

BARRON COUNTY, WISCONSIN
EXECUTIVE AUDIT SUMMARY (EAS)
DECEMBER 31, 2011

**BARRON COUNTY, WISCONSIN
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DECEMBER 31, 2011**

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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, 2011. 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 "unqualified" audit opinion.

New - Additional paragraph for GASB 54 implementation

New - Change in wording of RSI and supplementary information paragraphs

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:

2011-01 Annual Financial Reporting Under Generally Accepted Accounting Principals (GAAP)

2011-02 Material Audit Adjustments

Significant Deficiencies:

2011-03 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, each major fund, and the aggregate remaining fund information of Barron County, Wisconsin (County) for the year ended December 31, 2011 and have issued our report thereon dated July 31, 2012. Professional standards require that we provide you with the following information related to our audit.

Our Responsibility under U.S. Generally Accepted Auditing Standards and OMB Circular A-133

As stated in our engagement letter dated December 7, 2011, our responsibility, as described by professional standards, is to express opinions about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities.

In planning and performing our audit, we considered the County's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinions on the financial statements and not to provide assurance on the internal control over financial reporting. We also considered internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

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

1. Our responsibility is to plan and perform the audit to obtain reasonable, but not absolute, assurance that the financial statements are free of material misstatement.
2. We are responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures specifically to identify such matters.

Planned Scope and Timing of the Audit

We performed the audit according to the planned scope and timing previously communicated to you in our meeting about planning matters on December 7, 2011.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Barron County are described in Note 1 to the financial statements. As described in Note 1, the County changed accounting policies related to fund balances by adopting Statement of Governmental Accounting Standards (GASB Statement) No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, in 2011.

We noted no transactions entered into by the County during the year for which there is a lack of authoritative guidance or consensus. There are no significant transactions that have been recognized in the financial statements in a different period than when the transaction occurred.

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 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, 2011 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.

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.

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. The following material misstatements detected as a result of audit procedures were corrected by management: grant activity, reclassify revenues, and coding of transactions. 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. The impact to the County's financial statements by netting this difference with current year activity instead of restating prior year net assets is an understatement of current year depreciation expense by \$276,210.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as 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. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated July 31, 2012.

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 County'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.

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 information in documents containing audited financial statements

Our responsibility for the supplementary information accompanying the financial statements, as described by professional standards, is to evaluate the presentation of the supplementary information in relation to the financial statements as a whole and to report on whether the supplementary information is fairly stated, in all material respects, in relation to the financial statements as a whole. With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with U.S. generally accepted accounting principles, 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. We have issued our report thereon dated July 31, 2012.

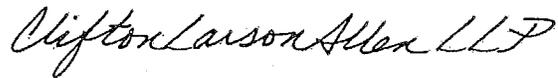
Board of Supervisors
Barron County

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 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.

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 report is intended solely for the information and use of the County Board 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

Eau Claire, Wisconsin
July 31, 2012



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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, 2012 financial statements include:

GASB Statement No. 60, *Accounting and Financial Reporting for Service Concession Arrangements*, issued November 2010. The objective of this statement is to improve financial reporting by addressing issues related to service concession arrangements, which are a type of public-private or public-public partnership.

GASB Statement No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*, issued December 2010. The objective of this statement is to incorporate into the GASB's authoritative literature certain accounting and financial reporting guidance that is included in the FASB and AICPA pronouncements issued on or before November 30, 1989, which does not conflict with or contradict GASB pronouncements.

GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*, issued June 2011. The objective of this statement is to provide financial reporting guidance for deferred outflows of resources and deferred inflows of resources.

GASB Statement No. 64, *Derivative Instruments Application of Hedge Accounting Termination Provisions – an amendment of GASB Statement No. 53*, issued June 2011. The objective of this statement is to clarify whether an effective hedging relationship continues after the replacement of a swap counterparty or a swap counterparty's credit support provider. This statement sets forth criteria that establish when the effective hedging relationship continues and hedge accounting should continue to be applied.

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. 65, *Items Previously Reported as Assets and Liabilities*, issued March 2012. The objective of this statement is to establish 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 and recognizes, as outflows of resources or inflows of resources, certain items that were previously reported as assets and liabilities.

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 Pronouncement.

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.

	12/31/2011	12/31/2010	12/31/2009	12/31/2008
General Fund Balance Sheet Summary:				
Cash and Investments	\$ 15,650,810	\$ 13,314,577	\$ 11,878,511	\$ 12,166,174
Taxes Receivable:				
Current Taxes Receivable	8,753,203	9,087,339	8,614,186	8,375,804
Delinquent Taxes Receivable	2,004,109	2,046,501	2,197,517	1,624,429
Tax Deeds Owned by County	435,647	537,656	423,720	429,544
Accounts Receivable	383,188	403,039	468,634	565,894
Due from Other Funds	680,775	1,127,077	1,009,420	13,133
Advances to Other Funds	2,386,808	2,361,200	2,571,200	2,706,200
Other Assets	253,522	283,718	332,287	167,658
	\$ 30,548,062	\$ 29,161,107	\$ 27,495,475	\$ 26,048,836
Accounts Payable	\$ 909,011	\$ 434,876	\$ 629,310	\$ 686,751
Deferred Revenues:				
Tax Roll Items	8,753,203	9,087,339	8,614,186	8,375,804
Long-Term Receivables	61,755	80,745	125,429	152,784
Unearned Revenue	1,755	33,638	70,283	186,559
Special Deposits	7,936	7,804	6,170	6,998
Fund Balance:				
Nonspendable				
Delinquent Taxes	2,439,755	2,584,157	2,621,237	2,053,973
Advance to Waste-to-Energy	450,000	510,000	570,000	630,000
Advance to Waste-to-Energy (Cash Over	235,608	-	-	-
Advance to Highway Department	1,701,200	1,851,200	2,001,200	2,076,200
Long-Term Receivables	188,889	200,000	200,000	-
Inventories	2,878	2,973	5,263	6,718
Committed	1,291,000	-	-	-
Assigned	5,459,189	5,504,041	5,289,009	6,986,288
Unassigned	9,045,883	8,864,334	7,363,388	4,886,761
Total Fund Balance	20,814,402	19,516,705	18,050,097	16,639,940
Total Liabilities and Fund Balance	\$ 30,548,062	\$ 29,161,107	\$ 27,495,475	\$ 26,048,836
Revenues	\$ 16,147,672	\$ 16,316,502	\$ 18,071,246	\$ 16,165,972
Expenditures	(18,070,737)	(18,172,899)	(20,433,002)	(18,075,671)
Net Other Financing Sources (Uses)	3,220,762	3,323,005	3,771,913	3,146,201
Change in Net Assets	\$ 1,297,697	\$ 1,466,608	\$ 1,410,157	\$ 1,236,502
 % of Undesignated Fund Balance to General Fund Expenditures	 50.1%	 48.8%	 36.0%	 27.0%

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 to expenditures for specified purposes.

	12/31/2011	12/31/2010	12/31/2009	12/31/2008
Special Revenue Fund Balances:				
Health and Human Services	\$ 749,999	\$ 1,675,478	\$ 814,758	\$ 1,048,007
Support Collection Agency	150,003	145,962	129,590	227,373
Nutrition and Aging	443,012	509,885	539,220	482,138
Aging Disability Resource Center	-	33,358	68,304	26,901
ATV Trails	2,512	(1,193)	(938)	(938)
Snowmobile Trails	21,742	21,742	21,742	19,866
State Aid Forestry Fund	-	(75,577)	187	4,280
County Forest Acquisition	(414,900)	-	-	543
Conservation Officer	30,551	28,022	23,930	7,376
Animal Control Officer	56,106	2,000	15,119	23,430
Jail Assessment Fees	69,363	52,550	51,488	58,015
Drug Abuse Resistance Education	-	-	11,906	11,906
Recycling Project	173,358	213,087	293,009	296,953
Fleet Vehicle	54,465	43,391	27,727	10,652
County Sales Tax	471,166	177,367	374,407	624,406
Maintenance of Dams	509,776	-	-	-
Wildlife Habitat	1,786	-	-	-
Housing Rehabilitation Loans	50,823	71,029	61,027	44,390
Dog License Fund	1,000	1,000	1,000	1,000
	\$ 2,370,762	\$ 2,898,101	\$ 2,432,476	\$ 2,886,298

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.

	12/31/2011	12/31/2010	12/31/2009	12/31/2008
Debt Service Funds Balances:				
Justice Center Bonds - 2001	\$ 14,844	\$ 14,271	\$ 12,812	\$ 10,175
Justice Center Bonds - 2002	4,159	3,613	500	438
UW Center Campus Bonds - 2005	532	122	35	18
Fair Association STFL - 2003	-	3	3	3
Gravel Pit Land Contract - 2003	-	3	2	1
Capital Improvements Note - 2003	-	-	188	125
	\$ 19,535	\$ 18,012	\$ 13,540	\$ 10,760

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.

	<u>12/31/2011</u>	<u>12/31/2010</u>	<u>12/31/2009</u>	<u>12/31/2008</u>
Capital Project Fund Balance:				
Campus Building Fund	\$ -	\$ -	\$ -	\$ 8,964
Electric Generation Project Fund	-	-	(85,307)	-
2003 Capital Improvements Fund	-	(925,212)	462,351	1,196,404
2004 Capital Improvements Fund	659,162	953,754	1,307,996	1,415,783
2010 Capital Improvements Fund	(82,233)	(55,719)	-	-
	<u>\$ 576,929</u>	<u>\$ (27,177)</u>	<u>\$ 1,685,040</u>	<u>\$ 2,621,151</u>

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.

	<u>12/31/2011</u>	<u>12/31/2010</u>	<u>12/31/2009</u>	<u>12/31/2008</u>
Waste to Energy Plant				
Balance Sheet Summary:				
Cash and Investments	\$ -	\$ 176,163	\$ 269,663	\$ 51,029
Accounts Receivable	236,220	203,520	194,413	200,835
Capital Assets	3,576,789	3,368,429	852,844	1,099,006
Unamortized Debt Issuance Costs	42,326	48,496	-	-
	<u>\$ 3,855,335</u>	<u>\$ 3,796,608</u>	<u>\$ 1,316,920</u>	<u>\$ 1,350,870</u>
Accounts Payable	\$ 198,134	\$ 433,086	\$ 197,780	\$ 153,286
Advance from General Fund	685,608	510,000	570,000	630,000
Advance from Recycling Fund	-	4,400	8,800	13,200
General Obligation Bonds	2,375,000	2,555,000	-	-
Net Assets:				
Invested in Capital Assets	1,201,789	813,429	852,844	1,099,006
Unrestricted	(605,196)	(519,307)	(312,504)	(544,622)
	<u>\$ 3,855,335</u>	<u>\$ 3,796,608</u>	<u>\$ 1,316,920</u>	<u>\$ 1,350,870</u>
Changes to Net Assets:				
Operating Loss	<u>\$ (130,493)</u>	<u>\$ (248,220)</u>	<u>\$ (14,590)</u>	<u>\$ (166,835)</u>

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.

	<u>12/31/2011</u>	<u>12/31/2010</u>	<u>12/31/2009</u>	<u>12/31/2008</u>
Highway Department				
Summary Balance Sheets:				
Cash and Investments	\$ (1,731,351)	\$ (1,321,220)	\$ (1,666,531)	\$ (2,076,000)
Gravel Pit Closure Cash	181,650	143,185	141,213	53,625
Accounts Receivable	1,295,492	1,093,539	1,681,199	1,775,878
Inventories	1,143,197	1,270,352	1,603,330	1,237,248
Deferred Charges	3,197	3,718	1,560	3,623
Capital Assets	8,881,813	8,776,704	8,750,195	8,774,411
	<u>\$ 9,773,998</u>	<u>\$ 9,966,278</u>	<u>\$ 10,510,966</u>	<u>\$ 9,768,785</u>

FINANCIAL STATEMENT NOTATIONS

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6 Internal Service Funds (Continued):	<u>12/31/2011</u>	<u>12/31/2010</u>	<u>12/31/2009</u>	<u>12/31/2008</u>
Accounts Payable	\$ 39,528	\$ 144,017	\$ 158,500	\$ 320,821
Deferred Revenue	107,201	82,527	22,000	128,729
Land Contract Payable	-	-	-	88,125
Other Postemployment Benefits	-	-	41,169	20,973
Accrued Employee Leave	602,606	584,558	553,643	485,871
Net Assets:				
Invested in Capital Assets, Net of Related Debt	8,881,813	8,776,704	8,750,195	8,686,286
Unrestricted	142,850	378,472	985,459	37,980
	<u>\$ 9,773,998</u>	<u>\$ 9,966,278</u>	<u>\$ 10,510,966</u>	<u>\$ 9,768,785</u>
Income (Loss) Before Contributions	\$ (130,513)	\$ (580,478)	\$ 923,263	\$ 733,325
Capital Contributions	-	-	88,125	17,359
Change in Net Assets	<u>\$ (130,513)</u>	<u>\$ (580,478)</u>	<u>\$ 1,011,388</u>	<u>\$ 750,684</u>
Current Ratio (1+ desired)	-11.03	-1.58	0.09	-0.94
7 Long-Term Obligations	<u>12/31/2011</u>	<u>12/31/2010</u>	<u>12/31/2009</u>	<u>12/31/2008</u>
General Obligation Bonds	\$ 20,495,000	\$ 22,315,000	\$ 19,575,000	\$ 20,625,000
General Obligation Notes	-	14,999	1,354,755	1,692,779
General Obligation Debt	<u>20,495,000</u>	<u>22,329,999</u>	<u>20,929,755</u>	<u>22,317,779</u>
Highway Land Contracts Payable:				
Payable by General County	-	29,375	58,750	-
Payable by Highway Department	-	-	-	88,125
Forest Crop Loans Payable	70,841	-	68,605	181,084
Other Postemployment Benefits Payable				
Payable by Non-Highway	-	-	4,151	(272)
Payable by Highway Department	-	-	41,169	20,973
Termination Benefits Payable	38,798	46,771	41,948	63,462
Vested Sick Leave and Vacation:				
Payable by Non-Highway	1,686,107	1,665,013	1,631,862	1,540,613
Payable by Highway Department	602,606	584,558	553,643	485,871
	<u>\$ 22,893,352</u>	<u>\$ 24,655,716</u>	<u>\$ 23,329,883</u>	<u>\$ 24,697,635</u>
Equalized Valuation	\$ 3,689,962,000	\$ 3,684,112,500	\$ 3,902,239,100	\$ 3,933,810,100
General Obligation Debt Limit	\$ 184,498,100	\$ 184,205,625	\$ 195,111,955	\$ 196,690,505
General Obligation Debt as Percent of Debt Limitation	11.1%	12.1%	10.7%	11.3%



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APPENDIX D

REPORT ON CONDENSED FINANCIAL STATEMENTS INCLUDED HEREIN

Board of Supervisors
Barron County
Barron, Wisconsin

We have audited the financial statements of Barron County, Wisconsin (the County), as of and for the year ended December 31, 2011 (not presented herein). These financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with U.S. generally accepted auditing standards 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 includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The condensed financial information included in Appendix C for the years presented on pages 8 through 11 are presented as a summary and, therefore, do not include all of the disclosures required by U.S. generally accepted accounting principles.

In our opinion, because of the significance of the omission of the information referred to in the preceding paragraph, the condensed financial statements referred to above do not present fairly, in conformity with U.S. generally accepted accounting principles, the results of its operations for the years then ended.

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

CliftonLarsonAllen LLP

Eau Claire, Wisconsin
JULY 31, 2012