

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

DECEMBER 31, 2013



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CPAs AND SO MUCH MORE.

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

DECEMBER 31, 2013

BROWN COUNTY, WISCONSIN
December 31, 2013

TABLE OF CONTENTS

	<u>Page No.</u>
Independent Auditors' Report on Compliance for Each Major Federal and State Program and the Passenger Facility Charge Program and on Internal Control Over Compliance; and Report on the Schedules of Expenditures of Federal Awards, State Financial Assistance and Passenger Facility Charges Required by OMB Circular A-133, State Single Audit Guidelines and the Passenger Facility Charge Audit Guide for Public Agencies	1 - 3
Schedule of Expenditures of Federal Awards	4 - 8
Schedule of State Financial Assistance	9 - 12
Schedule of Expenditures of Passenger Facility Charges	13
Notes to the Schedules of Expenditures of Federal Awards, State Financial Assistance and Expenditures of Passenger Facility Charges	14 - 15
Schedule of Findings and Questioned Costs	16 - 19
Schedule of Prior Year Findings and Corrective Action Plan	20



INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL AND STATE PROGRAM AND THE PASSENGER FACILITY CHARGE PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON THE SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS, STATE FINANCIAL ASSISTANCE AND PASSENGER FACILITY CHARGES REQUIRED BY OMB CIRCULAR A-133, STATE SINGLE AUDIT GUIDELINES AND THE PASSENGER FACILITY CHARGE AUDIT GUIDE FOR PUBLIC AGENCIES

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, 2013. 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 \$1,790,246 and \$484,451, respectively, in federal awards and \$2,435,608 and \$3,206,531, respectively, in state awards during the year ended December 31, 2013 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, 2013 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, 2013.

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 a certain deficiency in internal control over compliance that we consider to be a material weakness.

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 2013-001 to be a material weakness.

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, 2013, 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 23, 2014, 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.

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Certified Public Accountants
Green Bay, Wisconsin
August 8, 2014, except for the Schedules of
Expenditures of Federal Awards, State Financial
Assistance and Passenger Facility Charges as to
which the date is June 23, 2014

BROWN COUNTY, WISCONSIN
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2013

Federal Grantor Agency/Program Title	Pass-through Agency	Federal CFDA Number	Revenue					Total Expenditures
			(Accrued) Deferred Balance 1/1/13	Adjustment of Prior Year Balance	Cash Received (Refunded)	Accrued (Deferred) Balance 12/31/13	Total Revenues	
<u>U.S. DEPARTMENT OF AGRICULTURE</u>								
Child Nutrition Cluster								
School Breakfast Program		10.553						
Sheriff's Department - Juvenile Detention for 2012	WI Department of Public Instruction		\$ (595)	\$ -	\$ 595	\$ -	\$ -	
Sheriff's Department - Juvenile Detention for 2013	WI Department of Public Instruction		-	-	7,598	1,004	8,602	
Total School Breakfast Program			(595)	-	8,193	1,004	8,602	
School Lunch Aid		10.555						
Sheriff's Department - Juvenile Detention for 2012	WI Department of Public Instruction		(1,045)	-	1,045	-	-	
Sheriff's Department - Juvenile Detention for 2013	WI Department of Public Instruction		-	-	13,258	1,664	14,922	
Total School Lunch Aid			(1,045)	-	14,303	1,664	14,922	
Total Child Nutrition Cluster			(1,640)	-	22,496	2,668	23,524	
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	WI Department of Children and Families	10.561	(211,605)	13,912	1,200,962	379,952	1,383,241	
Forest Health Protection	WI Department of Natural Resources	10.680	(88)	-	2,115	-	2,027	
Environmental Quality Incentives Program	Direct Program	10.912	-	-	4,290	1,767	6,057	
Total U.S. Department of Agriculture			(213,333)	13,912	1,229,883	384,387	1,414,849	
<u>U.S. DEPARTMENT OF COMMERCE</u>								
Coastal Zone Management Administration Awards								
Contract No. AD119502-011.43	WI Department of Administration	11.419	(23,343)	-	23,343	-	-	
Contract No. AD129611-013.15	WI Department of Administration	11.419	-	-	14,012	15,937	29,949	
Total Coastal Zone Management Administration Awards and U.S. Department of Commerce			(23,343)	-	37,355	15,937	29,949	
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>								
Community Development Block Grant	WI Department of Administration	14.228	-	-	-	21,636	21,636	
Grant H 12-13-04								
<u>U.S. DEPARTMENT OF INTERIOR</u>								
Fish and Wildlife Management Assistance	Direct Program	15.608	-	-	6,770	-	6,770	
Coastal Program		15.630						
Agreement #F12AC00893	Ducks Unlimited, Inc.		-	-	-	7,708	7,708	
Agreement #30181AJ217	Ducks Unlimited, Inc.		-	-	-	28,128	28,128	
Total Coastal Program			-	-	-	35,834	35,834	
Partners for Fish and Wildlife Program	Direct Program	15.631	-	-	831	-	831	
Total U.S. Department of Interior			-	-	7,601	35,834	43,435	
<u>U.S. DEPARTMENT OF JUSTICE</u>								
Joint Law Enforcement Operations	Direct Program	16.111	-	-	58,550	-	58,550	
Joint Law Enforcement Operations	WI Department of Military Affairs	16.111	-	-	11,850	-	11,850	
Total Joint Law Enforcement Operations			-	-	68,400	-	68,400	

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BROWN COUNTY, WISCONSIN
Schedule of Expenditures of Federal Awards (Continued)
For the Year Ended December 31, 2013

Federal Grantor Agency/Program Title	Pass-through Agency	Federal CFDA Number	Revenues				Total Expenditures	
			(Accrued) Deferred Balance 1/1/13	Adjustment of Prior Year Balance	Cash Received (Refunded)	Accrued (Deferred) Balance 12/31/13		Total Revenues
U.S. DEPARTMENT OF JUSTICE (Continued)								
Juvenile Accountability Block Grant 2011-JB-04-9829; 1/1/2013 - 6/30/2013	WI Department of Administration - Office of Justice Assistance	16.523	(1,479)	-	4,047	-	2,568	2,588
2011-JB-04-9829; 7/1/2013 - 12/31/2013	WI Department of Justice		-	-	3,597	2,435	8,032	8,032
Total Juvenile Accountability Block Grant			(1,479)	-	7,644	2,435	8,600	8,600
National Criminal History Improvement Program 2010-NC-01-9722	WI Department of Administration - Office of Justice Assistance	16.554	(13,500)	-	13,500	-	-	-
State Criminal Alien Assistance Program - 2013	Direct Program	16.606	-	-	59,724	-	59,724	59,724
Bulletproof Vest Partnership Program	WI Department of Administration - Office of Justice Assistance	16.607	-	-	2,317	-	2,317	2,317
JAG Program Cluster								
Edward Byrne Memorial Justice Assistance Grant Program 2011-DJ-01-9405 (Drug Task Force - 2012)	WI Department of Administration - Office of Justice Assistance	16.738	(20,738)	-	20,738	-	-	-
2012-DJ-01-10026 (Drug Task Force - 2013)	WI Department of Justice	16.738	-	-	28,288	20,738	49,024	49,024
Byrne Memorial Justice Assistance Grant (JAG) 2012-DJ-BX-1090	City of Green Bay, Wisconsin	16.738	-	-	-	5,491	5,491	5,491
Total Edward Byrne Memorial Justice Assistance Grant Program			(20,738)	-	49,024	26,227	54,515	54,515
ARRA-Edward Byrne Memorial Justice Assistance Grant / Grants to States & Territories Grant (JAG) Program 2009-DS-01-7329 (Diversion Invest & PT Entry)	WI Department of Administration-Office of Justice Assistance	16.803	(12,368)	-	27,188	-	14,832	14,832
Total JAG Program Cluster			(33,092)	-	76,212	26,227	89,347	89,347
DEA CEASE Program 2012	WI Department of Justice	N/A	(670)	-	670	-	-	-
2013	WI Department of Justice	N/A	-	-	2,635	-	2,635	2,635
Total DEA CEASE Program			(670)	-	3,305	-	2,635	2,635
Total U.S. Department of Justice			(48,741)	-	231,102	28,862	211,023	211,023
U.S. DEPARTMENT OF TRANSPORTATION								
Highway Planning and Construction Planning Commission Programs (PL) 2012	WI Department of Transportation	20.205	(43,181)	-	43,181	-	-	-
2013	WI Department of Transportation	20.205	-	-	134,504	44,259	178,763	178,763
STP-Urban Grant 4987-02-41	WI Department of Transportation	20.205	(27,540)	-	27,540	-	-	-
Total Highway Planning and Construction			(70,721)	-	205,225	44,259	178,763	178,763

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BROWN COUNTY, WISCONSIN
Schedule of Expenditures of Federal Awards (Continued)
For the Year Ended December 31, 2013

Federal Grantor Agency/Program Title	Pass-through Agency	Federal CFDA Number	Revenues				Total Expenditures	
			(Accrued) Deferred Balance 1/1/13	Adjustment of Prior Year Balance	Cash Received (Refunded)	Accrued (Deferred) Balance 12/31/13		Total Revenues
U.S. DEPARTMENT OF TRANSPORTATION (continued)								
Highway Safety Cluster								
State and Community Highway Safety 0953-40-18 - Speed Enforcement 2013	WI Department of Transportation	20.600	(3,960)	-	15,960	-	12,000	12,000
Alcohol Impaired Driving Countermeasures Incentive Grant 0953-31-06 - Alcohol Enforcement 2013	WI Department of Transportation	20.601	(11,805)	-	60,545	-	48,740	48,740
0954-31-55 - Alcohol Enforcement 2014	WI Department of Transportation	20.601	-	-	5,880	3,600	9,480	9,480
FG-2012-Green BA 01017	City of Green Bay, Wisconsin	20.601	(6,285)	-	6,285	-	-	-
FG-2013-Green BA 01306	City of Green Bay, Wisconsin	20.601	(12,289)	-	29,209	6,885	23,805	23,805
FG-2014-Green BA 2014	City of Green Bay, Wisconsin	20.601	-	-	-	10,725	10,725	10,725
Total Alcohol Impaired Driving Countermeasures Incentive Grant			(30,359)	-	101,899	21,210	92,750	92,750
Occupant Protection Incentive Grant 0953-25-49 - Seatbelt Enforcement 2013	WI Department of Transportation	20.609	(2,640)	-	9,600	-	6,960	6,960
Incentive Grant Program to Prohibit Racial Profiling	WI Department of Transportation	20.611	-	-	-	5,198	5,198	5,198
Child Safety and Child Booster Seats Incentive Grants	WI Department of Transportation	20.613	-	-	4,000	-	4,000	4,000
Total Highway Safety Cluster			(36,959)	-	131,459	26,408	120,908	120,908
Hazardous Materials Emergency Preparedness Training and Planning Grants HMTWI 4032021	WI Department of Military Affairs	20.703	-	-	4,800	-	4,800	4,800
Total U.S. Department of Transportation			(107,680)	-	341,484	70,667	304,471	304,471
INSTITUTE OF MUSEUM AND LIBRARY SERVICES								
Museums for America MA-05-10-0093-10	Direct Program	45.301	(2,059)	-	37,284	2,442	37,667	37,667
ENVIRONMENTAL PROTECTION AGENCY								
State Indoor Radon Grants	WI Department of Health Services	66.032	625	-	(625)	-	-	-
ARRA - Water Quality Management Planning	WI Department of Natural Resources	66.454	-	-	20,000	-	20,000	20,000
Great Lakes Program								
Northern Pike Habitat Restoration - GL-00E00606-0	Direct Program	66.469	(15,349)	-	60,962	15,464	61,077	61,077
Baird Creek Riparian Protection - GL-00E00441-0	Direct Program	66.469	(35,019)	-	60,591	16,014	61,586	61,586
Cat Island Restoration - GL-00E00552-0	Direct Program	66.469	(198,552)	-	198,552	-	-	-
Total Great Lakes Program			(248,920)	-	340,105	31,478	122,663	122,663
Brownfields Assessment and Cleanup Cooperative Agreements	Direct Programs	66.618	(265)	200	43,555	2,377	45,847	45,847
Total Environmental Protection Agency			(248,580)	200	403,035	33,855	188,510	188,510
U.S. DEPARTMENT OF EDUCATION								
Early Intervention Cluster Special Education - Grants for Infants and Families	WI Department of Health Services	84.161	108,838	-	206,191	(117,047)	197,982	197,982
Total U.S. Department of Education			108,838	-	206,191	(117,047)	197,982	197,982

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BROWN COUNTY, WISCONSIN
Schedule of Expenditures of Federal Awards (Continued)
For the Year Ended December 31, 2013

Federal Grantor Agency/Program Title	Pass-through Agency	Federal CFDA Number	Revenues					Total Expenditures
			(Accrued) Deferred Balance 1/1/13	Adjustment of Prior Year Balance	Cash Received (Refunded)	Accrued (Deferred) Balance 12/31/13	Total Revenues	
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES								
Public Health Emergency Preparedness	WI Department of Health Services	93.069	2,745	-	42,031	-	44,776	44,776
Hospital Preparedness Program & Public Health Emergency Preparedness Aligned Cooperative Agreements								
Public Health Emergency Preparedness	WI Department of Health Services	93.074	-	-	83,504	(1,719)	81,785	81,785
National Bioterrorism Hospital Preparedness Program	WI Department of Health Services	93.074	-	-	-	50,804	50,804	50,804
Total Hospital Preparedness Program & Public Health Emergency Preparedness Aligned Cooperative Agreements			-	-	83,504	48,885	112,389	112,389
Immunization Cluster								
Immunization Grants	WI Department of Health Services	93.268	-	-	59,898	-	59,898	59,898
Centers for Disease Control - Investigations and Technical Assistance	WI Department of Health Services	93.283	(2,002)	-	6,000	-	3,998	3,998
Promoting Safe and Stable Families	WI Department of Children and Families	93.558	-	-	49,968	18,854	88,820	88,820
Temporary Assistance for Needy Families (TANF)	WI Department of Health Services	93.558	(6,389)	-	487,758	4,884	486,263	486,263
Temporary Assistance for Needy Families (TANF)	WI Department of Children and Families	93.558	80	(14,785)	867,760	184,954	1,038,039	1,038,039
Total Temporary Assistance for Needy Families (TANF)			(6,299)	(14,785)	1,355,518	189,848	1,524,302	1,524,302
Child Support Cluster								
Child Support Enforcement (Title IV-D)	WI Department of Children and Families	93.583	(395,913)	-	1,893,314	340,832	1,838,233	1,838,233
Child Support Enforcement Research	WI Department of Children and Families	93.584	-	-	-	81,251	81,251	81,251
Low Income Home Energy Assistance (LIHEAP)	WI Department of Administration	93.588	(37,132)	-	122,938	45,777	131,583	131,583
Child Care and Development Fund	WI Department of Children and Families	93.598	(4,458)	(9,135)	377,724	135,757	499,888	499,888
Chafee Education and Training Vouchers Program (ETV)	WI Department of Children and Families	93.599	(5,848)	-	5,848	2,857	2,857	2,857
Child Welfare Services - State Grants	WI Department of Children and Families	93.645	-	-	124,194	-	124,194	124,194
Child Welfare Services - State Grants	WI Department of Corrections	93.645	(4,427)	-	25,871	3,430	24,674	24,674
Total Child Welfare Services - State Grants			(4,427)	-	149,865	3,430	148,868	148,868
Foster Care (Title IV-E)								
Foster Care (Title IV-E)	WI Department of Children and Families	93.658	(11,382)	-	813,787	(2,372)	800,033	800,033
Foster Care (Title IV-E)	WI Department of Corrections	93.658	(7,083)	-	38,949	5,145	37,011	37,011
Total Foster Care (Title IV-E)			(18,445)	-	852,718	2,773	837,044	837,044
Social Services Block Grant								
Social Services Block Grant	WI Department of Health Services	93.667	-	-	789,833	-	789,833	789,833
Social Services Block Grant	WI Department of Children and Families	93.667	-	-	339,912	-	339,912	339,912
Total Social Services Block Grant			-	-	1,129,745	-	1,129,745	1,129,745
Chafee Foster Care Independence Program								
Chafee Foster Care Independence Program	WI Department of Children and Families	93.674	(14,585)	(1)	17,089	34,392	36,875	36,875
Children's Health Insurance Program	WI Department of Health Services	93.767	(38,894)	-	211,831	55,289	230,226	230,226
Medical Assistance Program	WI Department of Health Services	93.778	(2,488,938)	40,928	29,312,349	4,555,710	31,420,051	31,420,051
Centers for Medicare & Medicaid Services Research, Demonstrations and Evaluations	WI Department of Health Services	93.779	(231,880)	(1,311)	267,400	164,892	198,901	198,901
National Bioterrorism Hospital Preparedness Program	WI Department of Health Services	93.889	2,288	-	48,840	-	51,128	51,128
HIV Prevention Partner Services & Linkages								
Block Grants for Community Mental Health Services	WI Department of Health Services	93.917	-	-	12,000	-	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	-	(8,898)	330,218	45,571	367,093	367,093
Prevention Health and Health Services Block Grant	WI Department of Health Services	93.991	-	-	10,437	154	10,591	10,591
Maternal and Child Health Services Block Grant	WI Department of Health Services	93.994	-	-	82,088	-	82,088	82,088
Total U.S. Department of Health and Human Services			(3,241,686)	7,020	36,499,337	5,703,872	38,988,543	38,988,543

(Continued)

BROWN COUNTY, WISCONSIN
Schedule of Expenditures of Federal Awards (Continued)
For the Year Ended December 31, 2013

Federal Grantor Agency/Program Title	Pass-through Agency	Federal CFDA Number	Revenues				Total Revenues	Total Expenditures
			(Accrued) Deferred Balance 1/1/13	Adjustment of Prior Year Balance	Cash Received (Refunded)	Accrued (Deferred) Balance 12/31/13		
<u>U.S. EXECUTIVE OFFICE OF THE PRESIDENT</u>								
High Intensity Drug Trafficking Areas Program - 2011	Direct Program	95.001	(7,378)	-	7,378	-	-	-
High Intensity Drug Trafficking Areas Program - 2012	Direct Program	95.001	(3,832)	-	7,910	12,383	18,481	18,481
High Intensity Drug Trafficking Areas Program - 2013	Direct Program	95.001	-	-	32,185	4,557	36,752	36,752
Total High Intensity Drug Trafficking Areas Program and U.S. Executive Office of the President			(11,210)	-	47,483	18,940	53,213	53,213
<u>U.S. Social Security Administration</u>								
Fugitive Enforcement Program	Direct Program	96.unk	-	-	45,252	-	45,252	45,252
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>								
Emergency Management Performance Grants								
2012	WI Department of Military Affairs	97.042	(50,674)	-	50,674	-	-	-
2013	WI Department of Military Affairs	97.042	(25,310)	85	51,447	42,550	88,752	88,752
2014	WI Department of Military Affairs	97.042	-	-	-	18,493	18,493	18,493
Total Emergency Management Performance Grants			(75,984)	85	102,121	81,043	87,245	87,245
Pre-Disaster Mitigation		97.047						
PDMC-PL-05-WI-2011-011	WI Department of Military Affairs		(17,133)	-	-	17,133	-	-
Port Security Grant Program								
2010-PU-T0-0100	City of Green Bay, Wisconsin	97.056	(33,699)	-	-	43,599	9,900	9,900
EMW-2011-PU-00345	City of Green Bay, Wisconsin	97.056	(138,807)	-	-	163,821	25,014	25,014
Total Port Security Grant Program			(172,506)	-	-	207,420	34,914	34,914
Homeland Security Grant Program								
2010-HS-02A-9374	WI Department of Administration-Office of Justice Assistance	97.067	(71,300)	-	71,300	-	-	-
2010-HS-02A-9374	WI Department of Military Affairs	97.067	-	-	5,998	-	5,998	5,998
2010-HS-02E-8181	WI Department of Military Affairs	97.067	(5,000)	-	5,000	-	-	-
2010-SHS-02E-8181	WI Department of Military Affairs	97.067	(4,100)	885	3,335	-	120	120
Total Homeland Security Grant Program			(80,400)	885	85,631	-	6,118	6,118
Total U.S. Department of Homeland Security			(346,023)	950	187,752	285,586	128,275	128,275
TOTAL FEDERAL PROGRAMS			\$ (4,133,817)	\$ 22,082	\$ 39,273,759	\$ 6,482,781	\$ 41,844,805	\$ 41,844,805

The notes to the schedules of expenditures of federal awards, state financial assistance and expenditures of passenger facility charges are an integral part of this schedule.

BROWN COUNTY, WISCONSIN
Schedule of State Financial Assistance
For the Year Ended December 31, 2013

State Grantor Agency/State Program Title	Pass-through Agency	State ID Number	Revenues				Total Expenditures
			(Accrued) Deferred Balance 1/1/13	Adjustment of Prior Year Balance	Cash Received (Refunded)	Accrued (Deferred) Balance 12/31/13	
DEPARTMENT OF AGRICULTURE, TRADE AND CONSUMER PROTECTION							
Agriculture Clean Sweeps							
Household Waste Grant		115.040					
2012	Direct program		\$ (28,550)	\$ -	\$ 28,550	\$ -	\$ -
2013	Direct program		-	-	-	31,500	31,500
Prescription Drug Grant		115.040					
2012	Direct program		(11,078)	-	11,078	-	-
2013	Direct program		-	-	-	7,500	7,500
Total Agriculture Clean Sweeps			(39,626)	-	39,626	39,000	38,000
Soil and Water Resource Management		115.150					
County Staff and Support Grants	Direct program		-	-	134,183	-	134,183
Land and Water Resource Management Projects		115.400					
2012	Direct program		(35,966)	-	35,966	-	-
2013	Direct program		-	-	-	78,077	78,077
Total Land and Water Resource Management Projects			(35,966)	-	35,966	78,077	78,077
Total Department of Agriculture, Trade, and Consumer Protection			(75,592)	-	209,755	117,077	251,240
DEPARTMENT OF SAFETY & PROFESSIONAL SERVICES							
Wisconsin Fund Private Sewage System		185.202					
Replacement and Rehabilitation							
2013-2014	Direct program		-	-	52,100	-	52,100
Total Wisconsin Fund Private Sewage System Replacement and Rehabilitation and Department of Safety & Professional Services			-	-	52,100	-	52,100
DEPARTMENT OF PUBLIC INSTRUCTION							
Public Library Systems Aid		255.002					
Public Library Development-Library Tech Grant 2012	Nicolet Federated Library System		(193,336)	-	193,336	-	-
Public Library Development-Library Tech Grant 2013	Nicolet Federated Library System		-	-	32,001	-	32,001
Public Library Development-Continuing Education Grant 2013	Nicolet Federated Library System		-	-	3,000	-	3,000
Public Library Development-Library Services Grant 2013	Nicolet Federated Library System		-	-	42,639	-	42,639
Total Public Library Systems Aid and Department of Public Instruction			(193,336)	-	270,976	-	77,640
DEPARTMENT OF NATURAL RESOURCES							
West Shore Pike Habitat Project		370.222					
NRDA-05-Brown County-02	Direct program		(37,812)	-	37,812	-	-
NRDA-05-Brown County-03	Direct program		(2,304)	-	2,304	6,730	6,730
NRDA-05-Brown County-04	Direct program		(95,258)	-	90,508	61,422	56,672
Total West Shore Pike Habitat Project			(135,374)	-	130,624	68,152	63,402
Enforcement Aids-Boating Enforcement		370.550					
Water Patrol Program 2012	Direct program		(28,968)	(15)	28,983	-	-
Water Patrol Program 2013	Direct program		-	-	-	31,774	31,774
Total Enforcement Aids-Boating Enforcement			(28,968)	(15)	28,983	31,774	31,774

(Continued)

BROWN COUNTY, WISCONSIN
Schedule of State Financial Assistance (Continued)
For the Year Ended December 31, 2013

State Grantor Agency/State Program Title	Pass-through Agency	State ID Number	Revenues					Total Expenditures
			(Accrued) Deferred Balance 1/1/13	Adjustment of Prior Year Balance	Cash Received (Refunded)	Accrued (Deferred) Balance 12/31/13	Total Revenues	
DEPARTMENT OF NATURAL RESOURCES (Continued)								
Enforcement Aids-All Terrain Vehicle Enforcement		370.551						
ATV Patrol Program 2012/2013	Direct program		-	-	6,081	-	6,081	6,081
Enforcement Aids-Snowmobiling Enforcement		370.552						
Snowmobile Patrol Program 2012/2013	Direct program		-	-	8,134	-	8,134	8,134
Wildlife Damage Claims and Abatement		370.553						
2012	Direct program		(23,276)	-	23,278	-	-	-
2013	Direct program		-	-	8,976	22,151	31,127	31,127
Total Wildlife Damage Claims and Abatement			(23,276)	-	32,252	22,151	31,127	31,127
Recreation Aids - Snowmobile Trails and Area Aid		370.574						
S-4110	Direct program		-	-	60,388	6,357	66,745	66,745
MS-14-14	Direct program		-	-	-	2,800	2,800	2,800
Total Recreation Aids - Snowmobile Trails and Area Aid			-	-	60,388	9,157	69,545	69,545
Water Quality Management Planning		370.604						
2012	Direct program		(12,003)	-	12,003	-	-	-
2013	Direct program		-	-	40,000	7,000	47,000	47,000
Total Water Quality Management Planning			(12,003)	-	52,003	7,000	47,000	47,000
Wisconsin's Lakes Protection Grant Program		370.663						
LPT-411-11	Direct program		(500)	-	-	500	-	-
Total Department of Natural Resources			(200,121)	(15)	318,465	138,734	257,063	257,063
DEPARTMENT OF TRANSPORTATION								
Harbor Assistance	Direct program	395.128	(1,149,137)	-	2,900,347	1,969,747	3,720,957	3,720,957
Planning Commission Program		395.202	(1,321)	-	1,321	-	-	-
2012	Direct program	395.202	-	-	17,102	1,433	18,535	18,535
2013	Direct program		-	-	-	-	-	-
Total Department of Transportation			(1,150,458)	-	2,918,770	1,971,180	3,739,492	3,739,492
DEPARTMENT OF CORRECTIONS								
Community Intervention	Direct program	410.302	(60,068)	-	121,910	66,495	158,337	158,337
Community Youth and Family Aids	Direct program	410.313	(431,157)	-	2,502,423	334,429	2,405,695	2,405,695
Total Department of Corrections			(491,225)	-	2,624,333	430,924	2,564,032	2,564,032
DEPARTMENT OF HEALTH SERVICES								
FPI Non-Fed	Direct program	435.060	(9,871)	9,871	21,601	-	21,601	21,601
PF Non Fed Program Revenue	Direct program	435.200	3,254	-	(11,189)	(4,341)	(12,278)	(12,278)
Income Maintenance Available Allocation - State Share	Direct program	435.283	-	-	1,160,178	-	1,160,178	1,160,178
Medicaid Subrogation Collection	Direct program	435.291	8,367	-	(10,064)	(4,382)	(6,079)	(6,079)
Income Maintenance Available Allocation - State Share	Direct program	435.292	-	-	1,560	97,819	99,379	99,379
Income Maintenance Available Allocation - Federal Share	Direct program	435.293	-	-	13	822	835	835
Income Maintenance Available Allocation - State Share ACA	Direct program	435.297	-	-	161,870	350,615	512,485	512,485
Income Maintenance Available Allocation - Federal Share ACA	Direct program	435.298	-	-	1,360	2,944	4,304	4,304

(Continued)

BROWN COUNTY, WISCONSIN
Schedule of State Financial Assistance (Continued)
For the Year Ended December 31, 2013

State Grantor Agency/State Program Title	Pass-through Agency	State ID Number	Revenues				Total Revenues	Total Expenditures
			(Accrued) Deferred Balance 1/1/13	Adjustment of Prior Year Balance	Cash Received (Refunded)	Accrued (Deferred) Balance 12/31/13		
DEPARTMENT OF HEALTH SERVICES (Continued)								
Community Options Program	Direct program	435.387	(161,014)	(307,389)	2,558,324	412,121	2,502,042	2,502,042
Medical Assistance Programs								
COP-W	Direct program	435.338	7,709	986	1,517,758	141,308	1,667,759	1,667,759
CIP II	Direct program	435.348	2,343	(3,207)	2,485,512	284,863	2,769,511	2,769,511
CIP II Comm Relocate	Direct program	435.369	82,825	3,348	414,524	40,287	540,984	540,984
CIP II Diversions	Direct program	435.375	43,982	(1,338)	517,917	(137,727)	422,834	422,834
Temp Family Care COPW	Direct program	435.392	2,538	28	6,608	(5,773)	3,801	3,801
ICFMR	Direct program	435.407	515,448	(424,841)	3,422,871	122,526	3,636,204	3,636,204
FC Transition CIP IB	Direct program	435.410	30,528	(12,647)	147,637	(13,352)	152,166	152,166
CIP 1A MFP	Direct program	435.472	(28,853)	(1,973)	30,828	-	-	-
CIP II Diversions	Direct program	435.475	-	-	-	15,617	15,617	15,617
CIP II MIP	Direct program	435.478	(26,129)	210	34,478	9,388	17,925	17,925
Brain Injury Waiver Program	Direct program	435.508	-	(1,500)	108,565	-	107,065	107,065
Certified Mental Health Program	Direct program	435.517	(118,603)	-	239,427	-	120,824	120,824
CIP 1B Program	Direct program	435.564	59,877	(65,935)	2,074,924	28,810	2,097,476	2,097,476
CIP 1A Program	Direct program	435.580	189,941	(199,441)	1,621,300	12,574	1,624,374	1,624,374
TPA CLTS DD AUTISM GPR	Direct program	435.802	-	-	701,123	-	701,123	701,123
TPA CLTS DD OTHER GPR	Direct program	435.805	-	-	182,355	-	182,355	182,355
TPA CLTS MH AUTISM GPR	Direct program	435.808	-	-	202,529	-	202,529	202,529
TPA CLTS MH OTHER GPR	Direct program	435.811	-	-	61,662	-	61,662	61,662
TPA CLTS PD OTHER GPR	Direct program	435.817	-	-	2,020	-	2,020	2,020
CLTS DD AUT CWA ADMIN GPR	Direct program	435.832	(36,222)	188	36,054	53,789	53,789	53,789
CLTS DD OTH CWA ADMIN GPR	Direct program	435.835	(13,213)	(8,774)	21,987	27,694	27,694	27,694
CLTS MH AUT CWA ADMIN GPR	Direct program	435.838	(4,451)	19	4,432	15,312	15,312	15,312
CLTS MH OTH CWA ADMIN GPR	Direct program	435.841	(6,852)	(4,277)	10,929	8,267	8,267	8,267
CLTS PD OTH CWA ADMIN GPR	Direct program	435.847	(2,055)	(3,326)	5,381	8,638	8,638	8,638
CSP Wait List	Direct program	435.504	-	-	83,618	-	83,618	83,618
Birth to Three Initiative	Direct program	435.550	106,555	-	202,607	(114,867)	194,295	194,295
Basic County Allocation	Direct program	435.561	-	-	4,669,237	-	4,669,237	4,669,237
IMD-OBRA Relocations	Direct program	435.571	(63,686)	-	246,286	83,435	246,035	246,035
Family Support Program	Direct program	435.577	(46,571)	6,799	140,975	96,175	197,378	197,378
State County Match	Direct program	435.681	-	-	648,862	-	648,862	1,297,724
Healthcheck	Direct program	437.987	(1,936)	-	1,936	-	-	-
Coordinated Services Team January 2013	Direct program	435.81007	(43,775)	-	43,775	-	-	-
Trauma Care System-RTACS	Direct program	435.153311	(10,373)	-	58,694	1,941	50,262	50,262
WWWP-GPR SS.255.06(2)	Direct program	435.157000	-	-	57,865	782	58,647	58,647
Lead Poisoning	Direct program	435.157720	-	-	13,086	5,890	18,976	18,976
Maternal and Health Services	Direct program	435.159320	-	-	4,990	-	4,990	4,990
Passed through the Greater Wisconsin Agency on Aging Resources	Direct program	435.580490	(24,268)	-	83,002	6,010	64,744	64,744
Total Department of Health Services			455,895	(1,013,019)	23,989,403	1,525,141	24,957,220	25,608,082

(Continued)

BROWN COUNTY, WISCONSIN
Schedule of State Financial Assistance (Continued)
For the Year Ended December 31, 2013

State Grantor Agency/State Program Title	Pass-through Agency	State ID Number	Revenues					Total Expenditures
			(Accrued) Deferred Balance 1/1/13	Adjustment of Prior Year Balance	Cash Received (Refunded)	Accrued (Deferred) Balance 12/31/13	Total Revenues	
DEPARTMENT OF CHILDREN AND FAMILY SERVICES								
Child Day Care Program (See Federal Program CFDA #93.506)								
Adam Walsh Foster/Adoptive Parent Fingerprinting	Direct program	437.3324	(653)	-	1,371	2,299	3,017	3,017
Basic County Allocation	Direct program	437.3561	-	-	1,228,707	-	1,228,707	1,228,707
State/County Match	Direct program	437.3681	(214,528)	-	214,528	216,571	216,571	433,142
Child Support Enforcement	Direct program	437.7502	-	-	223,500	-	223,500	223,500
Total Department of Children and Family Services			(215,181)	-	1,868,106	216,870	1,671,785	1,888,366
DEPARTMENT OF JUSTICE								
State DNA Sample	Direct program	455.221	-	-	4,280	-	4,280	4,280
Drug Crimes Enforcement 2013	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	455.283	-	-	36,444	-	36,444	36,444
Victim and Witness Assistance Program Cluster 2012	Direct program	455.532	(61,239)	-	61,239	-	-	-
2013	Direct program	455.532	-	-	54,944	71,304	126,248	126,248
Total Victim and Witness Assistance Program Cluster			(61,239)	-	116,183	71,304	126,248	126,248
Total Department of Justice			(61,239)	-	190,829	71,304	200,894	200,894
DEPARTMENT OF MILITARY AFFAIRS								
Emergency Response Equipment Grants								
2012-EPCRA Computer & Hazmat Response Equipment	Direct program	465.308	(7,181)	-	7,181	-	-	-
2013-EPCRA Computer & Hazmat Response Equipment	Direct program	465.308	-	-	-	5,457	5,457	5,457
Total Emergency Response Equipment Grants			(7,181)	-	7,181	5,457	5,457	5,457
Emergency Planning Grant								
2011-2012	Direct program	465.337	(33,855)	-	33,855	-	-	-
2012-2013	Direct program	465.337	(16,744)	-	32,824	32,624	48,504	48,504
2013-2014	Direct program	465.337	-	-	-	9,321	9,321	9,321
Total Emergency Planning Grant			(50,599)	-	66,479	41,945	57,825	57,825
Total Department of Military Affairs			(57,780)	-	73,660	47,402	63,282	63,282
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	(31,844)	-	113,290	59,937	141,283	141,283
Total Department of Administration			(31,844)	-	113,590	59,937	141,583	141,583
TOTAL STATE PROGRAMS			\$ (2,021,181)	\$ (1,013,034)	\$ 32,429,987	\$ 4,580,569	\$ 33,976,341	\$ 34,841,774

The notes to the schedules of expenditures of federal awards, state financial assistance and expenditures of passenger facility charges are an integral part of this schedule.

BROWN COUNTY, WISCONSIN
Schedule of Expenditures of Passenger Facility Charges
For the Year Ended December 31, 2013

	Per Quarterly PFC Reports			Per Basic Financial Statements	
	Cumulative Total 1/1/13	2013 Activity	Cumulative Total 12/31/13	Accrual Adjustments	Cumulative Total 12/31/13
Revenues					
Passenger Facility Charges	\$ 23,928,420	\$ 1,179,949	\$ 25,108,369	\$ (5,986)	\$ 25,102,383
Interest	839,589	1,329	840,918	-	840,918
Total Revenues	24,768,009	1,181,278	25,949,287	(5,986)	25,943,301
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	15,501,749	1,164,208	16,665,957	-	16,665,957
Total Expenditures	24,585,050	1,164,208	25,749,258	-	25,749,258
Revenues Over (Under) Expenditures	\$ 182,959	\$ 17,070	\$ 200,029	\$ (5,986)	\$ 194,043

At December 31, 2013, the County has restricted cash and investments of \$200,029 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 2013 basic financial statements reported passenger facility charges revenue of \$1,173,963. 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	\$ 1,179,949
Less: Accrual Adjustment - December 31, 2012	(85,202)
Add: Accrual Adjustment - December 31, 2013	79,215
Total Passenger Facility Charges Revenue	<u>\$ 1,173,963</u>

Notes to the Schedules of Expenditures of Federal Awards, State Financial Assistance and Expenditures of Passenger Facility Charges

BROWN COUNTY, WISCONSIN
Notes to the Schedules of Expenditures of Federal Awards, State Financial Assistance
and Expenditures of Passenger Facility Charges
For the Year Ended December 31, 2013

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 2013 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, does not qualify as a low risk auditee in accordance with paragraph 530 of OMB Circular A-133. Therefore, major programs represent those with combined expenditures exceeding 50% 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, does not qualify as a low risk auditee in accordance with the *State Single Audit Guidelines*. Therefore, major programs represent those with combined expenditures exceeding 50% 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 Schedules of Expenditures of Federal Awards, State Financial Assistance
and Expenditures of Passenger Facility Charges
For the Year Ended December 31, 2013

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 FoodShare Wisconsin 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 (CORE) 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 2014 CARS for the Human Services Department and the December, 2013 CORE for Child Support and Child Care programs.

BROWN COUNTY, WISCONSIN
Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2013

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?	None reported
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
93.558	Temporary Assistance for Needy Families
93.563	Child Support Enforcement
93.778	Medical Assistance Program

BROWN COUNTY, WISCONSIN
Schedule of Findings and Questioned Costs (Continued)
For the Year Ended December 31, 2013

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
N/A	Case Management Agency Providers
N/A	Wisconsin Medicaid Cost Reporting
435.283	Income Maintenance Available Allocation - State Share
435.292	Income Maintenance Available Allocation - State Share
435.297	Income Maintenance Available Allocation - State Share - ACA
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
435.410	FC Transition CIP 1B
435.475	CIP II Diversions
435.478	CIP II MIP
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

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

Federal Awards	\$1,249,344
State Financial Assistance	
Department of Health Services	\$748,716
Other Departments	\$100,000

Auditee qualified as low-risk auditee

No

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, 2013.


BROWN COUNTY, WISCONSIN
Schedule of Findings and Questioned Costs (Continued)
For the Year Ended December 31, 2013

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

Finding No.	Internal Control Finding	Questioned Costs
2013-001	<p>Reporting – Reconciling and Review Processes</p> <p><i>Federal CFDA - Various programs passed through the Wisconsin Departments of Health Services & Children & Families</i></p> <p><i>State IDs - Various programs passed through the Wisconsin Departments of Health Service & Children & 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: The Department reconciliation of amounts reported for reimbursement at year end did not agree to amounts reported in County's trial balance at year end. The variances had no effect on federal and state awards received and were due primarily to late adjustments to the County's general ledger during year-end closeout process or expenditures related to grants which exceeded the grant award and were not reported.</p> <p>Cause: The redesign of the expenditure reporting process was an extensive project during 2013 and employee vacancies within the Department's fiscal staff delayed the implementation of some prior year recommendations into the 2014 fiscal year.</p> <p>Effect: The Department could over or under report allowable expenditures to grantor agencies.</p> <p>Recommendation: We recommend the Department continue to enhance its financial reporting process and add additional general ledger accounts to minimize manual spreadsheets allocating certain costs, like agency, management, support and overhead costs, to specific grant lines. We also recommend the County prepare a final reconciliation, after all claims were submitted, to ensure final adjustments to the County's general ledger are appropriately reported.</p>	<p>N/A</p>

BROWN COUNTY, WISCONSIN
Schedule of Findings and Questioned Costs (Continued)
For the Year Ended December 31, 2013

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 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 Safety and Professional Services | 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 | |
| | 
<hr/> David L. Maccoux, CPA |
| 5. Date of report | |
| | August 8, 2014 |

BROWN COUNTY, WISCONSIN
Schedule of Prior Year Findings and Correction Action Plan
For the Year Ended December 31, 2013

Prior Year Audit Findings

2012-01 Reporting - Reconciling and Review Processes

Department fiscal staff redesigned the expenditure reconciliation spreadsheet during 2013, added additional general ledger and enhanced the financial reporting and review process. Additional enhancements continue to be made in 2014. See response to 2013-001.

2012-02 Subrecipient Monitoring - Income Maintenance Consortium

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

2012-03 Allowable Costs/Cost Principles - Personnel Costs
2012-04 Reporting - Duplicated Costs
2012-05 Reporting - Duplicated Costs
2012-07 Unallowable Costs - AMSO

Department fiscal staff redesigned the expenditure reconciliation spreadsheet and added an approval and review process to ensure reporting accuracy during 2013 to correct the findings in 2012-03, 2012-04, 2012-05 and 2012-07.

2012-06 Unallowable Costs - Vehicle Costs

Department staff 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.

2012-08 Reporting Third Party Revenues on HSRS

Enhancements were made to internal processes to ensure client costs were reported net of Medicaid personal care revenues more timely.

Corrective Action Plan

2013-001 Reporting - Reconciling and Review Processes

Management agrees with the observation. Management has improved the financial reporting process to minimize human error by using the general ledger to generate all claim data. Management has developed checklists and utilizes re-occurring journal entries to improve month-end and year-end reporting. Management will continue to work-on documenting financial reporting processes and will develop a procedure manual that can be used to train new staff.