MANITOWOC COUNTY, WISCONSIN

GOVERNANCE COMMUNICATIONS

YEAR ENDED DECEMBER 31, 2025

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MANITOWOC COUNTY, WISCONSIN
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YEAR ENDED DECEMBER 31, 2025

County Board
Manitowoc 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 Manitowoc County, Wisconsin (the County) as of and for the year ended December 31, 2025, and have issued our report thereon dated July 23, 2026. We have previously communicated to you information about our responsibilities under auditing standards generally accepted in the United States of America, *Government Auditing Standards*, and Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), as well as certain information related to the planned scope and timing of our audit in our engagement letter dated December 15, 2025. Professional standards also require that we communicate to you the following information related to our audit.

Significant audit findings or issues

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 Manitowoc County, Wisconsin are described in Note 1 to the financial statements.

No new accounting policies were adopted and the application of existing policies was not changed during 2025.

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:

- Management's estimate of the other postemployment benefits is based on an actuarial report. We evaluated the key factors and assumptions used to develop the other postemployment benefits in determining that it is reasonable in relation to the financial statements taken as a whole.
- Management's estimate of the incurred, but not reported (IBNR) insurance reserves are based on actuarial projections of the expected cost of the ultimate settlement and administration of claims. We evaluated the key factors and assumptions used to develop the reserves in determining that it is reasonable in relation to the financial statements taken as a whole.

- Management's estimate of the allowance for uncollectible accounts. These estimates are based upon management's knowledge of, and past experience with the outstanding balances. We evaluated the key factors and assumptions used to develop this estimate in determining that it is 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 did not identify and we did not notify them of any uncorrected financial statement misstatements.

Corrected misstatements

The following material misstatements detected as a result of audit procedures were corrected by management:

- Recorded adjustments to agree equity to the prior year financial statements
- Recorded prior period adjustments related to
- Recorded an adjustment to accounts payable and outlay in the ARPA fund
- Recorded an adjustment to accounts receivable and cash
- Recorded an adjustment to deferred revenue and ARPA
- Recorded an adjustment to Transfers
- Recorded an adjustment to property tax fund balance
- Recorded adjustments to capital additions, construction work in progress, and depreciation expense

Disagreements with management

For purposes of this communication, a disagreement with management is a disagreement on 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.

Circumstances that affect the form and content of the auditors' report

As Previously communicated to you, the report was modified to include the following emphasis of matter paragraphs to highlight both the change in accounting principle related to the adoption of the new accounting guidance for compensated absences and the accounting changes and error corrections as follows:

- **<u>Prior Period Adjustment</u>**

  As described in Note 4.E., the entity recorded a prior period adjustment for the understatement of liabilities and an overstatement of equity in both the Human Service Fund and Governmental Activities. Our opinions are not modified with respect to this matter.

Management representations

We have requested certain representations from management that are included in the attached management representation letter dated July 23, 2026.

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 prior to engagement as the entity's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our engagement.

Required supplementary information

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.

Supplementary information in relation to the financial statements as a whole

With respect to 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 23, 2026.

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 county board and management of Manitowoc County, Wisconsin and is not intended to be, and should not be, used by anyone other than these specified parties.

CliftonLarsonAllen LLP

Sheboygan, Wisconsin
July 23, 2026

SUMMARY FINANCIAL INFORMATION

GOVERNMENTAL FUND BALANCES

Presented below is a summary of the County's governmental fund balances on December 31, 2025 and 2024. This information is provided for assessing financial results for 2025 and for indicating financial resources available at the start of the 2026 budget year.

	2025	2024
General Fund		
Nonspendable for:		
Delinquent Property Taxes	$ 1,055,191	$ 946,140
Prepaid Items	132,355	79,594
Restricted for:		
Public Health	2,308	2,308
Veterans Service	49,880	49,880
Land Record Modernization	303,659	303,659
Register of Deeds Redaction	85,812	85,812
Committed for:		
Aerial Mapping	109,621	109,621
Area Wide Planning	160,473	160,473
PZ Costal Grant	-	10,316
Communications E-911	307,805	-
Sheriff Office	-	7,910
Vehicle Replacement	138,926	138,926
Emergency Management HAZMAT	228,742	228,742
Personnel	14,965	14,965
Elections	141,232	141,232
Communications	149,716	149,716
Unassigned	4,799,115	3,219,397
Total General Fund Balance	7,679,800	5,648,691
Debt Service Fund		
Restricted for Debt Service	262,642	260,768
Special Revenue Funds		
Total Special Revenue Funds	2,323,616	4,778,421
Capital Projects Funds		
Total Capital Projects Funds	451,738	3,085,577
Total Governmental Fund Balances	$ 10,717,796	$ 13,773,457

COMPARATIVE SUMMARY OF HIGHWAY FUND

A comparative summary of the highway fund's change in net position for the years ended December 31, 2025 and 2024 appears below:

	2025	2024
OPERATING REVENUES		
Public Charges for Services	$ 49,015	$ 49,871
Intergovernmental Charges for Services	3,343,131	2,904,563
Interdepartmental Charges for Services	9,153,196	10,284,372
Miscellaneous	2,010	131,939
Total Operating Revenues	12,547,352	13,370,745
OPERATING EXPENSES		
Operation and Maintenance	12,387,494	12,217,332
Depreciation and Depletion	1,001,634	896,295
Total Operating Expenses	13,389,128	13,113,627
OPERATING INCOME (LOSS)	(841,776)	257,118
NONOPERATING REVENUES		
Insurance Refunds	9,539	-
Gain (Loss) on Disposal of Capital Assets	2,088	(20,658)
Rental Income	129,750	139,174
Total Nonoperating Revenues	141,377	118,516
INCOME BEFORE TRANSFERS	(700,399)	375,634
Transfers In	749,189	-
CHANGE IN NET POSITION	$ 48,790	$ 375,634

As shown above, the Highway Fund reported operating loss of $841,776 in 2025 and income of $257,118 in 2024. Operating revenues decreased $823,393, or 6.16% over the prior year. The operating loss was funded with nonoperating revenues and the transfer in.

SUMMARY OF MACHINERY OPERATIONS COST POOL

Cost pools are used to accumulate costs of the highway department where the intent is to recover expenses of operations, including depreciation on highway buildings and equipment, directly from user charges for service. The cost pool accounting system is designed to match all revenues and expenses of a particular operation and aid management in determining the adequacy of rates being charged and the cost effectiveness of each operation. Presented below is a summary of the machinery operations cost pool of the highway department fund for the past two years:

	2025	2024
OPERATING REVENUES		
Charges for Services	$ 2,697,655	$ 2,441,495
OPERATING EXPENSES		
Labor and Fringe Benefits	454,289	419,686
Fuel	421,552	432,780
Materials and Supplies	512,860	515,262
Overhead	441,151	452,960
Sundry	119,712	111,251
Depreciation	699,166	608,907
Total Operating Expenses	2,648,730	2,540,846
OPERATING INCOME (LOSS)	$ 48,925	$ (99,351)

Overall, the cost pool reported operating income of $48,925 in 2025 compared to a loss of $99,351 in 2024. Charges for services increased approximately 10.6% while operating expenses increased 4.2%.

COMPARATIVE SUMMARY OF COUNTY ROADS AND BRIDGES SPECIAL REVENUE FUND

A comparative summary of the County roads and bridges special revenue fund's change in fund balance for the years ended December 31, 2025 and 2024 appears below:

	2025	2024
REVENUES		
Property Taxes	$ 4,266,028	$ 4,682,057
Intergovernmental		
State Aid	1,995,268	1,874,442
Miscellaneous	318	72,321
Total Revenues	6,261,614	6,628,820
EXPENDITURES		
Routine and Winter Maintenance	3,547,083	3,493,388
Road and Bridge Construction	5,606,113	6,790,985
Town Bridge Aid	30,230	453,247
Other	-	120,754
Total Expenditures	9,183,426	10,858,374
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(2,921,812)	(4,229,554)
OTHER FINANCING SOURCES		
Long-Term Debt Issued	2,570,000	4,200,000
Premium on Debt Issued	-	107,612
Transfers Out	(749,189)	-
Total Other Financing Sources	1,820,811	4,307,612
NET CHANGE IN FUND BALANCE	(1,101,001)	78,058
Fund Balance - January 1	1,095,426	1,017,368
FUND BALANCE - DECEMBER 31	$ (5,575)	$ 1,095,426

COMPARATIVE SUMMARY OF HUMAN SERVICES SPECIAL REVENUE FUND

A comparative summary of the human services special revenue fund's change in fund balance for the years ended December 31, 2025 and 2024 appears below:

	2025	2024
REVENUES		
County Tax Levy	$ 10,407,052	$ 5,708,018
Intergovernmental	13,338,096	19,725,364
Charges for Services and Other Revenue	5,230,469	5,827,999
Total Revenues	28,975,617	31,261,381
EXPENDITURES		
Health and Human Services	30,079,470	34,206,642
Excess of Revenues Over Expenditures	(1,103,853)	(2,945,261)
OTHER FINANCING SOURCES		
Proceeds from sale of capital assets	2,150	4,700
Transfers in	1,331,879	1,353,048
Total Other Financing Sources	1,334,029	1,357,748
NET CHANGE IN FUND BALANCE	230,176	(1,587,513)
Fund Balances - Beginning of Year, as Originally Reported	(2,815,480)	(1,677,858)
Prior Period Adjustment	(710,370)	449,891
Fund Balances - Beginning of Year, as Restated	(3,525,850)	(1,227,967)
FUND BALANCES - END OF YEAR	$ (3,295,674)	$ (2,815,480)

COMPARATIVE SUMMARY OF SELF INSURANCE FUND – HEALTH

A comparative summary of the health self-insurance fund's change in net position for the years ended December 31, 2025 and 2024 appears below:

	2025	2024
OPERATING REVENUES		
Interdepartmental Charges for Services	$ 5,682,506	$ 5,505,283
Miscellaneous	533,926	-
Total Operating Revenues	6,216,432	5,505,283
OPERATING EXPENSES		
Claims	6,013,749	7,443,403
CHANGE IN NET POSITION	202,683	(1,938,120)
Net Position - January 1	115,406	2,053,526
NET POSITION - DECEMBER 31	$ 318,089	$ 115,406

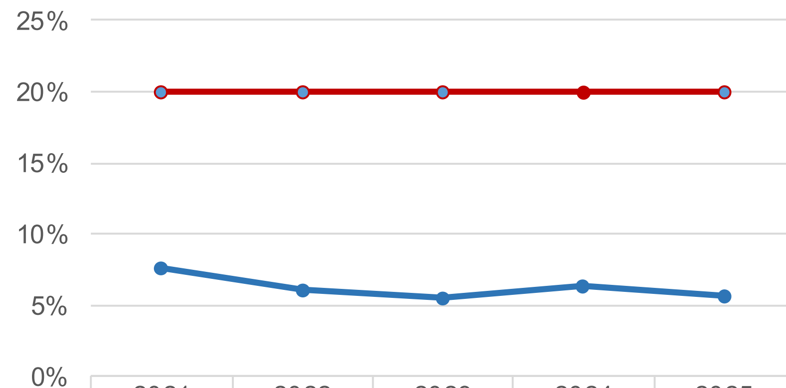
COMPARATIVE SUMMARY OF SELF INSURANCE FUND – DENTAL

A comparative summary of the dental self-insurance fund's change in net position for the years ended December 31, 2025 and 2024 appears below:

	2025	2024
OPERATING REVENUES		
Interdepartmental Charges for Services	$ 403,094	$ 404,614
OPERATING EXPENSES		
Claims	348,639	335,658
CHANGE IN NET POSITION	54,455	68,956
Net Position - January 1	751,916	682,960
NET POSITION - DECEMBER 31	$ 806,371	$ 751,916

GENERAL OBLIGATION DEBT

Presented below is a comparison of the County's outstanding general obligation debt compared to the statutory debt limit for the County.



	2021	2022	2023	2024	2025
Benchmark	20%	20%	20%	20%	20%
Outstanding GO Debt as a percentage of statutory limit	7.6%	6.1%	5.5%	6.3%	5.7%

The County's general obligation debt limitation was $512,596,345 and the legal margin for new debt was $483,271,345 as of year-end. The County's overall outstanding debt represents approximately 5.7% of the statutory limits and as of yearend.

APPENDIX

MANITOWOC
COUNTY
FINANCE DEPARTMENT
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WISCONSIN 54220
Phone: (920)683-2740 Fax: (920)683-2727

J.J. Gutman, CPA	Melissa Diener	Amy Kocian	Tanya Halverson
Finance Director	*Asst. Finance Director*	*Financial Support/Analyst*	*Account Specialist*
(920) 683-2740	(920) 683-4079	(920) 683-4083	(920) 683-4081

July 23, 2026

CliftonLarsonAllen LLP
3727 Jolliet Trail
Sheboygan, WI 53083

This representation letter is provided in connection with your audit of the financial statements of Manitowoc County, Wisconsin, which comprise the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information as of December 31, 2025, and the respective changes in financial position and, where applicable, cash flows thereof and the budgetary comparison for the General Fund, the Human Services Fund, and the County Roads and Bridges Fund for the year then ended, and the related notes to the financial statements, for the purpose of expressing opinions on whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to misstatements that are material. Misstatements, including omissions, are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

We confirm, to the best of our knowledge and belief, as of July 23, 2026, the following representations made to you during your audit of the financial statements as of and for the year ended December 31, 2025.

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement agreement dated December 15, 20205, for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP. The financial statements include all properly classified funds and other financial information of the primary government and all component units required by generally accepted accounting principles to be included in the financial reporting entity.

2. We acknowledge and have fulfilled 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.

3. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.

4. Methods, data, and significant assumptions used by us in making accounting estimates and their related disclosures, including those measured at fair value, are appropriate to achieve recognition, measurement, or disclosure that is reasonable in accordance with U.S. GAAP.

5. Significant estimates have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP. Significant estimates are estimates at the financial statement date that could change materially within the next year.

6. Related party relationships and transactions, including, but not limited to, revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.

7. All events occurring subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed.

8. We have not identified or been notified of any uncorrected financial statement misstatements. In addition, you have proposed adjusting journal entries that have been posted to the entity's accounts. We have reviewed and approved those adjusting journal entries and understand the nature of the changes and their impact on the financial statements. We are in agreement with those adjustments and accept responsibility for them.

9. The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.

10. Guarantees, whether written or oral, under which the entity is contingently liable, if any, have been properly recorded or disclosed in accordance with U.S. GAAP.

11. The fact that the amount of "uncollateralized" deposits or "uninsured, unregistered securities held by the counterparty, or by its trust department or agent but not in the entity's name" during the period significantly exceeded the amounts in those categories as of the financial statement date was properly disclosed in the financial statements.

12. Receivables recorded in the financial statements represent valid claims against debtors for transactions arising on or before the financial statement date, and the carrying amounts of those receivables and related allowances are determined in accordance with U.S. GAAP.

13. The methods and significant assumptions used to determine fair values of financial instruments are as follows: Fair value is the price that would be received to sell an asset in an orderly transaction between market participants at the measurement date. The methods and significant assumptions used result in a measure of fair value appropriate for financial statement measurement and disclosure purposes.

14. We have appropriately identified, recorded, and disclosed all subscription-based information technology arrangements in accordance with GASB Statement No. 96, Subscription-Based Information Technology Arrangements.

15. We have appropriately identified, recorded, and disclosed all leases, including any material embedded leases contained within other contracts, in accordance with GASB Statement No. 87, Leases.

16. We have properly identified the various types of leave and have recorded a liability for compensated absences in accordance with the requirements of GASB Statement No. 101, *Compensated Absences*.

17. We are not aware of any concentrations or constraints that would require disclosure in accordance with GASB Statement No. 102, *Certain Risk Disclosures*.

18. We have no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or equity.

19. Participation in a public entity risk pool has been properly reported and disclosed in the financial statements.

20. We believe that the actuarial assumptions and methods used to measure pension and other postemployment benefits (OPEB) liabilities and costs for financial accounting purposes are appropriate in the circumstances.

21. We do not plan to make frequent amendments to our pension or other postretirement benefit plans.

Information Provided

1. 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 records (including information obtained from within and outside of the general and subsidiary ledgers), documentation, and other matters.

    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. Complete minutes of the meetings of the governing board and related committees, or summaries of actions of recent meetings for which minutes have not yet been prepared.

2. 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.

3. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.

4. 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 when the fraud could have a material effect on the financial statements.

5. We have no knowledge of any allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, regulators, or others.

6. We have disclosed to you all known instances of noncompliance or suspected noncompliance with laws and regulations and provisions of contracts and grant agreements, or waste or abuse whose effects should be considered when preparing financial statements.

7. We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.

8. There are no other material liabilities or gain or loss contingencies that are required to be accrued or disclosed in accordance with U.S. GAAP.

9. We have disclosed to you the identity of all the entity's related parties and all the related party relationships and transactions of which we are aware, including any side agreements.

10. The entity 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, except as made known to you and disclosed in the financial statements.

11. We have a process to track the status of audit findings and recommendations.

12. We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.

13. We have provided our views on reported findings, conclusions, and recommendations, as well as our planned corrective actions, for the report.

14. We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to Manitowoc County, Wisconsin, including tax or debt limits and debt contracts; and we have identified and disclosed to you all 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.

15. There are no violations or possible violations of budget ordinances, laws and 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.

16. The entity has complied with all aspects of contractual or grant agreements that would have a material effect on the financial statements in the event of noncompliance.

17. We have complied with all restrictions on resources (including donor restrictions) and all aspects of contractual and grant agreements that would have a material effect on the financial statements in the event of noncompliance. This includes complying with donor requirements to maintain a specific asset composition necessary to satisfy their restrictions.

18. We have followed all applicable laws and regulations in adopting, approving, and amending budgets.

19. The financial statements include all component units as well as joint ventures with an equity interest, and properly disclose all other joint ventures, jointly governed organizations, and other related organizations.

20. The financial statements properly classify all funds and activities.

21. All funds that meet the quantitative criteria in GASB Statement Nos. 34 and 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.

22. Components of net position (net investment in capital assets; restricted; and unrestricted) and classifications of fund balance (nonspendable, restricted, committed, assigned and unassigned) are properly classified and, if applicable, approved.

23. Investments, derivative instruments, and land and other real estate held by endowments are properly valued.

24. Provisions for uncollectible receivables have been properly identified and recorded.

25. 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.

26. Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.

27. Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.

28. Deposits and investment securities and derivative instruments are properly classified as to risk and are properly valued and disclosed.

29. Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated.

30. We have appropriately disclosed the entity'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 is available and have determined that net position is properly recognized under the policy.

31. We have appropriately disclosed the entity's accounting 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. That policy determines the fund balance classifications for financial reporting purposes.

32. 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.

33. We acknowledge our responsibility for presenting the combining nonmajor fund statements, budget to actual schedules, and combining statements for the internal service and custodial funds (the supplementary information) in accordance with U.S. GAAP, and we believe the supplementary information, including its form and content, is fairly presented in accordance with U.S. GAAP. The methods of measurement and presentation of the supplementary information 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. If the supplementary information 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 auditors' report thereon.

34. In regards to the preparation of the financial statements including the required supplementary information and supplementary information, preparation of the schedule of federal and state awards, preparation of adjusting journal entries, preparation of the Data Collection Form, and lease and SBITA accounting services performed by you, we have:

    a. Made all management judgments and decisions and assumed all management responsibilities.

    b. Designated an individual who possesses suitable skill, knowledge, and/or experience to understand and oversee the services.

    c. Evaluated the adequacy and results of the services performed.

    d. Accepted responsibility for the results of the services.

    e. Ensured that the entity's data and records are complete and received sufficient information to oversee the services.

Signature: Melissa Dunn Title: Asst Finance Director

Signature: [signature] Title: County Executive