

**BROWN COUNTY, WISCONSIN**  
**FEDERAL AWARDS AND STATE**  
**FINANCIAL ASSISTANCE REPORT**

**DECEMBER 31, 2012**

**BROWN COUNTY, WISCONSIN**

December 31, 2012

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**REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL AND STATE PROGRAM AND THE PASSENGER FACILITY CHARGE PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY 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**

**Independent Auditors' Report**

To the County Board  
Brown County, Wisconsin

**Report on Compliance for Each Major Federal and State Program**

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, 2012. 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.

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 \$1,654,668 and \$297,564, respectively, in federal awards and \$2,254,276 and \$3,180,860, respectively, in state awards during the year ended December 31, 2012 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, 2012 and had a separate audit performed in accordance with the *Wisconsin Public School District Audit Manual* issued by the Wisconsin Department of Public Instruction.

**Management's Responsibility**

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal and state programs and the passenger facility charge program.

**Auditors' Responsibility**

Our responsibility is to express an opinion on compliance for each of Brown County, Wisconsin's major federal and state programs and the passenger facility charge program based on our audit of the types of compliance requirements referred to above. 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*, and 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, the *State Single Audit Guidelines* and the *Passenger Facility Charge Audit Guide* 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 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 on compliance for each major federal and state program. However, our audit does not provide a legal determination of Brown County, Wisconsin's compliance.

### **Opinion on Each Major Federal and State Program**

In our opinion, Brown County, Wisconsin complied, in all material respects, with the types of 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, 2012.

### **Other Matter**

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with OMB Circular A-133 and the *State Single Audit Guidelines* and which are described in the accompanying schedule of findings and questioned costs as items 2012-03, 2012-04, 2012-05, 2012-06, 2012-07 and 2012-08. Our opinion on each major federal and state program is not modified with respect to these matters.

Brown County, Wisconsin's responses to the noncompliance findings identified in our audit are described in the accompanying corrective action plan. Brown County, Wisconsin's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

### **Report on Internal Control Over Compliance**

Management of Brown County, Wisconsin is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Brown County, Wisconsin's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal or state program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal and state program and to test and report on 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* 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.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described below, we identified certain deficiencies in internal control over compliance that we consider to be material weakness and 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 or state 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 will not be prevented, or detected and corrected, on a timely basis. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2012-01 to be a material weakness.

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 or state 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 2012-02 to be a significant deficiency.

Brown County Wisconsin's response to the internal control over compliance findings identified in our audit are described in the accompanying schedule of prior year audit findings and corrective action plan. Brown County Wisconsin's response was not subjected to the 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 OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, *State Single Audit Guidelines*, and the *Passenger Facility Charge Audit Guide for Public Agencies*. Accordingly, this report is not suitable for any other purpose.

**Report on Schedule of Expenditures of Federal Awards Required by OMB Circular A-133 and Schedule of State Financial Assistance Required by the *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 Brown County, Wisconsin as of and for the year ended December 31, 2012, and the related notes to the financial statements, which collectively comprise Brown County, Wisconsin's basic financial statements and have issued our report thereon dated June 8, 2013, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements as a whole. The accompanying schedule of expenditures of federal awards, schedule of state financial assistance and schedule of expenditures of passenger facility charges are presented for purposes of additional analysis as required by OMB Circular A-133, *State Single Audit Guidelines* and the *Passenger Facility Charge Audit Guide for Public Agencies* 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 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, schedule of state financial assistance and schedule of expenditures of passenger facility charges are fairly stated in all material respects in relation to the basic financial statements as a whole.



Certified Public Accountants  
Green Bay, Wisconsin

September 4, 2013, except for the Schedules of  
Expenditures of Federal Awards, State Financial  
Assistance and Passenger Facility Charges as to  
which the date is June 8, 2013

**BROWN COUNTY, WISCONSIN**  
Schedule of Expenditures of Federal Awards  
For the Year Ended December 31, 2012

Federal Grantor Agency/Program Title	Pass-through Agency	Federal CFDA Number	Revenues					Total Expenditures
			(Accrued) Deferred Balance 1/1/12	Adjustment of Prior Year Balance	Cash Received (Refunded)	Accrued (Deferred) Balance 12/31/12	Total Revenues	
<b><u>U.S. DEPARTMENT OF AGRICULTURE</u></b>								
Cooperative Extension Service								
Urban Horticulture 144PRJ13XL	University of Wisconsin-Extension	10.500	\$ -	\$ -	\$ 693	\$ -	\$ 693	\$ 693
Marketing Risk Education for Hmong Growers	University of Nebraska	10.500	(9,918)	-	23,066	-	13,148	13,148
Total Cooperative Extension Service			(9,918)	-	23,759	-	13,841	13,841
Child Nutrition Cluster								
School Breakfast Program								
Sheriff's Department - Juvenile Detention for 2011	WI Department of Instruction	10.553	(319)	-	319	-	-	-
Sheriff's Department - Juvenile Detention for 2012	WI Department of Instruction	10.553	-	-	3,887	595	4,482	4,482
Total School Breakfast Program			(319)	-	4,206	595	4,482	4,482
School Lunch Aid								
Sheriff's Department - Juvenile Detention for 2011	WI Department of Instruction	10.555	(497)	-	497	-	-	-
Sheriff's Department - Juvenile Detention for 2012	WI Department of Instruction	10.555	-	-	7,133	1,045	8,178	8,178
Total School Lunch Aid			(497)	-	7,630	1,045	8,178	8,178
Total Child Nutrition Cluster			(816)	-	11,836	1,640	12,660	12,660
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	WI Department of Children and Families	10.561	(94,633)	-	1,108,779	211,605	1,225,751	1,225,751
Forest Health Protection	WI Department of Natural Resources	10.680	-	-	1,303	88	1,391	1,391
Total U.S. Department of Agriculture			(105,367)	-	1,145,677	213,333	1,253,643	1,253,643
<b><u>U.S. DEPARTMENT OF COMMERCE</u></b>								
NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION								
Coastal Zone Management Administration Awards								
Contract # AD099248-010.14	WI Department of Administration	11.419	-	-	6,625	23,343	29,968	29,968
Total U.S. Department of Commerce			-	-	6,625	23,343	29,968	29,968
<b><u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u></b>								
Community Development Block Grant - ED FY11-20913	WI Economic Development Corporation	14.228	-	-	296,000	-	296,000	296,000
Economic Development Initiative - Special Project - B-10-SP-WI-0051	Direct Program	14.251	(300,000)	-	300,000	-	-	-
Total U.S. Department of Housing and Urban Development			(300,000)	-	596,000	-	296,000	296,000
<b><u>U.S. DEPARTMENT OF INTERIOR</u></b>								
Fish and Wildlife Management Assistance	Direct Program	15.608	-	-	6,820	-	6,820	6,820
Fish and Wildlife Service								
Partners for Fish and Wildlife Program	Direct Program	15.631	(17,826)	-	33,411	-	15,585	15,585
Total U.S. Department of Interior			(17,826)	-	40,231	-	22,405	22,405

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**BROWN COUNTY, WISCONSIN**  
Schedule of Expenditures of Federal Awards (Continued)  
For the Year Ended December 31, 2012

Federal Grantor Agency/Program Title	Pass-through Agency	Federal CFDA Number	Revenues					Total Expenditures
			(Accrued) Deferred Balance 1/1/12	Adjustment of Prior Year Balance	Cash Received (Refunded)	Accrued (Deferred) Balance 12/31/12	Total Revenues	
<b>U.S. DEPARTMENT OF JUSTICE</b>								
<b>BUREAU OF JUSTICE ASSISTANCE</b>								
Joint Law Enforcement Operations	Direct Program	16.111	-	-	25,995	-	25,995	25,995
Juvenile Accountability Block Grant 2010-JB-04-8961	WI Department of Administration-Office of Justice Assistance	16.523	(2,011)	-	9,775	-	7,764	7,764
2011-JB-04-9629	WI Department of Administration-Office of Justice Assistance	16.523	-	-	-	1,479	1,479	1,479
Total Juvenile Accountability Block Grant			(2,011)	-	9,775	1,479	9,243	9,243
National Criminal History Improvement Program 2010-NC-01-9722	WI Department of Administration-Office of Justice Assistance	16.554	-	-	-	13,500	13,500	13,500
State Criminal Alien Assistance Program - 2012	Direct Program	16.606	-	-	72,315	-	72,315	72,315
Bulletproof Vest Partnership Program	WI Department of Administration-Office of Justice Assistance	16.607	(1,444)	-	1,444	-	-	-
Public Safety Partnership & Community Policing Grant - 2009CKWX0167	Direct Program	16.710	(200,000)	-	200,000	-	-	-
<b>JAG Program Cluster</b>								
Edward Byrne Memorial Justice Assistance Grant Program 2010-DJ-01-8505 (Drug Task Force - 2011)	WI Department of Administration-Office of Justice Assistance	16.738	(22,211)	-	22,211	-	-	-
2011-DJ-01-9405 (Drug Task Force - 2012)	WI Department of Administration-Office of Justice Assistance	16.738	-	-	28,288	20,736	49,024	49,024
Byrne Memorial Justice Assistance Grant (JAG) 2010-DJ-BX-0545	City of Green Bay, Wisconsin	16.738	(9,790)	-	9,790	-	-	-
2011-H5569-WI-DJ	City of Green Bay, Wisconsin	16.738	-	-	7,948	-	7,948	7,948
Total Edward Byrne Memorial Justice Assistance Grant Program			(32,001)	-	68,237	20,736	56,972	56,972
<b>ARRA-Edward Byrne Memorial Justice Assistance Grant / Grants to States &amp; Territories</b>								
Grant (JAG) Program 2009-DS-01-7329 (Diversion Invest & PT Entry)	WI Department of Administration-Office of Justice Assistance	16.803	(68,674)	-	180,643	12,356	124,325	124,325
Total JAG Program Cluster			(100,675)	-	248,880	33,092	181,297	181,297
DEA CEASE Program 2012	WI Department of Justice	N/A	-	-	14,174	670	14,844	14,844
Total U.S. Department of Justice			(304,130)	-	572,583	48,741	317,194	317,194

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**BROWN COUNTY, WISCONSIN**  
Schedule of Expenditures of Federal Awards (Continued)  
For the Year Ended December 31, 2012

Federal Grantor Agency/Program Title	Pass-through Agency	Federal CFDA Number	Revenues					Total Expenditures
			(Accrued) Deferred Balance 1/1/12	Adjustment of Prior Year Balance	Cash Received (Refunded)	Accrued (Deferred) Balance 12/31/12	Total Revenues	
<b><u>U.S. DEPARTMENT OF TRANSPORTATION</u></b>								
Highway Planning and Construction								
Planning Commission Programs (PL)								
2011	WI Department of Transportation	20.205	(43,646)	-	43,646	-	-	-
2012	WI Department of Transportation	20.205	-	-	123,167	43,181	166,348	166,348
STP-Urban Grant								
4987-02-41	WI Department of Transportation	20.205	(6,014)	-	6,014	27,540	27,540	27,540
Total Highway Planning and Construction			(49,660)	-	172,827	70,721	193,888	193,888
Highway Safety Cluster								
State and Community Highway Safety								
0952-40-38 - Speed Enforcement 2012	WI Department of Transportation	20.600	(1,440)	-	29,959	-	28,519	28,519
0953-40-18 - Speed Enforcement 2013	WI Department of Transportation	20.600	-	-	2,440	3,960	6,400	6,400
Total State and Community Highway Safety			(1,440)	-	32,399	3,960	34,919	34,919
Alcohol Impaired Driving Countermeasures Incentive Grant								
0952-31-20 - Alcohol Enforcement 2012	WI Department of Transportation	20.601	(2,880)	-	58,900	-	56,020	56,020
0953-31-06 - Alcohol Enforcement 2013	WI Department of Transportation	20.601	-	-	7,050	11,805	18,855	18,855
FG-2011-Green BA 00355	City of Green Bay, Wisconsin	20.601	(4,925)	-	4,925	-	-	-
FG-2012-Green BA 01017	City of Green Bay, Wisconsin	20.601	(10,727)	-	33,642	6,265	29,180	29,180
FG-2013-Green BA 01306	City of Green Bay, Wisconsin	20.601	-	-	-	12,289	12,289	12,289
Total Alcohol Impaired Driving Countermeasures Incentive Grant			(18,532)	-	104,517	30,359	116,344	116,344
Occupant Protection Incentive Grant								
0952-20-14 - Seatbelt Enforcement 2012	WI Department of Transportation	20.602	(1,920)	-	19,800	-	17,880	17,880
0953-25-49 - Seatbelt Enforcement 2013	WI Department of Transportation	20.602	-	-	1,200	2,640	3,840	3,840
Total Occupant Protection Incentive Grant			(1,920)	-	21,000	2,640	21,720	21,720
<b>Total Highway Safety Cluster</b>			<b>(21,892)</b>	<b>-</b>	<b>157,916</b>	<b>36,959</b>	<b>172,983</b>	<b>172,983</b>
<b>Total U.S. Department of Transportation</b>			<b>(71,552)</b>	<b>-</b>	<b>330,743</b>	<b>107,680</b>	<b>366,871</b>	<b>366,871</b>
<b><u>INSTITUTE OF MUSEUM AND LIBRARY SERVICES</u></b>								
Museums for America MA-05-10-0093-10	Direct Program	45.301	(4,415)	-	31,924	2,059	29,568	29,568
<b>Total Institute of Museum and Library Services</b>			<b>(4,415)</b>	<b>-</b>	<b>31,924</b>	<b>2,059</b>	<b>29,568</b>	<b>29,568</b>

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**BROWN COUNTY, WISCONSIN**  
Schedule of Expenditures of Federal Awards (Continued)  
For the Year Ended December 31, 2012

Federal Grantor Agency/Program Title	Pass-through Agency	Federal CFDA Number	Revenues					Total Expenditures
			(Accrued) Deferred Balance 1/1/12	Adjustment of Prior Year Balance	Cash Received (Refunded)	Accrued (Deferred) Balance 12/31/12	Total Revenues	
<b><u>ENVIRONMENTAL PROTECTION AGENCY</u></b>								
State Indoor Radon Grants	WI Department of Health Services	66.032	-	-	1,700	(625)	1,075	1,075
ARRA - Water Quality Management Planning - RECOVERY Planning	WI Department of Natural Resources	66.454	(684)	-	684	-	-	-
Nonpoint Source Implementation Grants								
Targeted Run-off Management LF01-05000-N111B	WI Department of Natural Resources	66.460	-	-	45,500	-	45,500	45,500
Targeted Run-off Management TK07-05000-N11	WI Department of Natural Resources	66.460	-	-	36,400	-	36,400	36,400
Total Nonpoint Source Implementation Grants			-	-	81,900	-	81,900	81,900
Great Lakes Program								
Northern Pike Habitat Restoration - GL-00E00696-0	Direct Program	66.469	(15,913)	-	65,528	15,349	64,964	64,964
Baird Creek Riparian Protection - GL-00E00441-0	Direct Program	66.469	(22,863)	-	148,075	35,019	160,231	160,231
Cat Island Restoration - GL-00E00552-0	Direct Program	66.469	(31,114)	-	1,256,711	198,552	1,424,149	1,424,149
Renard Island Soil Capping - GL-00E00499-0	Direct Program	66.469	(266,490)	-	526,024	-	259,534	259,534
Total Great Lakes Program			(336,380)	-	1,996,338	248,920	1,908,878	1,908,878
Brownsfields Assessment and Cleanup Cooperative Agreement	Direct Program	66.818	(4,083)	-	48,036	285	44,238	44,238
Total Environmental Protection Agency			(341,147)	-	2,128,658	248,580	2,036,091	2,036,091
<b><u>U.S. DEPARTMENT OF ENERGY</u></b>								
ARRA - Energy Efficiency and Conservation Block Grant - DE-FOA-000013 - RECOVERY	Direct Program	81.128	(872)	-	10,876	-	10,004	10,004
Total U.S. Department of Energy			(872)	-	10,876	-	10,004	10,004
<b><u>U.S. DEPARTMENT OF EDUCATION</u></b>								
Early Intervention Cluster								
Special Education - Grants for Infants and Families	WI Department of Health Services	84.181	120,895	11,885	182,624	(108,838)	206,566	206,566
Total U.S. Department of Education			120,895	11,885	182,624	(108,838)	206,566	206,566
<b><u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u></b>								
Public Health Emergency Preparedness Immunization Cluster	WI Department of Health Services	93.069	2,908	-	130,026	(2,745)	130,189	130,189
Immunization Grants	WI Department of Health Services	93.268	-	-	59,698	-	59,698	59,698
ARRA - Immunization for Child & Adult	WI Department of Health Services	93.712	43	-	(43)	-	-	-
Total Immunization Cluster			43	-	59,655	-	59,698	59,698
Centers for Disease Control - Investigations and Technical Assistance	WI Department of Health Services	93.283	(6,000)	-	17,750	2,002	13,752	13,752
Promoting Safe and Stable Families	WI Department of Children and Families	93.556	3	-	72,097	-	72,100	72,100
Temporary Assistance for Needy Families (TANF)	WI Department of Health Services	93.558	-	-	367,230	6,389	373,619	373,619
Temporary Assistance for Needy Families (TANF)	WI Department of Children and Families	93.558	(81,417)	4,725	1,082,013	(90)	1,005,231	1,005,231
Total Temporary Assistance for Needy Families (TANF)			(81,417)	4,725	1,449,243	6,299	1,378,850	1,378,850

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**BROWN COUNTY, WISCONSIN**  
Schedule of Expenditures of Federal Awards (Continued)  
For the Year Ended December 31, 2012

Federal Grantor Agency/Program Title	Pass-through Agency	Federal CFDA Number	Revenues					Total Expenditures
			(Accrued) Deferred Balance 1/1/12	Adjustment of Prior Year Balance	Cash Received (Refunded)	Accrued (Deferred) Balance 12/31/12	Total Revenues	
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)</b>								
Child Support Cluster								
Child Support Enforcement (Title IV-D)	WI Department of Children and Families	93.563	(426,321)	-	2,288,702	395,913	2,258,294	2,258,294
Low Income Home Energy Assistance (LIHEAP)	WI Department of Administration	93.568	(32,413)	-	90,072	37,132	94,791	94,791
Child Care and Development Fund	WI Department of Children and Families	93.596	(56,343)	(4,726)	736,352	4,458	679,741	679,741
Chafee Education and Training Vouchers Program (ETV)	WI Department of Children and Families	93.599	-	-	-	5,648	5,648	5,648
Child Welfare Services - State Grants	WI Department of Children and Families	93.645	-	-	769,232	-	769,232	769,232
Child Welfare Services - State Grants	WI Department of Corrections	93.645	52	-	16,029	4,427	20,508	20,508
Total Child Welfare Services - State Grants			52	-	785,261	4,427	789,740	789,740
Foster Care (Title IV-E)	WI Department of Children and Families	93.658	(48,324)	12,367	206,295	11,362	181,700	181,700
Foster Care (Title IV-E)	WI Department of Corrections	93.658	81	-	25,648	7,083	32,812	32,812
			(48,243)	12,367	231,943	18,445	214,512	214,512
Social Services Block Grant	WI Department of Health Services	93.667	-	-	655,832	-	655,832	655,832
Social Services Block Grant	WI Department of Children and Families	93.667	-	-	340,170	-	340,170	340,170
Total Social Services Block Grant			-	-	996,002	-	996,002	996,002
Chafee Foster Care Independence Program	WI Department of Children and Families	93.674	(2,798)	1,390	20,697	14,585	33,874	33,874
ARRA - Prevention Wellness Component 2	WI Department of Health Services	93.723	(446)	-	1,341	-	895	895
Children's Health Insurance Program	WI Department of Health Services	93.767	(13,544)	-	201,807	36,994	225,257	225,257
Medical Assistance Program	WI Department of Health Services	93.778	(1,076,029)	(313)	28,985,017	2,488,936	30,397,611	30,397,611
Centers for Medicare & Medicaid Services Research, Demonstrations and Evaluations	WI Department of Health Services	93.779	(183,407)	-	183,407	231,880	231,880	231,880
National Bioterrorism Hospital Preparedness Program	WI Department of Health Services	93.889	1,702	-	98,810	(2,288)	98,224	98,224
HIV Prevention Partner Services & Linkages	WI Department of Health Services	93.917	(3)	-	12,003	-	12,000	12,000
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	(1,940)	-	367,219	-	365,279	365,279
Maternal and Child Health Services Block Grant	WI Department of Health Services	93.994	-	-	75,653	-	75,653	75,653
Total U.S. Department of Health and Human Services			(1,924,196)	13,443	36,901,397	3,241,686	38,232,330	38,232,330
<b>U.S. EXECUTIVE OFFICE OF THE PRESIDENT</b>								
High Intensity Drug Trafficking Areas Program - 2011	Direct Program	95.001	(11,239)	-	32,491	7,378	28,630	28,630
High Intensity Drug Trafficking Areas Program - 2012	Direct Program	95.001	-	-	29,703	3,832	33,535	33,535
Total U.S. Executive Office of the President			(11,239)	-	62,194	11,210	62,165	62,165

(Continued)

**BROWN COUNTY, WISCONSIN**  
Schedule of Expenditures of Federal Awards (Continued)  
For the Year Ended December 31, 2012

Federal Grantor Agency/Program Title	Pass-through Agency	Federal CFDA Number	Revenues					Total Expenditures
			(Accrued) Deferred Balance 1/1/12	Adjustment of Prior Year Balance	Cash Received (Refunded)	Accrued (Deferred) Balance 12/31/12	Total Revenues	
<b>U.S. DEPARTMENT OF HOMELAND SECURITY</b>								
Emergency Management Performance Grants								
2011	WI Department of Military Affairs	97.042	(57,417)	-	57,417	-	-	-
2012	WI Department of Military Affairs	97.042	(28,437)	-	55,023	50,674	77,260	77,260
2013	WI Department of Military Affairs	97.042	-	-	-	25,310	25,310	25,310
Total Emergency Management Performance Grants			(85,854)	-	112,440	75,984	102,570	102,570
Pre-Disaster Mitigation - PDMC-PL-05-WI-2011-011	WI Department of Military Affairs	97.047	-	-	39,189	17,133	56,322	56,322
Port Security Grant Program								
2010-PU-T0-0100	City of Green Bay, Wisconsin	97.056	(23,799)	-	-	33,699	9,900	9,900
EMW-2011-PU-00345	City of Green Bay, Wisconsin	97.056	-	-	-	138,807	138,807	138,807
Total Port Security Grant Program			(23,799)	-	-	172,506	148,707	148,707
Homeland Security Grant Program								
2010-HS-02A-9374	WI Department of Administration-Office of Justice Assistance	97.067	-	-	-	71,300	71,300	71,300
2008-HS-02D	WI Department of Administration-Office of Justice Assistance	97.067	-	-	1,699	-	1,699	1,699
2008-HS-06-7559	WI Department of Administration-Office of Justice Assistance	97.067	-	-	-	5,000	-	-
2010-HS-02E-9191	WI Department of Administration-Office of Justice Assistance	97.067	(5,000)	-	-	-	-	-
2010-SHS-02E-9191	WI Department of Administration-Office of Justice Assistance	97.067	(2,184)	-	-	4,100	1,916	1,916
2010-HS-03-8786	WI Department of Administration-Office of Justice Assistance	97.067	(1,743)	-	1,743	-	-	-
2010-HS-03-9300	WI Department of Administration-Office of Justice Assistance	97.067	-	-	2,007	-	2,007	2,007
2010-HS-03-9361	WI Department of Administration-Office of Justice Assistance	97.067	-	-	10,564	-	10,564	10,564
Total Homeland Security Grant Program	WI Department of Administration-Office of Justice Assistance		(8,927)	-	16,013	80,400	87,486	87,486
ARRA - Port Security Grant Program - 2009-PU-RI-0283	City of Green Bay, Wisconsin	97.116	-	-	46,880	-	46,880	46,880
Total U.S. Department of Homeland Security			(118,580)	-	214,522	346,023	441,965	441,965
<b>TOTAL FEDERAL PROGRAMS</b>			<b>\$ (3,078,429)</b>	<b>\$ 25,328</b>	<b>\$ 42,224,054</b>	<b>\$ 4,133,817</b>	<b>\$ 43,304,770</b>	<b>\$ 43,304,770</b>

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, 2012

State Grantor Agency/State Program Title	Pass-through Agency	State ID Number	Revenues					Total Expenditures
			(Accrued) Deferred Balance 1/1/12	Adjustment of Prior Year Balance	Cash Received (Refunded)	Accrued (Deferred) Balance 12/31/12	Total Revenues	
<b><u>DEPARTMENT OF AGRICULTURE, TRADE AND CONSUMER PROTECTION</u></b>								
Agriculture Clean Sweeps								
Household Waste Grant								
2011	Direct Program	115.040	\$ (17,100)	\$ -	\$ 17,100	\$ -	\$ -	\$ -
2012	Direct Program	115.040	-	-	-	28,550	28,550	28,550
Prescription Drug Grant								
2011	Direct Program	115.040	(7,500)	-	7,500	-	-	-
2012	Direct Program	115.040	-	-	-	11,076	11,076	11,076
Total Agriculture Clean Sweeps			(24,600)	-	24,600	39,626	39,626	39,626
Soil and Water Resource Management								
County Staff and Support Grants	Direct Program	115.150	-	-	120,741	-	120,741	120,741
Land and Water Resource Management Projects								
2011	Direct Program	115.400	(108,436)	-	108,436	-	-	-
2012	Direct Program	115.400	-	-	-	35,966	35,966	35,966
Total Land and Water Resource Management Projects			(108,436)	-	108,436	35,966	35,966	35,966
Total Department of Agriculture, Trade, and Consumer Protection	Direct Program		(133,036)	-	253,777	75,592	196,333	196,333
<b><u>DEPARTMENT OF SAFETY &amp; PROFESSIONAL SERVICES</u></b>								
Wisconsin Fund Private Sewage System								
Replacement and Rehabilitation								
2011-2012	Direct Program	165.202	(10,415)	-	10,415	-	-	-
2012-2013	Direct Program	165.202	-	-	62,159	-	62,159	62,159
Total Department of Safety & Professional Services			(10,415)	-	72,574	-	62,159	62,159
<b><u>DEPARTMENT OF PUBLIC INSTRUCTION</u></b>								
Public Library Systems Aid								
Public Library Development-Library Tech Grant 2011	Nicolet Federated Library System	255.002	9,634	(2,040)	-	-	7,594	7,594
Public Library Development-Library Tech Grant 2012	Nicolet Federated Library System	255.002	-	-	2,020	193,336	195,356	195,356
Public Library Development-Continuing Education Grant 2012	Nicolet Federated Library System	255.002	-	-	3,000	-	3,000	3,000
Public Library Development-Library Services Grant 2011	Nicolet Federated Library System	255.002	(15,000)	-	15,000	-	-	-
Public Library Development-Library Services Grant 2012	Nicolet Federated Library System	255.002	-	-	42,070	-	42,070	42,070
Total Department of Public Instruction			(5,366)	(2,040)	62,090	193,336	248,020	248,020

(Continued)

**BROWN COUNTY, WISCONSIN**  
Schedule of State Financial Assistance (Continued)  
For the Year Ended December 31, 2012

State Grantor Agency/State Program Title	Pass-through Agency	State ID Number	Revenues					Total Expenditures
			(Accrued) Deferred Balance 1/1/12	Adjustment of Prior Year Balance	Cash Received (Refunded)	Accrued (Deferred) Balance 12/31/12	Total Revenues	
<b><u>DEPARTMENT OF NATURAL RESOURCES</u></b>								
West Shore Pike Habitat Project								
NRDA-05-Brown County-02	Direct Program	370.222	(195)	-	-	37,812	37,617	37,617
NRDA-05-Brown County-03	Direct Program	370.222	-	-	-	2,304	2,304	2,304
NRDA-05-Brown County-04	Direct Program	370.222	-	-	-	95,258	95,258	95,258
Total West Shore Pike Habitat Project			(195)	-	-	135,374	135,179	135,179
Enforcement Aids-Boating Enforcement								
Water Patrol Program 2011	Direct Program	370.550	(31,488)	-	31,488	-	-	-
Water Patrol Program 2012	Direct Program	370.550	-	-	-	28,968	28,968	28,968
Total Enforcement Aids-Boating Enforcement			(31,488)	-	31,488	28,968	28,968	28,968
Enforcement Aids-All Terrain Vehicle Enforcement								
ATV Patrol Program 2011/2012	Direct Program	370.551	-	-	6,746	-	6,746	6,746
Enforcement Aids-Snowmobiling Enforcement								
Snowmobile Patrol Program 2011/2012	Direct Program	370.552	-	-	5,475	-	5,475	5,475
Wildlife Damage Claims and Abatement								
2011	Direct Program	370.553	(14,732)	-	14,732	-	-	-
2012	Direct Program	370.553	-	-	11,491	23,276	34,767	34,767
Total Wildlife Damage Claims and Abatement			(14,732)	-	26,223	23,276	34,767	34,767
Resource Aids-County Conservation Aids								
CC-5062	Direct Program	370.563	-	-	1,396	-	1,396	1,396
Recreation Aids - Snowmobile Trails and Area Aid								
S-3853	Direct Program	370.574	(1,000)	-	1,000	-	-	-
S-3986	Direct Program	370.574	-	-	47,975	-	47,975	47,975
Total Recreation Aids - Snowmobile Trails and Area Aid			(1,000)	-	48,975	-	47,975	47,975
Water Quality Management Planning								
2011	Direct Program	370.604	(7,464)	-	7,464	-	-	-
2012	Direct Program	370.604	-	-	37,997	12,003	50,000	50,000
Total Water Quality Management Planning			(7,464)	-	45,461	12,003	50,000	50,000
Wisconsin's Lakes Protection Grant Program - LPT-411-11	Direct Program	370.663	(500)	-	-	500	-	-
Total Department of Natural Resources			(55,379)	-	165,764	200,121	310,506	310,506
<b><u>DEPARTMENT OF TRANSPORTATION</u></b>								
Harbor Assistance	Direct Program	395.128	-	-	-	1,149,137	1,149,137	1,149,137
Planning Commission Program								
2011	Direct Program	395.202	(1,370)	-	1,370	-	-	-
2012	Direct Program	395.202	-	-	16,395	1,321	17,716	17,716
Total Department of Transportation			(1,370)	-	17,765	1,150,458	1,166,853	1,166,853

(Continued)

**BROWN COUNTY, WISCONSIN**  
Schedule of State Financial Assistance (Continued)  
For the Year Ended December 31, 2012

State Grantor Agency/State Program Title	Pass-through Agency	State ID Number	Revenues					Total Expenditures
			(Accrued) Deferred Balance 1/1/12	Adjustment of Prior Year Balance	Cash Received (Refunded)	Accrued (Deferred) Balance 12/31/12	Total Revenues	
<b>DEPARTMENT OF CORRECTIONS</b>								
Community Intervention	Direct Program	410.302	(68,318)	-	146,300	60,068	138,050	138,050
Community Youth and Family Aids	Direct Program	410.313	5,640	-	1,560,638	431,157	1,997,435	1,997,435
<b>Total Department of Corrections</b>			<b>(62,678)</b>	<b>-</b>	<b>1,706,938</b>	<b>491,225</b>	<b>2,135,485</b>	<b>2,135,485</b>
<b>DEPARTMENT OF HEALTH SERVICES</b>								
FPI Non-Fed	Direct Program	435.060	-	-	13,447	9,871	23,318	23,318
Funeral and Cemetery - W-2 & Non W-2	Direct Program	435.105	(10,475)	1,501	8,974	-	-	-
MA Transportation	Direct Program	435.131	881	-	(881)	-	-	-
PF Non Fed Program Revenue	Direct Program	435.200	3,003	-	(12,990)	(3,254)	(13,241)	(13,241)
Income Maintenance Available Allocation - State Share	Direct Program	435.283	(7,042)	-	1,184,851	-	1,177,809	1,177,809
Income Maintenance Available Allocation - Federal Share	Direct Program	435.284	(15,272)	-	15,272	-	-	-
Medicaid Subrogation Collection	Direct Program	435.291	13,432	-	(60,068)	(8,367)	(55,003)	(55,003)
Community Options Program	Direct Program	435.367	(155,211)	(130,584)	2,425,286	161,014	2,300,505	2,300,505
Medical Assistance Programs								
COP-W	Direct Program	435.338	(116,945)	-	1,808,420	(7,709)	1,683,766	1,683,766
CIP II	Direct Program	435.348	(76,629)	-	2,447,273	(2,343)	2,368,301	2,368,301
CIP II Comm Relocate	Direct Program	435.369	(6,289)	-	295,305	(82,825)	206,191	206,191
CIP II Diversions	Direct Program	435.375	13,296	1	494,364	(43,982)	463,679	463,679
Temp Family Care COPW	Direct Program	435.392	(742)	-	10,248	(2,538)	6,968	6,968
ICFMR	Direct Program	435.407	(94,819)	-	3,796,914	(515,448)	3,186,647	3,186,647
FC Transition CIP IB	Direct Program	435.410	(161)	-	166,565	(30,528)	135,876	135,876
CLTS DD	Direct Program	435.450	73,374	(206)	(73,168)	-	-	-
CLTS MH	Direct Program	435.451	47,461	-	(47,461)	-	-	-
CLTS PD Other	Direct Program	435.462	20,504	-	(20,504)	-	-	-
CIP 1A MFP	Direct Program	435.472	(13,781)	-	13,781	28,653	28,653	28,653
CIP II MIP	Direct Program	435.478	(5,026)	-	5,026	26,129	26,129	26,129
Brain Injury Waiver Program	Direct Program	435.506	-	(5,000)	110,198	-	105,198	105,198
Certified Mental Health Program	Direct Program	435.517	(116,373)	-	116,373	118,603	118,603	118,603
CIP 1B Program	Direct Program	435.564	(80,773)	-	2,109,667	(59,677)	1,969,217	1,969,217
CIP 1A Program	Direct Program	435.580	-	(7,500)	1,573,256	(189,941)	1,375,815	1,375,815
CSP Wait List	Direct Program	435.504	-	-	83,618	-	83,618	83,618
Non-Resident 997	Direct Program	435.531	(6,400)	-	6,400	-	-	-
Birth to Three Initiative	Direct Program	435.550	115,597	11,366	181,824	(106,555)	202,232	202,232
Basic County Allocation	Direct Program	435.561	-	-	4,923,171	-	4,923,171	4,923,171
IMD-OBRA Relocations	Direct Program	435.571	26,357	(86,071)	289,957	63,686	293,929	293,929
Family Support Program	Direct Program	435.577	-	9,871	150,807	46,571	207,249	207,249
State County Match	Direct Program	435.681	-	-	649,062	-	649,062	1,298,124

(Continued)

**BROWN COUNTY, WISCONSIN**  
Schedule of State Financial Assistance (Continued)  
For the Year Ended December 31, 2012

State Grantor Agency/State Program Title	Pass-through Agency	State ID Number	Revenues					Total Expenditures
			(Accrued) Deferred Balance 1/1/12	Adjustment of Prior Year Balance	Cash Received (Refunded)	Accrued (Deferred) Balance 12/31/12	Total Revenues	
<b>DEPARTMENT OF HEALTH SERVICES (Continued)</b>								
TPA CLTS DD AUTISM GPR	Direct Program	435.802	-	-	695,202	-	695,202	695,202
TPA CLTS DD OTHER GPR	Direct Program	435.805	-	-	233,284	-	233,284	233,284
TPA CLTS MH AUTISM GPR	Direct Program	435.808	-	-	227,705	-	227,705	227,705
TPA CLTS MH OTHER GPR	Direct Program	435.811	-	-	117,444	-	117,444	117,444
TPA CLTS PD OTHER GPR	Direct Program	435.817	-	-	26,270	-	26,270	26,270
CLTS DD AUT CWA ADMIN GPR	Major Program	435.832	-	-	24,104	36,222	60,326	60,326
CLTS DD OTH CWA ADMIN GPR	Major Program	435.835	-	-	8,780	13,213	21,993	21,993
CLTS MH AUT CWA ADMIN GPR	Major Program	435.838	-	-	15,345	4,451	19,796	19,796
CLTS MH OTH CWA ADMIN GPR	Major Program	435.841	-	-	4,420	6,652	11,072	11,072
CLTS PD OTH CWA ADMIN GPR	Major Program	435.847	-	-	1,365	2,055	3,420	3,420
Healthcheck	Direct Program	437.967	(691)	-	3,903	1,936	5,148	5,148
Coordinated Services Team January 2013	Direct Program	435.81007	4,786	-	897	43,775	49,458	49,458
Coordinated Services Team January 2012	Direct Program	435.81085	(35,443)	23,693	11,750	-	-	-
Trauma Care System-RTACS	Direct Program	435.153311	-	-	12,478	10,373	22,851	22,851
WWWP-GPR SS.255.06(2)	Direct Program	435.157000	-	-	57,866	-	57,866	57,866
Lead Poisoning	Direct Program	435.157720	-	-	20,744	-	20,744	20,744
Maternal and Health Services	Direct Program	435.159320	-	-	5,553	-	5,553	5,553
Elder Abuse Services	Greater Wisconsin Agency on Aging Resources	435.560490	(17,000)	-	54,771	24,268	62,039	62,039
Total Department of Health Services			(440,381)	(182,929)	24,186,868	(455,695)	23,107,863	23,756,925
<b>DEPARTMENT OF CHILDREN AND FAMILY SERVICES</b>								
Child Day Care Program (See Federal Program CFDA #93.596)								
Adam Walsh Foster/Adoptive Parent Fingerprinting	Direct Program	437.3324	(464)	-	1,508	653	1,697	1,697
Basic County Allocation	Direct Program	437.3561	-	-	1,229,636	-	1,229,636	1,229,636
State/County Match	Direct Program	437.3681	-	-	-	214,528	214,528	429,056
Total Department of Children and Family Services			(464)	-	1,231,144	215,181	1,445,861	1,660,389
<b>DEPARTMENT OF JUSTICE</b>								
State DNA Sample	Direct Program	455.221	-	-	4,680	-	4,680	4,680
Drug Crimes Enforcement 2012	Direct Program	455.225	33,922	-	-	-	33,922	33,922
Total Drug Crimes Enforcement			33,922	-	-	-	33,922	33,922
County-Tribal Local Assistance	Direct Program	455.263	-	-	30,496	-	30,496	30,496
Attorney General Case Settlement Discretionary Fund	Direct Program	455.321	-	-	4,050	-	4,050	4,050
Victim and Witness Assistance Program Cluster 2011	Direct Program	455.532	(53,194)	-	53,194	-	-	-
2012	Direct Program	455.532	-	-	57,797	61,239	119,036	119,036
Total Victim and Witness Assistance Program Cluster			(53,194)	-	110,991	61,239	119,036	119,036
Total Department of Justice			(19,272)	-	150,217	61,239	192,184	192,184

(Continued)

**BROWN COUNTY, WISCONSIN**  
Schedule of State Financial Assistance (Continued)  
For the Year Ended December 31, 2012

State Grantor Agency/State Program Title	Pass-through Agency	State ID Number	Revenues					Total Expenditures
			(Accrued) Deferred Balance 1/1/12	Adjustment of Prior Year Balance	Cash Received (Refunded)	Accrued (Deferred) Balance 12/31/12	Total Revenues	
<b><u>DEPARTMENT OF MILITARY AFFAIRS</u></b>								
Emergency Response Equipment Grants								
2011-EPCRA Computer & Hazmat Response Equipment	Direct Program	465.308	(1,995)	-	1,995	-	-	-
2012-EPCRA Computer & Hazmat Response Equipment	Direct Program	465.308	-	-	-	7,181	7,181	7,181
Total Emergency Response Equipment Grants			(1,995)	-	1,995	7,181	7,181	7,181
Emergency Planning Grant								
2010-2011	Direct Program	465.337	(33,092)	-	33,092	-	-	-
2011-2012	Direct Program	465.337	(18,733)	-	33,855	33,855	48,977	48,977
2012-2013	Direct Program	465.337	-	-	-	16,744	16,744	16,744
Total Emergency Planning Grant			(51,825)	-	66,947	50,599	65,721	65,721
Total Department of Military Affairs			(53,820)	-	68,942	57,780	72,902	72,902
<b><u>DEPARTMENT OF ADMINISTRATION</u></b>								
Land Information Board Grant - Training	Direct Program	505.116	-	-	300	-	300	300
Utility Public Benefits - Low Income Assistance	Direct Program	505.371	(38,413)	-	122,087	31,944	115,618	115,618
Total Department of Administration			(38,413)	-	122,387	31,944	115,918	115,918
<b>TOTAL STATE PROGRAMS</b>			<b>\$ (820,594)</b>	<b>\$ (184,969)</b>	<b>\$ 28,038,466</b>	<b>\$ 2,021,181</b>	<b>\$ 29,054,084</b>	<b>\$ 29,917,674</b>

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 Expenditures of Passenger Facility Charges  
 For the Year Ended December 31, 2012

	Per Quarterly PFC Reports			Per Basic Financial Statements	
	Cumulative Total 1/1/12	2012 Activity	Cumulative Total 12/31/12	Accrual Adjustments	Cumulative Total 12/31/12
<b>Revenues</b>					
Passenger Facility Charges	\$ 22,866,398	\$ 1,062,022	\$ 23,928,420	\$ 18,055	\$ 23,946,475
Interest	837,485	2,104	839,589	-	839,589
<b>Total Revenues</b>	<b>23,703,883</b>	<b>1,064,126</b>	<b>24,768,009</b>	<b>18,055</b>	<b>24,786,064</b>
<b>Expenditures</b>					
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	14,003,199	1,498,550	15,501,749	-	15,501,749
<b>Total Expenditures</b>	<b>23,086,500</b>	<b>1,498,550</b>	<b>24,585,050</b>	<b>-</b>	<b>24,585,050</b>
<b>Revenues Over (Under) Expenditures</b>	<b>\$ 617,383</b>	<b>\$ (434,424)</b>	<b>\$ 182,959</b>	<b>\$ 18,055</b>	<b>\$ 201,014</b>

At December 31, 2012, the County has restricted cash and investments of \$182,959 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 2012 basic financial statements reported passenger facility charges revenue of \$1,080,077. 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	\$ 1,062,022
Less: Accrual Adjustment - December 31, 2010	(67,147)
Add: Accrual Adjustment - December 31, 2011	85,202
<b>Total Passenger Facility Charges Revenue</b>	<b><u>\$ 1,080,077</u></b>

## 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, 2012

### 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 2012 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, 2012

### **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 May 2013 CARS for the Human Services Department and the December, 2012 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, 2012

**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 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 and Wellness

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
6/1/10 - 12/31/10	\$ 4,035	\$ -
1/1/11 - 12/31/11	8,070	11,659
1/1/12 - 02/29/12	895	1,341
Total	<u>\$ 13,000</u>	<u>\$ 13,000</u>

1. Was the funding part of a Type A program or cluster?

No

**BROWN COUNTY, WISCONSIN**  
 Schedule of Findings and Questioned Costs  
 For the Year Ended December 31, 2012

**Section I - Summary of Auditors' Results**

Basic Financial Statements

Type of auditor's report issued:	Unmodified
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	Yes
• Significant deficiency(ies) identified?	Yes
Type of auditor's report issued on compliance for major programs	Unmodified
Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of Circular A-133?	Yes
Any audit findings disclosed that are required to be reported in accordance with the <i>State Single Audit Guidelines</i> ?	Yes
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
10.561	State Administration Matching Grants for Food Stamp Programs
93.645	Child Welfare Service – State Grants
93.667	Social Service Block Grant
93.778	Medical Assistance Program

**BROWN COUNTY, WISCONSIN**  
Schedule of Findings and Questioned Costs (Continued)  
For the Year Ended December 31, 2012

**Section I - Summary of Auditors' Results (Continued)**

Identification of major state programs:

State ID Number	Name of State Programs
N/A	Medicaid Personal Care Program
115.150	County Staff and Support Grants
115.400	LWRM Projects
395.128	Harbor Assistance
435.283	IMMA State Share
435.284	IMMA Federal Share
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
435.407	ICFMR
435.506	Brain Injury Waiver Program
435.564	CIP 1B Program
435.580	CIP 1A Program
435.802	TPA CLTS DD Autism GPR
435.805	TPA CLTS DD Other GPR
435.808	TPA CLTS MH Autism GPR
435.811	TPA CLTS MH Other GPR
435.817	TPA CLTS PD Other GPR
435.832	CLTS DD AUT CWA ADMIN GPR
435.835	CLTS DD OTH CWA ADMIN GPR
435.838	CLTS MH AUT CWA ADMIN GPR
435.841	CLTS MH OTH CWA ADMIN GPR
435.847	CLTS PD OTH CWA ADMIN GPR
437.3561	Basic County Allocation
437.3681	State County Match
455.503, 532, 539	Victim and Witness Assistance Program
505.371	WHEAP – Public Benefits Operation

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

Federal Awards	\$1,299,143
State Financial Assistance	
Department of Health Services	\$712,700
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, 2012.

**BROWN COUNTY, WISCONSIN**  
 Schedule of Findings and Questioned Costs (Continued)  
 For the Year Ended December 31, 2012

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

Finding No.	Internal Control Finding	Questioned Costs
<b>2012-01</b>	<p><b>Reporting – Reconciling and Review Processes</b></p> <p><i>Federal CFDA - Various programs passed through the Wisconsin Departments of Health Services &amp; Children &amp; Families</i>  <i>State IDs - Various programs passed through the Wisconsin Departments of Health Service &amp; Children &amp; Families</i></p> <p>Criteria: State compliance regulations require the County's Community Programs Department (the "Department") to prepare timely and accurate reconciliations of amounts recorded in the general ledger and amounts reported on federal and state grant program expenditure reports. The regulations also require that those general ledger amounts be supported by the audited financial statements.</p> <p>Condition: Some amounts reported by the Department for federal and state grants did not agree to the Department's reconciliation. Some amounts on the reconciliation did not agree to the final general ledger amounts.</p> <p>Cause: The Department delegated most expenditure reporting and reconciling duties to one employee. The reconciliation requires a large amount of manual data entry and manual adjustments and is cumbersome in its design. It does not include all general ledger expenditure amounts or all amounts reported on grant program expenditure reports. Also, there is no review of the expenditure reports by another employee with the necessary technical knowledge to complete a meaningful review prior to their submission. Review of these reports and the reconciliation by an individual not involved in the preparation is an internal control designed to prevent reporting errors.</p> <p>Effect: Reviews of the grant program expenditure reports and the accompanying reconciliations did not allow Department staff to detect reporting errors in a timely manner. These include the questioned costs in findings 2012-04, 2012-05 and 2012-07, as well as many other reporting errors for grants that were in overmatch situations or are not reimbursed based on client expenditure reports.</p> <p>Recommendation: We recommend the Department redesign their expenditure reconciliation process to include all general ledger accounts and all reported grant program expenditure amounts and to minimize the required amount of manual data entry. We also advise the Department to consider modifying their general ledger to more closely align with current grant programs and to complete necessary adjustments between programs within their general ledger. We also recommend the Department develop a meaningful review and approval process for all expenditure reports and the related reconciliation in order to prevent reporting errors.</p>	<p>See 2012-04,          2012-05 &amp;          2012-07  <u>Findings</u></p>

**BROWN COUNTY, WISCONSIN**  
 Schedule of Findings and Questioned Costs (Continued)  
 For the Year Ended December 31, 2012

**Section III - Federal Award and State Financial Assistance Findings and Questioned Costs (Continued)**

Finding No.	Internal Control Finding	Questioned Costs
<b>2012-02</b>	<p><b>Subrecipient Monitoring – Income Maintenance Consortium</b></p> <p><i>Federal CFDA - 10.561 - State Administrative Matching Grant for the Supplemental Nutrition Assistance Program (SNAP), 93.558 – Temporary Assistance for Needy Families (TANF), 93.767 - State Children’s Health Insurance Program, 93.778 - Medical Assistance passed through the Wisconsin Department of Health Services</i>  <i>State IDs - 435.283 - Income Maintenance State Share passed through the Wisconsin Departments of Health Service</i></p> <p>Criteria: As the lead county in the Bay Lakes Income Maintenance Consortium, the County’s Community Programs Department (the “Department”) is required to establish and monitor member counties’ compliance with the consortium contract and with all state and federal compliance regulations. Contracts with member counties are required to be signed prior to beginning work under the contract.</p> <p>Condition: Contracts with member counties were signed January 27, 2012, but member counties began services January 1, 2012. Member contracts included specific minimum amounts of tax levy to be contributed for each county in order to maintain compliance with state maintenance of effort requirements, but these amounts were not monitored by the lead county and were not met by 4 of the 5 counties in the consortium. It was also noted that the lead county did not make payments to member counties based on the established procedures in the contract.</p> <p>Cause: Information from the state was not available as expected and the Department’s contract completion timeline was delayed. Also, the Department has delegated the fiscal duties related to the establishment of the contract amounts, consolidation and reporting of expenditures and payments to member counties to one employee with no meaningful review by another employee. The maintenance of effort amounts listed in the member contracts greatly exceeded the state requirement and appeared to have been calculated incorrectly. The employee in charge of payments to other counties used new caseload percentages to allocate an increase in the contract amount to the member counties instead of using the established percentages in the contract.</p> <p>Effect: Delay in signature of the contracts does not appear to have any significant effect. While the maintenance of effort amounts listed in the contract was not met, the actual amounts required by state regulations were met by all member counties.</p> <p>Recommendation: We recommend the Department redesign their consortium contracting, monitoring, and payment processes in order to more adequately monitor compliance requirements and ensure accuracy in payments.</p>	<u>None noted</u>



**BROWN COUNTY, WISCONSIN**  
 Schedule of Findings and Questioned Costs (Continued)  
 For the Year Ended December 31, 2012

**Section III - Federal Award and State Financial Assistance Findings and Questioned Costs (Continued)**

Finding No.	Compliance Finding	Questioned Costs
<b>2012-03</b>	<b>Allowable Costs/Cost Principles - Personnel Costs</b>	
	<p>CFDA #: <i>Federal CFDA - 10.561 - State Administrative Matching Grant for the Supplemental Nutrition Assistance Program (SNAP), 93.558 – Temporary Assistance for Needy Families (TANF), 93.767 - State Children’s Health Insurance Program, 93.596 - Child Care Mandatory and Matching Funds of the Child Care and Development Fund, 93.778 - Medical Assistance passed through the Wisconsin Departments of Health Services &amp; Children and Families</i></p> <p><i>State ID - 435.283 - Income Maintenance State Share, 435.060 – FPI Non-Fed Share passed through the Wisconsin Department of Health Services</i></p> <p>Criteria: State compliance regulations require that reported program expenditures are supported by appropriate documentation.</p> <p>Condition: The County’s Community Programs Department (the “Department”) reported allocated salary and benefits expenditures for Economic Support Services employees on CARS line 76 for Income Maintenance, CARS lines 58 &amp; 59 for Fraud and CORE lines 831, 832, 843, 847, 850, and 851 for Child Day Care. The allocated amounts claimed were not adequately supported by appropriate documentation.</p> <p>Cause: The employees whose salaries and benefits were claimed for the above grants include caseworkers who perform functions for several grant programs and employees who perform support functions for those caseworkers. The Department’s current practice is to allocate and claim the employees’ salary and benefits to the grant programs based upon monthly time studies. Due to design errors in the ESS calculation/reconciliation worksheets, and the inclusion and exclusion of certain employees from the time study, the manual adjustments made between grant programs based on these worksheets are not reasonable compared to the documentation.</p> <p>Effect: Allocated 2012 expenditures for salaries and benefits claimed for the Income Maintenance, Fraud and Child Day Care programs were erroneously claimed. Due to lack of accurate documentation, questioned costs could not be determined.</p> <p>Recommendation: We recommend the Department review the current time study procedures and the employees completing them and redesign the reporting calculation/reconciliation worksheets to accurately reflect the actual amounts to be reported.</p>	<u>Not Determined</u>

**BROWN COUNTY, WISCONSIN**  
 Schedule of Findings and Questioned Costs (Continued)  
 For the Year Ended December 31, 2012

**Section III - Federal Award and State Financial Assistance Findings and Questioned Costs (Continued)**

Finding No.	Compliance Finding	Questioned Costs
<b>2012-04</b>	<b>Reporting - Duplicated Costs</b>	
	CFDA #: <i>Federal CFDA's: 93.556 – Promoting Safe and Stable Families, 93.558 – Temporary Assistance for Needy Families (TANF), 93.599 – Chafee Education and Training Vouchers Program (ETV), 93.658 - Foster Care (Title IV-E) passed through the Wisconsin Department of Children and Families</i>	
	Criteria: Federal and State compliance regulations require that reported program expenditures be unduplicated.	
	Condition: The County's Community Programs Department (the "Department") reported at least \$36,389 of direct costs twice for certain children's grant programs.	
	Cause: Certain month's costs were reported to the state twice; see finding 2012-01 for causes.	
	Effect: The amount of expenditures reported on the following CORe lines were over reported by the following amounts:	<u>\$36,389</u>
	3306 \$6,005	
	3380 \$6,808	
	3398 \$9,070	
	3553 \$8,425	
	3573 \$6,081	
	Recommendation: We recommend the Department follow the recommendation in Finding 2012-01.	

**BROWN COUNTY, WISCONSIN**  
 Schedule of Findings and Questioned Costs (Continued)  
 For the Year Ended December 31, 2012

**Section III - Federal Award and State Financial Assistance Findings and Questioned Costs (Continued)**

Finding No.	Compliance Findings	Questioned Costs
<b>2012-05</b>	<p><b>Reporting - Duplicated Costs</b></p> <p><i>Federal CFDA - 10.561 - State Administrative Matching Grant for the Supplemental Nutrition Assistance Program (SNAP), 93.558 – Temporary Assistance for Needy Families (TANF), 93.767 - State Children’s Health Insurance Program, 93.596 - Child Care Mandatory and Matching Funds of the Child Care and Development Fund, 93.778 - Medical Assistance passed through the Wisconsin Departments of Health Services &amp; Children and Families</i></p> <p><i>State ID - 435.283 - Income Maintenance State Share, 435.060 – FPI Non-Fed Share passed through the Wisconsin Departments of Health Services</i></p> <p>Criteria: Federal and State compliance regulations require that reported program expenditures be unduplicated.</p> <p>Condition: The County’s Community Programs Department (the “Department”) reported at least \$40,826 of direct and administrative costs related to its Economic Support Services (ESS) subdivision twice.</p> <p>Cause: The Department does not include all ESS general ledger accounts or related grant program expenditure lines on its calculation/reconciliation worksheet. It also included many manual adjustments to move costs between grant programs that did not balance.</p> <p>Effect: Since not all amounts were included on the expenditure reconciliation and the employee who prepared the related reports is no longer with the county, it is not possible to conclusively determine which specific grant lines were over and/or underreported. The amount of expenditures in total that were reported on CARS line 76 for Income Maintenance, CARS lines 58 &amp; 59 for Fraud and CORE lines 831, 832, 843, 847, 850, and 851 for Child Day Care was overreported by \$40,826.</p> <p>Recommendation: We recommend the Department follow the recommendation in Finding 2012-01.</p>	<p></p> <p></p> <p></p> <p></p> <p></p> <p></p> <p></p> <p></p> <p style="text-align: right;"><u>\$40,826</u></p>

**BROWN COUNTY, WISCONSIN**  
 Schedule of Findings and Questioned Costs (Continued)  
 For the Year Ended December 31, 2012

**Section III - Federal Award and State Financial Assistance Findings and Questioned Costs (Continued)**

Finding No.	Compliance Findings	Questioned Costs
<b>2012-06</b>	<p><b>Unallowable Costs – Vehicle Costs</b></p> <p><i>Federal CFDA - 10.561 - State Administrative Matching Grant for the Supplemental Nutrition Assistance Program (SNAP), 93.558 – Temporary Assistance for Needy Families (TANF), 93.767 - State Children’s Health Insurance Program, 93.596 - Child Care Mandatory and Matching Funds of the Child Care and Development Fund, 93.645 – Child Welfare Services – State Grants, 93.658 - Foster Care (Title IV-E), 93.667 – Social Services Block Grant, 93.778 - Medical Assistance passed through the Wisconsin Departments of Health Services &amp; Children and Families</i></p> <p><i>State ID - 435.283 - Income Maintenance State Share, 435.681 – State/County Match, and 437.3681 – State/County Match passed through the Wisconsin Departments of Health Services &amp; Children and Families</i></p> <p>Criteria: State contracts for multiple grant programs require the County’s Community Programs Department (the “Department”) to follow the Allowable Cost Policy Manual (ACPM). The ACPM requires capital equipment with an acquisition cost exceeding \$5,000 to be recovered through the use of depreciation or allowances.</p> <p>Condition: The Department allocated and reported \$28,836 of unallowable costs as part of its Administration, Management, Support, and Overhead allocation. The costs represent the full purchase price of two vehicles, which both exceeded the \$5,000 threshold.</p> <p>Cause: Department personnel who approved the expenditures were not familiar with the ACPM.</p> <p>Effect: The amount of expenditures reported as part of the Administration, Management, Support, and Overhead allocation was over reported by \$28,836.</p> <p>Recommendation: We recommend that Department personnel who review and approve purchase requests be familiar with the ACPM and develop procedures to ensure similar purchases are appropriately reported in the future.</p>	<b><u>\$28,836</u></b>

**BROWN COUNTY, WISCONSIN**  
 Schedule of Findings and Questioned Costs (Continued)  
 For the Year Ended December 31, 2012

**Section III - Federal Award and State Financial Assistance Findings and Questioned Costs (Continued)**

Finding No.	Compliance Findings	Questioned Costs
<b>2012-07</b>	<p><b>Unallowable Costs – AMSO</b></p> <p><i>Federal CFDA - 10.561 - State Administrative Matching Grant for the Supplemental Nutrition Assistance Program (SNAP), 93.558 – Temporary Assistance for Needy Families (TANF), 93.767 - State Children’s Health Insurance Program, 93.596 - Child Care Mandatory and Matching Funds of the Child Care and Development Fund, 93.645 – Child Welfare Services – State Grants, 93.658 - Foster Care (Title IV-E), 93.667 – Social Services Block Grant, 93.778 - Medical Assistance passed through the Wisconsin Departments of Health Services &amp; Children and Families</i></p> <p><i>State ID - 435.283 - Income Maintenance State Share, 435.681 – State/County Match, and 437.3681 – State/County Match passed through the Wisconsin Departments of Health Services &amp; Children and Families</i></p> <p>Criteria: State compliance regulations require that reported program expenditures are supported by appropriate documentation.</p> <p>Condition: The County’s Community Programs Department (the “Department”) allocated and reported \$16,132 of unallowable costs as part of its Administration, Management, Support, and Overhead allocation (AMSO). The costs do not appear on the Department’s general ledger.</p> <p>Cause: The employee in charge of reporting made a manual adjustment to the amounts reported from the AMSO allocation; the employee is no longer with the County and specific reasoning is unknown.</p> <p>Effect: The amount of expenditures reported as part of AMSO allocation was over-reported by \$16,132.</p> <p>Recommendation: We recommend the Department follow the recommendation in Finding 2012-01.</p>	<u>\$16,132</u>

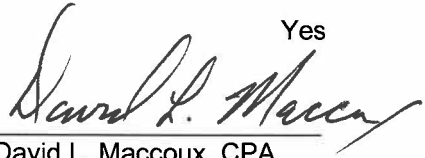
**BROWN COUNTY, WISCONSIN**  
 Schedule of Findings and Questioned Costs (Continued)  
 For the Year Ended December 31, 2012

**Section III - Federal Award and State Financial Assistance Findings and Questioned Costs (Continued)**

Finding No.	Compliance Findings
<b>2012-08</b>	<p><b>Reporting Third Party Revenues on HSRS</b></p> <p><i>Federal CFDA - 93.778 - Medical Assistance and 93.779 - CMS Research, Demonstrations and Evaluations passed through the Wisconsin Department of Health Services</i></p> <p><i>State IDs - Various programs passed through the Wisconsin Department of Health Services</i></p> <p>Criteria: State compliance regulations require the County's Community Programs Department (the "Department") to report client services costs on the State's Human Services Reporting System (HSRS) net of third party revenues.</p> <p>Condition: The Department did not net Medicaid personal care service revenues with the applicable expenditures on HSRS until year end.</p> <p>Cause: The Department had a technical problem with the billing software for the personal care program which delayed the Medicaid billing process for 2012 services until late in the year. This process calculates the amounts to be netted on HSRS. Because the process was delayed, the amounts were not available and the expenditures were reported at gross on HSRS throughout 2012.</p> <p>Effect: Expenditures reported on HSRS were overstated throughout the year by an undeterminable amount. At year end, the Department appropriately netted the revenues with expenditures by the final reporting deadline for 2012 services.</p> <p>Recommendation: We recommend the Department correct future software problems in a timelier manner and net the Medicaid revenues on HSRS throughout the year. If the billing cannot be completed in a timely manner, the applicable expenditures should not be reported on HSRS until the revenue amounts are determined.</p>

**BROWN COUNTY, WISCONSIN**  
 Schedule of Findings and Questioned Costs (Continued)  
 For the Year Ended December 31, 2012

**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   | Yes   |
|    | Department of Agriculture, Trade and Consumer Protection   | No  |
|    | Department of Children and Family Services   | Yes   |
|    | Department of Commerce   | No  |
|    | Department of Corrections  | Yes   |
|    | Department of Health Services  | Yes   |
|    | 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  | <div style="text-align: center;"> <br/> <hr style="width: 20%; margin: 0 auto;"/>           David L. Maccoux, CPA         </div> |
| 5. | Date of report   | September 4, 2013   |

**BROWN COUNTY, WISCONSIN**  
Schedule of Prior Year Findings and Correction Action Plan  
For the Year Ended December 31, 2012

**Prior Year Audit Findings**

There were not any findings in the prior year.

**Corrective Action Plan**

**2012-01 Reporting - Reconciling and Review Processes**

Department fiscal staff will redesign the expenditure reconciliation spreadsheet to minimize manual entry and to include all of the general ledger accounts. In addition, an approval and review process will be developed to ensure reporting accuracy.

**2012-02 Subrecipient Monitoring - Income Maintenance Consortium**

The department will redesign the IM consortium contract and will account for consortium counties revenues and expenses separately.

**2012-03 Allowable Costs/Cost Principles - Personnel Costs**

Department fiscal staff will redesign the calculation worksheets to accurately reflect the actual amounts to be reported. A reconciliation will be developed to account for costs between the general ledger and the reporting worksheets.

**2012-04 Reporting - Duplicated Costs**

Department fiscal staff will redesign the expenditure reconciliation spreadsheet to minimize manual entry and to include all of the general ledger accounts. In addition, an approval and review process will be developed to ensure reporting accuracy.

**2012-05 Reporting - Duplicated Costs**

Department fiscal staff will redesign the expenditure reconciliation spreadsheet to minimize manual entry and to include all of the general ledger accounts. In addition, an approval and review process will be developed to ensure reporting accuracy.

**2012-06 Unallowable Costs - Vehicle Costs**

Department staff have corrected this issue in July 2013 by redesigning a report found in the County ERP system. The report no longer reports Outlay items and the costs will no longer be reported as part of AMSO.

**2012-07 Unallowable Costs - AMSO**

Department fiscal staff will redesign the expenditure reconciliation spreadsheet to minimize manual entry and to include all of the general ledger accounts. In addition, an approval and review process will be developed to ensure reporting accuracy.



**BROWN COUNTY, WISCONSIN**  
Schedule of Prior Year Findings and Correction Action Plan (Continued)  
For the Year Ended December 31, 2012

**2012-08 Reporting Third Party Revenues on HSRS**

Brown County Technology Services will continue to take steps to fully implement a Work Order Tracking System. Work orders will be internally reviewed and assigned on a weekly basis. Bi-monthly reviews with Human Services Management will be conducted to maintain proper prioritizations. System issues affecting revenue generation will be prioritized appropriately. Critical back logs, should they occur, will be outsourced to maintain timeliness. Processing functions that are more appropriately performed by Human Service's staff will be trained and transitioned.