

**BARRON COUNTY, WISCONSIN**  
**EXECUTIVE AUDIT SUMMARY (EAS)**  
**DECEMBER 31, 2010**

**BARRON COUNTY, WISCONSIN  
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DECEMBER 31, 2010**

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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, 2010. 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.

### **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:**

- 2010-01 Annual Financial Reporting Under Generally Accepted Accounting Principals (GAAP)
- 2010-02 Material Audit Adjustments
- 2010-04 Prior Period Adjustment

#### **Significant Deficiencies:**

- 2010-03 Limited Segregation of Duties

### **Compliance**

No matters involving compliance or internal controls over compliance were reported as a result of our audit.

## APPENDIX A

### FORMAL REQUIRED COMMUNICATIONS

Board of Supervisors  
Barron County  
Barron, 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, 2010, and have issued our report thereon dated July 18, 2011. 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 January 14, 2009, 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.

### **Other Information in Documents Containing Audited Financial Statements**

Our audit 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 client prepared document, such as an annual report, should be done only with our prior approval and review of the document. Our responsibility for other information in documents containing the County's financial statements and report does not extend beyond the financial information identified in the report. We do not have an obligation to perform any procedures to corroborate other information contained in such documents.

### **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.

### **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. No new accounting policies were adopted during 2010.

We noted no transactions entered into by the County during the year for which there is a lack of authoritative guidance or consensus. We are aware of 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, 2010 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.

***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: waste to energy asset additions and depreciation, grant activity, reclassify revenues, and debt refinancing activity. Management did not identify and we did not notify them of any uncorrected financial statement misstatements.

***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 18, 2011.

***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.

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.

*LarsonAllen LLP*  
LarsonAllen LLP

Eau Claire, Wisconsin  
July 18, 2011

## APPENDIX B

### NEW ACCOUNTING AND REPORTING STANDARDS

#### **Fund Balance Reporting and Governmental Fund Type Definitions (GASB Statement No. 54)**

This statement is effective for periods beginning after June 15, 2010 and, therefore, is applicable to the County for the year ended December 31, 2011.

Statement 54 distinguishes between fund balance amounts that are considered *non-spendable*, such as fund balance associated with inventories, and other amounts that are classified based on the relative ability to be spent. Beginning with the most non-spendable classification, fund balances will be reported in the following classifications:

- *Restricted*—amounts constrained by external parties, constitutional provision, or enabling legislation.
- *Committed*—includes amounts that can be used only for the specific purposes determined by a formal action of the government’s highest level of decision-making authority
- *Assigned*—amounts a government intends to use for a particular purpose. In governmental funds other than the general fund, assigned fund balance represents the remaining amount that is not restricted or committed.
- *Unassigned*—amounts that are not constrained at all will be reported in the general fund or to report deficit balances in other governmental funds.

The new standard also clarifies the definitions of individual governmental fund types. The statement interprets certain terms within the definition of special revenue fund types, while further clarifying the debt service and capital projects fund type definitions. The statement also specifies how economic stabilization or “rainy-day” amounts should be reported as a component of fund balance in the general fund. No longer is it considered appropriate to include these types of funds as a special-revenue fund. For financial reporting purposes, stabilization should be regarded as a Restricted or Committed classification only if the government details the circumstances or conditions that signal the need for stabilization in sufficient detail. Otherwise, these amounts should be reported as Unassigned in the general fund.

Specific actions required by the County prior to December 31, 2011 include:

- Analysis of all County funds for proper fund type classification based on GASB 54 guidance.
- Potential consolidation or expansion of funds and corresponding coding changes in the general ledger.
- Adoption of policies and procedures by the Board related to the new requirements of GASB 54.

Specific action to be taken by the Board include:

- Consider designating the authority to “Assign” fund balance to a management position or individual. Not doing so will limit the County’s ability to classify a portion of fund balance as assigned (previously called “designated fund balance”).
- Consider committing fund balance for specific purposes.
- Consider adopting policies around minimum fund balance levels.

**The Financial Reporting Entity: Omnibus an Amendment of GASB Statements No. 14 and No. 34 (GASB Statement No. 61)** Statement No. 61 is effective for financial reporting in fiscal year 2013 and modifies previous requirements for the assessment of potential component units in determining what should be included in the County's financial statements. The Statement also modifies the display and disclosure requirements for component units. As a result, the method for including component units in the County's financial statements will need to be re-evaluated and potentially changed in fiscal year 2013. In preparation for evaluating the inclusion of component units under the new guidance in GASB Statement No. 61, the County should revisit the formative documents of potential component units including charters, resolutions, bylaws, articles of incorporation, etc.

**Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements (GASB Statement No. 62)** As discussed in the County's accounting policy disclosures in its financial statements, the County historically followed Financial Accounting Standards Board (FASB) guidance issued before November 30, 1989, for purposes of reporting financial activity of proprietary funds and GASB guidance issued on and after November 30, 1989, all of which is considered acceptable methods for financial reporting of proprietary funds. However, GASB has accumulated and codified pre-November 30, 1989 FASB guidance deemed applicable to proprietary funds into an all-inclusive Statement No. 62. Statement No. 62 is very thorough, detailed and extensive – over 300 pages in length – and thus will require thoughtful implementation in fiscal year 2012.

## **APPENDIX C**

<b>FINANCIAL STATEMENT NOTATIONS</b>
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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.

	12/31/2010	12/31/2009	12/31/2008	12/31/2007
<b>General Fund Balance Sheet Summary:</b>				
Cash and Investments	\$ 10,512,207	\$ 9,076,141	\$ 9,363,804	\$ 9,115,281
Taxes Receivable:				
Current Taxes Receivable	9,087,339	8,614,186	8,375,804	8,249,041
Delinquent Taxes Receivable	2,046,501	2,197,517	1,624,429	1,695,595
Tax Deeds Owned by County	537,656	423,720	429,544	30,604
Accounts Receivable	403,039	468,634	565,894	583,761
Due from Other Funds	1,127,077	1,009,420	13,133	42,321
Advances to Other Funds	2,361,200	2,571,200	2,706,200	2,002,140
Other Assets	283,718	332,287	167,658	121,632
	\$ 26,358,737	\$ 24,693,105	\$ 23,246,466	\$ 21,840,375
Accounts Payable	\$ 434,876	\$ 629,310	\$ 686,751	\$ 696,938
Deferred Revenues:				
Tax Roll Items	9,087,339	8,614,186	8,375,804	8,249,041
Long-Term Receivables	80,745	125,429	152,784	105,661
Unearned Revenue	33,638	70,283	186,559	181,251
Special Deposits	7,804	6,170	6,998	6,416
Fund Balance:				
Reserved for Delinquent Taxes	2,584,157	2,621,237	2,053,974	1,726,199
Reserved for Advances	2,361,200	2,571,200	2,706,200	2,002,140
Reserved for Long-Term Receivables	200,000	200,000	-	-
Reserved for Inventories	2,973	5,263	6,718	6,385
Reserved for Subsequent Year's Budget	432,045	84,604	60,956	307,137
Unreserved, Designated	2,269,626	2,402,035	4,122,962	3,813,586
<b>Unreserved, Undesignated</b>	<b>8,864,334</b>	<b>7,363,388</b>	<b>4,886,760</b>	<b>4,745,621</b>
	\$ 26,358,737	\$ 24,693,105	\$ 23,246,466	\$ 21,840,375
Revenues	\$ 16,316,502	\$ 18,071,246	\$ 16,165,972	\$ 16,405,421
Expenditures	(18,172,899)	(20,433,002)	(18,075,671)	(17,675,107)
Net Other Financing Sources (Uses)	3,323,005	3,771,913	3,146,201	1,762,520
Change in Net Assets	\$ 1,466,608	\$ 1,410,157	\$ 1,236,502	\$ 492,834
 <b>% of Undesignated Fund Balance to General Fund Expenditures</b>	 <b>48.8%</b>	 <b>36.0%</b>	 <b>27.0%</b>	 <b>26.8%</b>

<b>FINANCIAL STATEMENT NOTATIONS</b>
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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.

	<b>12/31/2010</b>	<b>12/31/2009</b>	<b>12/31/2008</b>	<b>12/31/2007</b>
<b>Special Revenue Fund Balances:</b>				
Health and Human Services	\$ 1,675,478	\$ 814,758	\$ 1,048,007	\$ 757,728
Support Collection Agency	145,962	129,590	227,373	250,941
Nutrition and Aging	509,885	539,220	482,138	417,508
Aging Disability Resource Center	33,358	68,304	26,901	(97)
ATV Trails	(1,193)	(938)	(938)	(3,086)
Snowmobile Trails	21,742	21,742	19,866	22,952
State Aid Forestry Fund	(75,577)	187	4,280	-
County Forest Acquisition	-	-	543	-
Conservation Officer	28,022	23,930	7,376	-
Animal Control Officer	2,000	15,119	23,430	-
Jail Assessment Fees	52,550	51,488	58,015	61,105
Drug Abuse Resistance Education	-	11,906	11,906	11,906
Recycling Project	213,087	293,009	296,953	265,680
Fleet Vehicle	43,391	27,727	10,652	-
County Sales Tax	177,367	374,407	624,406	683,552
Housing Rehabilitation Loans	71,029	61,027	44,390	68,672
Dog License Fund	1,000	1,000	1,000	1,000
	<b>\$ 2,898,101</b>	<b>\$ 2,432,476</b>	<b>\$ 2,886,298</b>	<b>\$ 2,537,861</b>

- 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.

	<b>12/31/2010</b>	<b>12/31/2009</b>	<b>12/31/2008</b>	<b>12/31/2007</b>
<b>Debt Service Funds Balances:</b>				
Justice Center Bonds - 2001	\$ 14,271	\$ 12,812	\$ 10,175	\$ 7,538
Justice Center Bonds - 2002	3,613	500	438	376
UW Center Campus Bonds - 2005	122	35	18	18
Fair Association STFL - 2003	3	3	3	3
Gravel Pit Land Contract - 2003	3	2	1	1
Capital Improvements Note - 2003	-	188	125	63
Vacation and Sick Leave Fund	2,802,370	2,802,370	2,802,370	2,802,370
	<b>\$ 2,820,382</b>	<b>\$ 2,815,910</b>	<b>\$ 2,813,130</b>	<b>\$ 2,810,369</b>

**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>12/31/2010</u>	<u>12/31/2009</u>	<u>12/31/2008</u>	<u>12/31/2007</u>
<b>Capital Project Fund Balance:</b>				
Judicial Center	\$ -	\$ -	\$ -	\$ 6,953
Campus Building Fund	-	-	8,964	425,334
Electric Generation Project Fund	-	(85,307)	-	-
2003 Capital Improvements Fund	(925,212)	462,351	1,196,404	998,974
2004 Capital Improvements Fund	953,754	1,307,996	1,415,783	1,378,133
2010 Capital Improvements Fund	(55,719)	-	-	-
	<u>\$ (27,177)</u>	<u>\$ 1,685,040</u>	<u>\$ 2,621,151</u>	<u>\$ 2,809,394</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>12/31/2010</u>	<u>12/31/2009</u>	<u>12/31/2008</u>	<u>12/31/2007</u>
<b>Waste to Energy Plant</b>				
<b>Balance Sheet Summary:</b>				
Cash and Investments	\$ 176,163	\$ 269,663	\$ 51,029	\$ 37,220
Accounts Receivable	203,520	194,413	200,835	184,679
Capital Assets	3,368,429	852,844	1,099,006	1,431,186
Unamortized Debt Issuance Costs	48,496	-	-	-
	<u>\$ 3,796,608</u>	<u>\$ 1,316,920</u>	<u>\$ 1,350,870</u>	<u>\$ 1,653,085</u>
Accounts Payable	\$ 433,086	\$ 197,780	\$ 153,286	\$ 224,895
Advance from General Fund	510,000	570,000	630,000	690,000
Advance from Recycling Fund	4,400	8,800	13,200	17,600
General Obligation Bonds	2,555,000	-	-	-
<b>Net Assets:</b>				
Invested in Capital Assets	813,429	852,844	1,099,006	1,431,186
Unrestricted	(519,307)	(312,504)	(544,622)	(710,596)
	<u>\$ 3,796,608</u>	<u>\$ 1,316,920</u>	<u>\$ 1,350,870</u>	<u>\$ 1,653,085</u>
<b>Changes to Net Assets:</b>				
Operating Loss	<u>\$ (248,220)</u>	<u>\$ (14,590)</u>	<u>\$ (166,835)</u>	<u>\$ (316,649)</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>12/31/2010</u>	<u>12/31/2009</u>	<u>12/31/2008</u>	<u>12/31/2007</u>
<b>Highway Department</b>				
<b>Summary Balance Sheets:</b>				
Cash and Investments	\$ (1,321,220)	\$ (1,666,531)	\$ (2,076,000)	\$ (1,311,940)
Gravel Pit Closure Cash	143,185	141,213	53,625	63,892
Accounts Receivable	1,093,539	1,681,199	1,775,878	1,135,458
Inventories	1,270,352	1,603,330	1,237,248	702,396
Deferred Charges	3,718	1,560	3,623	64,642
Capital Assets	8,776,704	8,750,195	8,774,411	8,491,769
	<u>\$ 9,966,278</u>	<u>\$ 10,510,966</u>	<u>\$ 9,768,785</u>	<u>\$ 9,146,217</u>

<b>FINANCIAL STATEMENT NOTATIONS</b>
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6 Internal Service Funds (Continued):	12/31/2010	12/31/2009	12/31/2008	12/31/2007
Accounts Payable	\$ 144,017	\$ 158,500	\$ 320,821	\$ 464,627
Deferred Revenue	82,527	22,000	128,729	121,875
Land Contract Payable	-	-	88,125	117,500
Other Postemployment Benefits	-	41,169	20,973	-
Accrued Employee Leave	584,558	553,643	485,871	468,633
Net Assets:				
Invested in Capital Assets, Net of Related Debt	8,776,704	8,750,195	8,686,286	8,374,269
Unrestricted	378,472	985,459	37,980	(400,687)
	\$ 9,966,278	\$ 10,510,966	\$ 9,768,785	\$ 9,146,217
Income (Loss) Before Contributions	\$ (580,478)	\$ 923,263	\$ 733,325	\$ (951,564)
Capital Contributions	-	88,125	17,359	-
Change in Net Assets	\$ (580,478)	\$ 1,011,388	\$ 750,684	\$ (951,564)
Current Ratio (1+ desired)	-1.58	0.09	-0.94	-0.38
7 Long-Term Obligations	12/31/2010	12/31/2009	12/31/2008	12/31/2007
General Obligation Bonds	\$ 22,315,000	\$ 19,575,000	\$ 20,625,000	\$ 21,550,000
General Obligation Notes	14,999	1,354,755	1,692,779	2,023,611
General Obligation Debt	22,329,999	20,929,755	22,317,779	23,573,611
Highway Land Contracts Payable:				
Payable by General County	29,375	58,750	-	40,300
Payable by Highway Department	-	-	88,125	117,500
Forest Crop Loans Payable	-	68,605	181,084	106,222
Other Postemployment Benefits Payable				
Payable by Non-Highway	-	4,151	(272)	-
Payable by Highway Department	-	41,169	20,973	-
Termination Benefits Payable	46,771	41,948	63,462	-
Vested Sick Leave and Vacation:				
Payable by Non-Highway	1,665,013	1,631,862	1,540,613	1,403,195
Payable by Highway Department	584,558	553,643	485,871	468,633
	\$ 24,655,716	\$ 23,329,883	\$ 24,697,635	\$ 25,709,461
Equalized Valuation	\$ 3,684,112,500	\$ 3,902,239,100	\$ 3,933,810,100	\$ 3,935,741,800
General Obligation Debt Limit	\$ 184,205,625	\$ 195,111,955	\$ 196,690,505	\$ 196,787,090
General Obligation Debt as Percent of Debt Limitation	12.1%	10.7%	11.3%	12.0%



CPAs, Consultants & Advisors  
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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, 2010 (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 7 through 10 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.

*LarsonAllen LLP*  
LarsonAllen LLP

Eau Claire, Wisconsin  
July 18, 2011