material effect on a major federal or major state program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133 and the *State Single Audit Guidelines*.

As part of obtaining reasonable assurance about whether Eau Claire County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit. Also, in accordance with OMB Circular A-133 and the *State Single Audit Guidelines*, we examined, on a test basis, evidence about Eau Claire County's compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* and the *State Single Audit Guidelines* applicable to each of its major federal and state programs for the purpose of expressing an opinion on Eau Claire County's compliance with those requirements. While our audit provides a reasonable basis for our opinion, it does not provide a legal determination on Eau Claire County's compliance with those requirements.

We have issued a separate document which contains the results of our audit procedures to comply with OMB Circular A-133 and the *State Single Audit Guidelines*.

To the County Board
Eau Claire County

OTHER INFORMATION IN DOCUMENTS CONTAINING AUDITED FINANCIAL STATEMENTS

Our responsibility does not extend beyond the audited financial statements identified in this report. We do not have any obligation to and have not performed any procedures to corroborate other information contained in client prepared documents, such as official statements related to debt issues.

PLANNED SCOPE AND TIMING OF THE AUDIT

We performed the audit according to the planned scope and timing previously communicated to you in our prior year Communication to Those Charged with Governance and Management letter dated July 23, 2013.

QUALITATIVE ASPECTS OF THE ENTITY'S SIGNIFICANT ACCOUNTING PRACTICES

Accounting Policies

Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we will advise management about the appropriateness of accounting policies and their application. The significant accounting policies used by Eau Claire County are described in Note I to the financial statements. As described in Note I to the financial statements, the county changed accounting policies related to requirements for inclusion of component units in the financial reporting entity by adopting Statement of Governmental Accounting Standards (GASB) Statement No. 61, *The Financial Reporting Entity: Omnibus - an amendment of GASB Statements No. 14 and No. 34* in 2013. Implementation of this standard had no effect on the beginning balances for the year; however, the Eau Claire County Housing Authority was removed as a component unit. Also, as described in Note I to the financial statements, the county changed accounting policies related to reporting certain items previously reported as assets and liabilities by adopting Statement of Governmental Accounting Standards (GASB) Statements No. 65, *Items Previously Reported as Assets and Liabilities* in 2013. Implementation of this standard had no effect on the beginning balances for the year. We noted no transactions entered into by the county during the year that were both significant and unusual, and of which, under professional standards, we are required to inform you, or transactions for which there is a lack of authoritative guidance or consensus.

Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting the financial statements was management's estimate of the liability for other postemployment benefits. The estimate is based on an actuarial study obtained by Eau Claire County. We evaluated the key factors and assumptions used to develop the liability in determining that it is reasonable in relation to the financial statements taken as a whole.

Financial Statement Disclosures

The disclosures in the financial statements are neutral, consistent, and clear.

DIFFICULTIES ENCOUNTERED IN PERFORMING THE AUDIT

Some audit work was delayed or inefficient due to account reconciliations not having been completed in a timely manner. While conducting our audit fieldwork an issue with the delinquent tax reports was discovered. The issue resulted in a correction of an error for the overstatement of the delinquent taxes receivable account. Management is investigating the cause of the overstatement.

To the County Board
Eau Claire County

CORRECTED AND UNCORRECTED MISSTATEMENTS

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management.

Uncorrected financial statement misstatements are included in the management representations that follow this required communication. Management has determined that their effects are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

There were a significant number of audit adjustments. Please refer to the adjusting journal entries attached to this report. Many of these audit adjustments were material to the financial statements.

In addition, we prepared GASB No. 34 conversion entries which are summarized in the "Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position" and the "Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities" in the financial statements.

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 that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

CONSULTATIONS WITH OTHER INDEPENDENT ACCOUNTANTS

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

MANAGEMENT REPRESENTATIONS

We have requested certain representations from management that are included in the management representation letter. This letter follows this required communication.

To the County Board
Eau Claire County

INDEPENDENCE

We are not aware of any relationships between Baker Tilly Virchow Krause, LLP and Eau Claire County that, in our professional judgment, may reasonably be thought to bear on our independence.

Relating to our audit of the financial statements of Eau Claire County for the year ended December 31, 2013, Baker Tilly Virchow Krause, LLP hereby confirms that we are, in our professional judgment, independent with respect to the county in accordance with the Code of Professional Conduct issued by the American Institute of Certified Public Accountants. We provided no services to the county other than audit services provided in connection with the audit of the current year's financial statements and the following nonaudit services which in our judgment do not impair our independence:

- > Adjusting journal entries
- > Financial statement preparation
- > Schedule of expenditures of federal and state awards preparation

None of these nonaudit services constitute an audit under generally accepted auditing standards, including *Government Auditing Standards*.

OTHER AUDIT FINDINGS OR ISSUES

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

OTHER MATTERS

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

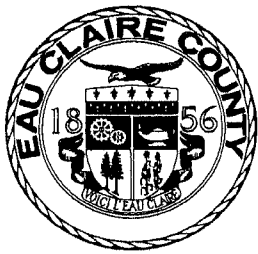
This information is intended solely for the use of the County Board and management and is not intended to be, and should not be, used by anyone other than these specified parties.

We welcome the opportunity to discuss the information included in this letter and any other matters. Thank you for allowing us to serve you.

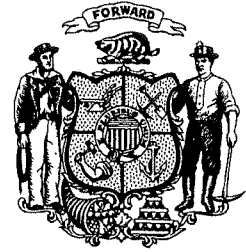
Baker Tilly Virchow Krause, LLP

September 30, 2014

**MANAGEMENT REPRESENTATIONS WITH SUMMARY OF
UNCORRECTED FINANCIAL STATEMENT MISSTATEMENTS**



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Suite 103
Altoona, WI 54720

Dear Baker Tilly Virchow Krause, LLP:

We are providing this letter in connection with your audit of the financial statements of Eau Claire County as of December 31, 2013 and for the year then ended for the purpose of expressing opinions as to whether the financial statements present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Eau Claire County and the respective changes in financial position and cash flows, where applicable, in conformity with accounting principles generally accepted in the United States of America. We confirm that we are responsible for the fair presentation of the previously mentioned financial statements in conformity with accounting principles generally accepted in the United States of America. We are also responsible for adopting sound accounting policies, establishing and maintaining internal control over financial reporting, and preventing and detecting fraud.

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, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, the following representations made to you during your audit.

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter.
2. The financial statements referred to above are fairly presented in conformity with accounting principles generally accepted in the United States of America. We have engaged you to advise us in fulfilling that responsibility. The financial statements include all properly classified funds of the primary government and all component units required by accounting principles generally accepted in the United States of America to be included in the financial reporting entity.
3. We acknowledge our responsibility 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.
4. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
5. Significant assumptions we used in making accounting estimates are reasonable.

6. All events subsequent to the date of the financial statements and for which accounting principles generally accepted in the United States of America require adjustment or disclosure have been adjusted or disclosed. No other events, including instances of noncompliance, have occurred subsequent to the balance sheet date and through the date of this letter that would require adjustment to or disclosure in the aforementioned financial statements or in the schedule of findings and questioned costs.
7. All material transactions have been recorded in the accounting records and are reflected in the financial statements and the schedule of expenditures of federal and state awards.
8. We believe the effects of the uncorrected financial statement misstatements summarized in the attached schedule are immaterial, both individually and in the aggregate, to the basic financial statements taken as a whole. In addition, you have recommended adjusting journal entries, and we are in agreement with those adjustments.
9. There are no known or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements. There are no unasserted claims or assessments that our lawyer has advised us are probable of assertion and must be disclosed in accordance with accounting principles generally accepted in the United States of America.
10. Guarantees, whether written or oral, under which the County is contingently liable, if any, have been properly recorded or disclosed.

Information Provided

11. 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, such as financial records and related data, documentation, and other matters and all audit or relevant monitoring reports, if any, received from funding sources.
 - b. Additional information that you have requested from us for the purpose of the audit.
 - c. Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
 - d. Minutes of the meetings of County Board or summaries of actions of recent meetings for which minutes have not yet been prepared.
12. 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.
13. Except as made known to you, 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.
14. We have no knowledge of any allegations of fraud or suspected fraud, other than what has been made known to you, affecting the entity received in communications from employees, former employees, regulators, or others.
15. We have disclosed to you all known instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.
16. There are no known related parties or related party relationships and transactions of which we are aware.

Other

17. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
18. We will be taking timely and appropriate steps to remedy fraud, violations of laws, regulations, contracts or grant agreements, or abuse that you have reported to us.
19. We have a process to track the status of audit findings and recommendations.
20. We have identified to you any previous financial audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
21. We have provided our views on reported findings, conclusions, and recommendations, as well as our planned corrective actions, for our report.
22. The County has no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or equity.
23. We are responsible for compliance with federal, state, and local laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts; and we have identified and disclosed to you all federal, state, and local laws, regulations and provisions of contracts and grant agreements that we believe have a direct and material effect on the determination of financial statement amounts or other financial data significant to the audit objectives, including legal and contractual provisions for reporting specific activities in separate funds.
24. There are no:
 - a. Violations or possible violations of budget ordinances, federal, state, and local laws or regulations (including those pertaining to adopting and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency, or for reporting on noncompliance.
 - b. Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by accounting principles generally accepted in the United States of America.
 - c. Nonspendable, restricted, committed, or assigned fund balances that were not properly authorized and approved.
 - d. Rates being charged to customers other than the rates as authorized by the applicable authoritative body.
25. In regards to the nonattest services performed by you listed below, we have 1) made all management decisions and performed all management functions; 2) designated an individual with suitable skill, knowledge, or experience to oversee the services; 3) evaluated the adequacy and results of the services performed, and 4) accepted responsibility for the results of the services.
 - a. Financial statement preparation
 - b. Adjusting journal entries
 - c. SEFSA preparation

None of these non attest services constitute an audit under generally accepted auditing standards, including *Government Auditing Standards*.
26. Eau Claire County has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.

27. Eau Claire County has complied with all aspects of contractual agreements that would have a material effect on the financial statement in the event of noncompliance.
28. We have followed all applicable laws and regulations in adopting, approving, and amending budgets.
29. The financial statements include all component units as well as joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations.
30. The financial statements properly classify all funds and activities.
31. All funds that meet the quantitative criteria in GASB Statement No. 34 and No. 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
32. Components of net position (net investment in capital assets; restricted; and unrestricted) and equity amounts are properly classified and, if applicable, approved.
33. Eau Claire County has no derivative financial instruments such as contracts that could be assigned to someone else or net settled, interest rate swaps, collars or caps.
34. Provisions for uncollectible receivables have been properly identified and recorded.
35. Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
36. Revenues are appropriately classified in the statement of activities within program revenues and general revenues.
37. Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
38. Deposits and investment securities are properly classified as to risk, and investments are properly valued. Collateralization agreements with financial institutions, if any, have been properly disclosed.
39. Provision, when material, has been made to reduce excess or obsolete inventories to their estimated net realizable value.
40. Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated/amortized. Any known impairments have been recorded and disclosed.
41. Tax-exempt bonds issued have retained their tax-exempt status.
42. We have appropriately disclosed Eau Claire County's 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 are available and have determined that net position were properly recognized under the policy. We have also disclosed our policy regarding how restricted and unrestricted fund balance is used when an expenditure is incurred for which both restricted and unrestricted fund balance is available, including the spending hierarchy for committed, assigned, and unassigned amounts.
43. We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.

44. With respect to the supplementary information, (SI):

- a. We acknowledge our responsibility for presenting the SI in accordance with accounting principles generally accepted in the United States of America, and we believe the SI, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America. The methods of measurement and presentation of the SI have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.
- b. If the SI is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date we issue the supplementary information and the auditor's report thereon.

45. We assume responsibility for, and agree with, the findings of specialists in evaluating the post retirement benefits liability and have adequately considered the qualifications of the specialists in determining the amounts and disclosures used in the financial statements and underlying accounting records. We did not give or cause any instructions to be given to specialists with respect to the values or amounts derived in an attempt to bias their work, and we are not otherwise aware of any matters that have had impact on the independence or objectivity of the specialists.

46. We agree with the restatement presented in the current year's financial statements.

47. We have implemented GASB Statement No. 65 and believe that all deferred outflows and deferred inflows have been identified and properly classified in the financial statements and any other required classifications have been computed in compliance with the Standard.

48. With respect to federal and state award programs:

- a. We are responsible for understanding and complying with and have complied with the requirements of the Single Audit Act Amendments of 1996, OMB Circular A 133, *Audits of States, Local Governments, and Non-Profit Organizations*, *State Single Audit Guidelines*, including requirements relating to preparation of the schedule of expenditures of federal and state awards (SEFSA).
- b. We acknowledge our responsibility for presenting the SEFSA in accordance with the requirements of OMB Circular A-133 §310.b and the *State Single Audit Guidelines*, and we believe the SEFSA, including its form and content, is fairly presented in accordance with OMB Circular A-133 §310.b and the *State Single Audit Guidelines*. The methods of measurement and presentation of the SEFSA have not changed from those used in the prior period and we have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the SEFSA.
- c. If the SEFSA is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the SEFSA no later than the date we issue the SEFSA and the auditors' report thereon.
- d. We have identified and disclosed to you all of our government programs and related activities subject to OMB Circular A-133 and the *State Single Audit Guidelines* and included in the SEFSA made during the audit period for all awards provided by federal agencies in the form of grants, federal cost reimbursement contracts, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other direct assistance.
- e. We are responsible for understanding and complying with, and have complied with the requirements of laws, regulations, and the provisions of contracts and grant agreements related to each of our federal and state programs and have identified and disclosed to you the requirements of laws, regulations, and the provisions of contracts and grant agreements that are considered to have a direct and material effect on each major federal and state program.

- f. We are responsible for establishing and maintaining, and have established and maintained, effective internal control over compliance requirements applicable to federal and state programs that provide reasonable assurance that we are administering our federal and state awards in compliance with laws, regulations, and the provisions of contracts and grant agreements that could have a material effect on our federal and state programs. We believe the internal control system is adequate and is functioning as intended. Also, no changes have been made in the internal control over compliance or other factors to the date of this letter that might significantly affect internal control, including any corrective action taken with regard to control deficiencies reported in the schedule of findings and questioned costs.
- g. We have made available to you all contracts and grant agreements (including amendments, if any) and any other correspondence with federal or state agencies or pass-through entities relevant to the programs and related activities.
- h. We have received no requests from a federal or state agency to audit one or more specific programs as a major program.
- i. We have complied with the direct and material compliance requirements (except for noncompliance disclosed to you), including when applicable, those set forth in the OMB Circular A-133 Compliance Supplement and the State Single Audit Guidelines, relating to federal and state awards and have identified and disclosed to you all amounts questioned and any known noncompliance with the requirements of federal and state awards.
- j. We have disclosed any communications from grantors and pass-through 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 auditors' report.
- k. We have disclosed to you the findings received and related corrective actions taken for previous audits, attestation agreements, and internal or external monitoring that directly relate to the objectives of the compliance audit, if any, including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditors' report.
- l. Amounts claimed or used for matching were determined in accordance with relevant guidelines in OMB Circular A-87, *Cost Principles for State, Local, and Tribal Governments*, and OMB's *Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments*.
- m. We have disclosed to you our interpretation of compliance requirements that may have varying interpretations.
- n. We have made available to you all documentation related to the compliance with the direct and material compliance requirements, including information related to federal and state program financial reports and claims for advances and reimbursements.
- o. We have disclosed to you the nature of any subsequent events that provide additional evidence about conditions that existed at the end of the reporting period affecting noncompliance during the reporting period.
- p. We are not aware of any instances of noncompliance with direct and material compliance requirements that occurred subsequent to the period covered by the auditors' report.
- q. No changes have been made in internal control over compliance or other factors that might significantly affect internal control, including any corrective action we have taken regarding significant deficiencies in internal control over compliance (including material weaknesses in internal control over compliance) have occurred subsequent to the date as of which compliance was audited.

- r. Federal and state program financial reports and claims for advances and reimbursements are supported by the books and records from which the financial statements have been prepared.
- s. The copies of federal and state program financial reports provided you are true copies of the reports submitted, or electronically transmitted, to the respective federal and state agency or pass-through entity, as applicable.
- t. We have monitored subrecipients to determine that they have expended pass-through assistance in accordance with applicable laws and regulations and have met the requirements of OMB Circular A-133 and the *State Single Audit Guidelines*.
- u. We have taken appropriate action, including issuing management decisions, on a timely basis after receipt of subrecipients' auditors' reports that identified noncompliance with laws, regulations, or the provisions of contracts or grant agreements to ensure that subrecipients have taken the appropriate and timely corrective action on findings.
- v. We have considered the results of subrecipient audits and made any necessary adjustments to our books and records.
- w. We have charged costs to federal and state awards in accordance with applicable cost principles.
- x. We are responsible for and have accurately prepared the summary schedule of prior audit findings to include all findings required to be included by OMB Circular A-133 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.
- y. We are responsible for and have accurately prepared the auditee section of the Data Collection Form as required by OMB Circular A-133.
- z. We are responsible for preparing and implementing a corrective action plan for each audit finding.

Sincerely,

EAU CLAIRE COUNTY

Signed: J. Thomas McLeary

Signed: S. Hanson

Date: 9/30/14

EAU CLAIRE COUNTY

SUMMARY OF PROPOSED ADJUSTING JOURNAL ENTRIES
December 31, 2013

	Financial Statements Effect -									
	Current Assets	Noncurrent Assets	Total Assets/Deferred Outflows	Current Liabilities	Noncurrent Liabilities	Total Liabilities/Deferred Inflows	Total Net Position/Fund Balances	Total Revenues	Total Expenses/Expenditures	Change in Net Position/Fund Balances
Governmental activities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (313,207)	\$ -
Business-type activities	62,317	-	62,317	-	-	-	62,317	62,317	-	62,317
Highway	62,317	-	62,317	-	6,735	6,735	55,582	62,317	6,735	55,582
Airport	-	-	-	-	-	-	-	849	849	-

ADJUSTING JOURNAL ENTRIES

Eau Claire County
Year End: December 31, 2013
Adjusting Journal Entries
Date: 1/1/2013 To 12/31/2013

TB.2

Prepared by CP 9/28/2014	In-Charge	Manager
Partner JRM 7/17/2014	Pre-issuance KMS 7/23/2014	Reviewed by

Number	Date	Name	Account No	Debit	Credit
A01	12/31/2013	CASH HELD BY DEPTS-RESTRICTED	800-00-11710-000-000 800		81,839.36
A01	12/31/2013	HUMAN SVCS-REP PAYEE	800-00-23500-000-000 800	81,839.36	
To adjust representative payee cash and related liability to actual at year-end.					
A02	12/31/2013	MARKET SECURITIES-RESTRICTED	800-00-11320-000-000 800		31,238.31
A02	12/31/2013	SHERIFF DRUG FORFEITURE INVESTMENTS	800-00-23904-001-000 800	31,238.31	
To adjust drug forfeiture cash to actual at year-end.					
A03	12/31/2013	CASH HELD BY DEPTS-RESTRICTED	800-00-11710-000-000 800		37,965.58
A03	12/31/2013	COURTS	800-00-23300-000-000 800	37,965.58	
To adjust COC's agency fund investments and liability to actual at year-end.					
A04	12/31/2013	CASH HELD BY DEPTS-RESTRICTED	800-00-11710-000-000 800		1,084.54
A04	12/31/2013	SHERIFF	800-00-23400-000-000 800	1,084.54	
To adjust Huber cash and related liability to actual at year-end.					
A05	12/31/2013	ACCTS REC. - PRIOR YEAR	100-00-13101-000-000 100	1,646,648.87	
A05	12/31/2013	COUNTY SALES TAX	100-00-41200-000-000 100		1,646,648.87
To record November and December 2013 sales tax receipts into accounts receivable. REVERSE IN 2014.					
A06	12/31/2013	ACCTS REC. - PRIOR YEAR	100-00-13101-000-000 100	17,870.32	
A06	12/31/2013	MISC REVENUE	100-10-48525-000-000 100		14,585.20
A06	12/31/2013	CO TREAS/ RETIREMENT EMPLR SHR	100-11-51560-152-000 100		1,390.03
A06	12/31/2013	CRIME & COMM CARETKG / RETIRE EMPLR SH	100-17-52300-152-000 100		1,895.09
ROBYN POSTED ALREADY AS ENTRY 130125. To move receipt of treasurer and sherriff WRS payments to expense and revenue accounts instead of receivable.					
A07	12/31/2013	GROUP HOME RECEIVABLE	100-00-13108-000-000 100		110.00
A07	12/31/2013	GROUP HOME UNCOLLECTIBLE	100-00-13500-000-000 100	187.00	
A07	12/31/2013	GROUP HOME WRITE OFFS	100-04-46644-000-000 100		77.00
To adjust balance of group home					

Eau Claire County
Year End: December 31, 2013
Adjusting Journal Entries
Date: 1/1/2013 To 12/31/2013

TB.2-1

Prepared by CP 9/28/2014	In-Charge	Manager
Partner JRM 7/17/2014	Pre-issuance KMS 7/23/2014	Reviewed by

Number	Date	Name	Account No	Debit	Credit
receivable and allowance to actual at year-end.					
A08	12/31/2013	TREASURER'S CASH/ GEN'L FUND	100-00-11110-000-000 100	12,616.84	
A08	12/31/2013	TREASURER'S CASH/ GEN'L FUND	100-00-11110-000-000 100	23,762.16	
A08	12/31/2013	AIRPORT HANGAR ADVANCE	100-00-17001-000-000 100		12,616.84
A08	12/31/2013	INTEREST FR AIRPORT AGREEMENT	100-10-48110-000-000 100		23,762.16
A08	12/31/2013	TREASURER'S CASH/ AIRPORT	602-00-11110-000-000 602		12,616.84
A08	12/31/2013	TREASURER'S CASH/ AIRPORT	602-00-11110-000-000 602		23,762.16
A08	12/31/2013	ADVANCE FR GEN'L FUND	602-00-27100-000-000 602	12,616.84	
A08	12/31/2013	INTEREST/ TRUST FUND	602-34-58200-613-000 602	23,762.16	
To record airport hangar loan payment.					
A09	12/31/2013	DETENTION CHARGES - BAD DEBTS A/R	209-00-13500-000-000 209		25,545.00
A09	12/31/2013	CLIENT FEE W/O	209-04-46642-000-000 209	25,545.00	
To write off uncollectible accounts to expense account instead of allowance account.					
A10	12/31/2013	VOUCHERS PAYABLE	405-00-21000-000-000 405		169,310.44
A10	12/31/2013	PARKS/ CAPITAL EQUIPMENT	405-22-56510-810-000 405	169,310.44	
To record payable to Highway department for Lake Altoona boat landing project. REVERSE IN 2014.					
A11	12/31/2013	VOUCHERS PAYABLE	405-00-21000-000-000 405	86,123.75	
A11	12/31/2013	PATROL/ CAPITAL EQUIPMENT	405-17-52120-810-000 405		86,123.75
ROBYN POSTED ALREADY AS ENTRY 130126 (and reversed correctly). To remove accounts payable for sheriff items not received until 2014.					
A12	12/31/2013	ACCTS REC. - PRIOR YEAR	100-00-13101-000-000 100	221,488.00	
A12	12/31/2013	RENT COUNTY BLDG & OFFICES	100-10-48210-000-000 100		221,488.00
To record receivable for 2013 Communications Center rent from the City of Eau Claire (receipt #50803). REVERSE IN 2014.					
A13	12/31/2013	ACCTS REC. - PRIOR YEAR	100-00-13101-000-000 100	45,578.93	
A13	12/31/2013	TIMBER SALES	100-22-46810-000-000 100		45,578.93

Eau Claire County
Year End: December 31, 2013
Adjusting Journal Entries
Date: 1/1/2013 To 12/31/2013

TB.2-2

Prepared by CP 9/28/2014	In-Charge	Manager
Partner JRM 7/17/2014	Pre-issuance KMS 7/23/2014	Reviewed by

Number	Date	Name	Account No	Debit	Credit
To record receivable for portion of receipt #51557 for timber sales related to 2013. REVERSE IN 2014.					
A14	12/31/2013	STATE VITAL RECORDS FEE	100-00-24217-000-000 100	41,643.00	
A14	12/31/2013	PROBATE FEES	100-00-24232-000-000 100		41,643.00
To reclassify State Vital Records portion of payments to the State in 2013.					
A15	12/31/2013	VOUCHERS PAYABLE	405-00-21000-000-000 405		100,000.00
A15	12/31/2013	COURTHOUSE/ JAIL PROJECT	405-16-51940-820-000 405	100,000.00	
To record retainage payable on Jail/Courthouse project. REVERSE IN 2014.					
A16	12/31/2013	SALARIES PAYABLE	215-00-21700-000-000 215		22,137.11
A16	12/31/2013	DEFERRED REVENUE	215-00-26000-000-000 215	22,137.11	
To move AUL Health Benefit trust payments from accrued payroll to deferred revenue (were payouts for ADRC retirements that were in the sick and vacation accrual).					
A17	12/31/2013	TITLE IIIIE	215-42-43563-000-247 215	140.00	
A17	12/31/2013	MISC. REVENUE	215-42-48500-000-000 215		140.00
To reclassify miscellaneous fees collected out of GWAAR grant account revenue.					
A18	12/31/2013	TREASURER'S CASH/ DEBT SVCS	300-00-11110-000-000 300	45,144.00	
A18	12/31/2013	TREASURER'S CASH/ DEBT SVCS	300-00-11110-000-000 300	28,385.00	
A18	12/31/2013	PRINCIPAL/ NOTES PAYABLE	300-10-58100-612-000 300		45,144.00
A18	12/31/2013	INTEREST/ NOTES PAYABLE	300-10-58200-612-000 300		28,385.00
A18	12/31/2013	TREASURER'S CASH/ AIRPORT	602-00-11110-000-000 602		73,529.00
A18	12/31/2013	G O BONDS PAYABLE CURRENT	602-00-21400-000-000 602	45,144.00	
A18	12/31/2013	STATE TRUST FUND NOTES	602-00-29500-000-000 602	45,144.00	
A18	12/31/2013	STATE TRUST FUND NOTES	602-00-29500-000-000 602		45,144.00
A18	12/31/2013	INTEREST/ TRUST FUND	602-34-58200-613-000 602	28,385.00	
To reclassify the airport loan payment to the airport fund (from the debt service fund) and adjust the current portion to actual at year-end.					
A19	12/31/2013	VOUCHERS PAYABLE	300-00-21000-000-000 300		22,962.09

Eau Claire County
Year End: December 31, 2013
Adjusting Journal Entries
Date: 1/1/2013 To 12/31/2013

TB.2-3

Prepared by CP 9/28/2014	In-Charge	Manager
Partner JRM 7/17/2014	Pre-issuance KMS 7/23/2014	Reviewed by

Number	Date	Name	Account No	Debit	Credit
A19	12/31/2013	Principal - WRS PSC to City	300-10-58100-700-000 300	5,679.00	
A19	12/31/2013	HEALTH DEPT WRS PAYMENT	300-10-58200-700-000 300	17,283.09	
<p>To record payable for 2012 and 2013 payment of City-County Health Portion of 2008C Refunding Bonds payment. REVERSE IN 2014.</p>					
A20	12/31/2013	ACCTS REC. - PRIOR YEAR	100-00-13101-000-000 100	20,884.09	
A20	12/31/2013	ADMINISTRATION COST REIMB.	100-19-43561-000-000 100		20,884.09
<p>To record receivable for final 2013 Child Support amount (receipt #51749). REVERSE IN 2014.</p>					
A21	12/31/2013	ACCOUNTS RECEIVABLE	703-00-13100-000-000 703	58,913.00	
A21	12/31/2013	PREMIUM DIVIDEND	703-00-48200-000-000 703		24,693.00
A21	12/31/2013	CAPITAL DIVIDENDS	703-00-48210-000-000 703		34,220.00
<p>To record receivable for capital and operating dividends for 2013 (receipt #51205). REVERSE IN 2014.</p>					
A22	12/31/2013	CASH HELD BY DEPTS-RESTRICTED	800-00-11710-000-000 800	5,538.85	
A22	12/31/2013	DISTRICT ATTORNEY	800-00-23200-000-000 800		5,538.85
<p>To adjust DA cash and related liability to actual at year-end.</p>					
A23	12/31/2013	ACCOUNTS RECEIVABLE	405-00-13100-000-000 405	401,638.00	
A23	12/31/2013	REIMBURSEMENT FROM CITY OF EC - JAIL FUN	405-16-43500-000-000 405		401,638.00
<p>To record receivable for amount from City for the Health Department remodeling(receipt #51471). REVERSE IN 2014.</p>					
A24	12/31/2013	MACHINERY & EQUIP	702-00-18500-000-000 702		
A24	12/31/2013	MACHINERY & EQUIP	702-00-18500-000-000 702		
A24	12/31/2013	ACCUM DEPR RES EQUIPMENT	702-00-18590-000-000 702		
A24	12/31/2013	ACCUM DEPR RES EQUIPMENT	702-00-18590-000-000 702		13,063.00
A24	12/31/2013	AUTO FLT/ DEPRECIATION & AMORT	702-09-53630-540-000 702	13,063.00	
A24	12/31/2013	AUTO FLT/ AUTOMOTIVE EQUIPMENT	702-09-53630-811-000 702		
<p>To record current year activity in fleet capital assets.</p>					

Eau Claire County
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Prepared by CP 9/28/2014	In-Charge	Manager
Partner JRM 7/17/2014	Pre-issuance KMS 7/23/2014	Reviewed by

Number	Date	Name	Account No	Debit	Credit
A25	12/31/2013	VOUCHERS PAYABLE	602-00-21000-000-000 602		16,879.73
A25	12/31/2013	AIRPORT/ CAPITAL IMPROV	602-34-53610-820-000 602	16,879.73	
To record retainage held from McCabe Construction as part of the fuel farm relocation project. REVERSE IN 2014!					
A26	12/31/2013	FUND BALANCE - UNRESERVED	215-00-34200-000-000 215		8,874.93
A26	12/31/2013	RESERVE FOR 85.21 TRUST	215-00-34210-000-000 215	8,874.93	
To adjust fund balance restricted for 85.21 to actual at year-end.					
A27	12/31/2013	IMSURANCE ESCROW FUND DEPOSIT	703-00-17510-000-000 703		42,477.63
A27	12/31/2013	ACCRUED CLAIMS	703-00-21700-001-000 703	6,459.00	
A27	12/31/2013	WC SELF INS/ LOSSES	703-09-51980-740-000 703	42,477.63	
A27	12/31/2013	WC SELF INS/ LOSSES	703-09-51980-740-000 703		6,459.00
To adjust WMMIC SIR and worker's compensation pooled liability balance to actual at year-end.					
A28	12/31/2013	IMSURANCE ESCROW FUND DEPOSIT	703-00-17510-000-000 703	33,461.19	
A28	12/31/2013	WC ESCROW W/WMMIC	703-00-17520-000-000 703		33,461.19
To adjust WIMMIC SIR cash account to actual at year-end.					
A29	12/31/2013	RECEIVABLES GOOD/SERV	215-00-13100-000-000 215	1,229.00	
A29	12/31/2013	ALZHEIMERS FAMILY CARE SUPP GRANT	215-42-48513-000-000 215		1,229.00
To record additional receivable for Alzheimers Family support to match final claim revenue. REVERSE IN 2014.					
A30	12/31/2013	OTHER DEFERRED REVENUE	100-00-26900-000-000 100	345.35	
A30	12/31/2013	SUBSEQUENT YEAR PARK FEES	100-00-26901-000-000 100	639.81	
A30	12/31/2013	MISC REVENUE	100-10-48525-000-000 100		345.35
A30	12/31/2013	OTHER REVENUE - PARKS	100-22-46739-000-000 100		639.81
A30	12/31/2013	OTHER DEFERRED REVENUE	212-00-26900-000-000 212		0.16
A30	12/31/2013	DRUG UNIT/OTHER REVENUE	212-17-48525-000-000 212	0.16	
To clear out very old deferred					

Eau Claire County
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Prepared by CP 9/28/2014	In-Charge	Manager
Partner JRM 7/17/2014	Pre-issuance KMS 7/23/2014	Reviewed by

Number	Date	Name	Account No	Debit	Credit
revenue amounts per review of trial balance.					
A31	12/31/2013	DEFERRED REVENUE	405-00-26000-000-000 405		53,123.55
A31	12/31/2013	DEFERRED REVENUE	405-00-26000-000-000 405	170,920.82	
A31	12/31/2013	FUND BALANCE - DESIGNATED	405-00-34200-000-000 405	98,233.89	
A31	12/31/2013	FUND BALANCE-FUTURE PHONE PROJECTS	405-00-34210-000-000 405		98,233.89
A31	12/31/2013	Phone Charges	405-09-46120-000-000 405		170,920.82
A31	12/31/2013	Purchasing - Telephone Charges	405-09-51550-225-001 405	53,123.55	
To reclassify phone bills paid to expenditure account. To reclassify phone revenues collected to revenue account. To assign fund balance for 2011-12 phone revenues collected in excess of expenditures (for future phone projects).					
A32	12/31/2013	SOJOURNER HOUSE/ CAPITAL IMPROV	100-10-56120-820-000 100	12,000.00	
A32	12/31/2013	TRF SP RV/ TRANS OR INTERFUND	100-10-59220-920-000 100	57,629.60	
A32	12/31/2013	TRF EN FD/ TRANS OR INTERFUND	100-10-59260-920-000 100		57,629.60
A32	12/31/2013	TRF IN FD/ TRANS OR INTERFUND	100-10-59270-920-000 100		12,000.00
To move payments to Catholic Charities out of transfer out account and into correct expense account. Move payments to Beaver Creek out of transfer account.					
A33	12/31/2013	PREPAID INSURANCE	100-00-16200-000-000 100	13,505.46	
A33	12/31/2013	PREPAID INSURANCE	100-00-16200-000-000 100	712,713.05	
A33	12/31/2013	HEALTH INS PAYABLE	100-00-21531-000-000 100		712,713.05
A33	12/31/2013	DENTAL INS. WITHHOLDING	100-00-21535-000-000 100		13,505.46
To move January 2014 health and dental insurance premiums to prepaid account. REVERSE IN 2014.					
A34	12/31/2013	DEFERRED COMP DEDUCTIONS	100-00-21570-000-000 100		23,000.00
A34	12/31/2013	CRIME & COMM CARETKG / SICK LV LUMP PAY	100-17-52300-136-000 100	11,500.00	
A34	12/31/2013	Civil Process - PTO Lump Sum Payout	100-17-52340-136-000 100	460.00	
A34	12/31/2013	Investigative - PTO Lump Sum Payout	100-17-52350-136-000 100	2,300.00	
A34	12/31/2013	TRAFFIC CONTR & ENF/ SICK LEAVE LUMP SUM	100-17-52360-136-000 100	8,740.00	
To move payment of \$23,000 for C.D. (employee) unused sick leave payout to expense accounts (out of deferred comp payable).					
A35	12/31/2013	ACCRUED INTEREST PAYABLE	602-00-21600-000-000 602	2,310.00	
A35	12/31/2013	INTEREST/ TRUST FUND	602-34-58200-613-000 602		2,310.00
To adjust accrued interest to					

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Prepared by CP 9/28/2014	In-Charge	Manager
Partner JRM 7/17/2014	Pre-issuance KMS 7/23/2014	Reviewed by

Number	Date	Name	Account No	Debit	Credit
		actual at year-end.			
A36	12/31/2013	Premium on bonds issued	405-00-49111-000-000 405		151,518.85
A36	12/31/2013	BONDS - PROCEEDS	405-00-49120-000-000 405	81,145.85	
A36	12/31/2013	Bond disc. & issue costs (paid fr. proceeds)	405-00-59500-000-000 405	70,373.00	
		To reclassify debt proceeds into premium and issuance costs accounts.			
A37	12/31/2013	BUILDINGS	602-00-18300-000-000 602	3,987,202.00	
A37	12/31/2013	BUILDINGS	602-00-18300-000-000 602	108,159.00	
A37	12/31/2013	BUILDINGS	602-00-18300-000-000 602		38,261.00
A37	12/31/2013	BUILDINGS	602-00-18300-000-000 602	196,125.00	
A37	12/31/2013	ACCUM DEPRECIATION RESERVE	602-00-18390-000-000 602	38,261.00	
A37	12/31/2013	ACCUM DEPRECIATION RESERVE	602-00-18390-000-000 602	216,437.00	
A37	12/31/2013	ACCUM DEPRECIATION RESERVE	602-00-18390-000-000 602		1,309,603.00
A37	12/31/2013	LAND IMPROVEMENTS	602-00-18400-000-000 602	611,837.00	
A37	12/31/2013	LAND IMPROVEMENTS	602-00-18400-000-000 602		216,437.00
A37	12/31/2013	CONSTRUCTION WORK IN PROG.	602-00-18700-000-000 602	208,919.00	
A37	12/31/2013	CONSTRUCTION WORK IN PROG.	602-00-18700-000-000 602	349,613.00	
A37	12/31/2013	CONSTRUCTION WORK IN PROG.	602-00-18700-000-000 602		256,826.00
A37	12/31/2013	CONTRIBUTIONS - FEDERAL	602-00-47332-000-000 602		3,729,063.00
A37	12/31/2013	CONTRIBUTIONS - FEDERAL	602-00-47332-000-000 602		611,837.00
A37	12/31/2013	AIRPORT/ GROUNDS MAINT	602-34-53610-246-000 602		1,313.00
A37	12/31/2013	AIRPORT/ DEPRECIATION	602-34-53610-540-000 602	1,309,603.00	
A37	12/31/2013	AIRPORT/ CAPITAL IMPROV	602-34-53610-820-000 602		198,346.00
A37	12/31/2013	AIRPORT/ CAPITAL IMPROV	602-34-53610-820-000 602		349,613.00
A37	12/31/2013	AIRPORT/ CAPITAL IMPROV	602-34-53610-820-000 602		108,159.00
A37	12/31/2013	AIRPORT/ OTHER CAPITAL IMPROV.	602-34-53610-829-000 602		10,573.00
A37	12/31/2013	AIRPORT/ OTHER CAPITAL IMPROV.	602-34-53610-829-000 602		196,125.00
		To record current year airport capital asset activity.			
A38	12/31/2013	ACCOUNTS RECEIVABLE	405-00-13100-000-000 405	31,680.00	
A38	12/31/2013	DNR DAM GRANT	405-22-43619-000-000 405		31,680.00
		To record receivable for receipt #51763 for Lake Altoona boat landing work completed in 2013. REVERSE IN 2014.			
A39	12/31/2013	UNUSED EMPL. BENEFIT	602-00-21810-000-000 602		6,792.59
A39	12/31/2013	AIRPORT/ SAL PERM-REGULAR	602-34-53610-111-000 602	6,792.59	

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Prepared by CP 9/28/2014	In-Charge	Manager
Partner JRM 7/17/2014	Pre-issuance KMS 7/23/2014	Reviewed by

Number	Date	Name	Account No	Debit	Credit
To adjust airport accrued sick and vacation to actual at year-end.					
A40	12/31/2013	N/L FUNDS APPLIED	100-21-49300-000-000 100		6,656.00
A40	12/31/2013	METH TOOL KIT GRANT/SUPPLIES	100-21-56716-390-000 100	2,554.00	
A40	12/31/2013	HMONG COOKBOOK/ SUPPLIES	100-21-56718-390-000 100	3,352.00	
A40	12/31/2013	INNOVATION GROUP GRANTS EXP	100-21-56724-390-000 100	750.00	
To reclassify checks #669155 and #669156 to correct expense account.					
A41	12/31/2013	DOG LICENSE FUNDS	100-00-23140-000-000 100	41,307.66	
A41	12/31/2013	DOGS AND CATS	100-00-44230-000-000 100		41,307.66
To record dog license fee revenue.					
A42	12/31/2013	VK CREATED - MISCELLANEOUS REVENUE	405-00-48110-000-000 405		43,014.50
A42	12/31/2013	BEAVER CREEK/ CAPITAL IMPROVEMENTS	405-21-56130-820-000 405	43,014.50	
To move insurance proceeds out of an expense account and into a revenue account in the capital project funds.					
A43	12/31/2013	INVENTORIES	100-00-16100-000-000 100		362.34
A43	12/31/2013	CENTRAL STORES	100-00-16101-000-000 100	11,897.74	
A43	12/31/2013	CENTRAL STORES	100-00-16101-000-000 100	799.75	
A43	12/31/2013	CENTRAL STORES	100-00-16101-000-000 100	362.34	
A43	12/31/2013	DUPLICATING	100-00-16103-000-000 100	33,661.89	
A43	12/31/2013	INVENTORIES & SUPPLIES	100-00-34120-000-000 100		7,169.26
A43	12/31/2013	FUND BALANCE - UNRESERVED	100-00-34200-000-000 100	7,169.26	
A43	12/31/2013	PURCHASING/CENTRAL DUPL CHARGES	100-09-47211-000-000 100		33,661.89
A43	12/31/2013	PURCHASING/CENTRAL DUPL CHARGES	100-09-47211-000-000 100		799.75
A43	12/31/2013	CENTRAL STORES - CONTROL	100-09-51461-100-000 100		11,897.74
To adjust central stores inventory for 2013 activity and actual at year end (per Scott).					
A44	12/31/2013	VOUCHERS PAYABLE	100-00-21000-000-000 100		109,981.67
A44	12/31/2013	COM CTR/ POLICE RADIO SVC	100-17-52130-292-000 100	109,981.67	
To record payable for January 2013 Comm Center amount due to the City. REVERSE IN 2014.					

Eau Claire County
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Prepared by CP 9/28/2014	In-Charge	Manager
Partner JRM 7/17/2014	Pre-issuance KMS 7/23/2014	Reviewed by

Number	Date	Name	Account No	Debit	Credit
A45	12/31/2013	ACCTS REC. - PRIOR YEAR	100-00-13101-000-000 100	108,213.00	
A45	12/31/2013	RENT COUNTY BLDG & OFFICES	100-10-48210-000-000 100		108,213.00
To record receivable for 2013 Health department rent. REVERSE IN 2014.					
A46	12/31/2013	EDC LOAN FUND	100-00-15701-000-000 100	60,246.43	
A46	12/31/2013	OTHER DEFERRED REVENUE	100-00-26900-000-000 100	346,555.43	
A46	12/31/2013	GSI Principal Payment	100-10-48900-000-000 100		346,555.43
A46	12/31/2013	GSI Interest Payment	100-10-48910-000-000 100		60,246.43
GSI is repaying their economic development loan with interest; adjust receivable, deferred revenue, principal revenue, and interest revenue to actual at year-end.					
A47	12/31/2013	OTHER DEFERRED REVENUE	100-00-26900-000-000 100	45,096.00	
A47	12/31/2013	GSI Principal Payment	100-10-48900-000-000 100		45,096.00
GSI paid off their small Economic Development loan; adjust deferred revenue and revenue at year-end.					
A48	12/31/2013	DEL & POSTPONED RE TAXES	100-00-12210-000-000 100		1,565,495.37
A48	12/31/2013	SPEC ASMT TN UNION	100-00-12221-000-000 100		547.44
A48	12/31/2013	DQ SPEC ASMT TN WASHINGTON	100-00-12222-000-000 100		4,382.68
A48	12/31/2013	DQ SPEC ASMT VILL FAIRCHILD	100-00-12223-000-000 100		4,643.85
A48	12/31/2013	DQ SPEC ASMT VILL FALL CREEK	100-00-12224-000-000 100		2,582.13
A48	12/31/2013	DQ SPEC ASMT CITY ALTOONA	100-00-12225-000-000 100		36,846.19
A48	12/31/2013	DQ SPEC ASMT CITY AUGUSTA	100-00-12226-000-000 100		7,919.79
A48	12/31/2013	DQ SPEC ASMT TN SEYMOUR	100-00-12228-000-000 100		369.00
A48	12/31/2013	DQ SPEC ASSMT TN DRAMMEN	100-00-12229-000-000 100		87.00
A48	12/31/2013	DQ SPEC. ASMT TN WILSON	100-00-12229-001-000 100		186.00
A48	12/31/2013	DQ SPEC ASMT TN FAIRCHILD	100-00-12229-002-000 100		123.00
A48	12/31/2013	DQ SPEC ASMT TN BRUNSWICK	100-00-12229-003-000 100		216.00
A48	12/31/2013	DQ SPEC ASSMT TN LINCOLN	100-00-12229-004-000 100		126.00
A48	12/31/2013	DQ SPEC ASSMT TN OTTER CRK	100-00-12229-005-000 100		62.18
A48	12/31/2013	DQ SPEC ASMT TN BRIDGE CREEK	100-00-12229-006-000 100		191.01
A48	12/31/2013	DQ SPEC ASMT TN CLEAR CREEK	100-00-12229-007-000 100		135.00
A48	12/31/2013	DQ SPEC ASMT TN LUDINGTON	100-00-12229-008-000 100		195.00
A48	12/31/2013	DQ SPEC ASMT TN PLEASANT VALLEY	100-00-12229-009-000 100		276.00
A48	12/31/2013	TAX CERT REAL ESTATE	100-00-12310-000-000 100	70,888.27	
A48	12/31/2013	TAX CERT REAL ESTATE	100-00-12310-000-000 100	1,565,495.37	
A48	12/31/2013	SPECIAL ASSMT CERTIFICATES	100-00-12315-000-000 100	58,888.27	
A48	12/31/2013	SPECIAL ASSMT CERTIFICATES	100-00-12315-000-000 100		70,888.27

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Prepared by CP 9/28/2014	In-Charge	Manager
Partner JRM 7/17/2014	Pre-issuance KMS 7/23/2014	Reviewed by

Number	Date	Name	Account No	Debit	Credit
To move municipalities special assessments to "12315"; adjust delinquent S/A to Treasurer's actual; adjust delinquent taxes to Treasurer's actual.					
A49	12/31/2013	HEALTH INS PAYABLE	100-00-21531-000-000 100	44,756.68	
A49	12/31/2013	SALARIES PAYABLE	100-00-21700-000-000 100		44,756.68
To adjust health insurance payable and accrued payroll (per Scott's entry). REVERSE IN 2014.					
A50	12/31/2013	PTY TX TN BRIDGE CREEK	100-00-12101-000-000 100		648,985.98
A50	12/31/2013	PTY TX TN BRIDGE CREEK	100-00-12101-000-000 100		595,600.23
A50	12/31/2013	CITY OF ALTOONA SPCLS PURCHASED	100-00-12316-000-000 100	224.50	
A50	12/31/2013	DELINQ PERSONAL PTY TAXES FR STATE	100-00-12320-000-000 100		111.53
A50	12/31/2013	TX CERT S/A TN UNION	100-00-12321-000-000 100	102.66	
A50	12/31/2013	TX CERT S/A TN WILSON	100-00-12329-000-000 100		25.00
A50	12/31/2013	TAX DEEDS - SPECLS - C ALTOONA	100-00-12425-000-000 100	593.26	
A50	12/31/2013	TAX DEEDS- SPECLS-C EAU CLAIRE	100-00-12427-000-000 100		13,293.33
A50	12/31/2013	TAX DEEDS- SPECLS- TN SEYMOUR	100-00-12428-000-000 100	62.00	
A50	12/31/2013	TAX DEEDS SPCLS - TOWN OF WILSON	100-00-12429-000-000 100		57.00
A50	12/31/2013	TAX DEEDS/TN FAIRCHILD	100-00-12430-000-000 100		156.00
A50	12/31/2013	DEFERRED TAX REVENUE	100-00-26100-000-000 100	595,600.23	
A50	12/31/2013	ADVANCE TAX COLLECTIONS	100-00-26200-000-000 100	21,511.14	
A50	12/31/2013	PROPERTY TAXES	100-00-41110-000-000 100	639,957.93	
A50	12/31/2013	PROPERTY TAXES	100-00-41110-000-000 100	177.35	
To adjust various property tax related balance sheet accounts to actual at year-end - net variance of \$788,805.86.					
A51	12/31/2013	DEFERRED TAX REVENUE	100-00-26100-000-000 100		125,549.93
A51	12/31/2013	PROPERTY TAXES	100-00-41110-000-000 100	125,549.93	
To adjust deferred revenue for taxes and property tax revenue to actual at 12/31/2013.					
A52	12/31/2013	PTY TX TN BRIDGE CREEK	100-00-12101-000-000 100	648,985.98	
A52	12/31/2013	PTY TX TN BRIDGE CREEK	100-00-12101-000-000 100	595,600.23	
A52	12/31/2013	DEFERRED TAX REVENUE	100-00-26100-000-000 100		1,244,586.21
To correct entry A50.					
A53	12/31/2013	DEL & POSTPONED RE TAXES	100-00-12210-000-000 100		788,628.51

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Prepared by CP 9/28/2014	In-Charge	Manager
Partner JRM 7/17/2014	Pre-issuance KMS 7/23/2014	Reviewed by

Number	Date	Name	Account No	Debit	Credit
A53	12/31/2013	DEFERRED TAX REVENUE	100-00-26100-000-000 100	125,550.00	
A53	12/31/2013	FUND BALANCE - UNRESERVED	100-00-34200-000-000 100	360,813.94	
A53	12/31/2013	PROPERTY TAXES	100-00-41110-000-000 100	302,264.57	

To adjust delinquent property taxes to actual at year end; adjust for county share of same (15.92%); remaining debit split between current year and prior year, based on workpaper analysis of corrected 12/31/12 delinquent property taxes.

C01	12/31/2013	TREASURER'S CASH/ GEN'L FUND	100-00-11110-000-000 100	76,682.15	
C01	12/31/2013	ADVANCE TAX COLLECTIONS	100-00-26200-000-000 100		76,682.15

Client Entry #130119. Already posted by Robyn.

C02	12/31/2013	RECEIVABLES GOOD/SERV	215-00-13100-000-000 215	1,562.50	
C02	12/31/2013	MISC. REVENUE	215-42-48500-000-000 215		7.00
C02	12/31/2013	DONATIONS C-1	215-42-48501-000-000 215		15.00
C02	12/31/2013	DONATIONS C-2	215-42-48502-000-000 215		740.50
C02	12/31/2013	LIQUID SUPPLEMENT PMTS	215-42-48503-000-000 215		650.00
C02	12/31/2013	LIQUID SUPPLEMENT PMTS	215-42-48503-000-000 215		50.00
C02	12/31/2013	FUNDRAISING-NUTRITION	215-42-48519-000-000 215		100.00

Client Entry #130120. Already posted by Robyn.

C03	12/31/2013	RECEIVABLES GOOD/SERV	215-00-13100-000-000 215	8,026.81	
C03	12/31/2013	CHIPP CO CARE TRANSITION PROGRAM	215-42-43559-000-000 215		8,026.81

Client Entry #130121. Already posted by Robyn.

C04	12/31/2013	IIIB/SAL PERM - REGULAR	215-42-55002-111-240 215		3,414.29
C04	12/31/2013	IIIB/ SOCIAL SECURITY	215-42-55002-151-240 215		381.58
C04	12/31/2013	IIIB/ RETIREMENT EMPLR SHR	215-42-55002-152-240 215		294.29
C04	12/31/2013	IIIB/HOS & HEALTH INS	215-42-55002-154-240 215		897.84
C04	12/31/2013	IIIB/ VOLUNTEER TIME BANK	215-42-55002-200-334 215	4,988.00	
C04	12/31/2013	ADRC/ SAL PERM - REGULAR	215-42-55015-111-000 215	3,414.29	
C04	12/31/2013	ADRC/ SOCIAL SECURITY	215-42-55015-151-000 215	381.58	
C04	12/31/2013	ADRC/ RETIREMENT EMPLR SHR	215-42-55015-152-000 215	294.29	
C04	12/31/2013	ADRC/ HOSP & HEALTH INS	215-42-55015-154-000 215	897.84	
C04	12/31/2013	TIMEBANK CONTRACT SERVICES	215-42-55066-200-245 215		4,988.00

Client Entry #130122. Already posted by Robyn.

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Prepared by CP 9/28/2014	In-Charge	Manager
Partner JRM 7/17/2014	Pre-issuance KMS 7/23/2014	Reviewed by

Number	Date	Name	Account No	Debit	Credit
C05	12/31/2013	IIIE/ SAL PERM - REGULAR	215-42-55003-111-247 215	998.00	
C05	12/31/2013	IIIE/SOCIAL SECURITY	215-42-55003-151-247 215	20.00	
C05	12/31/2013	IIIE/RETIREMENT EMPLR SHR	215-42-55003-152-247 215	32.00	
C05	12/31/2013	IIIE/ HOS & HEALTH INS	215-42-55003-154-247 215	250.00	
C05	12/31/2013	ADRC/ SAL PERM - REGULAR	215-42-55015-111-000 215		998.00
C05	12/31/2013	ADRC/ SOCIAL SECURITY	215-42-55015-151-000 215		20.00
C05	12/31/2013	ADRC/ RETIREMENT EMPLR SHR	215-42-55015-152-000 215		32.00
C05	12/31/2013	ADRC/ HOSP & HEALTH INS	215-42-55015-154-000 215		250.00
Client Entry #130123. Already posted by Robyn.					
C06	12/31/2013	TREASURER'S CASH/ GEN'L FUND	100-00-11110-000-000 100		47.99
C06	12/31/2013	COON FORKS/ CONTRACT SVCS	100-22-56511-200-000 100	47.99	
Client Entry #130124. Already posted by Robyn.					
C07	12/31/2013	RECEIVABLES GOOD/SER	205-00-13100-000-000 205	136,924.29	
C07	12/31/2013	SAMHSA GRANT	205-00-43620-000-333 205		136,924.29
Client entry #130127. Record portion of SAMHSA grant earned during period 10-1-13 thru 12-31-13.					
C08	12/31/2013	RECEIVABLES GOOD/SER	205-00-13100-000-000 205	339,586.00	
C08	12/31/2013	RECEIVABLES GOOD/SER	205-00-13100-000-000 205	766,936.75	
C08	12/31/2013	RECEIVABLES GOOD/SER	205-00-13100-000-000 205	175,728.60	
C08	12/31/2013	VOUCHERS PAYABLE - PRIOR YR	205-00-21200-000-000 205		5,119.73
C08	12/31/2013	VOUCHERS PAYABLE - PRIOR YR	205-00-21200-000-000 205		682,561.00
C08	12/31/2013	COMMUNITY AIDS	205-00-43560-000-260 205		339,586.00
C08	12/31/2013	COMMUNITY AIDS	205-00-43560-000-260 205		755,238.00
C08	12/31/2013	COMMUNITY AIDS	205-00-43560-000-260 205		11,698.75
C08	12/31/2013	STATE YOUTH AIDS	205-00-43560-000-265 205		175,728.60
C08	12/31/2013	IM CONSORTIA PAYMENTS	205-00-55100-001-100 205	682,561.00	
C08	12/31/2013	RESPIRE DD CA (REM)	205-54-50103-930-260 205	4,515.00	
C08	12/31/2013	CHILD RESPIRE FS W/L	205-54-50111-631-288 205	500.00	
C08	12/31/2013	CHILD CARE COLLECTIONS	205-59-46530-663-271 205	104.73	
Client entry #130128. Record 2013 expnses processed in 2014; record final 2013 GRC paymts processed in 2014; reverse DHS 13-10 AJR and correct; record AR for final IM CARS and Final CORE; Record AR for final juvenile corrections youth aids					
C09	12/31/2013	A/R FORWARD HEALTH/OTHER CONTROL	205-00-13100-100-100 205	26,539.71	

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Prepared by CP 9/28/2014	In-Charge	Manager
Partner JRM 7/17/2014	Pre-issuance KMS 7/23/2014	Reviewed by

Number	Date	Name	Account No	Debit	Credit
C09	12/31/2013	CSP CASE MGMT ADULT MI	205-52-45604-001-268 205		1,054.55
C09	12/31/2013	CASE MGMT 0-3 CHILD DD	205-52-45604-001-378 205		2,572.72
C09	12/31/2013	CASE MGMT CHILD DD	205-52-45604-005-285 205		559.13
C09	12/31/2013	CASE MGMT CHILD MI	205-52-45604-006-285 205		5,636.25
C09	12/31/2013	CASE MGMT MH COURT	205-52-45604-007-285 205		447.39
C09	12/31/2013	CASE MGMT HFS34	205-52-45604-007-534 205		11,398.12
C09	12/31/2013	CSP MD SWFC	205-52-46530-007-260 205		110.76
C09	12/31/2013	CSP CM (SFCA)	205-52-46530-008-260 205		4,760.79

Record Client entry #130129.
Forward Health & WPS checks

C10	12/31/2013	RECEIVABLES CONTROL	205-00-13100-000-100 205	64,808.15	
C10	12/31/2013	STATE YOUTH AIDS	205-00-43560-000-265 205		6,991.13
C10	12/31/2013	LIHEAP	205-00-43560-000-283 205		21,907.08
C10	12/31/2013	ELDER ABUSE GRANT	205-00-43560-000-375 205		5,399.00
C10	12/31/2013	COST RECOVERY PROGRAM (ATP)	205-00-46530-000-000 205	2,223.20	
C10	12/31/2013	WPS CLTS REVENUE	205-00-46530-100-000 205		24,787.39
C10	12/31/2013	PRIOR YRS ALTERNATE CARE REVENUE	205-00-46530-550-000 205		1,366.63
C10	12/31/2013	PF AUSTISM DD	205-00-46550-001-336 205		38.90
C10	12/31/2013	PRIOR PERIOD TRANSACTIONS	205-00-48525-000-100 205		2,406.30
C10	12/31/2013	PRIOR PERIOD TRANSACTIONS	205-00-48525-000-100 205	1,111.60	
C10	12/31/2013	MISCELLANEOUS FEES/ REFUNDS	205-00-48525-000-287 205		11.00
C10	12/31/2013	IM CONSORTIA OPERATIONS	205-00-48525-007-100 205		671.19
C10	12/31/2013	IM CONSORTIA OPERATIONS	205-00-48525-007-100 205		246.48
C10	12/31/2013	PRESTON HOUSE COP (BROTOLOC)	205-56-42422-882-266 205		427.25
C10	12/31/2013	SUP APT CA (BROTOLOC)	205-56-42514-884-260 205		555.80
C10	12/31/2013	SUP APT CA (BROTOLOC)	205-56-42514-884-260 205		3,334.80

Record client entry #130130 - for
Human Services.

C11	12/31/2013	RECEIVABLES GOOD/SERV	215-00-13100-000-000 215	168,558.00	
C11	12/31/2013	ADRC GRANT	215-42-43565-000-000 215		83,146.00
C11	12/31/2013	ADRC MFP	215-42-43565-000-033 215		1,678.00
C11	12/31/2013	ADRC MEDICAID MATCH	215-42-43566-000-000 215		79,432.00
C11	12/31/2013	ADRC MFP	215-42-43566-000-033 215		4,302.00

Client Entry #130131. Already
posted by Robyn.

C12	12/31/2013	RECEIVABLES GOOD/SER	205-00-13100-000-000 205	7,533.92	
C12	12/31/2013	RECEIVABLES CONTROL	205-00-13100-000-100 205		7,533.92
C12	12/31/2013	VOUCHERS PAYABLE - PRIOR YR	205-00-21200-000-000 205		9,015.81
C12	12/31/2013	TFC MI CLTS/CA (NEW VISIONS)	205-56-50203-767-340 205	18,600.00	

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Prepared by CP 9/28/2014	In-Charge	Manager
Partner JRM 7/17/2014	Pre-issuance KMS 7/23/2014	Reviewed by

Number	Date	Name	Account No	Debit	Credit
C12	12/31/2013	TFC CA (NEW VISIONS)	205-62-54523-767-260 205		18,600.00
C12	12/31/2013	RESPITE ELDER ABUSE	205-65-54313-550-375 205	9,015.81	
Client Entry #130132. Already posted by Robyn.					
C13	12/31/2013	A/R FORWARD HEALTH/OTHER CONTROL	205-00-13100-100-100 205	43,684.51	
C13	12/31/2013	CSP CASE MGMT ADULT MI	205-52-45604-001-268 205		34,043.49
C13	12/31/2013	CASE MGMT 0-3 CHILD DD	205-52-45604-001-378 205		398.11
C13	12/31/2013	CASE MGMT CHILD DD	205-52-45604-005-285 205		164.23
C13	12/31/2013	CASE MGMT CHILD MI	205-52-45604-006-285 205		747.66
C13	12/31/2013	CASE MGMT MH COURT	205-52-45604-007-285 205		1,226.99
C13	12/31/2013	CSP MD SWFC	205-52-46530-007-260 205		420.90
C13	12/31/2013	CSP MD SWFC	205-52-46530-007-260 205		22.15
C13	12/31/2013	CSP CM (SFCA)	205-52-46530-008-260 205		5,198.98
C13	12/31/2013	CSP PSYCH. IND. (MIDELFORT)	205-56-42457-585-268 205		1,462.00
Client Entry #130133. Already posted by Robyn.					
C14	12/31/2013	RECEIVABLES CONTROL	205-00-13100-000-100 205	58,334.55	
C14	12/31/2013	RECEIVABLES CONTROL	205-00-13100-000-100 205		246.48
C14	12/31/2013	RECEIVABLES CONTROL	205-00-13100-000-100 205		6.85
C14	12/31/2013	RECEIVABLES CONTROL	205-00-13100-000-100 205		2.00
C14	12/31/2013	WPS CLTS REVENUE	205-00-46530-100-000 205		6,126.43
C14	12/31/2013	PF AUTISM PI DD	205-00-46550-001-337 205	2.00	
C14	12/31/2013	PF CLTS/CA DD	205-00-46550-001-340 205	6.85	
C14	12/31/2013	PF BIRTH TO 3	205-00-46550-001-378 205		150.00
C14	12/31/2013	PRIOR PERIOD TRANSACTIONS	205-00-48525-000-100 205		7,928.00
C14	12/31/2013	IM CONSORTIA OPERATIONS	205-00-48525-007-100 205	246.48	
C14	12/31/2013	WATTS REVIEWS OTHER COUNTIES	205-00-48525-016-000 205		556.92
C14	12/31/2013	DETOX (LE PHILLIPS)	205-53-54352-643-260 205		1,647.24
C14	12/31/2013	DETOX (LE PHILLIPS)	205-53-54352-643-260 205		1,647.24
C14	12/31/2013	CHILD RESPITE FS W/L	205-54-50111-631-288 205		60.00
C14	12/31/2013	RCC YA (CHILEDADA)	205-62-54354-492-265 205		40,218.72
Client Entry #130133. Already posted by Robyn.					
C15	12/31/2013	RECEIVABLES CONTROL	205-00-13100-000-100 205	9,872.00	
C15	12/31/2013	ELDER ABUSE GRANT	205-00-43560-000-375 205		9,872.00
Client entry 130135. Already posted by Robyn. December, 2013 Elder Abuse via GWAAR.					

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Prepared by CP 9/28/2014	In-Charge	Manager
Partner JRM 7/17/2014	Pre-issuance KMS 7/23/2014	Reviewed by

Number	Date	Name	Account No	Debit	Credit
C16	12/31/2013	DONATIONS C-2	215-42-48502-000-000 215	1,300.00	
C16	12/31/2013	EARLY MEMORY LOSS SPONSORSHIPS	215-42-48512-000-000 215		1,300.00
Client entry #130136 to correct ADRC deposit. Already posted by Robyn.					
C17	12/31/2013	RECEIVABLES GOOD/SER	205-00-13100-000-000 205	78,382.00	
C17	12/31/2013	RECEIVABLES GOOD/SER	205-00-13100-000-000 205		6,375.00
C17	12/31/2013	RECEIVABLES GOOD/SER	205-00-13100-000-000 205	76,055.74	
C17	12/31/2013	COMMUNITY AIDS	205-00-43560-000-260 205		78,382.00
C17	12/31/2013	COMMUNITY AIDS	205-00-43560-000-260 205		76,055.74
C17	12/31/2013	SAMHSA GRANT	205-00-43620-000-333 205	6,375.00	
Robyn's entry # 130137. Client entry to record receivable for final CARS (agency 310), adjust SAMHSA receivable for amount booked in error with previous CJE, and record receivable for final CORE (due to contract amendment).					
				20,535,795.17	20,535,795.17

Net Income (Loss) 6,372,369.52