



Certified Public Accountants

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August 19, 2013

Board of Education  
Wonewoc-Union Center School District  
101 School Road  
Wonewoc, Wisconsin 53968

Dear Members of the Board:

This letter is to provide you with an update as to the status of the audit of the Wonewoc-Union Center School District for the year ended June 30, 2013.

The field work relating to our audit of the District's financial statements was completed on August 2, 2013. We are in the process of preparing the financial statements and our report thereon. The following summarizes key matters pertinent to our audit:

- 1) We anticipate that an unmodified opinion on the June 30, 2013 financial statements will be included in our report. This opinion states that the District's financial statements are fairly presented.
- 2) The District maintains its books and records in accordance with Wisconsin DPI regulations.
- 3) We were required to test the District's compliance with laws and regulations. No violations of laws or regulations were noted in our testing. The District has complied with Wisconsin's Revenue Cap regulations. As such, the District's tax levy for 2012/2013 was within allowed limits.
- 4) We expect the financial statements and our report will be issued by the DPI's December 2 due date.

Please contact our office should there be questions that arise.

Sincerely,

A handwritten signature in cursive script that reads 'Johnson Block &amp; Company, Inc.'.

Johnson Block & Company, Inc.

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