

BROWN COUNTY, WISCONSIN
FEDERAL AWARDS AND STATE
FINANCIAL ASSISTANCE REPORT
DECEMBER 31, 2011

BROWN COUNTY, WISCONSIN

December 31, 2011

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REPORT ON COMPLIANCE WITH REQUIREMENTS THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR FEDERAL AND STATE PROGRAM AND THE PASSENGER FACILITY CHARGE PROGRAM, INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133, STATE SINGLE AUDIT GUIDELINES AND THE PASSENGER FACILITY CHARGE AUDIT GUIDE FOR PUBLIC AGENCIES, AND THE SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS, STATE FINANCIAL ASSISTANCE AND PASSENGER FACILITY CHARGES

To the County Board
Brown County, Wisconsin

Compliance

We have audited Brown County, Wisconsin's compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133 Compliance Supplement*, the *State Single Audit Guidelines* issued by the Wisconsin Department of Administration and the *Passenger Facility Charge Audit Guide for Public Agencies* issued by the Federal Aviation Administration that could have a direct and material effect on each of Brown County, Wisconsin's major federal and state programs and the passenger facility charge program for the year ended December 31, 2011. Brown County, Wisconsin's major federal and state programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal and state programs and the passenger facility charge program is the responsibility of Brown County, Wisconsin's management. Our responsibility is to express an opinion on Brown County, Wisconsin's compliance based on our audit.

Brown County, Wisconsin's basic financial statements include the operations of the Aging and Disability Resource Center of Brown County, Inc., a discretely presented component unit, and the Brown County Children with Disabilities Education Board, a County department, which receive \$1,479,037 and \$477,774, respectively, in federal awards and \$2,299,327 and \$3,054,473, respectively, in state awards during the year ended December 31, 2011 which are not included in the schedules. Our audit, described below, did not include the operations of the Aging and Disability Resource Center of Brown County, Inc. because the Aging and Disability Resource Center of Brown County, Inc. had a separate audit performed in accordance with OMB Circular A-133 and the *State Single Audit Guidelines*. Our audit, described below, did not include the operations of the Brown County Children with Disabilities Education Board because the Brown County Children with Disabilities Education Board reports on a fiscal year ended June 30, 2011 and had a separate audit performed in accordance with the *Wisconsin Public School District Audit Manual* issued by the Wisconsin Department of Public Instruction.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, the *State Single Audit Guidelines* issued by the Wisconsin Department of Administration and the *Passenger Facility Charge Audit Guide for Public Agencies* issued by the Federal Aviation Administration. Those standards, OMB Circular A-133, *State Single Audit Guidelines* and *Passenger Facility Charge Audit Guide for Public Agencies* require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal or state program or the passenger facility charge program occurred. An audit includes examining, on a test basis, evidence about Brown County, Wisconsin's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of Brown County, Wisconsin's compliance with those requirements.

In our opinion, Brown County, Wisconsin 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 and the passenger facility charge program for the year ended December 31, 2011.

Internal Control Over Compliance

Management of Brown County, Wisconsin is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal and state programs and the passenger facility charge program. In planning and performing our audit, we considered Brown County, Wisconsin's internal control over compliance with the requirements that could have a direct and material effect on a major federal or state program or the passenger facility charge program to determine the 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, *State Single Audit Guidelines* and *Passenger Facility Charge Audit Guide for Public Agencies*, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Brown County, Wisconsin's internal control over compliance.

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 or state program or passenger facility charge program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or 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 or state program or passenger facility charge program will not be prevented, or detected and corrected, on a timely basis.

Our consideration of the internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

Schedules of Expenditure of Federal Awards, State Financial Assistance and Passenger Facility Charges

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 Brown County, Wisconsin as of and for the year ended December 31, 2011, and have issued our report thereon dated June 18, 2012 which contained an unqualified opinion on those financial statements. Our audit was performed for the purpose of forming our opinions on the financial statements that collectively comprise Brown County, Wisconsin's financial statements. The accompanying schedules of expenditures of federal awards, state financial assistance and passenger facility charges is presented for purposes of additional analysis as required by OMB Circular A-133, the *State Single Audit Guidelines*, and the *Passenger Facility Charge Audit Guide for Public Agencies* and is not a required part of the 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 financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain other procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedules of expenditures of federal awards, state financial assistance and passenger facility charges is fairly stated in all material respects in relation to the financial statements taken as a whole.

This report is intended solely for the information and use of the County Board, management, federal and state awarding agencies, pass-through agencies and the Federal Aviation Administration, and is not intended to be and should not be used by anyone other than these specified parties.



Certified Public Accountants
Green Bay, Wisconsin

August 13, 2012, except for the Schedules of
Expenditures of Federal Awards, State Financial
Assistance and Passenger Facility Charges as to
which the date is June 18, 2012

BROWN COUNTY, WISCONSIN
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2011

Federal Grantor Agency/Program Title	Pass-through Agency	Federal CFDA Number	Revenues					Total Expenditures
			(Accrued) Deferred Balance 1/1/11	Adjustment of Prior Year Balance	Cash Received (Refunded)	Accrued (Deferred) Balance 12/31/11	Total Revenues	
<u>U.S. DEPARTMENT OF AGRICULTURE</u>								
Cooperative Extension Service								
Urban Horticulture 144PRJ13XL	University of Wisconsin-Extension	10.500	\$ (3,497)	\$ -	\$ 11,060	\$ -	\$ 7,563	\$ 7,563
Marketing Risk Education for Hmong Growers	University of Nebraska	10.500	-	-	-	9,918	9,918	9,918
Total Cooperative Extension Service			(3,497)	-	11,060	9,918	17,481	17,481
Child Nutrition Cluster								
School Breakfast Program								
Sheriff's Department - Juvenile Detention - 2010	WI Department of Instruction	10.553	(363)	-	363	-	-	-
Sheriff's Department - Juvenile Detention - 2011	WI Department of Instruction	10.553	-	-	4,280	319	4,599	4,599
Total School Breakfast Program			(363)	-	4,643	319	4,599	4,599
National School Lunch Program								
Sheriff's Department - Juvenile Detention - 2010	WI Department of Instruction	10.555	(586)	-	586	-	-	-
Sheriff's Department - Juvenile Detention - 2011	WI Department of Instruction	10.555	-	-	7,068	497	7,565	7,565
Total National School Lunch Program			(586)	-	7,654	497	7,565	7,565
Total Child Nutrition Cluster			(949)	-	12,297	816	12,164	12,164
State Administrative Matching Grants for Food Stamp Program	WI Department of Children and Families	10.561	(84,039)	-	617,362	94,633	627,956	627,956
Total U.S. Department of Agriculture			(88,485)	-	640,719	105,367	657,601	657,601
<u>U.S. DEPARTMENT OF COMMERCE</u>								
NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION								
Coastal Zone Management Administration Awards								
Contract # AD099248-010.14	WI Department of Administration	11.419	(949)	-	949	-	-	-
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>								
Community Development Block Grant								
ED FY11-20666	WI Department of Commerce	14.228	-	-	2,006,000	-	2,006,000	2,006,000
Home Investment Partnerships Program	WI Department of Commerce	14.239	(23,873)	1,014	22,859	-	-	-
Economic Development Initiative								
Special Project - B-10-SP-WI-0051	Direct Program	14.251	-	-	-	300,000	300,000	300,000
Total U.S. Department of Housing and Urban Development			(23,873)	1,014	2,028,859	300,000	2,306,000	2,306,000
<u>U.S. DEPARTMENT OF INTERIOR</u>								
Fish and Wildlife Service								
Partners for Fish and Wildlife Program	Direct Program	15.631	(4,525)	-	4,525	17,826	17,826	17,826
U.S. Geological Survey								
Research and Data Collection - Aerial Orthophotography	Direct Program	15.808	(15,300)	-	15,300	-	-	-
ARRA - National Geospatial Program: Building The National Map	Direct Program	15.817	(84,548)	-	84,548	-	-	-
Total U.S. Department of Interior			(104,373)	-	104,373	17,826	17,826	17,826

BROWN COUNTY, WISCONSIN
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2011

Federal Grantor Agency/Program Title	Pass-through Agency	Federal CFDA Number	Revenues					Total Expenditures
			(Accrued) Deferred Balance 1/1/11	Adjustment of Prior Year Balance	Cash Received (Refunded)	Accrued (Deferred) Balance 12/31/11	Total Revenues	
U.S. DEPARTMENT OF JUSTICE								
Juvenile Accountability Block Grant		16.523						
2009-JB-04-7898	WI Department of Administration		(9,602)	960	19,780	-	11,138	11,138
2010-JB-04-8961	- Office of Justice Assistance		-	-	3,544	2,011	5,555	5,555
Total Juvenile Accountability Block Grant			(9,602)	960	23,324	2,011	16,693	16,693
State Criminal Alien Assistance Program - 2011	Direct Program	16.606	-	-	111,853	-	111,853	111,853
Bulletproof Vest Partnership Program	WI Department of Administration							
- Office of Justice Assistance		16.607	-	-	-	1,444	1,444	1,444
Public Safety Partnership & Community Policing Grant	Direct Program	16.710	-	-	30,000	200,000	230,000	230,000
2009CKWX0167								
Justice Assistance Grant Program Cluster								
Edward Byrne Memorial Justice Assistance Grant Program								
2009-DJ-01-7474 (Drug Task Force - 2010)	WI Department of Administration	16.738	(22,270)	-	22,270	-	-	-
2010-DJ-01-8505 (Drug Task Force - 2011)	- Office of Justice Assistance	16.738	-	-	36,854	22,211	59,065	59,065
Byrne Memorial Justice Assistance Grant								
2009-DJ-BX-1414	City of Green Bay, Wisconsin	16.738	(10,795)	-	10,795	-	-	-
2010-DJ-BX-0545	City of Green Bay, Wisconsin	16.738	-	-	-	9,790	9,790	9,790
Total Edward Byrne Memorial Justice Assistance Grant Program			(33,065)	-	69,919	32,001	68,855	68,855
ARRA-Edward Byrne Memorial Justice Assistance Grant / Grants to States & Territories								
2009-DS-06-8007	WI Department of Administration	16.803	(16,915)	-	16,915	-	-	-
2009-DS-01-7329 (Diversion Invest & PT Entry)	- Office of Justice Assistance	16.803	(37,031)	-	106,105	68,674	137,748	137,748
Total ARRA-Edward Byrne Memorial Justice Assistance Grant / Grants to States & Territories			(53,946)	-	123,020	68,674	137,748	137,748
ARRA-Edward Byrne Memorial Justice Assistance Grant (JAG) Program/ Grants to Units of Local Government								
2009-G2594-WI-SB	City of Green Bay, Wisconsin	16.804	(5,466)	-	5,466	-	-	-
Total Justice Assistance Grant Program Cluster			(92,477)	-	198,405	100,675	206,603	206,603
DEA CEASE Program								
2010	WI Department of Justice	N/A	(1,656)	-	1,656	-	-	-
2011	WI Department of Justice	N/A	-	-	3,142	-	3,142	3,142
Total DEA CEASE Program			(1,656)	-	4,798	-	3,142	3,142
Total U.S. Department of Justice			(103,735)	960	368,380	304,130	569,735	569,735

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BROWN COUNTY, WISCONSIN
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2011

Federal Grantor Agency/Program Title	Pass-through Agency	Federal CFDA Number	Revenues					Total Expenditures
			(Accrued) Deferred Balance 1/1/11	Adjustment of Prior Year Balance	Cash Received (Refunded)	Accrued (Deferred) Balance 12/31/11	Total Revenues	
U.S. DEPARTMENT OF TRANSPORTATION								
Highway Planning and Construction								
Planning Commission Programs (PL)								
2010	WI Department of Transportation	20.205	(43,636)	-	43,636	-	-	-
2011	WI Department of Transportation	20.205	-	-	117,193	43,646	160,839	160,839
STP-Urban Grant								
4987-02-40	WI Department of Transportation	20.205	(23,494)	-	23,494	-	-	-
4987-02-41	WI Department of Transportation	20.205	-	-	-	6,014	6,014	6,014
Total Highway Planning and Construction			(67,130)	-	184,323	49,660	166,853	166,853
Highway Safety Cluster								
State and Community Highway Safety								
0951-40-24 - Speed Enforcement 2011	WI Department of Transportation	20.600	(480)	-	19,920	-	19,440	19,440
0952-40-38 - Speed Enforcement 2012	WI Department of Transportation	20.600	-	-	-	1,440	1,440	1,440
Total State and Community Highway Safety			(480)	-	19,920	1,440	20,880	20,880
Alcohol Impaired Driving Countermeasures Incentive Grant								
0951-31-22 - Alcohol Enforcement 2011	WI Department of Transportation	20.601	(3,780)	-	59,680	-	55,900	55,900
0952-31-20 - Alcohol Enforcement 2012	WI Department of Transportation	20.601	-	-	-	2,880	2,880	2,880
FG-2011-Green BA 00355	City of Green Bay, Wisconsin	20.601	-	-	13,352	4,925	18,277	18,277
FG-2012-Green BA 01017	City of Green Bay, Wisconsin	20.601	-	-	-	10,727	10,727	10,727
Total Alcohol Impaired Driving Countermeasures Incentive Grant			(3,780)	-	73,032	18,532	87,784	87,784
Occupant Protection Incentive Grant								
0952-20-14 - Seatbelt Enforcement 2012	WI Department of Transportation	20.602	-	-	-	1,920	1,920	1,920
Total Highway Safety Cluster			(4,260)	-	92,952	21,892	110,584	110,584
Hazardous Materials Emergency Preparedness Training and Planning Grants								
Hazmat IQ Training	WI Department of Military Affairs	20.703	-	-	5,950	-	5,950	5,950
Chemical Rail Transportation Study, Plan, and Guide	WI Department of Military Affairs	20.703	-	-	7,435	-	7,435	7,435
Total Hazardous Materials Emergency Preparedness Training & Planning Grants			-	-	13,385	-	13,385	13,385
Total U.S. Department of Transportation			(71,390)	-	290,660	71,552	290,822	290,822
INSTITUTE OF MUSEUM AND LIBRARY SERVICES								
Museums for America MA-05-10-0093-10	Direct Program	45.301	(4,076)	-	38,276	4,415	38,615	38,615

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BROWN COUNTY, WISCONSIN
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2011

Federal Grantor Agency/Program Title	Pass-through Agency	Federal CFDA Number	Revenues					Total Expenditures
			(Accrued) Deferred Balance 1/1/11	Adjustment of Prior Year Balance	Cash Received (Refunded)	Accrued (Deferred) Balance 12/31/11	Total Revenues	
<u>ENVIRONMENTAL PROTECTION AGENCY</u>								
State Indoor Radon Grants	WI Department of Health Services	66.032	-	-	2,500	-	2,500	2,500
ARRA - National Clean Diesel Emissions Reduction - EPA-OAR-OTAQ-11-01 - RECOVERY	WI Department of Natural Resources	66.039	-	-	68,556	-	68,556	68,556
ARRA - Water Quality Management Planning - RECOVERY								
2P-00E73201	WI Department of Natural Resources	66.454	(40,000)	-	40,000	-	-	-
2P-00E73201	WI Department of Natural Resources	66.454	(10,000)	-	10,000	-	-	-
Planning	WI Department of Natural Resources	66.454	-	-	41,836	684	42,520	42,520
Total ARRA - Water Quality Management Planning - RECOVERY			(50,000)	-	91,836	684	42,520	42,520
Nonpoint Source Implementation Grants - TRC-TK01-05000-09 B	WI Department of Natural Resources	66.460	(62,520)	-	62,520	-	-	-
Great Lakes Program								
Northern Pike Habitat Restoration - GL-00E00696-0	Direct Program	66.469	(22,041)	-	98,970	15,913	92,842	92,842
Baird Creek Riparian Protection - GL-00E00441-0	Direct Program	66.469	(12,100)	-	80,320	22,863	91,083	91,083
Cat Island Restoration - GL-00E00552-0	Direct Program	66.469	-	-	-	31,114	31,114	31,114
Renard Island Soil Capping - GL-00E00499-0	Direct Program	66.469	(3,207)	-	1,471,547	266,490	1,734,830	1,734,830
Total Great Lakes Program			(37,348)	-	1,650,837	336,380	1,949,869	1,949,869
Brownfields Assessment and Cleanup Cooperative Agreement	Direct Program	66.818	(4,735)	-	46,398	4,083	45,746	45,746
Total Environmental Protection Agency			(154,603)	-	1,922,647	341,147	2,109,191	2,109,191
<u>U.S. DEPARTMENT OF ENERGY</u>								
ARRA - Energy Efficiency and Conservation Block Grant - DE-FOA-000	Direct Program	81.128	-	-	571,121	872	571,993	571,993
<u>U.S. DEPARTMENT OF EDUCATION</u>								
Early Intervention Cluster								
Special Education - Grants for Infants and Families with Disabilities	WI Department of Health Services	84.181	67,412	-	253,494	(120,895)	200,011	200,011
ARRA Special Education - Grants for Infants and Families	WI Department of Health Services	84.393	4,609	-	71,401	-	76,010	76,010
Total U.S. Department of Education			72,021	-	324,895	(120,895)	276,021	276,021
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>								
Public Health Emergency Preparedness Immunization Cluster								
Immunization Grants	WI Department of Health Services	93.268	(7)	-	58,389	-	58,382	58,382
ARRA - Immunization for Child & Adult	WI Department of Health Services	93.712	(15,117)	-	15,160	(43)	-	-
Total Immunization Cluster			(15,124)	-	73,549	(43)	58,382	58,382
Centers for Disease Control - Investigations and Technical Assistance	WI Department of Health Services	93.283	(3,000)	-	9,000	6,000	12,000	12,000
Promoting Safe and Stable Families	WI Department of Children and Families	93.556	1	-	72,099	(3)	72,097	72,097
Temporary Assistance for Needy Families (TANF)	WI Department of Health Services	93.558	-	-	350,031	-	350,031	350,031
Temporary Assistance for Needy Families (TANF)	WI Department of Children and Families	93.558	(35,077)	-	743,126	81,417	789,466	789,466
Total Temporary Assistance for Needy Families (TANF)			(35,077)	-	1,093,157	81,417	1,139,497	1,139,497

(Continued)

BROWN COUNTY, WISCONSIN
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2011

Federal Grantor Agency/Program Title	Pass-through Agency	Federal CFDA Number	Revenues					Total Expenditures
			(Accrued) Deferred Balance 1/1/11	Adjustment of Prior Year Balance	Cash Received (Refunded)	Accrued (Deferred) Balance 12/31/11	Total Revenues	
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued)								
Child Support Cluster								
Child Support Enforcement (Title IV-D)	WI Department of Children and Families	93.563	(171,546)	-	1,824,263	426,321	2,079,038	2,079,038
ARRA -Child Support Enforcement (Title IV-D)	WI Department of Children and Families	93.563	(2,487)	-	2,487	-	-	-
Total Child Support Cluster			(174,033)	-	1,826,750	426,321	2,079,038	2,079,038
Low Income Home Energy Assistance (LIHEAP)	WI Department of Administration	93.568	(42,230)	-	164,531	32,413	154,714	154,714
Child Care and Development Fund	WI Department of Children and Families	93.596	(128,600)	-	551,852	56,343	479,595	479,595
Youth Independent Living	WI Department of Children and Families	93.599	(7,365)	-	7,365	-	-	-
Child Welfare Services - State Grants	WI Department of Children and Families	93.645	(1,534)	-	96,818	-	95,284	95,284
Child Welfare Services - State Grants	WI Department of Corrections	93.645	(1,447)	-	22,737	(52)	21,238	21,238
Total Child Welfare Services - State Grants			(2,981)	-	119,555	(52)	116,522	116,522
Foster Care (Title IV-E)	WI Department of Children and Families	93.658	(23,446)	-	1,346,678	48,324	1,371,556	1,371,556
Foster Care (Title IV-E)	WI Department of Corrections	93.658	(2,090)	-	35,207	(81)	33,036	33,036
Total Foster Care (Title IV-E)			(25,536)	-	1,381,885	48,243	1,404,592	1,404,592
Social Services Block Grant	WI Department of Health Services	93.667	-	-	685,230	-	685,230	685,230
Social Services Block Grant	WI Department of Children and Families	93.667	(2,334)	-	147,736	-	145,402	145,402
Total Social Services Block Grant			(2,334)	-	832,966	-	830,632	830,632
Independent Living	WI Department of Children and Families	93.674	(14,292)	-	42,733	2,798	31,239	31,239
ARRA - Prevention and Wellness	WI Department of Health Services	93.723	(4,035)	-	11,659	446	8,070	8,070
State Children's Insurance Program	WI Department of Health Services	93.767	(11,834)	-	88,164	13,544	89,874	89,874
Medical Assistance Program	WI Department of Health Services	93.778	(1,394,425)	-	29,206,634	1,076,029	28,888,238	28,888,238
Centers for Medicare & Medicaid Services Research	WI Department of Health Services	93.779	(25,553)	-	514,570	183,407	672,424	672,424
National Bioterrorism Hospital Preparedness Program	WI Department of Health Services	93.889	1,477	-	97,780	(1,702)	97,555	97,555
HIV Prevention Partner Services & Linkages	WI Department of Health Services	93.917	-	-	9,997	3	10,000	10,000
Block Grants for Community Mental Health Services	WI Department of Health Services	93.958	-	-	98,340	-	98,340	98,340
Block Grants for Prevention and Treatment of Substance Abuse	WI Department of Health Services	93.959	(8,078)	-	461,417	1,940	455,279	455,279
Prevention Health and Health Services Block Grant	WI Department of Health Services	93.991	(1)	-	14,582	-	14,581	14,581
Maternal and Child Health Services Block Grant	WI Department of Health Services	93.994	(5)	-	83,658	-	83,653	83,653
Total U.S. Department of Health and Human Services			(1,856,307)	-	37,216,511	1,924,196	37,284,400	37,284,400
U.S. EXECUTIVE OFFICE OF THE PRESIDENT								
High Intensity Drug Trafficking Areas Program - 2010	Direct Program	95.001	(24,427)	-	24,427	-	-	-
High Intensity Drug Trafficking Areas Program - 2011	Direct Program	95.001	-	-	17,705	11,239	28,944	28,944
Total U.S. Executive Office of the President			(24,427)	-	42,132	11,239	28,944	28,944

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BROWN COUNTY, WISCONSIN
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2011

Federal Grantor Agency/Program Title	Pass-through Agency	Federal CFDA Number	Revenues				Total Expenditures	
			(Accrued) Deferred Balance 1/1/11	Adjustment of Prior Year Balance	Cash Received (Refunded)	Accrued (Deferred) Balance 12/31/11		Total Revenues
U.S. DEPARTMENT OF HOMELAND SECURITY								
Emergency Management Performance Grants								
2010	WI Department of Military Affairs	97.042	(57,033)	-	57,033	-	-	-
2011	WI Department of Military Affairs	97.042	(28,837)	99	52,899	57,417	81,578	81,578
2012	WI Department of Military Affairs	97.042	-	-	-	28,437	28,437	28,437
Total Emergency Management Performance Grants			(85,870)	99	109,932	85,854	110,015	110,015
Port Security Grant Program								
2008-GB-T8-0138	City of Green Bay, Wisconsin	97.056	-	-	131,261	-	131,261	131,261
2010-PU-T0-0100	City of Green Bay, Wisconsin	97.056	-	-	4,930	23,799	28,729	28,729
Total Port Security Grant Program			-	-	136,191	23,799	159,990	159,990
Homeland Security Grant Program								
2007-HS-10A-8094	WI Department of Administration -	97.067	(41,206)	-	41,206	-	-	-
2008-HS-05-8824	Office of Justice Assistance (DOA-OJA)	97.067	-	-	50,195	-	50,195	50,195
2008-HS-06-7559	DOA-OJA	97.067	(17,715)	1,008	16,707	-	-	-
2008-HS-09-8422	DOA-OJA	97.067	-	-	556	-	556	556
2009-HS-03-8230	DOA-OJA	97.067	(3,536)	-	13,241	-	9,705	9,705
2009-HS-04-7653	DOA-OJA	97.067	(11,099)	-	11,099	-	-	-
2010-HS-02E-9191	DOA-OJA	97.067	-	-	-	5,000	5,000	5,000
2010-SHS-02E-9191	DOA-OJA	97.067	-	-	-	2,184	2,184	2,184
2010-HS-03-8776	DOA-OJA	97.067	-	-	2,233	-	2,233	2,233
2010-HS-03-8786	DOA-OJA	97.067	-	-	-	1,743	1,743	1,743
Total Homeland Security Grant Program			(73,556)	1,008	135,237	8,927	71,616	71,616
ARRA - Port Security Grant Program - 2009-PU-RI-0283	City of Green Bay, Wisconsin	97.116	(27,468)	-	45,704	-	18,236	18,236
Total U.S. Department of Homeland Security			(186,894)	1,107	427,064	118,580	359,857	359,857
TOTAL FEDERAL PROGRAMS			\$ (2,547,091)	\$ 3,081	\$ 43,976,586	\$ 3,078,429	\$ 44,511,005	\$ 44,511,005

The notes to the schedule of expenditures of federal awards and the schedule of state financial assistance are an integral part of this schedule.

BROWN COUNTY, WISCONSIN
Schedule of State Financial Assistance
For the Year Ended December 31, 2011

State Grantor Agency/State Program Title	Pass-through Agency	State ID Number	Revenues					Total Expenditures
			(Accrued) Deferred Balance 1/1/11	Adjustment of Prior Year Balance	Cash Received (Refunded)	Accrued (Deferred) Balance 12/31/11	Total Revenues	
<u>DEPARTMENT OF AGRICULTURE, TRADE AND CONSUMER PROTECTION</u>								
Agriculture Clean Sweeps								
Household Waste Grant	Direct Program	115.04	\$ -	\$ -	\$ -	\$ 17,100	\$ 17,100	\$ 17,100
Prescription Drug Grant	Direct Program	115.04	-	-	-	7,500	7,500	7,500
Total Agriculture Clean Sweeps			-	-	-	24,600	24,600	24,600
Soil and Water Resource Management								
County Staff and Support Grants	Direct Program	115.15	-	-	146,948	-	146,948	146,948
Land and Water Resource Management Projects								
2010	Direct Program	115.40	(36,371)	-	36,371	-	-	-
2011	Direct Program	115.40	-	-	-	108,436	108,436	108,436
Total Land and Water Resource Management Projects			(36,371)	-	36,371	108,436	108,436	108,436
Total Department of Agriculture, Trade, and Consumer Protection			(36,371)	-	183,319	133,036	279,984	279,984
<u>DEPARTMENT OF COMMERCE</u>								
Wisconsin Fund Private Sewage System								
Replacement and Rehabilitation								
2010-2011	Direct Program	143.110	(10,750)	-	10,750	-	-	-
2011-2012	Direct Program	143.110	-	-	61,332	10,415	71,747	71,747
Total Department of Commerce			(10,750)	-	72,082	10,415	71,747	71,747
<u>DEPARTMENT OF PUBLIC INSTRUCTION</u>								
Public Library Systems Aid								
Public Library Development-Library Tech Grant 2009	Nicolet Federated Library System	255.002	4,000	-	-	-	4,000	4,000
Public Library Development-Library Tech Grant 2010	Nicolet Federated Library System	255.002	9,289	-	-	-	9,289	9,289
Public Library Development-Library Tech Grant 2011	Nicolet Federated Library System	255.002	-	-	10,400	(9,634)	766	766
Public Library Development-Continuing Education Grant 2011	Nicolet Federated Library System	255.002	-	-	5,700	-	5,700	5,700
Public Library Development-Library Services Grant 2011	Nicolet Federated Library System	255.002	-	-	50,526	15,000	65,526	65,526
Total Department of Public Instruction			13,289	-	66,626	5,366	85,281	85,281
<u>DEPARTMENT OF NATURAL RESOURCES</u>								
West Shore Pike Habitat Project								
NRDA-05-Brown County-02	Direct Program	370.222	-	-	120,806	195	121,001	121,001
NRDA-05-Brown County-03	Direct Program	370.222	-	-	3,925	-	3,925	3,925
Total West Shore Pike Habitat Project			-	-	124,731	195	124,926	124,926
Enforcement Aids-Boating Enforcement								
Water Patrol Program 2010	Direct Program	370.550	(36,037)	-	36,037	-	-	-
Water Patrol Program 2011	Direct Program	370.550	-	-	-	31,488	31,488	31,488
Total Enforcement Aids-Boating Enforcement			(36,037)	-	36,037	31,488	31,488	31,488
Enforcement Aids-All Terrain Vehicle Enforcement								
ATV Patrol Program 2010/2011	Direct Program	370.551	-	-	4,987	-	4,987	4,987
Enforcement Aids-Snowmobiling Enforcement								
Snowmobile Patrol Program 2009/2010	Direct Program	370.552	-	-	13,334	-	13,334	13,334
Wildlife Damage Claims and Abatement								
2010	Direct Program	370.553	(12,947)	-	12,947	-	-	-
2011	Direct Program	370.553	-	-	8,942	14,732	23,674	23,674
Total Wildlife Damage Claims and Abatement			(12,947)	-	21,889	14,732	23,674	23,674

(Continued)

BROWN COUNTY, WISCONSIN
 Schedule of State Financial Assistance
 For the Year Ended December 31, 2011

State Grantor Agency/State Program Title	Pass-through Agency	State ID Number	Revenues					Total Expenditures
			(Accrued) Deferred Balance 1/1/11	Adjustment of Prior Year Balance	Cash Received (Refunded)	Accrued (Deferred) Balance 12/31/11	Total Revenues	
<u>DEPARTMENT OF NATURAL RESOURCES (Continued)</u>								
Resource Aids-County Conservation Aids								
CC-5023	Direct Program	370.563	(676)	-	2,208	-	1,532	1,532
CC-5048	Direct Program	370.563	-	-	1,200	-	1,200	1,200
Total Resource Aids-County Conservation Aids			(676)	-	3,408	-	2,732	2,732
Recreation Aids - Snowmobile Trails and Area Aid								
S-3726	Direct Program	370.574	(3,881)	-	3,881	-	-	-
S-3853	Direct Program	370.574	-	-	69,212	1,000	70,212	70,212
Total Recreation Aids - Snowmobile Trails and Area Aid			(3,881)	-	73,093	1,000	70,212	70,212
Water Quality Management Planning								
2010	Direct Program	370.604	(14,020)	-	14,020	-	-	-
2011	Direct Program	370.604	-	-	-	7,464	7,464	7,464
Total Water Quality Management Planning			(14,020)	-	14,020	7,464	7,464	7,464
Wisconsin's Lakes Protection Grant Program - LPT-411-11	Direct Program	370.663	-	-	4,500	500	5,000	5,000
Total Department of Natural Resources			(67,561)	-	295,999	55,379	283,817	283,817
<u>DEPARTMENT OF TRANSPORTATION</u>								
Planning Commission Program								
2010	Direct Program	395.202	(1,369)	-	1,369	-	-	-
2011	Direct Program	395.202	-	-	18,735	1,370	20,105	20,105
Total Department of Transportation			(1,369)	-	20,104	1,370	20,105	20,105
<u>DEPARTMENT OF CORRECTIONS</u>								
Community Intervention	Direct Program	410.302	(94,878)	-	142,870	68,318	116,310	116,310
Community Youth and Family Aids	Direct Program	410.313	(157,203)	-	2,468,307	(5,640)	2,305,464	2,305,464
Total Department of Corrections			(252,081)	-	2,611,177	62,678	2,421,774	2,421,774
<u>DEPARTMENT OF HEALTH SERVICES</u>								
W-2 Funeral and Cemetery	Direct Program	435.105	(20,175)	-	209,943	10,475	200,243	200,243
MA Transportation	Direct Program	435.131	(2,695)	-	15,135	(881)	11,559	11,559
PF Non Fed Program Revenue	Direct Program	435.200	3,056	-	(12,866)	(3,003)	(12,813)	(12,813)
IM Available Allocation - State Share	Direct Program	435.283	-	-	700,255	7,042	707,297	707,297
IM Available Allocation - Federal Share	Direct Program	435.284	(9,202)	-	95,267	15,272	101,337	101,337
MA Subrogation Collection	Direct Program	435.291	18,129	-	(47,580)	(13,432)	(42,883)	(42,883)
Community Options Program	Direct Program	435.367	(446,875)	-	2,689,253	155,211	2,397,589	2,397,589
Medical Assistance Programs								
COP W Program	Direct Program	435.338	-	-	1,709,651	116,945	1,826,596	1,826,596
CIP II Program	Direct Program	435.348	(68,547)	-	2,076,444	76,629	2,084,526	2,084,526
CIP II Community Relocation Program	Direct Program	435.369	(51,578)	-	538,319	6,289	493,030	493,030
CIP II Diversion Program	Direct Program	435.375	41,134	-	379,279	(13,296)	407,117	407,117
Temp Family Care COP W Program	Direct Program	435.392	(830)	-	12,036	742	11,948	11,948
CLTS DD	Direct Program	435.407	15,860	-	3,614,399	94,819	3,725,078	3,725,078
CLTS MH	Direct Program	435.410	8,563	-	140,811	161	149,535	149,535
CLTS DD	Direct Program	435.450	(39,618)	-	611,419	(73,374)	498,427	498,427

(Continued)

BROWN COUNTY, WISCONSIN
Schedule of State Financial Assistance
For the Year Ended December 31, 2011

State Grantor Agency/State Program Title	Pass-through Agency	State ID Number	Revenues					Total Expenditures
			(Accrued) Deferred Balance 1/1/11	Adjustment of Prior Year Balance	Cash Received (Refunded)	Accrued (Deferred) Balance 12/31/11	Total Revenues	
DEPARTMENT OF HEALTH SERVICES (Continued)								
Medical Assistance Programs (Continued)								
CLTS MH	Direct Program	435.451	(20,682)	-	300,574	(47,461)	232,431	232,431
CLTS DD	Direct Program	435.460	(39,012)	-	230,136	-	191,124	191,124
CLTS MH	Direct Program	435.461	(884)	-	97,103	-	96,219	96,219
CLTS PD	Direct Program	435.462	27,215	-	2,500	(20,504)	9,211	9,211
CIP 1A MFP	Direct Program	435.472	-	-	95,823	13,781	109,604	109,604
CIP II MFP	Direct Program	435.478	(5,662)	-	10,284	5,026	9,648	9,648
Brain Injury Waiver Program	Direct Program	435.506	(342)	-	104,490	-	104,148	104,148
CIP 1B Program	Direct Program	435.564	(74,300)	-	2,019,979	80,773	2,026,452	2,026,452
CIP 1A Program	Direct Program	435.580	-	-	1,332,633	-	1,332,633	1,332,633
CSP Wait List	Direct Program	435.504	-	-	82,046	-	82,046	82,046
Certified Mental Health Program	Direct Program	435.517	-	-	-	116,373	116,373	116,373
Non-Resident 997	Direct Program	435.531	(1,344)	-	59,544	6,400	64,600	64,600
Birth to Three Initiative	Direct Program	435.550	64,459	-	242,386	(115,597)	191,248	191,248
Basic County Allocation	Direct Program	435.561	-	-	4,897,466	-	4,897,466	4,897,466
IMD-OBRA Relocations	Direct Program	435.571	-	-	225,823	(26,357)	199,466	199,466
Family Support Program	Direct Program	435.577	(54,716)	-	252,134	-	197,418	197,418
State County Match	Direct Program	435.681	-	-	630,080	-	630,080	1,260,160
Healthcheck	Direct Program	437.967	(9,458)	-	15,491	691	6,724	6,724
Coordinated Services Team January 2013	Direct Program	435.81007	4,786	-	-	(4,786)	-	-
Coordinated Services Team January 2011	Direct Program	435.81021	(19,986)	-	45,161	-	25,175	25,175
Coordinated Services Team January 2012	Direct Program	435.81085	24,460	-	(24,460)	35,443	35,443	35,443
WWWP-GPR SS.255.06(2)	Direct Program	435.157000	(4)	-	57,869	-	57,865	57,865
Lead Poisoning	Direct Program	435.157720	-	-	23,090	-	23,090	23,090
Maternal and Health Services	Direct Program	435.159320	(1)	-	6,384	-	6,383	6,383
Elder Abuse Grant	GWAAR	435.560490	(10,773)	-	55,499	17,000	61,726	61,726
Total Department of Health Services			(669,022)	-	23,493,800	440,381	23,265,159	23,895,239
DEPARTMENT OF CHILDREN AND FAMILY SERVICES								
Child Day Care Program								
(See Federal Program CFDA #93.596)								
Background and Fingerprints	Direct Program	437.3324	(245)	(381)	1,742	464	1,580	1,580
CQI Review Expenses	Direct Program	437.3346	(8,109)	-	8,109	-	-	-
CHIPS Legal Report	Direct Program	437.3554	(10,865)	-	10,865	-	-	-
Basic County Allocation	Direct Program	437.3561	(16,988)	-	1,074,613	-	1,057,625	1,057,625
TPR Adoption Services	Direct Program	437.3574	(16,419)	-	16,419	-	-	-
State/County Match	Direct Program	437.3681	(4,771)	-	219,240	-	214,469	428,938
Child Support Enforcement	Direct Program	437.7502	355,846	-	-	-	355,846	355,846
Total Department of Children and Family Services			298,449	(381)	1,330,988	464	1,629,520	1,843,989

(Continued)

BROWN COUNTY, WISCONSIN
Schedule of State Financial Assistance
For the Year Ended December 31, 2011

State Grantor Agency/State Program Title	Pass-through Agency	State ID Number	Revenues					Total Expenditures
			(Accrued) Deferrad Balance 1/1/11	Adjustment of Prior Year Balance	Cash Received (Refunded)	Accrued (Deferred) Balance 12/31/11	Total Revenues	
DEPARTMENT OF JUSTICE								
State DNA Sample	Direct Program	455.221	-	-	5,060	-	5,060	5,060
Drug Crimes Enforcement								
2011	Direct Program	455.225	29,782	-	-	-	29,782	29,782
2012	Direct Program	455.225	-	-	33,922	(33,922)	-	-
Total Drug Crimes Enforcement			29,782	-	33,922	(33,922)	29,782	29,782
County-Tribal Local Assistance	Direct Program	455.263	40,242	-	-	-	40,242	40,242
Victim and Witness Assistance Program Cluster								
2010	Direct Program	455.532	(83,456)	-	83,456	-	-	-
2011	Direct Program	455.532	-	-	83,715	53,194	136,909	136,909
Total Victim and Witness Assistance Program Cluster			(83,456)	-	167,171	53,194	136,909	136,909
Total Department of Justice			(13,432)	-	206,153	19,272	211,993	211,993
DEPARTMENT OF MILITARY AFFAIRS								
Emergency Response Equipment Grants								
2010-EPCRA Computer & Hazmat Response Equipment	Direct Program	465.308	(8,863)	1	8,862	-	-	-
2011-EPCRA Computer & Hazmat Response Equipment	Direct Program	465.308	-	-	-	1,995	1,995	1,995
Total Emergency Response Equipment Grants			(8,863)	1	8,862	1,995	1,995	1,995
Emergency Planning Grant								
2009-2010	Direct Program	465.337	(31,866)	-	31,866	-	-	-
2010-2011	Direct Program	465.337	(18,720)	(61)	33,092	33,092	47,403	47,403
2011-2012	Direct Program	465.337	-	-	-	18,733	18,733	18,733
Total Emergency Planning Grant			(50,586)	(61)	64,958	51,825	66,136	66,136
Total Department of Military Affairs			(59,449)	(60)	73,820	53,820	68,131	68,131
DEPARTMENT OF ADMINISTRATION								
Land Information Board Grant - Training	Direct Program	505.116	-	-	300	-	300	300
Utility Public Benefits - Low Income Assistance	Direct Program	505.371	(38,905)	-	149,420	38,413	148,928	148,928
Total Department of Administration			(38,905)	-	149,720	38,413	149,228	149,228
TOTAL STATE PROGRAMS			\$ (837,202)	\$ (441)	\$ 28,503,788	\$ 820,594	\$ 28,486,739	\$ 29,331,288

The notes to the schedule of expenditures of federal awards and the schedule of state financial assistance are an integral part of this schedule.

(Continued)

BROWN COUNTY, WISCONSIN
Schedule of Expenditures of Passenger Facility Charges
For the Year Ended December 31, 2011

	Per Quarterly PFC Reports			Per Basic Financial Statements	
	Cumulative Total 1/1/11	2011 Activity	Cumulative Total 12/31/11	Accrual Adjustments	Cumulative Total 12/31/11
Revenues					
Passenger Facility Charges	\$ 21,440,437	\$ 1,425,961	\$ 22,866,398	\$ (34,007)	\$ 22,832,391
Interest	831,992	5,493	837,485	-	837,485
Total Revenues	22,272,429	1,431,454	23,703,883	(34,007)	23,669,876
Expenditures					
Phase II Terminal Renovation and Expansion	5,062,462	-	5,062,462	-	5,062,462
Terminal Entrance Road	982,752	-	982,752	-	982,752
Purchase ARFF Vehicle	25,000	-	25,000	-	25,000
Snow Removal Equipment	23,659	-	23,659	-	23,659
Rehab of Airfield Pavements and Security Fencing	221,085	-	221,085	-	221,085
Expand Air Carrier Apron	1,200,000	-	1,200,000	-	1,200,000
Administration (1996 - 1999)	16,000	-	16,000	-	16,000
Parallel Taxiways D & M Construction	1,008,400	-	1,008,400	-	1,008,400
Administration (2001 - 2002)	15,000	-	15,000	-	15,000
Terminal Entrance Road Expansion	528,943	-	528,943	-	528,943
Air Carrier Terminal Expansion	12,203,232	1,799,967	14,003,199	-	14,003,199
Total Expenditures	21,286,533	1,799,967	23,086,500	-	23,086,500
Revenues Over (Under) Expenditures	\$ 985,896	\$ (368,513)	\$ 617,383	\$ (34,007)	\$ 583,376

At December 31, 2011, the County has restricted cash and investments of \$617,383 held for future passenger facility program expenditures.

The County prepares the quarterly passenger facility charges reports prior to the posting of year end transactions. Accordingly, the County 2011 basic financial statements reported passenger facility charges revenue of \$1,391,954. A reconciliation of revenues per the quarterly passenger facility charge reports to the County's basic financial statements is presented below.

Balance per Quarterly PFC Reports	\$ 1,425,961
Less: Accrual Adjustment - December 31, 2010	(101,154)
Add: Accrual Adjustment - December 31, 2011	67,147
Total Passenger Facility Charges Revenue	\$ 1,391,954

BROWN COUNTY, WISCONSIN

Notes to the Schedule of Expenditures of Federal Awards and the Schedule of State Financial Assistance
For the Year Ended December 31, 2011

NOTE A - BASIS OF PRESENTATION

The accompanying Schedules of Expenditures of Federal Awards, State Financial Assistance and Passenger Facility Charges for Brown County, Wisconsin, are presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, the *State Single Audit Guidelines* issued by the Wisconsin Department of Administration and the *Passenger Facility Charge Audit Guide for Public Agencies* issued by the Federal Aviation Administration.

The Schedules of Expenditures of Federal Awards, State Financial Assistance and Passenger Facility Charges include all federal and state awards of the primary government of Brown County. The federal and state awards of the Aging and Disability Resource Center of Brown County, a component unit of Brown County, and the Brown County Children with Disabilities Education Board are reported in separate reports and are not included in this report.

NOTE B - 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 2011 basic financial statements. Accrued revenue at year-end consists of program expenditures scheduled for reimbursement to the County in the succeeding year while deferred revenue represents advances for programs that exceed recorded County expenditures.

Major federal and state financial assistance programs are identified in the Schedule of Findings and Questioned Costs and are determined as follows:

Federal Programs: Brown County, Wisconsin, qualifies as a low risk auditee in accordance with paragraph 530 of OMB Circular A-133. Therefore major programs represent those with combined expenditures exceeding 25% of total federal awards that also were deemed major programs based on the auditor's risk assessment. All other federal programs are considered non-major programs.

State Programs: Brown County, Wisconsin, qualifies as a low risk auditee in accordance with the *State Single Audit Guidelines*. Therefore major programs represent those with combined expenditures exceeding 25% of total state financial assistance that also were deemed major programs based on the auditor's risk assessment. In addition, certain state financial assistance programs were designated state major by the state granting agency and therefore considered state major. All other state financial assistance programs are considered non-major programs.

NOTE C - OVERSIGHT AGENCIES

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

Federal – Environmental Protection Agency
State - Wisconsin Department of Health Services

BROWN COUNTY, WISCONSIN

Notes to the Schedule of Expenditures of Federal Awards and the Schedule of State Financial Assistance
For the Year Ended December 31, 2011

NOTE D - TITLE 19 MEDICAL ASSISTANCE PAYMENTS

The Schedules of Expenditures of Federal Awards and State Financial Assistance do not include payments received by the County's Human Service Department and Mental Health Center for various 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 awards or state financial assistance. 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 E - PASSENGER FACILITY CHARGE (PFC)

Brown County, Wisconsin collects a passenger facility charge (PFC) from various airlines doing business with the Brown County Airport. The PFC is paid to the County in accordance with federal airline regulations. Based on U.S. Department of Transportation pronouncements, the PFC is required to be included in the scope of the County's audit of federal assistance programs. However, since there are no federal or state funds directly received for the PFC program, we have not reported any amounts on the Schedule of Expenditures of Federal Awards, but included a separate Schedule of Expenditures of Passenger Facility Charges.

NOTE F - STATE DIRECT PAYMENTS

Payments made directly to recipients and vendors by the State of Wisconsin under the food stamp program on behalf of the County are not included in the Schedule of Expenditures of Federal Awards and Schedule of State Financial Assistance.

NOTE G - STATE OF WISCONSIN REPORTING SYSTEM

The Wisconsin Department of Health and Family Services (DHFS) and Department of Workforce Development (DWD) utilize the Community Aids Reporting System (CARS) and the Central Office Reporting System (CORG) for reimbursing the County for various federal and state program expenditures. The expenditures reported on the Schedule of Expenditures of Federal Awards and the Schedule of State Financial Assistance for various DHFS and DWD programs agree with the expenditures reported on the April 2012 CARS for the Human Services Department and the December, 2011 CORG for Child Support and Child Care programs.

BROWN COUNTY, WISCONSIN

Notes to the Schedule of Expenditures of Federal Awards and the Schedule of State Financial Assistance
For the Year Ended December 31, 2011

NOTE H - AMERICAN RECOVERY AND REINVESTMENT ACT

The Wisconsin Department of Health Services requires the following additional information be presented for each Recovery Act program with funding passed through the Wisconsin Department of Health Services:

Federal Grantor: U.S. Department of Education
 Program or Cluster Title: Early Intervention Services (IDEA) Cluster
 Federal CFDA Number: 84.393
 CARS profile name or purchase order description: ARRA BIRTH-3 NON CALENDAR
 CARS profile number or purchase order number: 81065
 CARS or invoice expenses and payments by contract year:

	CARS 603 Column H Actual CTD Expenses		CARS 603 Column K CTD pmts (Advances
1/1/10 - 12/31/10	\$ 59,672	\$	64,281
1/1/11 - 12/31/11	\$ 76,010	\$	71,401

Federal Grantor: U.S. Department of Health and Human Services
 Program or Cluster Title: Immunization Cluster
 Federal CFDA Number: 93.712
 CARS profile name or purchase order description: ARRA IMM FOR CHILD & ADULT
 CARS profile number or purchase order number: 71004
 CARS or invoice expenses and payments by contract year:

	CARS 603 Column H Actual CTD Expenses		CARS 603 Column K CTD pmts (Advances
1/1/10 - 12/31/10	\$ 48,662	\$	33,545
1/1/11 - 12/31/11	\$ -	\$	15,160

Federal Grantor: U.S. Department of Health and Human Services
 Program or Cluster Title: ARRA - Prevention and Wellness
 Federal CFDA Number: 93.723
 CARS profile name or purchase order description: ARRA Prevention Wellness Component 2
 CARS profile number or purchase order number: 71007
 CARS or invoice expenses and payments by contract year:

	CARS 603 Column H Actual CTD Expenses		CARS 603 Column K CTD pmts (Advances
1/1/10 - 12/31/10	\$ 4,035	\$	-
1/1/11 - 12/31/11	\$ 8,070	\$	11,659

BROWN COUNTY, WISCONSIN
 Schedule of Findings and Questioned Costs
 For the Year Ended December 31, 2011

Section I - Summary of Auditors' Results

Basic Financial Statements

Type of auditor's report issued:	Unqualified
Internal control over financial reporting:	
• Material weakness(es) identified?	No
• Significant deficiency(ies) identified?	None reported
Noncompliance material to basic financial statements noted?	No

Federal Awards and State Financial Assistance

Internal control over major programs:	
• Material weakness(es) identified	No
• Significant deficiency(ies) identified?	None reported
Type of auditor's report issued on compliance for major programs	Unqualified
Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of Circular A-133?	No
Any audit findings disclosed that are required to be reported in accordance with the <i>State Single Audit Guidelines</i> ?	No
Any audit findings disclosed that are required to be reported in accordance with the <i>Passenger Facility Charge Audit Guide for Public Agencies</i> ?	No

Identification of major federal programs:

CFDA Number	Name of Federal Programs
66.469	Great Lakes Program
93.596	Child Care and Development Fund
93.778	Medical Assistance Program

BROWN COUNTY, WISCONSIN
 Schedule of Findings and Questioned Costs (Continued)
 For the Year Ended December 31, 2011

Section I - Summary of Auditors' Results (Continued)

Identification of major state programs:

State ID Number	Name of State Programs
370.222	NRDA Habitat Restoration Project
410.302	Community Intervention Program
410.313	Community Youth and Family Aids
435.367	Community Options Program
435.561	Basic County Allocation
435.681	Community and Mental Health Services Medical Assistance Programs
435.338	COP W Program
435.348	CIP II Program
435.369	CIP II Community Relocation Program
435.375	CIP II Diversion Program
435.392	Temp Family Care COP W Program
435.407	CLTS DD
435.410	CLTS MH
435.450	CLTS DD
435.451	CLTS MH
435.460	CLTS DD
435.461	CLTS MH
435.462	CLTS PD
435.472	CIP 1A MFP
435.478	CIP II MFP
435.506	Brain Injury Waiver Program
435.564	CIP 1B Program
435.580	CIP 1A Program
437.347	Child Day Care
437.3561	Basic County Allocation
437.3681	State County Match

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

Federal Awards	\$1,335,000
State Financial Assistance	
Department of Health Services	\$697,900
Other Departments	\$100,000

Auditee qualified as low-risk auditee Yes

Section II - Financial Statement Findings

There are no findings related to the basic financial statements required to be reported under governmental auditing standards generally accepted in the United States of America for the year ended December 31, 2011.

BROWN COUNTY, WISCONSIN
 Schedule of Findings and Questioned Costs (Continued)
 For the Year Ended December 31, 2011

Section III - Federal Award and State Financial Assistance Findings and Questioned Costs

There are no findings related to the federal and state financial assistance required to be reported under OMB-133 Compliance Supplement or the *State Single Audit Guidelines* for the year ended December 31, 2011.

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 grants/contracts with funding agencies that require audits to be in accordance with the <i>State Single Audit Guidelines</i> : | |
| Department of Administration | No |
| Department of Agriculture, Trade and Consumer Protection | No |
| Department of Children and Family Services | No |
| Department of Commerce | No |
| Department of Corrections | No |
| Department of Health Services | No |
| Department of Justice | No |
| Department of Military Affairs | No |
| Department of Natural Resources | No |
| Department of Public Instruction | No |
| Department of Transportation | No |

- | | |
|---|-----|
| 3. Was a Management Letter or other document conveying audit comments issued as a result of this audit? | Yes |
|---|-----|

4. Name and signature of partner



 David L. Maccoux, CPA

5. Date of report

August 13, 2012

BROWN COUNTY, WISCONSIN
Schedule of Prior Year Findings and Correction Action Plan
December 31, 2011

Prior Year Audit Findings

2011-01 Reporting – Reconciliation Process

The County has implemented additional controls to ensure expenditure reports are reviewed by an individual not involved in the preparation.

Corrective Action Plan

None required