

EAU CLAIRE COUNTY

Eau Claire, Wisconsin

**COMMUNICATION TO THOSE CHARGED
WITH GOVERNANCE AND MANAGEMENT**

As of and for the Year Ended December 31, 2014

EAU CLAIRE COUNTY

TABLE OF CONTENTS

	<u>Page No.</u>
Required Communication of Internal Control Related Matters Identified in the Audit to Those Charged with Governance	1
Material Weaknesses	2 – 3
Other Communications to Those Charged with Governance	
Two Way Communication Regarding Your Audit	4 – 5
Communication of Other Control Deficiencies, Recommendations and Informational Points to Management that are not Material Weaknesses or Significant Deficiencies	
Recommendations	6 – 7
Professional Standards Update / Informational Points	8 – 9
Required Communications by the Auditor to Those Charged with Governance	10 – 13
Management Representations with Summary of Uncorrected Financial Statement Misstatements	
Adjusting Journal Entries	

**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, 2014, 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

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

July 28, 2015

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 year-end financial reporting process 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 your accounting processes would be discovered by your staff in a timely manner.

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

There are also certain controls that are not currently in place related to significant transaction cycles. As a result, there is a risk that erroneous or unauthorized transactions or misstatements could occur without the knowledge of management or the governing body. Our recommendations for strengthening controls are listed below.

Controls Over Accounts Payable/Disbursements

1. There should be a review to determine if contract retainages are properly recorded at year end.
2. There should be documentation of a second person's involvement in transfers from the investment accounts.

Controls Over Monthly and Year-End Accounting

1. Department of Human Services' claims should be reviewed and approved by an appropriate person who is not the original preparer before being submitted.
2. Highway adjusting journal entries and supporting documentation should be reviewed and approved by an appropriate person who is not the original preparer.
3. Trial balances and interim and year-end financial statements should have evidence of review and approval by a responsible party.

Since the controls listed above or other compensating controls are not currently in place, errors or irregularities could occur as part of the accounting processes that might not be discovered by management or the governing body. Therefore, the absence of these controls is considered to be a material weakness.

We recommend that a designated employee review the segregation of duties, risks, and these potential controls and determine whether additional controls should be implemented. This determination should take into consideration a cost / benefit analysis.

MATERIAL WEAKNESSES (cont.)

INTERNAL CONTROL OVER FINANCIAL REPORTING

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

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

- > There is adequate staffing to prepare financial reports throughout the year and at year-end.
- > 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 independently reviewed for completeness and accuracy.

Our evaluation of the internal controls over financial reporting has identified control deficiencies that are considered material weakness surrounding the preparation of financial statements and footnotes including the schedule of expenditures of federal and state awards, adjusting journal entries identified by the auditors, and an independent review of financial reports.

Management has not prepared financial statements that are in conformity with generally accepted accounting principles or the schedule of expenditures of federal and state awards that are in conformance with the applicable federal or state requirements. In addition, material misstatements in the general ledger were identified during the financial audit.

This level of internal control over financial reporting can be a difficult task for governments that operate with only enough staff to process monthly transactions and reports, and often rely on their auditors to prepare certain year-end audit entries and financial statements.

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 12 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.

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 and the *State Single Audit Guidelines* 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, 2014 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 and single audit procedures at our office and may issue drafts of our reports for your review. Final copies of our reports 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

GASB NO. 45: ACCOUNTING AND FINANCIAL REPORTING BY EMPLOYERS FOR POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS

Governmental Accounting Standards Board (GASB) Statement No. 45 established standards for the measurement, recognition, and display of other post employment benefits (OPEB) expenses and related liabilities, note disclosures, and, if applicable, required supplementary information (RSI) in the financial statements of state and local governmental employers. The statement requires governments to:

- > Recognize the cost of benefits in periods when the related services are received by the employer. In the past, these costs were recognized when they were paid.
- > Recognize information about the actuarial accrued liabilities from the promised benefits associated with past services and whether and to what extent those benefits have been funded.
- > Provide information useful in assessing the potential demands on the employer's future cash flows.

You have previously completed required actuarial reports to comply with GASB No. 45. As a result, your government-wide and proprietary funds (such as the highway department) now report the true cost of OPEBs in the period they are earned by the employee. The actuary has determined your Annual Required Contribution (ARC) to fully fund your current cost plus enough to amortize benefits previously earned but not paid. The difference between the ARC and your normal cash payments for OPEBs has been accrued as a liability.

You will need to provide a new actuarial valuation every two years to meet the new requirements. Such a valuation should be completed as of January 1, 2015.

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>
Human Services	\$ 1,483,630
Anti-Drug	122,260
Capital Projects	3,370,872
Juvenile Jail*	820,508
Car Fleet	6,808

*- 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.

RECOMMENDATIONS (cont.)

DISPOSITION OF OLD OUTSTANDING CHECKS

The outstanding checks listed on the December 31, 2014 bank reconciliation included checks dated more than one year prior to the bank statement date.

We recommend that the county establish a policy and appropriate procedures for the disposition of checks outstanding for at least one year. These policies and procedures should incorporate requirements stated in the applicable state statute(s).

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

DECENTRALIZED CASH COLLECTIONS

Many governments collect cash at numerous decentralized locations that are separate from the primary system of accounting procedures and controls. The opportunity for theft is often higher at those locations because one person is frequently involved in most, if not all, aspects of a transaction (i.e. lack of segregation of duties).

Examples in your government that fit this situation include: 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, and aging and disability resources center.

Management is responsible for designing and implementing controls and procedures to detect and prevent fraud. As a result, we recommend that management review its decentralized cash collection procedures and controls on a periodic basis and make changes as necessary to strengthen the internal control environment. Reviewing the adequacy of the controls is a responsibility of the governing body.

Below are example procedures and controls to help mitigate the risk of loss at decentralized cash collection points:

- > Implement a centralized receipting process with adequate segregation of duties
- > For cash collections, ensure pre-numbered receipts are being used and all receipts in the sequence are being reviewed by someone other than the person receipting the cash and receipts tie to deposits
- > Perform surprise procedures at decentralized locations (cash counts, walkthrough of processes, etc.)
- > Require regular cash deposits to minimize collection on-hand
- > Limit the number of separate bank accounts
- > Segregate duties as much as possible – the person receipting cash should be separate from the person preparing deposits and the person reconciling bank accounts should be separate from the cash collection activity
- > Perform a month-to-month or year-to-year comparisons to look for unusual changes in collections
- > If collecting from a drop box site, consider sending two people to collect the funds, especially during peak times

As always, the cost of controls and staffing must be weighed against the benefits of safeguarding your assets.

PROFESSIONAL STANDARDS UPDATE / INFORMATIONAL POINTS (cont.)

GASB 67 AND 68

The Wisconsin Department of Employee Trust Funds sent an Employer Bulletin (“Bulletin”) to all Wisconsin Retirement System Employers related to the new GASB pension reporting requirements. The Bulletin was dated December 1, 2014 (Vol.31, No. 16).

As noted in the Bulletin, GASB 67 affects the Wisconsin Retirement System (“WRS” or “the Plan”) for its year ended December 31, 2014. GASB 68 affects the employers participating in the Plan. GASB 68 will affect your organization as of December 31, 2015.

WRS has represented that it will provide general information necessary for employers to implement GASB 68. There will be a significant impact on your financial statements including:

- > Your organization’s proportionate share of the WRS’s net pension asset or liability will be reported in your full-accrual funds and the government-wide financial statements for the first time.
- > The net pension asset or liability should be allocated to the full-accrual funds that are expected to make payments toward this liability.
- > The footnote disclosures will have significant changes.

We are available to assist you with the implementation of this new standard.

OMB UNIFORM GUIDANCE FOR FEDERAL AWARDS NOW IN EFFECT

As reported to you in the past, the U.S. Office of Management and Budget (OMB) issued comprehensive grant reform rules titled “Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards” which affect federal awards issued after December 26, 2014. Therefore, the new federal awards and funding increments you receive in 2015 will be subject to these rules.

The grant reform is intended to streamline the guidance on administrative requirements, cost principles, and audit requirements for federal awards. The uniform guidance superseded 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 impacting many governments include payroll reporting, subrecipient monitoring, procurement, indirect costs, and various changes to the allowability of certain costs. It is important for management to perform a comprehensive analysis of the new rules to determine what changes may be necessary to ensure your compliance. Visit our website at www.bakertilly.com/grantreform for additional resources or call us with your questions.

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, 2014 and have issued our report thereon dated July 28, 2015. 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 to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Eau Claire County's internal control over financial reporting. We will consider the internal control over compliance with types of requirements that could have a direct and material effect on a major federal and major state program to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for a major federal and state program and to test and report on internal control over compliance in accordance with OMB Circular A-133 and the *State Single Audit Guidelines*, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance.

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 grant agreements, 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 is not an objective of our audit. Also, in accordance with OMB Circular A-133 and the *State Single Audit Guidelines*, we will examine, 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* that could have a direct and material effect on 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 on compliance, it does not provide a legal determination on Eau Claire County's compliance with those requirements.

To the County Board
Eau Claire County

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

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 September 30, 2014.

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. No new accounting policies were adopted and the application of existing policies was not changed during 2014. We noted no transactions entered into by Eau Claire 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.

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.

A summary of uncorrected financial statement misstatements is 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.

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.

To the County Board
Eau Claire County

Relating to our audit of the financial statements of Eau Claire County for the year ended December 31, 2014, 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
- > Forensic accounting services

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

We applied certain limited procedures to the required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the supplementary information which accompanies the financial statements but is not RSI. With respect to the supplementary information, 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.

RESTRICTION ON USE

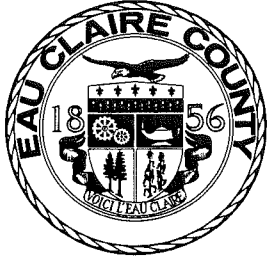
This information is intended solely for the use of those charged with governance and management and is not intended to be, and should not be, used by anyone other than these specified parties.

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

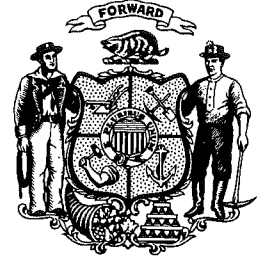
Baker Tilly Virchow Krause, LLP

July 28, 2015

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



Eau Claire County
721 Oxford Avenue
Eau Claire, WI 54703-5481



Baker Tilly Virchow Krause, LLP
2519 N. Hillcrest Parkway
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, 2014 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 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 results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
13. 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 affecting the entity received in communications from employees, former employees, regulators, or others.
15. We have no knowledge of 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 have taken timely and appropriate steps to remedy fraud, noncompliance with provisions 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, debt contracts, and IRS arbitrage regulations; 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, approving 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, except those already disclosed in the financial statement, if any.
 - 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) accepted all management responsibility; 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
 - d. Forensic accounting services

None of these nonattest 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. 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.
29. The financial statements properly classify all funds and activities.
30. 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.
31. Components of net position (net investment in capital assets; restricted; and unrestricted) and components of fund balance (nonspendable, restricted, committed, assigned and unassigned) are properly classified and, if applicable, approved.
32. 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.
33. Provisions for uncollectible receivables have been properly identified and recorded.
34. 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.
35. Revenues are appropriately classified in the statement of activities within program revenues and general revenues.
36. Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
37. 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.
38. Provision, when material, has been made to reduce excess or obsolete inventories to their estimated net realizable value.
39. Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated/amortized. Any known impairments have been recorded and disclosed.
40. Tax-exempt bonds issued have retained their tax-exempt status.
41. 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 which resources (that is, restricted, committed, assigned or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available.
42. 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.

43. 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.

44. 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.

45. With respect to federal and state award programs:

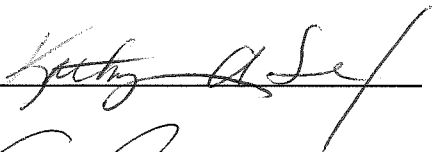
- a. We are responsible for understanding and complying with and have complied with the requirements of the Single Audit Act Amendments of 1996, OMB Circular A 133, *Audits of States, Local Governments, and Non-Profit Organizations*, *State Single Audit Guidelines*, including requirements relating to 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, expenditures 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 for 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 direct and material compliance 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 or material weaknesses in internal control over compliance, 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.

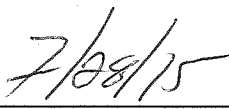
- s. The copies of federal and state program financial reports provided you are true copies of the reports submitted, or electronically transmitted, to the respective federal and state agency or pass-through entity, as applicable.
- t. We have monitored subrecipients to determine that they have expended 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: 

Signed: 

Date: 

EAU CLAIRE COUNTY

SUMMARY OF UNCORRECTED FINANCIAL STATEMENT MISSTATEMENTS
December 31, 2014

	Financial Statements Effect - Debit (Credit) to Financial Statement Total									
	<u>Current Assets</u>	<u>Noncurrent Assets</u>	<u>Total Assets/ Deferred Outflows</u>	<u>Current Liabilities</u>	<u>Noncurrent Liabilities</u>	<u>Total Liabilities/ Deferred Inflows</u>	<u>Total Net Position/ Fund Balances</u>	<u>Total Revenues</u>	<u>Total Expenses/ Expenditures</u>	<u>Change in Net Position/ Fund Balances</u>
Business-type activities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 62,317	\$ -	\$ 62,317
Human services	-	-	-	(83,700)	-	(83,700)	(83,700)	-	83,700	83,700
Highway	-	-	-	-	-	-	-	62,317	(16,395)	45,922

The net position section of the statement of net position should include an adjustment of \$483,128 for unspent bond proceeds held by the business-type activities that arose from debt to be financed by the governmental activities. The amount should be shown as an increase in "net investment in capital assets," and a reduction of the "restricted" net position, shown only in the total column.

ADJUSTING JOURNAL ENTRIES

Eau Claire County

TB.2

Year End: December 31, 2014

Adjusting Journal Entries

Date: 1/1/2014 To 12/31/2014

Prepared by KAF 7/9/2015	In-Charge	Manager CP 7/15/2015
Partner	Pre-issuance	Reviewed by

Number	Date	Name	Account No	Debit	Credit
A01	12/31/2014	CASH HELD BY DEPTS-RESTRICTED	800-00-11710-000-000 800		290,094.27
A01	12/31/2014	HUMAN SVCS-REP PAYEE	800-00-23500-000-000 800	290,094.27	
To adjust representative payee cash and related liability to actual at year-end.					
A02	12/31/2014	MARKET SECURITIES-RESTRICTED	800-00-11320-000-000 800	5,136.73	
A02	12/31/2014	SHERIFF DRUG FORFEITURE INVESTMENTS	800-00-23904-001-000 800		5,136.73
To adjust drug forfeiture cash and related liability to actual at year-end.					
A03	12/31/2014	CASH HELD BY DEPTS-RESTRICTED	800-00-11710-000-000 800	18,652.50	
A03	12/31/2014	COURTS	800-00-23300-000-000 800		18,652.50
To adjust COC's agency fund investments and liability to actual at year-end.					
A04	12/31/2014	CASH HELD BY DEPTS-RESTRICTED	800-00-11710-000-000 800		34,240.64
A04	12/31/2014	SHERIFF	800-00-23400-000-000 800	34,240.64	
To adjust Huber cash and related liability to actual at year-end.					
A05	12/31/2014	DUE FROM/TO FUND 215	800-00-17000-215-000 800		16.56
A05	12/31/2014	DUE FROM/TO FUND 602	800-00-17000-602-000 800		6.31
A05	12/31/2014	UNCLAIMED FUNDS	800-00-23130-000-000 800	22.87	
To clear out old due to in Fund 800.					
A06	12/31/2014	ACCUM DEPRECIATION RESERVE	602-00-18390-000-000 602		1,379,559.00
A06	12/31/2014	EQUIPMENT	602-00-18500-000-000 602	15,064.00	
A06	12/31/2014	CONSTRUCTION WORK IN PROG.	602-00-18700-000-000 602	183,932.00	
A06	12/31/2014	CONSTRUCTION WORK IN PROG.	602-00-18700-000-000 602	23,704.00	
A06	12/31/2014	AIRPORT/ DEPRECIATION	602-34-53610-540-000 602	1,379,559.00	
A06	12/31/2014	AIRPORT/ CAPITAL EQUIPMENT	602-34-53610-810-000 602		15,064.00
A06	12/31/2014	AIRPORT/ CAPITAL IMPROV	602-34-53610-820-000 602		19,904.00
A06	12/31/2014	AIRPORT/ OTHER CAPITAL IMPROV.	602-34-53610-829-000 602		183,932.00
A06	12/31/2014	AIRPORT/ OTHER CAPITAL IMPROV.	602-34-53610-829-000 602		3,800.00
To record all Airport Fund capital asset activity for 2014.					
A07	12/31/2014	GROUP HOME RECEIVABLE	100-00-13108-000-000 100		90.00
A07	12/31/2014	GROUP HOME UNCOLLECTIBLE	100-00-13500-000-000 100	68.00	
A07	12/31/2014	GROUP HOME WRITE OFFS	100-04-46644-000-000 100	22.00	
To adjust balance of group home receivable and allowance to actual at year-end.					
A08	12/31/2014	TREASURER'S CASH/ GEN'L FUND	100-00-11110-000-000 100	581,437.31	
A08	12/31/2014	TREASURER'S CASH/ GEN'L FUND	100-00-11110-000-000 100	15,505.00	
A08	12/31/2014	AIRPORT HANGAR ADVANCE	100-00-17001-000-000 100		581,437.31
A08	12/31/2014	INTEREST FR AIRPORT AGREEMENT	100-10-48110-000-000 100		15,505.00

Eau Claire County

Year End: December 31, 2014

Adjusting Journal Entries

Date: 1/1/2014 To 12/31/2014

TB.2-1

Prepared by KAF 7/9/2015	In-Charge	Manager CP 7/15/2015
Partner	Pre-issuance	Reviewed by

Number	Date	Name	Account No	Debit	Credit
A08	12/31/2014	TREASURER'S CASH/ AIRPORT	602-00-11110-000-000 602		581,437.31
A08	12/31/2014	TREASURER'S CASH/ AIRPORT	602-00-11110-000-000 602		15,505.00
A08	12/31/2014	ADVANCE FR GEN'L FUND	602-00-27100-000-000 602	581,437.22	
A08	12/31/2014	INTEREST/ TRUST FUND	602-34-58200-613-000 602	15,505.09	
<p>To record 2014 activity for Airport Fund advance from General Fund. Advance was repaid early in 2014, with proceeds from STFL and airport available cash.</p>					
A09	12/31/2014	DETENTION CHARGES - BAD DEBTS A/R	209-00-13500-000-000 209		32,580.00
A09	12/31/2014	CLIENT FEE W/O	209-04-46642-000-000 209	32,580.00	
<p>To write off uncollectible accounts to expenditure account instead of allowance account.</p>					
A10	12/31/2014	OTHER ACCTS PAYABLE	100-00-21900-000-000 100	262,270.24	
A10	12/31/2014	OCCUPATIONAL DRIVERS LICENSES	100-00-24224-000-000 100		20.00
A10	12/31/2014	SUIT TAX & FEES	100-00-24231-000-000 100		19,392.44
A10	12/31/2014	DNA ANALYSIS SURCHARGE DUE STATE	100-00-24234-000-000 100		5,478.80
A10	12/31/2014	COURT SUPPORT SERVICES FEE DUE STATE	100-00-24235-000-000 100		69,891.79
A10	12/31/2014	COURT SUPPORT SERVICES FEE DUE STATE	100-00-24235-000-000 100		45.00
A10	12/31/2014	PUBLIC DEFENDER FEES DUE STATE	100-00-24236-000-000 100		99.75
A10	12/31/2014	CLDA - CRIME LAB AND DRUG ASSESSMENT	100-00-24237-000-000 100		8,908.04
A10	12/31/2014	DRUG ABUSE SURCHARGE	100-00-24240-000-000 100		216.04
A10	12/31/2014	DRUG ABUSE SURCHARGE	100-00-24240-000-000 100		63.19
A10	12/31/2014	DRUG ABUSE SURCHARGE	100-00-24240-000-000 100		23.00
A10	12/31/2014	FINES & FORFEITURES	100-00-24241-000-000 100		70,744.81
A10	12/31/2014	PENLTY ASSMT SURCHARGE	100-00-24242-000-000 100		30,178.74
A10	12/31/2014	DRIVERS IMPROVE SUR CHG	100-00-24243-000-000 100		6,758.85
A10	12/31/2014	DOMESTIC ABUSE ASSMT	100-00-24244-000-000 100		1,535.77
A10	12/31/2014	DNR ASSESSMENTS	100-00-24245-000-000 100		0.82
A10	12/31/2014	DNR ASSESSMENTS	100-00-24245-000-000 100		151.53
A10	12/31/2014	DNR ASSESSMENTS	100-00-24245-000-000 100		12,907.82
A10	12/31/2014	VICTIM/WITNESS SURCHG	100-00-24248-000-000 100		6,977.53
A10	12/31/2014	AUTOMATION FEES DUE STATE	100-00-24249-000-000 100		21,882.57
A10	12/31/2014	TRUCK DRIVER EDUCATION ASSESSMENT	100-00-24254-000-000 100		47.72
A10	12/31/2014	DRUG OFFENDER SURCHARGE	100-00-24255-000-000 100		56.31
A10	12/31/2014	WILDLIFE VIOLATOR COMPACT SURCHARGE	100-00-24256-000-000 100		15.51
A10	12/31/2014	CHPRN SURCHARGE	100-00-24257-000-000 100		10.00
A10	12/31/2014	S/A VIL FAIRCHILD - I	100-00-24333-000-000 100		6,864.21
<p>To reverse client entry 130027. Amounts included in accounts payable were already recorded as other liabilities, so the accounts payable entry was not needed.</p>					
A11	12/31/2014	ACCTS REC. - PRIOR YEAR	100-00-13101-000-000 100	108,213.00	
A11	12/31/2014	RENT COUNTY BLDG & OFFICES	100-10-48210-000-000 100		108,213.00
<p>To record receivable for 2013 Health Department rent not yet received from the City. REVERSE IN 2015.</p>					
A12	12/31/2014	ACCTS REC. - PRIOR YEAR	100-00-13101-000-000 100		10,625.54
A12	12/31/2014	LANDFILL SURCHARGE	100-10-46400-000-000 100	10,625.54	

Prepared by KAF 7/9/2015	In-Charge	Manager CP 7/15/2015
Partner	Pre-issuance	Reviewed by

Number	Date	Name	Account No	Debit	Credit
To reverse prior year client entry recording receivable that should have cleared out (2013 entry #130092).					
A13	12/31/2014	RECEIVABLE GOOD/SERV	602-00-13100-000-000 602		1,828.23
A13	12/31/2014	FUEL FLOWAGE	602-00-46340-000-575 602	1,828.23	
To reverse prior year client entry recording receivable that should have cleared out (2013 entry #130071).					
A14	12/31/2014	VOUCHERS PAYABLE	405-00-21000-000-000 405		115,188.00
A14	12/31/2014	COURTHOUSE/ JAIL PROJECT	405-16-51940-820-000 405	75,000.00	
A14	12/31/2014	COURTHOUSE/ JAIL PROJECT	405-16-51940-820-000 405	20,288.00	
A14	12/31/2014	COURTHOUSE/ JAIL PROJECT	405-16-51940-820-000 405	19,900.00	
To record account payable for 1/30/15 Market & Johnson payment on the Jail/Courthouse project; record the amount of the retainage due on the project; record the accounts payable related to other Market & Johnson invoice dated 12/31/14. REVERSE IN 2015.					
A15	12/31/2014	UNUSED EMPL. BENEFIT	602-00-21810-000-000 602	4,856.35	
A15	12/31/2014	AIRPORT/ SAL PERM-REGULAR	602-34-53610-111-000 602		4,856.35
To adjust Airport Fund accrued sick and vacation to actual at year-end.					
A16	12/31/2014	G O BONDS PAYABLE CURRENT	602-00-21400-000-000 602		87,343.00
A16	12/31/2014	STATE TRUST FUND NOTES	602-00-29500-000-000 602	522,569.66	
A16	12/31/2014	STATE TRUST FUND NOTES	602-00-29500-000-000 602	87,343.00	
A16	12/31/2014	STATE TRUST FUND NOTES	602-00-29500-000-000 602		872,802.00
A16	12/31/2014	LOAN PROCEEDS	602-00-49100-000-000 602	350,000.00	
A16	12/31/2014	AIRPORT ATCT/ BUILDING MAINT	602-34-53615-248-000 602	232.34	
To record 2014 activity related to airport debt; adjust the short term portion due; adjusted the small variance to a miscellaneous expense account.					
A17	12/31/2014	ACCUM DEPR RES EQUIPMENT	702-00-18590-000-000 702		10,442.00
A17	12/31/2014	AUTO FLT/ DEPRECIATION & AMORT	702-09-53630-540-000 702	10,442.00	
To record current year activity in Car Fleet capital assets.					
A18	12/31/2014	ACCOUNTS RECEIVABLE	405-00-13100-000-000 405	85,000.00	
A18	12/31/2014	DEFERRED REVENUE	405-00-26000-000-000 405		85,000.00
To record receivable and deferred revenue for land sale to Viking (deferred because it is unavailable). REVERSE IN 2015.					
A19	12/31/2014	VOUCHERS PAYABLE	300-00-21000-000-000 300		24,334.51
A19	12/31/2014	PRINCIPAL - WRS PSC TO CITY	300-10-58100-700-000 300		
A19	12/31/2014	HEALTH DEPT WRS PAYMENT	300-10-58200-700-000 300	24,334.51	
To record payable for 2013 and 2014 payment of City-County Health Portion of WRS Prior Service Cost payment made to the City in 2015. REVERSE IN 2015.					

Prepared by KAF 7/9/2015	In-Charge	Manager CP 7/15/2015
Partner	Pre-issuance	Reviewed by

Number	Date	Name	Account No	Debit	Credit
A20	12/31/2014	VOUCHERS PAYABLE	300-00-21000-000-000 300		10,652.86
A20	12/31/2014	PRINCIPAL - WRS PSC TO CITY	300-10-58100-700-000 300	3,786.00	
A20	12/31/2014	HEALTH DEPT WRS PAYMENT	300-10-58200-700-000 300	6,866.86	
<p>To record payable for 2012 amount due on the City-County Health Portion of WRS Prior Service Cost (not paid yet in 2015). REVERSE IN 2015.</p>					
A21	12/31/2014	VOUCHERS PAYABLE	100-00-21000-000-000 100		109,981.67
A21	12/31/2014	COM CTR/ POLICE RADIO SVC	100-17-52130-292-000 100	109,981.67	
<p>To record payable for January 2013 Communication Center amount due to the City. REVERSE IN 2015.</p>					
A22	12/31/2014	CASH HELD BY DEPTS-RESTRICTED	800-00-11710-000-000 800		3,575.36
A22	12/31/2014	DISTRICT ATTORNEY	800-00-23200-000-000 800	3,575.36	
<p>To adjust DA cash and related liability to actual at year-end.</p>					
A23	12/31/2014	ACCOUNTS RECEIVABLE	703-00-13100-000-000 703	62,741.00	
A23	12/31/2014	PREMIUM DIVIDEND	703-00-48200-000-000 703		16,696.00
A23	12/31/2014	CAPITAL DIVIDENDS	703-00-48210-000-000 703		46,045.00
<p>To record receivable for capital and operating dividends for 2014 (receipt #54326). REVERSE IN 2015.</p>					
A24	12/31/2014	MARKET SECURITIES	100-00-11320-000-000 100	29,412.03	
A24	12/31/2014	Investment Income	100-00-48100-000-000 100		29,412.03
<p>To record interest at year end. ROBYN DON'T POST; YOU DID THIS ALREADY (#130137).</p>					
A25	12/31/2014	ACCTS REC. - PRIOR YEAR	100-00-13101-000-000 100	146,682.74	
A25	12/31/2014	LOCAL SEVERANCE TIMBERSALES	100-00-24360-000-000 100		20,929.85
A25	12/31/2014	SNOW TRAILS	100-22-43571-000-000 100		7,150.40
A25	12/31/2014	TIMBER SALES	100-22-46810-000-000 100		118,602.49
<p>To record receivable for snowmobile receipt for S-4376 project; timber sales. Portion of receipt #54195. REVERSE IN 2015.</p>					
A26	12/31/2014	FUND BALANCE - UNRESERVED	215-00-34200-000-000 215		31,519.35
A26	12/31/2014	RESERVE FOR 85.21 TRUST	215-00-34210-000-000 215	31,519.35	
<p>To adjust fund balance restricted for 85.21 to actual at year-end.</p>					
A27	12/31/2014	INSURANCE ESCROW FUND DEPOSIT	703-00-17510-000-000 703		66,110.41
A27	12/31/2014	ACCRUED CLAIMS	703-00-21700-001-000 703	79,515.00	
A27	12/31/2014	WC SELF INS/ LOSSES	703-09-51980-740-000 703		79,515.00
A27	12/31/2014	WC SELF INS/ LOSSES	703-09-51980-740-000 703	66,110.41	
<p>To adjust WMMIC accounts to correct</p>					

Prepared by KAF 7/9/2015	In-Charge	Manager CP 7/15/2015
Partner	Pre-issuance	Reviewed by

Number	Date	Name	Account No	Debit	Credit
balance at year-end.					
A28	12/31/2014	INSURANCE ESCROW FUND DEPOSIT	703-00-17510-000-000 703	78,279.45	
A28	12/31/2014	WC ESCROW W/WMMIC	703-00-17520-000-000 703		78,279.45
To adjust WIMMIC SIR cash account to actual at year-end.					
A29	12/31/2014	ACCTS REC. - PRIOR YEAR	100-00-13101-000-000 100	175,229.79	
A29	12/31/2014	ACCTS REC. - PRIOR YEAR	100-00-13101-000-000 100	35,838.79	
A29	12/31/2014	LOCAL SEVERANCE TIMBERSALES	100-00-24360-000-000 100		26,287.66
A29	12/31/2014	LOCAL SEVERANCE TIMBERSALES	100-00-24360-000-000 100		5,375.82
A29	12/31/2014	TIMBER SALES	100-22-46810-000-000 100		148,942.13
A29	12/31/2014	TIMBER SALES	100-22-46810-000-000 100		30,462.97
To record portion of receipts #53839 & #54602 into accounts receivable for 2014 timber sales. REVERSE IN 2015.					
A30	12/31/2014	EDC LOAN FUND	100-00-15701-000-000 100		409,973.30
A30	12/31/2014	OTHER DEFERRED REVENUE	100-00-26900-000-000 100	653,444.57	
A30	12/31/2014	GSI Principal Payment	100-10-48900-000-000 100		653,444.57
A30	12/31/2014	GSI Interest Payment	100-10-48910-000-000 100		10,481.57
A30	12/31/2014	Repayment to State - GSI/Ebay Loan	100-10-56211-700-000 100	420,454.87	
To adjust for GSI repayment of their economic development loan with interest; adjust receivable, deferred revenue, principal revenue, and interest revenue to actual at year-end. County paid the State back for their portion of the original loan - record payment for that.					
A31	12/31/2014	DEFERRED REVENUE	405-00-26000-000-000 405		47,659.43
A31	12/31/2014	DEFERRED REVENUE	405-00-26000-000-000 405	171,748.76	
A31	12/31/2014	FUND BALANCE - DESIGNATED	405-00-34200-000-000 405	111,442.63	
A31	12/31/2014	FUND BALANCE-FUTURE PHONE PROJECTS	405-00-34210-000-000 405		111,442.63
A31	12/31/2014	Phone Charges	405-09-46120-000-000 405		171,748.76
A31	12/31/2014	Purchasing - Telephone Charges	405-09-51550-225-001 405	47,659.43	
To reclassify phone bills paid to expenditure account. To reclassify phone revenues collected to revenue account. To assign fund balance for phone revenues collected in excess of expenditures (for future phone projects).					
A32	12/31/2014	ACCOUNTS RECEIVABLE	212-00-13100-000-000 212	28,896.00	
A32	12/31/2014	ANTI-DRUG GRANT REVENUE	212-17-43524-000-000 212		28,896.00
To record receivable for 2014 costs claimed (Drug Crimes Grant). REVERSE IN 2015.					
A33	12/31/2014	TAX CERT REAL ESTATE	100-00-12310-000-000 100		28,757.32
A33	12/31/2014	PROPERTY TAXES	100-00-41110-000-000 100	28,757.32	
To remove delinquent personal property taxes from the delinquent taxes account. They should not be recorded on the County's books.					

Prepared by KAF 7/9/2015	In-Charge	Manager CP 7/15/2015
Partner	Pre-issuance	Reviewed by

Number	Date	Name	Account No	Debit	Credit
A34	12/31/2014	PTY TX TN BRIDGE CREEK	100-00-12101-000-000 100	245.23	
A34	12/31/2014	PTY TX TN BRUNSWICK	100-00-12102-000-000 100	104.32	
A34	12/31/2014	PTY TX TN DRAMMEN	100-00-12104-000-000 100	242.57	
A34	12/31/2014	PTY TX TN WASHINGTON	100-00-12112-000-000 100	194.38	
A34	12/31/2014	PTY TX CITY ALTOONA	100-00-12116-000-000 100	5,453.27	
A34	12/31/2014	PTY TX CITY EAU CLAIRE	100-00-12118-000-000 100	253.34	
A34	12/31/2014	TAX CERT REAL ESTATE	100-00-12310-000-000 100		7,378.63
A34	12/31/2014	SPECIAL ASSMT CERTIFICATES	100-00-12315-000-000 100	2,615.53	
A34	12/31/2014	PROPERTY TAXES	100-00-41110-000-000 100		1,730.01
To adjust taxes receivable, delinquent taxes, and delinquent specials to actual at year end per County Treasurer's reports.					
A35	12/31/2014	ACCRUED INTEREST PAYABLE	602-00-21600-000-000 602	4,442.00	
A35	12/31/2014	INTEREST/ TRUST FUND	602-34-58200-613-000 602		4,442.00
To adjust accrued interest to actual at year-end.					
A36	12/31/2014	INVENTORIES	100-00-16100-000-000 100		535.10
A36	12/31/2014	CENTRAL STORES	100-00-16101-000-000 100	15,488.52	
A36	12/31/2014	CENTRAL STORES	100-00-16101-000-000 100	535.10	
A36	12/31/2014	CENTRAL STORES	100-00-16101-000-000 100	4,018.13	
A36	12/31/2014	DUPLICATING	100-00-16103-000-000 100	36,640.19	
A36	12/31/2014	INVENTORIES & SUPPLIES	100-00-34120-000-000 100	15,431.20	
A36	12/31/2014	FUND BALANCE - UNRESERVED	100-00-34200-000-000 100		15,431.20
A36	12/31/2014	PURCHASING/CENTRAL DUPL CHARGES	100-09-47211-000-000 100		36,640.19
A36	12/31/2014	PURCHASING/CENTRAL DUPL CHARGES	100-09-47211-000-000 100		4,018.13
A36	12/31/2014	CENTRAL STORES - CONTROL	100-09-51461-100-000 100		15,488.52
To adjust inventory accounts to actual at year end. ROBYN - DO NOT POST; IS YOUR ENTRY #130143.					
A37	12/31/2014	VOUCHERS PAYABLE	602-00-21000-000-000 602		8,684.86
A37	12/31/2014	AIRPORT/ CAPITAL IMPROV	602-34-53610-820-000 602	8,684.86	
To record retainage on Fuel Farm Relocation project. REVERSE IN 2015.					
A38	12/31/2014	DEFERRED TAX REVENUE	100-00-26100-000-000 100		585,078.00
A38	12/31/2014	PROPERTY TAXES	100-00-41110-000-000 100	595,600.00	
A38	12/31/2014	INTEREST ON TAXES	100-00-41800-000-000 100		10,522.00
To adjust client entry #130088 recording tax revenue. The amount recorded to general fund revenue includes the levy as well as the library charge, but should not include the library charge, as there is no related expenditure for the payment to the library.					
C01	12/31/2014	DEL & POSTPONED RE TAXES	100-00-12210-000-000 100		1,481,997.15
C01	12/31/2014	DQ SPEC ASMT TN WASHINGTON	100-00-12222-000-000 100		1,639.04
C01	12/31/2014	DQ SPEC ASMT VILL FAIRCHILD	100-00-12223-000-000 100		5,413.63
C01	12/31/2014	DQ SPEC ASMT VILL FALL CREEK	100-00-12224-000-000 100		6,446.26
C01	12/31/2014	DQ SPEC ASMT CITY ALTOONA	100-00-12225-000-000 100		53,032.38

Eau Claire County

TB.2-6

Year End: December 31, 2014

Adjusting Journal Entries

Date: 1/1/2014 To 12/31/2014

Prepared by KAF 7/9/2015	In-Charge	Manager CP 7/15/2015
Partner	Pre-issuance	Reviewed by

Number	Date	Name	Account No	Debit	Credit
C01	12/31/2014	DQ SPEC ASMT CITY AUGUSTA	100-00-12226-000-000 100		7,881.08
C01	12/31/2014	DQ SPEC ASMT CITY EAU CLAIRE	100-00-12227-000-000 100		806,723.31
C01	12/31/2014	TAX CERT REAL ESTATE	100-00-12310-000-000 100	1,481,997.15	
C01	12/31/2014	SPECIAL ASSMT CERTIFICATES	100-00-12315-000-000 100	881,135.70	
C01	12/31/2014	RECEIVABLES GOOD/SERV	215-00-13100-000-000 215	98,074.00	
C01	12/31/2014	MFP / NH	215-42-43563-000-033 215		3,819.00
C01	12/31/2014	CARE TRANSITIONS GRANT	215-42-43563-000-040 215	1,401.00	
C01	12/31/2014	ADRC GRANT	215-42-43565-000-000 215		45,599.00
C01	12/31/2014	ADRC GRANT	215-42-43565-000-000 215		3,046.00
C01	12/31/2014	DEMENTIA CS REVENUE-GRANT	215-42-43565-000-606 215		2,743.00
C01	12/31/2014	ADRC MEDICAID MATCH	215-42-43566-000-000 215		39,850.00
C01	12/31/2014	MFP / NH MATCH	215-42-43566-000-033 215		3,696.00
C01	12/31/2014	DEMENTIA CS REVENUE-MATCH	215-42-43566-000-606 215		722.00
C01	12/31/2014	ADRC/ SAL PERM - REGULAR	215-42-55015-111-000 215		2,006.31
C01	12/31/2014	MFP NH/ SAL PERM REGULAR	215-42-55015-111-033 215	1,806.31	
C01	12/31/2014	ADRC/ HOSP & HEALTH INS	215-42-55015-154-000 215		136.75
C01	12/31/2014	DCS/ SAL-PERM REGULAR	215-42-55038-111-606 215	200.00	
C01	12/31/2014	DCS/ HOSP & HEALTH INS	215-42-55038-154-606 215	136.75	

Post client journal entries made since we received the trial balance. #s 130127 - 130130

C02	12/31/2014	RECEIVABLES GOOD/SER	205-00-13100-000-000 205	2,686.20	
C02	12/31/2014	RECEIVABLES GOOD/SER	205-00-13100-000-000 205	50,751.00	
C02	12/31/2014	RECEIVABLES CONTROL	205-00-13100-000-100 205	23,406.53	
C02	12/31/2014	VOUCHERS PAYABLE - PRIOR YR	205-00-21200-000-000 205		6,926.90
C02	12/31/2014	VOUCHERS PAYABLE - PRIOR YR	205-00-21200-000-000 205		1,050.00
C02	12/31/2014	COMMUNITY AIDS	205-00-43560-000-260 205		2,686.20
C02	12/31/2014	COMMUNITY AIDS	205-00-43560-000-260 205		50,751.00
C02	12/31/2014	WPS CLTS REVENUE	205-00-46530-100-000 205		19,583.81
C02	12/31/2014	PF CLTS/CA DD	205-00-46550-001-340 205		42.72
C02	12/31/2014	IM CONSORTIA LANGUAGE LINE	205-52-55016-225-276 205	323.10	
C02	12/31/2014	RESPIRE DD CLTS	205-54-50103-550-368 205	1,050.00	
C02	12/31/2014	PHYS THERAPY 0-3 (ST JOS)	205-54-50110-922-378 205		2,430.00
C02	12/31/2014	SPEECH/LANG 0-3 (ST JOS)	205-54-50110-923-378 205		1,350.00
C02	12/31/2014	BT created for entry C02	205-56-54322-644-260 205	6,603.80	

Post client entries 130133, 130134, and 130135. Already posted by Robyn.

C03	12/31/2014	ACCTS REC. - PRIOR YEAR	100-00-13101-000-000 100	38,359.92	
C03	12/31/2014	RENT COUNTY BLDG & OFFICES	100-10-48210-000-000 100		38,359.92
C03	12/31/2014	TREASURER'S CASH/ FLEET CARS	702-00-11110-000-000 702		797.08
C03	12/31/2014	TRANSP REV	702-00-47430-000-000 702	797.08	

Post client journal entries #130131 - 130132. Already posted by Robyn.

C04	12/31/2014	TREASURER'S CASH/ GEN'L FUND	100-00-11110-000-000 100		26,741.00
C04	12/31/2014	LAND STEWARDSHIP FUNDS	100-00-23175-000-000 100	26,741.00	
C04	12/31/2014	TREASURER'S CASH CAPITAL PROJECTS	405-00-11110-000-000 405	26,741.00	
C04	12/31/2014	PLANNING & DEV/ CAPITAL IMPROVEMENTS	405-15-51820-820-000 405		26,741.00

Client entries #130136 & #130141 - part of the land purchase should come from Land Stewardship funds. Combined the JE's as they use the same accounts. Already posted by Robyn.

Prepared by KAF 7/9/2015	In-Charge	Manager CP 7/15/2015
Partner	Pre-issuance	Reviewed by

Number	Date	Name	Account No	Debit	Credit
C05	12/31/2014	RECEIVABLES GOOD/SER	205-00-13100-000-000 205	352,912.00	
C05	12/31/2014	RECEIVABLES GOOD/SER	205-00-13100-000-000 205	55,707.00	
C05	12/31/2014	A/R FORWARD HEALTH/OTHER CONTROL	205-00-13100-100-100 205	42,310.16	
C05	12/31/2014	A/R FORWARD HEALTH/OTHER CONTROL	205-00-13100-100-100 205	88.75	
C05	12/31/2014	A/R FORWARD HEALTH/OTHER CONTROL	205-00-13100-100-100 205	547.52	
C05	12/31/2014	A/R FORWARD HEALTH/OTHER CONTROL	205-00-13100-100-100 205		1,460.25
C05	12/31/2014	COMMUNITY AIDS	205-00-43560-000-260 205		352,912.00
C05	12/31/2014	COMMUNITY AIDS	205-00-43560-000-260 205		55,707.00
C05	12/31/2014	WPS CLTS REVENUE	205-00-46530-100-000 205		88.75
C05	12/31/2014	PRIOR PERIOD TRANSACTIONS	205-00-48525-000-100 205	1,460.25	
C05	12/31/2014	CASE MGMT ADULT ELDERLY	205-52-45604-001-285 205		21.00
C05	12/31/2014	CASE MGMT 0-3 CHILD DD	205-52-45604-001-378 205		1,380.73
C05	12/31/2014	CASE MGMT ADULT AODA	205-52-45604-002-285 205		9,264.01
C05	12/31/2014	CASE MGMT ADULT MI	205-52-45604-004-285 205		2,067.82
C05	12/31/2014	CASE MGMT CHILD MI	205-52-45604-006-285 205		3,703.07
C05	12/31/2014	CASE MGMT HFS34	205-52-45604-007-534 205		21,800.83
C05	12/31/2014	CSP CM (SFCA)	205-52-46530-008-260 205		4,072.70
C05	12/31/2014	CSP CM (SFCA)	205-52-46530-008-260 205		547.52

Post client journal entries

#130138 - #130140. Robyn you posted these already. NOTE: BTVK will not post #130140 as entries #130121 and #130134 were keyed in correctly by BTVK originally. Already posted by Robyn.

C06	12/31/2014	RECEIVABLES GOOD/SER	205-00-13100-000-000 205	50,289.00	
C06	12/31/2014	COMMUNITY AIDS	205-00-43560-000-260 205		50,289.00

To record additional receivable for final CARS revenue (estimate of \$50,751 booked previously). Client entry 130142. Already posted by Robyn.

C07	12/31/2014	N/L FUNDS APPLIED	100-21-49300-000-000 100		3,407.67
C07	12/31/2014	UW EXT/ OFFICE SUPPLIES	100-21-56700-310-000 100	215.02	
C07	12/31/2014	PARENTING EDUCATION/ SUPPLIES	100-21-56710-300-000 100	1,653.00	
C07	12/31/2014	SCHOOL OUTREACH PROG/SUPPLIES	100-21-56713-390-000 100	174.26	
C07	12/31/2014	INNOVATION GROUP GRANTS EXP	100-21-56724-390-000 100	1,029.39	
C07	12/31/2014	SUSTAINABILITY FESTIVAL EXP	100-21-56727-390-000 100	336.00	

Record client entry #130144. Already posted by Robyn.

10,890,687.06 10,890,687.06

Net Income (Loss) (4,274,464.93)