

**BROWN COUNTY, WISCONSIN
FEDERAL AND STATE AWARDS REPORT
DECEMBER 31, 2023**



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County Board
Brown County, Wisconsin

Report on Compliance for Each Major Federal and State Program

Opinion on Each Major Federal and State Program

We have audited Brown County, Wisconsin's (the County's) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* and the *State Single Audit Guidelines* issued by the Wisconsin Department of Administration that could have a direct and material effect on each of the County's major federal and state programs for the year ended December 31, 2023. The County's major federal and state programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal and state programs for the year ended December 31, 2023.

Basis for Opinions on Each Major Federal and State Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and the *State Single Audit Guidelines* issued by the Wisconsin Department of Administration. Our responsibilities under those standards and the Uniform Guidance and *State Single Audit Guidelines* are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal and state program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

Other Matter – Federal and State Expenditures Not included in the Compliance Audit

The County's basic financial statements include the operations of the Aging and Disability Resource Center of Brown County, Inc., a component unit of Brown County, which expended \$2,485,877 in federal awards and \$2,152,299 in state awards which is not included the County's schedules of expenditures of federal awards and state awards during the year ended December 31, 2023. Our compliance audit, described in the Opinion on Each Major Federal Program, does not include the operations of the Aging and Disability Resource Center of Brown County, Inc. because the organization unit engaged a separate audit of compliance.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the County's federal and state programs.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, Government Auditing Standards, the Uniform Guidance, and the *State Single Audit Guidelines* will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major federal and state programs as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, the Uniform Guidance, and the *State Single Audit Guidelines* we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance and the *State Single Audit Guidelines*, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with the Uniform Guidance and the *State Single Audit Guidelines* and which are described in the accompanying schedule of findings and questioned costs as item 2023-001. Our opinion on each major federal and state program is not modified with respect to these matters.

Government Auditing Standards requires the auditor to perform limited procedures on the County's response to the noncompliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be significant deficiencies.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2023-001, to be a significant deficiency.

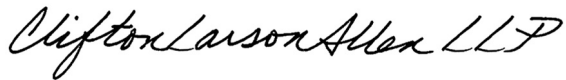
Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Government Auditing Standards requires the auditor to perform limited procedures on the County's response to internal control over compliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance and the *State Single Audit Guidelines*. Accordingly, this report is not suitable for any other purpose.

Report on the Schedule of Expenditures of Federal Awards and the Schedule of Expenditures of State Awards Required by Uniform Guidance and State Single Audit Guidelines

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the County as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We have issued our report thereon, dated July 30, 2024, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards and the schedule of expenditures of state awards are presented for purposes of additional analysis as required by the Uniform Guidance and State Single Audit Guidelines and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards and schedule of expenditures of state awards are fairly stated in all material respects in relation to the basic financial statements as a whole.



CliftonLarsonAllen LLP

Green Bay, Wisconsin
July 30, 2024

**BROWN COUNTY, WISCONSIN
SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2023**

Grantor Agency/Federal Program Title	Federal Assistance Listing Number	Pass-Through Agency	Pass-Through Entity Identifying Number	(Accrued) Deferred Revenue 1/1/23	Cash Received (Refunded)	Accrued (Deferred) Revenue 12/31/23	Total Federal Expenditures	Passed Through to Subrecipients
U.S. DEPARTMENT OF AGRICULTURE								
Child Nutrition Cluster								
School Breakfast Program	10.553							
Sheriff's Department - Juvenile Detention for 2023		WI Department of Public Instruction	2023-053967-DPI-SB-SEVERE-546	\$ -	\$ 4,675	\$ 1,158	\$ 5,833	\$ -
Sheriff's Department - Juvenile Detention for 2022		WI Department of Public Instruction	2022-053967-DPI-SB-SEVERE-546	(1,001)	1,001	-	-	-
Total School Breakfast Program				(1,001)	5,676	1,158	5,833	-
School Lunch Aid	10.555							
Sheriff's Department - Juvenile Detention for 2023		WI Department of Public Instruction	2023-053967-DPI-NSL-547	-	9,433	2,308	11,741	-
Sheriff's Department - Juvenile Detention for 2022		WI Department of Public Instruction	2022-053967-DPI-NSL-547	(2,037)	2,037	-	-	-
Supply Chain Assistance		WI Department of Public Instruction	2023-053967-DPI-NSL-547	-	15,401	-	15,401	-
Supply Chain Assistance		WI Department of Public Instruction	-	-	13,590	-	13,590	-
National School Lunch Program		WI Department of Public Instruction	2022-056905-DPI-NSL-547	1,277	20,119	-	21,396	-
National School Lunch Program		WI Department of Public Instruction	2024-056905-DPI-NSL-547	-	9,026	2,507	11,533	-
Total School Lunch Aid				(760)	69,606	4,815	73,661	-
Total Child Nutrition Cluster				(1,761)	75,282	5,973	79,494	-
SNAP Cluster								
State Administrative Matching Grants for Food Stamp Program	10.561	WI Department of Health Services	61	(19,433)	82,093	23,462	86,122	16,146
State Administrative Matching Grants for Food Stamp Program	10.561	WI Department of Health Services	253	-	17,609	(338)	17,271	1,612
State Administrative Matching Grants for Food Stamp Program	10.561	WI Department of Health Services	255	(77,878)	249,248	-	171,370	62,788
State Administrative Matching Grants for Food Stamp Program	10.561	WI Department of Health Services	284	(352,500)	1,665,201	516,869	1,829,570	976,960
Nutrition Assistance Program	10.561	WI Department of Health Services	286	-	-	-	-	-
Total SNAP Cluster				(449,811)	2,014,151	539,993	2,104,333	1,057,506
Soil and Water Conservation	10.902	Direct Program	NR213A750007C002	(57,964)	130,000	-	72,036	-
Soil and Water Conservation	10.902	Direct Program	NR225F48XXXXC003	(51,489)	101,704	81,962	132,177	-
Soil and Water Conservation	10.902	Direct Program	NR225F48XXXXC004	(18,085)	67,361	48,662	97,938	-
Total Soil and Water Conservation				(127,538)	299,065	130,624	302,151	-
Environmental Quality Incentives Program								
Contract NR225F48XXXXC003	10.912	Direct Program	NR225F48XXXXC003	(3,482)	14,511	6,231	17,260	-
Total U.S. Department of Agriculture				(582,592)	2,403,009	682,821	2,503,238	1,057,506
U.S. DEPARTMENT OF COMMERCE								
Broadband Equity, Access, & Deployment Program	11.035	WI Public Service Commission	5520B091	-	1,000	-	1,000	-
Coastal Zone Management Administration Awards	11.419							
Contract No. AD209127-021.18		WI Department of Administration	AD209127-021.18	(15,032)	28,663	-	13,631	-
Contract No. AD219129-022.11		WI Department of Administration	AD219129-022.11	(12,865)	14,260	-	1,395	-
Coastal Zone Management Administration Awards				(27,897)	42,923	-	15,026	-
Office for Coastal Management	11.473	WI Department of Administration	AD239120-023.BILCAP01	-	-	48,791	48,791	-
Total U.S. Department of Commerce				(27,897)	43,923	48,791	64,817	-
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT								
CDBG - Entitlement Grants Cluster								
Community Development Block Grant	14.218	City of Green Bay	2022 Community Gardens	(8,000)	8,000	-	-	-
Community Development Block Grant	14.218	City of Green Bay	2023 Community Gardens	-	17,000	-	17,000	-
Total CDBG - Entitlement Grants Cluster				(8,000)	25,000	-	17,000	-
Community Development Block Grant	14.228	WI Department of Administration	CL PF 21-28	(1,151,074)	1,151,074	-	-	-
Community Development Block Grant	14.228	WI Department of Administration	CDBG CV 21-09	(236,823)	712,134	-	475,311	-
Community Development Block Grant	14.228	WI Department of Administration	HSG 22-04	-	404,797	297,528	702,325	-
Community Development Block Grant	14.228	WI Department of Administration	HSG 20-04	(200,291)	496,147	-	295,856	-
Total Community Development Block Grant				(1,588,188)	2,764,152	297,528	1,473,492	-
Total U.S. Department of Housing and Urban Development				(1,596,188)	2,789,152	297,528	1,490,492	-
U.S. DEPARTMENT OF INTERIOR								
Natural Resource Damage Assessment and Restoration-F21AP02468	15.658	Direct Program	N/A	(78,412)	78,412	113,692	113,692	-
Natural Resource Damage Assessment and Restoration -								
Natural Resource Damage Assessment and Restoration-F21AP02532	15.658	Direct Program	N/A	(7,526)	7,333	135,560	135,367	-
Total Natural Resource Damage Assessment and Restoration				(85,938)	85,745	249,252	249,059	-
Total U.S. Department of Interior				(85,938)	85,745	249,252	249,059	-

See accompanying Notes to Schedules of Expenditures of Federal and State Awards.

**BROWN COUNTY, WISCONSIN
SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED DECEMBER 31, 2023**

Grantor Agency/Federal Program Title	Federal Assistance Listing Number	Pass-Through Agency	Pass-Through Entity Identifying Number	(Accrued) Deferred Revenue 1/1/23	Cash Received (Refunded)	Accrued (Deferred) Revenue 12/31/23	Total Federal Expenditures	Passed Through to Subrecipients
U.S. DEPARTMENT OF JUSTICE								
Internet Crimes Against Children	16.543	WI Department of Justice	Unknown	(1,165)	4,485	1,020	4,340	-
Crime Victim Assistance	16.575	WI Department of Justice	2021/2022-VO-A/VO-01-18193	-	-	29,271	29,271	-
Crime Victim Assistance	16.575	WI Department of Justice	2021-VO-A/VO-01-17452	(36,458)	128,678	-	92,220	-
Total Crime Victim Assistance				(36,458)	128,678	29,271	121,491	-
Family Recovery Court	16.585	WI Department of Justice	FRC	(64,597)	225,191	69,984	230,578	-
Violence Against Women Formula Grants	16.588	WI Department of Justice	2019-VA-02B-16972	(26,554)	26,554	-	-	-
Violence Against Women Formula Grants	16.588	WI Department of Justice	2020-VA-02B-17901; 2020-WF-AX-0026	-	83,569	22,668	106,237	-
Total Violence Against Women Formula Grants				(26,554)	110,123	22,668	106,237	-
State Criminal Alien Assistance Program - 2023	16.606	Direct Program	N/A	-	90,222	-	90,222	-
State Criminal Alien Assistance Program - 2022	16.606	Direct Program	N/A	-	67,665	-	67,665	-
Total State Criminal Alien Assistance Program				-	157,887	-	157,887	-
Public Safety Partnership and Community Policing Grants - Anti-Heroin	16.710	WI Department of Justice	N/A	-	18,220	4,180	22,400	-
Public Safety Partnership and Community Policing Grants - Anti-Meth (COPS Grant)	16.710	WI Department of Justice	N/A	-	11,783	-	11,783	-
Total Public Safety Partnership and Community Policing Grants				-	30,003	4,180	34,183	-
Edward Byrne Memorial Justice Assistance Grant Program 23 FY	16.738	WI Department of Justice	2021-DJ-01-17800	-	28,288	20,736	49,024	-
Edward Byrne Memorial Justice Assistance Grant Program 22 FY	16.738	WI Department of Justice	2020-DJ-01-17084	(20,737)	20,737	-	-	-
Law Enforcement Drug Trafficking Response 2022	16.738	WI Department of Justice	2021-DJ-01-16857	(953)	953	-	-	-
Total Edward Byrne Memorial Justice Assistance Grant Program				(21,690)	49,978	20,736	49,024	-
Equitable Sharing Program	16.922	Direct Program	N/A	-	74,091	-	74,091	-
DEA CEASE Program	16.UNK	WI Department of Justice	N/A	-	1,900	-	1,900	-
Total U.S. Department of Justice				(150,464)	782,336	147,859	779,731	-
U.S. DEPARTMENT OF TRANSPORTATION								
Highway Planning and Construction Cluster								
Planning Commission Programs (PL)	20.205	WI Department of Transportation	395-0096-22-71	(77,015)	77,015	-	-	-
Planning Commission Programs (PL)	20.205	WI Department of Transportation	395-0096-23-71	-	270,322	80,927	351,249	-
Total Highway Planning and Construction Cluster				(77,015)	347,337	80,927	351,249	-
Airport Improvement Program								
COVID 19 Airport Coronavirus Response Grant Program	20.106	Direct Program	3-55-0025-058-2021	(583,103)	2,559,082	-	1,975,979	-
Airport Improvement Program	20.106	Direct Program	3-55-0025-051	-	3,050	-	3,050	-
Airport Improvement Program	20.106	Direct Program	3-55-0025-052	-	(2,941)	-	(2,941)	-
Airport Improvement Program	20.106	Direct Program	3-55-0025-055	-	4,153,787	-	4,153,787	-
Airport Improvement Program	20.106	Direct Program	3-55-0025-060/062	-	2,243,633	-	2,243,633	-
Airport Improvement Program	20.106	Direct Program	3-55-0025-061	-	5,623,038	-	5,623,038	-
Airport Improvement Program	20.106	Direct Program	3-55-0025-064/065	-	141,783	-	141,783	-
Total Airport Improvement Program				(583,103)	14,721,432	-	14,138,329	-
Highway Safety Cluster								
State and Community Highway Safety	20.600	City of Green Bay, Wisconsin	SBE-2023-GREEN BAY PD-00019 CIOT TF 2022-23	(5,579)	24,738	-	19,159	-
State and Community Highway Safety	20.600	City of Green Bay, Wisconsin	SBE-2024-GREEN BAY PD-00114 CIOT TF 2023-24	-	2,159	4,133	6,292	-
State and Community Highway Safety	20.600	City of Green Bay, Wisconsin	SPD-2023-GREEN BA-00080 Speed Enforcement 2023	-	-	-	12,881	-
State and Community Highway Safety	20.616	City of Green Bay, Wisconsin	IDE-2023-GREEN BAY PD-00021 OWI 2022-23	(12,941)	53,830	-	40,889	-
State and Community Highway Safety	20.616	City of Green Bay, Wisconsin	IDE-2024-GREEN BAY PD-00107 OWI 2023-24	-	2,815	7,068	9,883	-
Alcohol Impaired Driving Countermeasures Incentive Grant	20.616	City of Green Bay, Wisconsin	IDE-2023-GREEN BAY PD-00021 Local Alcohol 2022-23	(12,903)	47,027	-	34,124	-
Alcohol Impaired Driving Countermeasures Incentive Grant	20.616	City of Green Bay, Wisconsin	IDE-2024-GREEN BAY PD-00107 Local Alcohol 2023-24	-	526	6,739	7,265	-
Alcohol Impaired Driving Countermeasures Incentive Grant	20.616	City of Green Bay, Wisconsin	FG-2022-GREEN BA-05738 2021 - 2022 Alcohol 2021-22	(1,919)	1,919	-	-	-
Alcohol Impaired Driving Countermeasures Incentive Grant	20.616	City of Green Bay, Wisconsin	FG-2020-GREEN BA 5545 Local Alcohol 2020-21	(2,211)	2,211	-	-	-
Total Highway Safety Cluster				(35,553)	148,106	17,940	130,493	-
Total U.S. Department of Transportation				(695,671)	15,216,875	98,867	14,620,071	-

See accompanying Notes to Schedules of Expenditures of Federal and State Awards.

**BROWN COUNTY, WISCONSIN
SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED DECEMBER 31, 2023**

Grantor Agency/Federal Program Title	Federal Assistance Listing Number	Pass-Through Agency	Pass-Through Entity Identifying Number	(Accrued) Deferred Revenue 44,927	Cash Received (Refunded)	Accrued (Deferred) Revenue 12/31/23	Total Expenditures	Subrecipient Payment
U.S. DEPARTMENT OF THE TREASURY								
COVID 19 Cares COVID Testing Coordinator	21.019	WI Department of Health Services	155803	9,171	(9,171)	-	-	-
COVID 19 Contract Tracing	21.019	WI Department of Health Services	155805	47,355	(47,355)	-	-	-
Total COVID 19 Coronavirus Relief Fund				56,526	(56,526)	-	-	-
COVID-19 Emergency Rental Assistance Program	21.023	Direct Program	N/A	9,000,369	-	(5,095,721)	3,904,648	3,859,333
COVID 19 Coronavirus State and Local Fiscal Recovery Funds	21.027	WI Department of Health Services	155811	(20,866)	370,279	61,967	411,380	-
COVID 19 Coronavirus State and Local Fiscal Recovery Funds	21.027	WI Department of Children and Families	3146	-	23,263	11,412	34,675	-
COVID 19 Coronavirus State and Local Fiscal Recovery Funds	21.027	WI Department of Justice	2021-VO-AVO-01-17452	(5,575)	21,325	-	15,750	-
COVID 19 Coronavirus State and Local Fiscal Recovery Funds	21.027	WI Department of Justice	2021/2022-VO-AVO-01-18193	-	-	11,680	11,680	-
COVID 19 Coronavirus State and Local Fiscal Recovery Funds	21.027	WI Department of Veterans Affairs	CVSO-2023-ARPA-P1	-	19,178	(7,579)	11,599	-
COVID 19 Coronavirus State and Local Fiscal Recovery Funds - Law Enforcement Agency Grant	21.027	WI Department of Administration	N/A	-	262,606	(160,106)	102,500	-
COVID 19 American Rescue Plan Act-Local Fiscal Recovery Funds	21.027	Direct Program	N/A	45,286,333	-	-	45,286,333	-
Total COVID 19 Coronavirus State and Local Fiscal Recovery Funds				45,259,892	696,651	(82,626)	45,873,917	-
Total U.S. Department of the Treasury				54,316,787	640,125	(5,178,347)	49,778,565	3,859,333
FEDERAL COMMUNICATIONS COMMISSION								
Emergency Connectivity Fund	32.009	Universal Service Administrative Company	N/A	(1,485)	1,485	-	-	-
Total National Endowment for Humanities				(1,485)	1,485	-	-	-
ENVIRONMENTAL PROTECTION AGENCY								
ARRA - Water Quality Management Planning	66.454	WI Department of Natural Resources	2022SID0000071898	(35,000)	31,000	-	(4,000)	-
ARRA - Water Quality Management Planning	66.454	WI Department of Natural Resources	2021SID0000071898	-	15,949	14,051	30,000	-
Total ARRA - Water Quality Management Planning - RECOVERY				(35,000)	46,949	14,051	26,000	-
Targeted Runoff Management	66.460	WI Department of Natural Resources	TMD05000LY22	(39,310)	39,310	16,828	16,828	-
Great Lakes Program								
Agricultural Sediment Basins with Phosphorus Removal Structures	66.469	Direct Program	GL-00E03100-0	(500)	500	17,345	17,345	-
Total Environmental Protection Agency				(74,810)	86,759	48,224	60,173	-
U.S. DEPARTMENT OF EDUCATION								
Special Education - Grants for Infants and Families	84.181	WI Department of Health Services	550	-	297,115	-	297,115	-
COVID 19 Elementary and Secondary Education Stabilization Fund	84.425	WI Department of Public Instruction	2023-056905-DPI-ESSERFIII-163	-	444,919	58,671	503,590	-
Title IIA Discretionary	84.367	WI Department of Public Instruction		-	311	-	311	-
Total U.S. Department of Education				-	742,345	58,671	801,016	-
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES								
Public Health Emergency Preparedness	93.069	WI Department of Health Services	155015	(30,104)	132,871	14,588	117,355	-
Public Health Emergency Preparedness	93.069	WI Department of Health Services	155050	-	3,685	-	3,685	-
Total Public Health Emergency Preparedness				(30,104)	136,556	14,588	121,040	-
Guardianship Assistance	93.090	WI Department of Children & Families	3456	(26,895)	172,436	49,957	195,498	-
Immunization Cooperative Agreements	93.268	WI Department of Health Services	155020	(14,886)	63,928	9,902	58,944	-
Immunization Cooperative Agreements	93.268	WI Department of Health Services	155809	(37,082)	64,242	-	27,160	-
COVID 19 Epidemiology and Laboratory Capacity	93.323	WI Department of Health Services	155802	(5,961)	8,771	-	2,810	-
COVID 19 Epidemiology and Laboratory Capacity	93.323	WI Department of Health Services	155817	-	102,418	29,392	131,810	-
Public Health Crisis Response Awards	93.354	WI Department of Health Services	155812	(11,405)	45,024	3,747	37,366	-
Prevention and Management of Diabetes and Heart Disease and Stroke	93.426	WI Department of Health Services	150426	-	20,002	-	20,002	-
Prevention and Management of Diabetes and Heart Disease and Stroke	93.426	WI Department of Health Services	150427	-	20,002	-	20,002	-
Total Prevention and Management of Diabetes and				-	20,002	-	20,002	-

See accompanying Notes to Schedules of Expenditures of Federal and State Awards.

**BROWN COUNTY, WISCONSIN
SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED DECEMBER 31, 2023**

Grantor Agency/Federal Program Title	Federal Assistance Listing Number	Pass-Through Agency	Pass-Through Entity Identifying Number	(Accrued) Deferred Revenue 1/1/23	Cash Received (Refunded)	Accrued (Deferred) Revenue 12/31/23	Total Federal Expenditures	Passed Through to Subrecipients
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES								
(Continued)								
Promoting Safe and Stable Families	93.556	WI Department of Children and Families	3306	(11,101)	66,621	11,100	66,620	-
Temporary Assistance for Needy Families	93.558	WI Department of Children and Families	3632	(7,041)	7,041	-	-	-
Temporary Assistance for Needy Families	93.558	WI Department of Children and Families	3645D	-	30,635	10,578	41,213	-
Total Temporary Assistance for Needy Families				(7,041)	37,676	10,578	41,213	-
Child Support Enforcement (Title IV-D)	93.563	WI Department of Children and Families	7332R	(890)	22,420	2,108	23,638	-
Child Support Enforcement (Title IV-D)	93.563	WI Department of Children and Families	7477	(544,863)	1,987,537	525,142	1,967,816	-
Child Support Enforcement (Title IV-D)	93.563	WI Department of Children and Families	7482	3,899	(16,314)	(15,159)	(27,574)	-
Child Support Enforcement (Title IV-D)	93.563	WI Department of Children and Families	7506	(904)	2,251	823	2,170	-
Child Support Enforcement (Title IV-D)	93.563	WI Department of Children and Families	7621	-	181,106	-	181,106	-
Child Support Enforcement (Title IV-D)	93.563	WI Department of Children and Families	7702A	(25,659)	89,148	17,700	81,189	-
Total Child Support Enforcement (Title IV-D)				(568,417)	2,266,148	530,614	2,228,345	-
Low Income Home Energy Assistance	93.568	WI Department of Administration	AD1599973.05	-	-	-	-	-
Low Income Home Energy Assistance	93.568	WI Department of Administration	WHEAP 19.05	236	24,483	-	24,719	-
Total Low Income Home Energy Assistance				236	24,483	-	24,719	-
CCDF Cluster								
Child Care and Development Block Grant	93.575	WI Department of Children and Families	831	(1,556)	44,266	-	42,710	-
Child Care and Development Block Grant	93.575	WI Department of Children and Families	840	(425)	3,894	1,774	5,243	-
Child Care and Development Block Grant	93.575	WI Department of Children and Families	852	(65,260)	388,179	77,135	400,054	-
Child Care and Development Block Grant	93.575	WI Department of Children and Families	875	(320)	6,720	-	6,400	-
Total CCDF Cluster				(67,561)	443,059	78,909	454,407	-
Child Support Access and Visitation	93.597	WI Department of Children and Families	7703	(6,163)	28,653	3,874	26,364	-
Stephanie Tubbs Jones Child Welfare Services Program	93.645	WI Department of Children and Families	3413	-	22,013	-	22,013	-
Stephanie Tubbs Jones Child Welfare Services Program	93.645	WI Department of Children and Families	3561	-	116,135	-	116,135	2,182
Stephanie Tubbs Jones Child Welfare Services Program	93.645	WI Department of Children and Families	3681	-	9,304	-	9,304	-
Total Stephanie Tubbs Jones Child Welfare Services Program				-	147,452	-	147,452	2,182
Foster Care (Title IV-E)	93.658	WI Department of Children and Families	3396	-	120	-	120	-
Foster Care (Title IV-E)	93.658	WI Department of Children and Families	3413	-	39,472	-	39,472	-
Foster Care (Title IV-E)	93.658	WI Department of Children and Families	3554	(5,172)	36,160	6,369	37,357	-
Foster Care (Title IV-E)	93.658	WI Department of Children and Families	3561	-	1,893,043	-	1,893,043	35,567
Foster Care (Title IV-E)	93.658	WI Department of Children and Families	3568	-	18,390	-	18,390	-
Foster Care (Title IV-E)	93.658	WI Department of Children and Families	3588	-	4,700	-	4,700	-
COVID-19 Foster Care (Title IV-E)	93.658	WI Department of Children and Families	3645	(111,159)	406,648	70,276	365,765	-
Foster Care (Title IV-E)	93.658	WI Department of Children and Families	3681	-	151,666	-	151,666	-
Total Foster Care (Title IV-E)				(116,331)	2,550,199	76,645	2,510,513	35,567
Adoption Assistance - Title IV - E	93.659	WI Department of Children and Families	3574	(3,416)	29,570	3,213	29,367	-
Social Services Block Grant	93.667	WI Department of Health Services	561	-	1,231,284	-	1,231,284	42,831
Social Services Block Grant	93.667	WI Department of Children and Families	3561	-	309,268	-	309,268	5,811
Social Services Block Grant	93.667	WI Department of Children and Families	3681	-	24,778	-	24,778	-
Total Social Services Block Grant				-	1,565,330	-	1,565,330	48,642
COVID 19 Elder Abuse Prevention Interventions Program	93.747	WI Department of Health Services	560333	-	37,994	-	37,994	-
COVID 19 Elder Abuse Prevention Interventions Program	93.747	WI Department of Health Services	560333	-	-	-	-	-
Total Preventive Health and Health Services Block Grant				-	37,994	-	37,994	-
Children's Health Insurance Program	93.767	Direct Program	253	-	1,745	(33)	1,712	160
Children's Health Insurance Program	93.767	Direct Program	284	(58,350)	163,017	41,212	145,879	77,897

See accompanying Notes to Schedules of Expenditures of Federal and State Awards.

**BROWN COUNTY, WISCONSIN
SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED DECEMBER 31, 2023**

Grantor Agency/Federal Program Title	Federal Assistance Listing Number	Pass-Through Agency	Pass-Through Entity Identifying Number	(Accrued) Deferred Revenue 44,927	Cash Received (Refunded)	Accrued (Deferred) Revenue 12/31/23	Total Federal Expenditures	Passed Through to Subrecipients
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES								
(Continued)								
Medicaid Cluster								
Medical Assistance Program	93.778	WI Department of Health Services	62	(31,245)	114,162	28,629	111,546	12,578
Medical Assistance Program	93.778	WI Department of Health Services	253	-	27,889	(535)	27,354	2,554
Medical Assistance Program	93.778	WI Department of Health Services	872	-	1,892,058	-	1,892,058	-
Medical Assistance Program	93.778	WI Department of Health Services	878	103,862	187,415	(124,229)	167,048	-
Medical Assistance Program	93.778	WI Department of Health Services	284	(727,539)	2,415,608	664,668	2,352,737	1,256,324
Medical Assistance Program	93.778	WI Department of Health Services	N/A	-	7,450,748	-	7,450,748	-
Medical Assistance Program	93.778	WI Department of Health Services	WIMCR	-	970,515	-	970,515	-
Total Medicaid Cluster				(654,922)	13,058,395	568,533	12,972,006	1,271,456
Opioid STR	93.788	Northeastern WI Area Health Education Center	476	15,454	13,200	(19,705)	8,949	-
Centers for Disease Control and Prevention Investigations and Technical Assistance	93.898	WI Department of Health Services	157120	-	5,856	-	5,856	-
HIV Prevention Partner Services and Linkages - HIV Prevention Activities	93.940	WI Department of Health Services	155957	(3,006)	3,006	-	-	-
Block Grants for Community Mental Health Services	93.958	WI Department of Health Services	515	(1,594)	9,274	-	7,680	-
Block Grants for Community Mental Health Services	93.958	WI Department of Health Services	569	-	98,340	-	98,340	-
Block Grants for Community Mental Health Services	93.958	WI Department of Health Services	533287	(23,839)	42,701	6,855	25,717	-
Total Block Grants for Community Mental Health Services				(25,433)	150,315	6,855	131,737	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	WI Department of Health Services	515	(259)	1,591	-	1,332	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	WI Department of Health Services	533010	(98,214)	292,215	50,926	244,927	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	WI Department of Health Services	533288	-	3,101	-	3,101	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	WI Department of Health Services	570	(17,946)	89,307	15,032	86,393	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	WI Department of Health Services	545	-	257,602	13,756	271,358	205,046
Block Grants for Prevention and Treatment of Substance Abuse	93.959	WI Department of Health Services	546	-	-	1,700	1,700	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	WI Department of Health Services	533177	-	7,748	-	7,748	-
Total Block Grants for Prevention and Treatment of Substance Abuse				(116,419)	651,564	81,414	616,559	205,046
Preventive Health and Health Services Block Grant Funded Solely with Preventive and Public Health Funds (PPHF)	93.991	WI Department of Health Services	159220	(3,824)	17,721	5,526	19,423	-
Maternal and Child Health Services Block Grant to the States	93.994	WI Department of Health Services	159320	(33,428)	90,395	38,237	95,204	-
Total U.S. Department of Health and Human Services				(1,786,055)	21,985,778	1,544,558	21,744,281	1,640,950
U.S. EXECUTIVE OFFICE OF THE PRESIDENT								
High Intensity Drug Trafficking Areas Program - 2022	95.001	Direct Program	G22ML0015A	(35,853)	35,853	-	-	-
High Intensity Drug Trafficking Areas Program - 2023	95.001	Direct Program	G23ML0015A	-	100,709	33,626	134,335	-
Total U.S. Executive Office of the President				(35,853)	136,562	33,626	134,335	-

See accompanying Notes to Schedules of Expenditures of Federal and State Awards.

**BROWN COUNTY, WISCONSIN
SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED DECEMBER 31, 2023**

Grantor Agency/Federal Program Title	Federal Assistance Listing Number	Pass-Through Agency	Pass-Through Entity Identifying Number	(Accrued) Deferred Revenue 44,927	Cash Received (Refunded)	Accrued (Deferred) Revenue 12/31/23	Total Federal Expenditures	Passed Through to Subrecipients
U.S. DEPARTMENT OF HOMELAND SECURITY								
Emergency Management Performance Grants	97.042	WI Department of Military Affairs	2023-EMPG-01-13049	-	-	122,204	122,204	-
Emergency Management Performance Grants	97.042	WI Department of Military Affairs	2022-EMPG-S/EMPG-01/02-12570	(189,252)	189,252	-	-	-
Total Emergency Management Performance Grants				(189,252)	189,252	122,204	122,204	-
Homeland Security Grant Program	97.067	WI Department of Military Affairs	HS ALERT SWAT Personal Protection 2019-HSW-02B-12757	(22,998)	22,998	-	-	-
Homeland Security Grant Program	97.067	WI Department of Military Affairs	HS ALERT SWAT Explosive Breach Training 2021-HSW-02B-12804	-	4,457	-	4,457	-
Homeland Security Grant Program	97.067	WI Department of Military Affairs	HS ALERT SWAT Communication Headset Grant 2021-HSW-02A-12786	-	9,951	-	9,951	-
Homeland Security Grant Program	97.067	WI Department of Military Affairs	HS ALERT SWAT Ballistic Shield 2021-HSW-02A-12783	-	6,392	-	6,392	-
Homeland Security Grant Program	97.067	WI Department of Military Affairs	HS ALERT SWAT Bomb Tool Kit 2021-HSW-02A-12741	-	37,974	-	37,974	-
Homeland Security Grant Program	97.067	WI Department of Military Affairs	EOD Bomb Advanced Ordinance Recognition 2021-HSW-02B-12832	-	4,037	-	4,037	-
Homeland Security Grant Program	97.067	WI Department of Military Affairs	HS ALERT SWAT K9 Camera Grant 2020-HSW-02A-13133	-	27,282	-	27,282	-
Homeland Security Grant Program	97.067	WI Department of Military Affairs	EOD Bomb Suit Grant 2022-HSW-02A-13194	-	37,098	-	37,098	-
Homeland Security Grant Program	97.067	WI Department of Military Affairs	EOD Bomb Tech Response Grant 2022-HSW-02A-13157	-	13,110	-	13,110	-
Homeland Security Grant Program	97.067	WI Department of Military Affairs	HS ALERT SWAT Communication/Equipment Vehicle 2021-HSW-02A-12666	-	123,000	-	123,000	-
Homeland Security Grant Program	97.067	WI Department of Military Affairs	HS ALERT SWAT Rural Marksman Equip 2022 2022-HSW-02A-13146	-	-	3,478	3,478	-
Homeland Security Grant Program	97.067	WI Department of Military Affairs	HS ALERT SWAT Headset Communications 2022 2022-HSW-02A-13217	-	-	7,000	7,000	-
Homeland Security Grant Program	97.067	WI Department of Military Affairs	HS ALERT SWAT Respirators and Communications 2022 2022-HSW-02A-13223	-	-	9,000	9,000	-
Homeland Security Grant Program	97.067	WI Department of Military Affairs	HS ALERT SWAT Night Vision Equipment 2022-HSW-02A-13240	-	-	7,500	7,500	-
Total Homeland Security Grant Program				(22,998)	286,299	26,978	290,279	-
Total U.S. Department of Homeland Security				(212,250)	475,551	149,182	412,483	-
Total Expenditures of Federal Awards				<u>\$ 49,067,584</u>	<u>\$ 45,389,645</u>	<u>\$ (1,818,968)</u>	<u>\$ 92,638,261</u>	<u>\$ 6,557,789</u>

See accompanying Notes to Schedules of Expenditures of Federal and State Awards.

**BROWN COUNTY, WISCONSIN
SCHEDULES OF EXPENDITURES OF STATE AWARDS
YEAR ENDED DECEMBER 31, 2023**

Grantor Agency/State Program Title	State I.D. Number	Pass-Through Agency	Pass-Through/ State Identifying Number	(Accrued) Deferred Revenue 1/1/23	Cash Received (Refunded)	Accrued (Deferred) Revenue 12/31/23	Total Expenditures	Subrecipient Payment
DEPARTMENT OF AGRICULTURE, TRADE, AND CONSUMER PROTECTION								
Agriculture Clean Sweep Program	115.040							
Household Waste Grant		Direct Program	N/A	\$ -	\$ -	\$ 50,650	\$ 50,650	\$ -
Household Waste Grant		Direct Program	N/A	(48,300)	50,749	-	2,449	-
Total Agriculture Clean Sweeps				(48,300)	50,749	50,650	53,099	-
County Staff and Support	115.150	Direct Program	N/A	-	182,710	-	182,710	-
LWRM Plan Implementation Projects	115.400	Direct Program	N/A	(55,191)	55,191	55,381	55,381	-
Total Department of Agriculture, Trade, and Consumer Protection				(103,491)	288,650	106,031	291,190	-
DEPARTMENT OF PUBLIC INSTRUCTION								
Public Library Systems Aid	255.002							
Public Library Development - Library Services Liasion Grant		Nicolet Federated Library System	N/A	-	4,475	(638)	3,837	-
Public Library Development - Library Tech Grant		Nicolet Federated Library System	N/A	-	-	32,050	32,050	-
Public Library Development - Continuing Education Grant		Nicolet Federated Library System	N/A	-	-	3,000	3,000	-
Public Library Development - Library Delivery		Nicolet Federated Library System	N/A	-	-	6,360	6,360	-
Public Library Development - SRP		Nicolet Federated Library System	N/A	-	-	4,000	4,000	-
Public Library Development - Library Services Grant		Nicolet Federated Library System	N/A	-	33,265	8,993	42,258	-
Total Public Library Systems Aid				-	37,740	53,765	91,505	-
Special Education and School Age Parents	255.101	Direct Program	056905-100	(532,778)	1,779,171	536,057	1,782,450	-
School Lunch Aid-Match	255.102	Direct Program	N/A	-	748	-	748	-
High Cost Special Education Age	255.210	Direct Program	056905-119	-	7,635	-	7,635	-
Children with Disabilities Education Board	255.334	Direct Program	056905-117	-	1,588,021	-	1,588,021	-
Total Department of Public Instruction				(532,778)	3,413,315	589,822	3,470,359	-
DEPARTMENT OF NATURAL RESOURCES								
Enforcement Aids - Boating Enforcement	370.550	Direct Program	N/A	(14,367)	19,166	19,855	24,654	-
Snowmobile Enforcement	370.552	Direct Program	N/A	-	7,400	-	7,400	-
Wildlife Damage Abatement and Claims	370.553	Direct Program	N/A	(6,344)	12,451	6,426	12,533	-
Recreational Aids - Snowmobile Trail and Area Aid	370.574 and 370.575	Direct Program	S5720	-	59,550	-	59,550	-
Water Quality Management Planning	370.604	Direct Program	N/A	(3,000)	9,000	6,000	12,000	-
NPS-Targeted Runoff Mgt-Cost Sharing	370.TF1	Direct Program	NOD05000Y21	-	-	125,913	125,913	-
Total Department of Natural Resources				(23,711)	107,566	158,194	242,050	-
DEPARTMENT OF TRANSPORTATION								
Elderly and Disabled County Aids	395.168	Direct Program	N/A	-	624,312	-	624,312	-
Planning Commission Program	395.202	Direct Program	N/A	(8,036)	22,593	5,295	19,852	-
Total Department of Transportation				(8,036)	646,905	5,295	644,164	-

See accompanying Notes to Schedules of Expenditures of Federal and State Awards.

**BROWN COUNTY, WISCONSIN
SCHEDULES OF EXPENDITURES OF STATE AWARDS (CONTINUED)
YEAR ENDED DECEMBER 31, 2023**

Grantor Agency/State Program Title	State I.D. Number	Pass-Through Agency	Pass-Through/ State Identifying Number	(Accrued) Deferred Revenue 1/1/23	Cash Received (Refunded)	Accrued (Deferred) Revenue 12/31/23	Total Expenditures	Subrecipient Payment
DEPARTMENT OF HEALTH SERVICES								
FPI Non-Fed	435.060	Direct Program	60	\$ -	\$ 112,168	\$ -	\$ 112,168	\$ 28,720
IM COVID UNWINDING	435.252	Direct Program	252	-	47,426	(910)	46,516	4,342
IM COVID UNWINDING FED	435.253	Direct Program	253	-	180	(3)	177	16
IM INCENTIVE	435.254	Direct Program	254	(39,223)	59,155	19,909	39,841	6,075
IMAA State Share	435.283	Direct Program	283	(19,317)	1,581,349	11,398	1,573,430	586,874
IMAA Federal Share	435.284	Direct Program	284	(5,721)	15,378	3,802	13,459	7,187
Adult Protective Services	435.312	Direct Program	312	-	188,635	-	188,635	-
Children's COP	435.377	Direct Program	377	(32,130)	477,121	217,284	662,275	-
IM Enhanced Funding	435.468	Direct Program	468	-	422,780	-	422,780	252,570
IM RMS Settlement	435.468	Direct Program	468	(306,959)	306,959	267,281	267,281	98,760
Coordinated Services - County	435.515	Direct Program	515	(9,958)	60,946	-	50,988	-
Community Mental Health	435.516	Direct Program	516	(669,162)	2,214,986	227,392	1,773,216	394,793
Birth To Three Initiative	435.550	Direct Program	550	-	327,076	-	327,076	-
Basic County Allocation	435.561	Direct Program	561	-	4,615,269	-	4,615,269	160,544
State/County Match	435.681	Direct Program	681	-	642,168	-	642,168	-
CLTS Waiver GPR	435.871	Direct Program	871	-	4,126,207	-	4,126,207	-
CLTS Other CWA Admin GPR	435.877	Direct Program	877	97,979	146,077	(77,008)	167,048	-
Comm Disease Ctrl and Prev	435.155800	Direct Program	155800	(3,921)	17,832	1,088	14,999	-
IHIV Care Formula Grants	435.155957	Direct Program	155957	(4,854)	15,129	1,725	12,000	-
Preventive Health and Health Services Block Grant	435.157010	Direct Program	157010	(25,355)	137,728	22,863	135,236	-
Cons Contracts CHHD LD	435.15772	Direct Program	157720	(7,659)	23,459	4,364	20,164	-
R&B RSUD OP Settlement	435.533178	Direct Program	533178	-	23,194	62,808	86,002	-
Mat in a Jail Setting	435.533264	Direct Program	533264	(52)	26,932	574	27,454	-
Elder Abuse	435.560490	Greater Wisconsin Agency on Aging Resou	560490	-	93,243	12,000	105,243	-
Total Department of Health Services				(1,038,607)	15,693,672	774,567	15,429,632	1,539,881
DEPARTMENT OF CHILDREN AND FAMILIES								
Food Stamp Agency Incentives	437.0965	Direct Program	965	(3,164)	20,702	1,774	19,312	-
AFDC Agency Incentives	437.0975	Direct Program	975	(30)	455	48	473	-
Medicaid Agency Incentives	437.0980	Direct Program	980	(2,338)	25,420	1,751	24,833	-
Kinship Care Program - Benefits	437.3377	Direct Program	3377A	-	467,895	-	467,895	-
Kinship Care Program - Benefits	437.3377	Direct Program	3377B	(242,758)	926,482	246,009	929,733	-
Kinship Care Program - Assessment	437.3380	Direct Program	3380A	-	40,024	-	40,024	-
Kinship Care Program - Assessment	437.3380	Direct Program	3380B	(21,005)	79,938	18,398	77,331	-
Foster Parent Retention	437.3390A	Direct Program	3390A	-	-	9,137	9,137	-
Community Intervention Program	437.3410	Direct Program	3410	(29,059)	150,397	37,408	158,746	-
Youth Aids AODA	437.3411	Direct Program	3411	-	38,545	-	38,545	-
Youth Aids	437.3413	Direct Program	3413	-	2,468,787	-	2,468,787	-
Subsidized Guardianship	437.3456	Direct Program	3456	(49,948)	320,240	92,777	363,069	-
Basic County Allocation	437.3561	Direct Program	3561	-	1,935,584	-	1,935,584	36,367
State County Match	437.3681	Direct Program	3681	-	155,074	-	155,074	-
Out-of-Home Care Placements for Sex Trafficked Youth	437.3720	Direct Program	3720	(47,643)	135,409	1,014	88,780	-
Medical Support Liability Incentive	437.7332R	Direct Program	7332R	-	21,530	2,108	23,638	-
Child Support Activities	437.7502	Direct Program	7502	-	432,954	-	432,954	-
Child Support Medical Support	437.7606	Direct Program	7606	-	17,067	-	17,067	-
Child Support - SPSK Support	437.7702	Direct Program	7702	(13,219)	45,925	9,118	41,824	-
Total Department of Children and Families				(409,164)	7,282,428	419,542	7,292,806	36,367

See accompanying Notes to Schedules of Expenditures of Federal and State Awards.

**BROWN COUNTY, WISCONSIN
SCHEDULES OF EXPENDITURES OF STATE AWARDS (CONTINUED)
YEAR ENDED DECEMBER 31, 2023**

Grantor Agency/State Program Title	State I.D. Number	Pass-Through Agency	Pass-Through/ State Identifying Number	(Accrued) Deferred Revenue 1/1/23	Cash Received (Refunded)	Accrued (Deferred) Revenue 12/31/23	Total Expenditures	Subrecipient Payment
DEPARTMENT OF JUSTICE								
State DNA Sample	455.221	Direct Program	N/A	\$ -	\$ 7,480	\$ -	\$ 7,480	\$ -
Drug Crimes Enforcement	455.225	Direct Program	N/A	-	33,922	-	33,922	-
County-Tribal Local Assistance	455.263	Direct Program	N/A	-	32,350	-	32,350	-
Treatment Alternatives and Diversion Program	455.271	Direct Program	11673	-	106,810	181,801	288,611	-
Victim Witness Cluster	455.532	Direct Program	N/A	(95,288)	148,487	103,676	156,875	-
Total Department of Justice				(95,288)	329,049	285,477	519,238	-
DEPARTMENT OF MILITARY AFFAIRS								
Emergency Response Equipment Grants	465.308	Direct Program	11589	-	-	6,581	6,581	-
Emergency Response Equipment Grants	465.308	Direct Program	2022-EPCRA-01-012867	(7,320)	7,320	-	-	-
Emergency Training Grant Program	465.337	Direct Program	23-EPCRA-LEPC-02-130	-	-	67,219	67,219	-
Emergency Training Grant Program	465.337	Direct Program	22-EPCRA-LEPC-02-125	(67,846)	67,846	-	-	-
Total Emergency Training Grant Program				(67,846)	67,846	67,219	67,219	-
Next Generation 911 Public Safety Answering Point Equipment Grant	465.368	Direct Program	2023-P137	-	-	53,424	53,424	-
Total Department of Military Affairs				(75,166)	75,166	127,224	127,224	-
DEPARTMENT OF ADMINISTRATION								
Strategic Initiative Grant	505.166	Direct Program	AD239005	-	70,000	(17,604)	52,396	-
Strategic Initiative Grant	505.166	Direct Program	AD229005	12,103	-	-	12,103	-
Strategic Initiative Grant	505.166	Direct Program	AD219005	(16,927)	25,000	(273)	7,800	-
Total Strategic Initiative Grant				(4,824)	95,000	(17,877)	72,299	-
Training Grant	505.173	Direct Program	N/A	-	1,000	-	1,000	-
Public Benefits - Low Income Energy Assistance Program	505.371	Direct Program	WHEAP19.05	(84,505)	180,515	-	96,010	-
Total Department of Administration				(89,329)	276,515	(17,877)	169,309	-
Total State Programs				\$ (2,375,570)	\$ 28,113,266	\$ 2,448,275	\$ 28,185,972	\$ 1,576,248

See accompanying Notes to Schedules of Expenditures of Federal and State Awards.

**BROWN COUNTY, WISCONSIN
NOTES TO SCHEDULES OF FEDERAL AND STATE EXPENDITURES
YEAR ENDED DECEMBER 31, 2023**

NOTE 1 BASIS OF PRESENTATION

The accompanying Schedules of Expenditures of Federal and State Awards for Brown County, Wisconsin, are presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), the *State Single Audit Guidelines* issued by the Wisconsin Department of Administration.

The Schedules of Expenditures of Federal and State Awards include all federal and state awards of the primary government of Brown County and are not intended to and do not present the financial position, changes in financial position or cash flows of Brown County, Wisconsin. The federal and state awards of the Aging and Disability Resource Center of Brown County, Inc., a component unit of Brown County, is reported in a separate report and is not included in this report.

NOTE 2 SIGNIFICANT ACCOUNTING POLICIES

Revenues and expenditures in the schedules are presented in accordance with the modified accrual basis of accounting and are generally in agreement with revenues and expenditures reported in the County's 2023 fund financial statements. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Expenditures for ALN 21.027 follow criteria determined by the Department of the Treasury for allowability of costs. Accrued revenue at year-end consists of federal and state program expenditures scheduled for reimbursement to the County in the succeeding year while unearned revenue represents advances for federal and state programs that exceed recorded County expenditures. Because of subsequent program adjustments, these amounts may differ from the prior year's ending balances. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

The County has not elected to charge a de minimis indirect cost rate of 10% of modified total direct costs.

NOTE 3 OVERSIGHT AGENCIES

The federal and state oversight agencies for the County are as follows:

Federal - U.S. Executive Office of the President

State - Wisconsin Department of Health Services

**BROWN COUNTY, WISCONSIN
NOTES TO SCHEDULES OF FEDERAL AND STATE EXPENDITURES (CONTINUED)
YEAR ENDED DECEMBER 31, 2023**

NOTE 4 TITLE 19 MEDICAL ASSISTANCE PAYMENTS

The Schedules of Expenditures of Federal and State Awards do not include revenues of \$14,793,232 received by the County for Title 19 Medical Assistance programs. The payments are considered a contract for services between the State and the County and therefore are not reported as federal or state awards. Payments received under the Medicaid Personal Care Program, Wisconsin Medicaid Cost Reporting (WIMCR), Comprehensive Community Services (CCS) Program and Case Management Agency Providers are included in the amount received from the Title 19 Medical Assistance program.

NOTE 5 STATE DIRECT PAYMENTS

Payments made directly to recipients and vendors by the State of Wisconsin under the FoodShare Wisconsin program on behalf of the County are not included in the Schedules of Expenditures of Federal and State Awards.

**BROWN COUNTY, WISCONSIN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2023**

Section I – Summary of the Auditors' Results

Basic Financial Statements

1. Type of auditors' report issued: Unmodified
2. Internal control over financial reporting:
- Material weakness(es) identified? _____ yes X no
 - Significant deficiency(ies) identified? _____ yes X none reported
3. Noncompliance material to financial statements noted? _____ yes X no

Federal Awards

1. Internal control over major federal programs:
- Material weakness(es) identified? _____ yes X no
 - Significant deficiency(ies) identified? X yes _____ none reported
2. Type of auditors' report issued on compliance for major federal programs: Unmodified
3. Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? X yes _____ no

Identification of Major Federal Programs:

Federal Assistance Number	Name of Federal Clusters/Programs
21.023	COVID-19 Emergency Rental Assistance Program
21.027	COVID-19 Coronavirus State and Local Fiscal Recovery Funds

**BROWN COUNTY, WISCONSIN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED DECEMBER 31, 2023**

Section I – Summary of the Auditors' Results (Continued)

Federal Awards (Continued)

Audit threshold used to determine between Type A and Type B programs:

Federal Awards \$2,779,148

Auditee qualified as low-risk auditee No

State Awards

1. Internal control over major state programs:

- Material weakness(es) identified? _____ yes _____ X no
- Significant deficiency(ies) identified? _____ yes _____ X none reported

2. Type of auditors' report issued on compliance for major state programs: Unmodified

3. Any audit findings disclosed that are required to be reported in accordance with the *State Single Audit Guidelines*? _____ yes _____ X no

Identification of Major State Programs:

State ID Number	Name of State Program
435.377	Children's COP
435.561	Basic County Allocation
435.681	State/County Match
435.871	CLTS Waiver GPR
435.877	CLTS Other CWA Admin GPR
437.3413	Youth Aids
437.3561	Basic County Allocation
437.3681	State/County Match
455.271	Treatment Alternatives and Diversion Program

Audit threshold used to determine between Type A and Type B programs:

State Awards – DHS only \$462,889

State Awards – All Others \$250,000

**BROWN COUNTY, WISCONSIN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED DECEMBER 31, 2023**

Section II – Financial Statement Findings

There are no financial statement findings.

Section III – Federal Award Findings and Questioned Costs

2023-001 Suspension & Debarment

Federal Agency: U.S. Department of Treasury

Federal Program Names: COVID-19 Coronavirus State and Local Fiscal Recovery Funds

Assistance Listing Numbers: 21.027

Federal Award Identification Number and Year: SLFRF1158; 2020

Award Periods: March 1, 2020 – December 31, 2024

Type of Finding

Significant Deficiency in Internal Control over Compliance, Other Matters

Criteria or Specific Requirement

2 CFR 200 states that nonfederal entities are prohibited from contracting with or making subawards under covered transactions to parties that are suspended or debarred. "Covered transactions" include contracts for goods and services awarded under a nonprocurement transaction (e.g., grant or cooperative agreement) that are expected to equal or exceed \$25,000 or meet certain other criteria as specified in 2 CFR section 180.220). All nonprocurement transactions entered into by a pass-through entity (i.e., subawards to subrecipients), irrespective of award amount, are considered covered transactions, unless they are exempt as provided in 2 CFR section 180.215. When a non-Federal entity enters into a covered transaction with an entity at a lower tier, the non-Federal entity must verify that the entity, as defined in 2 CFR section 180.995 and agency adopting regulations, is not suspended or debarred or otherwise excluded from participating in the transaction.

Condition

While the County has policies and procedures relating to suspension and debarment, they do not meet Uniform Guidance requirements.

Questioned Costs

None.

Context

While performing compliance procedures, it was noted that suspension and debarment procedures were not completed for all vendors meeting the requirements. Subsequent client procedures concluded that none of the contractors or vendors were suspended or debarred.

Cause

The County's procurement policy in effect as of December 31, 2023 did not follow Uniform Guidance.

**BROWN COUNTY, WISCONSIN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED DECEMBER 31, 2023**

Section III – Federal Award Findings and Questioned Costs (Continued)

2023-001 Suspension & Debarment (Continued)

Effect

The County was not in compliance with suspension and debarment requirements. Vendors may be paid with federal funds that are suspended and debarred entities which would not be in compliance with the Uniform Guidance.

Repeat Finding

This finding is a repeat of a finding in the prior year. Prior year finding number was 2022-001.

Recommendation

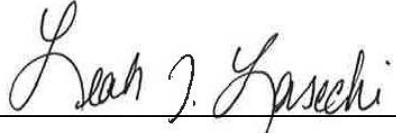
In prior year, we recommended the County review and update procurement policies for the entire County to include suspension and debarment to ensure it meets the minimum requirements of 2 CFR 200 for all federal grants.

View of Responsible Officials

The County implemented a new purchasing policy effective January 2024 that is in compliance with Uniform Guidance. Therefore, this finding has been corrected as of the report date of this audit.

**BROWN COUNTY, WISCONSIN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED DECEMBER 31, 2023**

Section IV – Other Issues

- | | |
|--|--|
| 1. Does the auditor have substantial doubt as to the auditee’s ability to continue as a going concern? | No |
| 2. Does the audit report show audit issues (i.e. material non-compliance, non-material non-compliance, questioned cost, material weakness, significant deficiencies, management letter comment, excess revenue or excess reserve) related to grant/contracts with funding agencies that require audits to be in accordance with the <i>State Single Audit Guidelines</i> : | |
| Department of Agriculture, Trade and Consumer Protection | No |
| Department of Safety and Professional Services | No |
| Department of Public Instruction | No |
| Department of Natural Resources | No |
| Department of Transportation | No |
| Department of Health Services | No |
| Department of Children and Families | No |
| Department of Justice | No |
| Department of Military Affairs | No |
| Department of Administration | No |
| 3. Was a Management Letter or other document conveying audit comments issued as a result of this audit? | No |
| 4. Name and signature of partner | <div style="text-align: center;"> 
 <hr style="width: 20%; margin: 0 auto;"/> Leah Lasecki , CPA </div> |
| 5. Date of report | July 30, 2024 |



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