

BARRON COUNTY, WISCONSIN
EXECUTIVE AUDIT SUMMARY (EAS)
DECEMBER 31, 2012

**BARRON COUNTY, WISCONSIN
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AUDIT FINDINGS AND RESULTS

Audit Report Summary

We prepared this Executive Audit Summary and Management Report in conjunction with our audit of the County's financial records for the year ended December 31, 2012. The following is a summary of reports we have issued:

Audit Opinion

The financial statements are fairly stated. We issued what is known as an "unmodified" audit opinion.

New - Change in wording and format due to implementation of clarity audit standards.

Internal Controls

Our report on internal control included the following deficiencies in internal controls over financial reporting. Please refer to the schedule of findings and questioned costs included in the *Federal and State Single Audit Report* for full details regarding these control deficiencies.

Material Weaknesses:

- 2012-01 Annual Financial Reporting Under Generally Accepted Accounting Principles (GAAP)
- 2012-02 Material Audit Adjustments

Significant Deficiencies:

- 2012-03 Limited Segregation of Duties

Compliance

As part of our audit, we tested the County's compliance with the requirements of laws, regulations, contracts and grants applicable to its federal and state programs as well as the County's internal controls over compliance. We reported that the County complied with these requirements and that we did not identify any deficiencies in the related internal controls.



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APPENDIX A

FORMAL REQUIRED COMMUNICATIONS

Honorable Members of the Board of Supervisors
Barron County, Wisconsin

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Barron County, Wisconsin (the County) for the year ended December 31, 2012, and have issued our report thereon dated July 24, 2013.

Significant audit findings

Qualitative aspects of accounting practices

Accounting policies

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Barron County are described in Note 1 to the financial statements.

For the year ended December 31, 2012, the financial statements include the impact of adoption of Governmental Accounting Standards Board statement numbers 62, 63 and 65.

GASBS 62, Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements, supersedes GASBS 20. GASBS 20 gave governments the choice to elect to follow only GASB's authoritative literature, or to follow FASB and AICPA pronouncements that did not conflict with GASB pronouncements. Upon adoption of GASBS 62, all governmental accounting guidance is codified into the GASB literature.

GASBS 63, Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position, provides guidance on deferred outflows and inflows of resources. It also renames the residual amounts from "net assets" to "net position". These financial statements include the statement of net position, which reports all assets, deferred outflows of resources, liabilities, deferred inflows of resources, and net position. Adoption of future GASB standards will include reporting of some items previously reported as assets and liabilities as deferred outflows and inflows of resources.

GASB Statement No 65, Items Previously Reported as Assets and Liabilities. GASB Statement No. 65 impacted financial reporting by establishing accounting and financial reporting standards that reclassify, as deferred outflows of resources or deferred inflows of resources, certain items that were previously reported as assets and liabilities.

We noted no transactions entered into by the entity during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates

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

Estimated Useful Lives of Depreciable Capital Assets – Management's estimate of depreciation and the useful lives of capital assets is based on authoritative guidance and past experience.

Estimated current portion of compensated absences payable – Management's estimate of the amount of the year-end compensated absences payable balance to be taken by employees within one year of December 31, 2012 is based on historical trends and anticipated leave time activity.

We evaluated the key factors and assumptions used to develop the above estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

Financial statement disclosures

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. There were no particularly sensitive financial statement disclosures.

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

Difficulties encountered in performing the audit

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

Uncorrected misstatements

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. Management did not identify and we did not notify them of any uncorrected financial statement misstatements except for an adjustment to prior year accumulated depreciation and an adjustment to write-off debt issuance costs. The impact to the County's financial statements by netting this difference with current year activity instead of restating prior year net position is an understatement of current year depreciation expense by \$190,857. The impact to the County's financial statements by netting this difference with current year activity instead of restating prior year net position is an overstatement of current year fiscal expenditures by \$89,769.

Corrected misstatements

The following material misstatements detected as a result of audit procedures were corrected by management: coding reclassifications, accrual adjustments, and fund activity reclassifications.

Disagreements with management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. No such disagreements arose during our audit.

Management representations

We have requested certain representations from management that are included in the management representation letter dated July 24, 2013.

Management consultations with other independent accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the entity'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.

Significant issues discussed with management prior to engagement

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year. The following summarizes the significant findings or issues arising from the audit that were discussed, or the subject of correspondence, with management:

- Annual Financial Reporting, lack of segregation of duties and material audit adjustments.

Other audit findings or issues

We have provided a separate letter to you dated July 24, 2013, communicating internal control related matters identified during the audit.

Other information in documents containing audited financial statements

With respect to the required supplementary information (RSI) accompanying the financial statements, we made certain inquiries of management about the methods of preparing the RSI, including whether the RSI has been measured and presented in accordance with prescribed guidelines, whether the methods of measurement and preparation have been changed from the prior period and the reasons for any such changes, and whether there were any significant assumptions or interpretations underlying the measurement or presentation of the RSI. We compared the RSI for consistency with management's responses to the foregoing inquiries, the basic financial statements, and other knowledge obtained during the audit of the basic financial statements. Because these limited procedures do not provide sufficient evidence, we did not express an opinion or provide any assurance on the RSI.

With respect to the schedule of expenditures of federal awards (SEFA) and schedule of state financial assistance (SSFA) accompanying the financial statements, on which we were engaged to report in relation to the financial statements as a whole, we made certain inquiries of management and evaluated the form, content, and methods of preparing the SEFA and SSFA to determine that the SEFA and SSFA comply with the requirements of U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, and the State Single Audit Guide, the method of preparing it has not changed from the prior period or the reasons for such changes, and the SEFA and SSFA are appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the SEFA and SSFA to the underlying accounting records used to prepare the financial statements or to the financial statements themselves. We have issued our report thereon dated July 24, 2013.

Board of Supervisors
Barron County

With respect to the combining and individual fund statements and schedules (collectively, the supplementary information) accompanying the financial statements, on which we were engaged to report in relation to the financial statements as a whole, 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 or the reasons for such changes, 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. We have issued our report thereon dated July 24, 2013.

Our auditors' opinion, the audited financial statements, and the notes to financial statements should only be used in their entirety. Inclusion of the audited financial statements in a document you prepare, such as an annual report, should be done only with our prior approval and review of the document.

* * *

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



CliftonLarsonAllen LLP
Rice Lake, Wisconsin
July 24, 2013



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APPENDIX B

NEW ACCOUNTING AND REPORTING STANDARDS

The Governmental Accounting Standards Board (GASB) has issued new accounting standards that may restate portions of these financial statements in future periods. Listed below are the statements and a short summary of the standard's objective.

New accounting standards effective for the December 31, 2013 financial statements include:

GASB Statement No. 61, *The Financial Reporting Entity: Omnibus-an amendment of GASB Statements No. 14 and No. 34*, issued November 2010. The objective of this statement is to improve financial reporting for a governmental financial reporting entity. This statement modifies certain requirements for inclusion of component units in the financial reporting entity.

GASB Statement No. 66, *Technical Corrections – 2012 – an Amendment of GASB Statements No. 10 and No. 62*, issued March 2012. The objective of this statement is to improve accounting and financial reporting for a governmental financial reporting entity by resolving conflicting guidance that resulted from the issuance of two pronouncements, Statements No. 54, Fund Balance Reporting and Governmental Fund Type Definitions, and No. 62, Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements.

New accounting standards effective for the December 31, 2014 financial statements include:

GASB Statement No. 67, *Financial Reporting for Pension Plans*, issued June 2012. This statement replaces the requirements of Statement No. 25 for pension plans.

GASB Statement No. 69, *Government Combinations and Disposals of Government Operations*, issued January 2013. This standard outlines the proper accounting and disclosure requirements for when a government either acquires new operations (purchase, merger, etc.) or eliminates existing operations (sale, discontinue, transfer, etc.).

APPENDIX C

FINANCIAL STATEMENT NOTATIONS

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1 General Fund: The General fund is the general operating fund of the County. It is used to account for all financial resources which are not required to be accounted for in another fund.

	12/31/2012	12/31/2011	12/31/2010	12/31/2009
General Fund Balance Sheet Summary:				
Cash and Investments	\$ 15,363,475	\$ 15,650,810	\$ 13,314,577	\$ 11,878,511
Taxes Receivable:				
Current Taxes Receivable	9,743,185	8,753,203	9,087,339	8,614,186
Delinquent Taxes Receivable	1,770,198	2,004,109	2,046,501	2,197,517
Tax Deeds Owned by County	467,131	435,647	537,656	423,720
Accounts Receivable	451,883	383,188	403,039	468,634
Due from Other Funds	220,507	680,775	1,127,077	1,009,420
Advances to Other Funds	2,501,808	2,386,808	2,361,200	2,571,200
Other Assets	264,443	253,522	283,718	332,287
	\$ 30,782,630	\$ 30,548,062	\$ 29,161,107	\$ 27,495,475
Accounts Payable	\$ 687,040	\$ 909,011	\$ 434,876	\$ 629,310
Unearned Revenue	-	1,755	33,638	70,283
Special Deposits	10,275	7,936	7,804	6,170
Deferred Inflows:				
Tax Roll Items	9,743,185	8,753,203	9,087,339	8,614,186
Long-Term Receivables	83,697	61,755	80,745	125,429
Fund Balance:				
Nonspendable				
Delinquent Taxes	2,237,329	2,439,755	2,584,157	2,621,237
Advance to Waste-to-Energy	390,000	450,000	510,000	570,000
Advance to Waste-to-Energy (Cash Overdraft)	235,608	235,608	-	-
Advance to Highway Department	1,551,200	1,701,200	1,851,200	2,001,200
Advance to Highway Department - Gravel Pit	325,000	-	-	-
Long-Term Receivables	177,778	188,889	200,000	200,000
Inventories	2,968	2,878	2,973	5,263
Committed	3,032,222	1,291,000	-	-
Assigned	5,598,552	5,459,189	5,504,041	5,289,009
Unassigned	6,707,776	9,045,883	8,864,334	7,363,388
Total Fund Balance	20,258,433	20,814,402	19,516,705	18,050,097
Total Liabilities and Fund Balance	\$ 30,782,630	\$ 30,548,062	\$ 29,161,107	\$ 27,495,475
Revenues	\$ 16,465,043	\$ 16,147,672	\$ 16,316,502	\$ 18,071,246
Expenditures	(17,884,820)	(18,070,737)	(18,172,899)	(20,433,002)
Net Other Financing Sources (Uses)	863,808	3,220,762	3,323,005	3,771,913
Change in Fund Balance	\$ (555,969)	\$ 1,297,697	\$ 1,466,608	\$ 1,410,157
% of Unassigned Fund Balance to General Fund Expenditures	37.5%	50.1%	48.8%	36.0%

FINANCIAL STATEMENT NOTATIONS

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2 Special Revenue Funds: Special Revenue funds are used to account for the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes.

	12/31/2012	12/31/2011	12/31/2010	12/31/2009
Special Revenue Fund Balances:				
Health and Human Services	\$ 749,999	\$ 749,999	\$ 1,675,478	\$ 814,758
Support Collection Agency	112,807	150,003	145,962	129,590
Nutrition and Aging	463,204	443,012	509,885	539,220
Aging Disability Resource Center	34,296	-	33,358	68,304
ATV Trails	2,636	2,512	(1,193)	(938)
Snowmobile Trails	21,742	21,742	21,742	21,742
State Aid Forestry Fund	-	-	(75,577)	187
County Forest Acquisition	5,330	(414,900)	-	-
Conservation Officer	24,892	30,551	28,022	23,930
Animal Control Officer	87,667	56,106	2,000	15,119
Jail Assessment Fees	93,324	69,363	52,550	51,488
Drug Abuse Resistance Education	-	-	-	11,906
Recycling Project	147,482	173,358	213,087	293,009
Fleet Vehicle	68,962	54,465	43,391	27,727
County Sales Tax	1,046,477	471,166	177,367	374,407
Maintenance of Dams	517,508	509,776	-	-
Wildlife Habitat	2,587	1,786	-	-
Housing Rehabilitation Loans	36,716	50,823	71,029	61,027
Dog License Fund	1,000	1,000	1,000	1,000
	\$ 3,416,629	\$ 2,370,762	\$ 2,898,101	\$ 2,432,476

3 Debt Service Funds: Debt Service Funds are used to account for the accumulation of resources for, and the payment of certain general long-term debt principal, interest and related charges.

	12/31/2012	12/31/2011	12/31/2010	12/31/2009
Debt Service Funds Balances:				
Justice Center Bonds - 2001	\$ 14,881	\$ 14,844	\$ 14,271	\$ 12,812
Justice Center Bonds - 2002	4,196	4,159	3,613	500
UW Center Campus Bonds - 2005	569	532	122	35
Fair Association STFL - 2003	-	-	3	3
Gravel Pit Land Contract - 2003	-	-	3	2
Capital Improvements Note - 2003	-	-	-	188
	\$ 19,646	\$ 19,535	\$ 18,012	\$ 13,540

FINANCIAL STATEMENT NOTATIONS

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4 Capital Project Funds: Capital Project funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities other than those financed from proprietary funds.

	12/31/2012	12/31/2011	12/31/2010	12/31/2009
Capital Project Fund Balance:				
Campus Building Fund	\$ -	\$ -	\$ -	\$ -
Electric Generation Project Fund	-	-	-	(85,307)
2003 Capital Improvements Fund	-	-	(925,212)	462,351
2004 Capital Improvements Fund	740,156	659,162	953,754	1,307,996
2010 Capital Improvements Fund	(82,233)	(82,233)	(55,719)	-
	\$ 657,923	\$ 576,929	\$ (27,177)	\$ 1,685,040

5 Enterprise Funds: Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprise--where the intent of the governing body is that the costs of providing the services is to be recovered from those using the services.

	12/31/2012	12/31/2011	12/31/2010	12/31/2009
Waste to Energy Plant				
Balance Sheet Summary:				
Cash and Investments	\$ -	\$ -	\$ 176,163	\$ 269,663
Accounts Receivable	275,802	236,220	203,520	194,413
Capital Assets	3,233,392	3,576,789	3,368,429	852,844
Unamortized Debt Issuance Costs	-	42,326	48,496	-
	\$ 3,509,194	\$ 3,855,335	\$ 3,796,608	\$ 1,316,920
Accounts Payable	\$ 272,101	\$ 198,134	\$ 433,086	\$ 197,780
Advance from General Fund	625,608	685,608	510,000	570,000
Advance from Recycling Fund	-	-	4,400	8,800
General Obligation Bonds	2,190,000	2,375,000	2,555,000	-
Net Position:				
Net Investment in Capital Assets	1,043,392	1,201,789	813,429	852,844
Unrestricted	(621,907)	(605,196)	(519,307)	(312,504)
	\$ 3,509,194	\$ 3,855,335	\$ 3,796,608	\$ 1,316,920
Changes to Net Position:				
Operating Loss	\$ (8,175)	\$ (130,493)	\$ (248,220)	\$ (14,590)

6 Internal Service Funds: Internal Service funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the County, or to other government units, on a cost reimbursement basis.

	12/31/2012	12/31/2011	12/31/2010	12/31/2009
Highway Department				
Summary Balance Sheets:				
Cash and Investments	\$ (1,715,498)	\$ (1,731,351)	\$ (1,321,220)	\$ (1,666,531)
Gravel Pit Closure Cash	116,385	181,650	143,185	141,213
Restricted Cash	552,866	-	-	-
Accounts Receivable	1,360,231	1,295,492	1,093,539	1,681,199
Inventories	1,467,283	1,143,197	1,270,352	1,603,330
Other Noncurrent Assets	10,309	3,197	3,718	1,560
Capital Assets	10,409,263	8,881,813	8,776,704	8,750,195
	\$ 12,200,839	\$ 9,773,998	\$ 9,966,278	\$ 10,510,966

FINANCIAL STATEMENT NOTATIONS

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6 Internal Service Funds (Continued):	12/31/2012	12/31/2011	12/31/2010	12/31/2009
Accounts Payable	\$ 216,801	\$ 39,528	\$ 144,017	\$ 158,500
Unearned Revenue	590,555	107,201	82,527	22,000
Other Postemployment Benefits	-	-	-	41,169
Accrued Employee Leave	640,559	602,606	584,558	553,643
Net Position:				
Net Investment in Capital Assets	10,409,263	8,881,813	8,776,704	8,750,195
Restricted for Frac Sand Contracts	33,391	-	-	-
Unrestricted	310,270	142,850	378,472	985,459
	\$ 12,200,839	\$ 9,773,998	\$ 9,966,278	\$ 10,510,966
Income (Loss) Before Contributions & Transfers	\$ (178,614)	\$ (130,513)	\$ (580,478)	\$ 923,263
Capital Contributions	-	-	-	88,125
Net Transfers	1,906,875	-	-	-
Change in Net Position	\$ 1,728,261	\$ (130,513)	\$ (580,478)	\$ 1,011,388
Current Ratio (1+ desired)	-1.64	-11.03	-1.58	0.09
7 Long-Term Obligations	12/31/2012	12/31/2011	12/31/2010	12/31/2009
General Obligation Bonds	\$ 18,515,000	\$ 20,495,000	\$ 22,315,000	\$ 19,575,000
General Obligation Notes	-	-	14,999	1,354,755
General Obligation Debt	18,515,000	20,495,000	22,329,999	20,929,755
Highway Land Contracts Payable:				
Payable by General County	-	-	29,375	58,750
Forest Crop Loans Payable	284,085	70,841	-	68,605
Other Postemployment Benefits Payable				
Payable by Non-Highway	-	-	-	4,151
Payable by Highway Department	-	-	-	41,169
Termination Benefits Payable	41,545	38,798	46,771	41,948
Vested Sick Leave and Vacation:				
Payable by Non-Highway	1,772,466	1,686,107	1,665,013	1,631,862
Payable by Highway Department	640,559	602,606	584,558	553,643
	\$ 21,253,655	\$ 22,893,352	\$ 24,655,716	\$ 23,329,883
Equalized Valuation	\$ 3,474,905,200	\$ 3,689,962,000	\$ 3,684,112,500	\$ 3,902,239,100
General Obligation Debt Limit	\$ 173,745,260	\$ 184,498,100	\$ 184,205,625	\$ 195,111,955
General Obligation Debt as Percent of Debt Limitation	10.7%	11.1%	12.1%	10.7%



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APPENDIX D

INDEPENDENT AUDITORS' REPORT ON CONDENSED FINANCIAL STATEMENTS

Board of Supervisors
Barron County
Barron, Wisconsin

We have audited the accompanying condensed financial statements, as presented on pages 7 through 10, of Barron County, Wisconsin as of and for the years ended December 31, 2012, 2011, 2010 and 2009.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse audit opinion.

Basis for Adverse Opinion

The accompanying condensed financial statements, as presented on pages 7 through 10, of Barron County, Wisconsin as of and for the years ended December 31, 2012, 2011, 2010 and 2009, do not present the financial position of Barron County, Wisconsin and the results of its operations and its cash flows in accordance with accounting principles generally accepted in the United States of America and do not include all the disclosures required by accounting principles generally accepted in the United States of America. The condensed financial statements referenced above are not intended to provide full disclosure financial statements. Rather, the intention is to provide summary multi-year trend information for the purposes of highlighting changes in activity.

Adverse Opinion

In our opinion, because of the significance of the matter discussed in the Basis for Adverse Opinion paragraph, the condensed financial statements referred to above do not present fairly, the financial statements of Barron County, Wisconsin as of and for the years ended December 31, 2012, 2011, 2010 and 2009 in accordance with accounting principles generally accepted in the United States of America.

Other Matter

We have audited, in accordance with auditing standards generally accepted in the United States of America, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Barron County, Wisconsin, as of and for the years ended December 31, 2012, 2011, 2010 and 2009, and the related notes to the financial statements (not presented herein) which collectively comprise the County's basic financial statements, and our reports thereon, dated July 24, 2013, July 31, 2012, July 18, 2011 and July 26, 2010, respectively, expressed unmodified opinions on those financial statements. Therefore, our opinions on the financial statements referred to in this paragraph are not modified as a result of the adverse opinion expressed on the condensed financial information presented on pages 7 through 10.



CliftonLarsonAllen LLP

Rice Lake, Wisconsin
July 24, 2013