

**BROWN COUNTY,
WISCONSIN**



**FEDERAL AWARDS AND
STATE FINANCIAL
ASSISTANCE REPORT**

**YEAR ENDED
DECEMBER 31, 2014**

BROWN COUNTY, WISCONSIN
FEDERAL AWARDS AND STATE
FINANCIAL ASSISTANCE REPORT
DECEMBER 31, 2014

BROWN COUNTY, WISCONSIN

December 31, 2014

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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, 2014. 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 \$1,954,589 and \$369,750, respectively, in federal awards and \$2,630,788 and \$3,078,047, respectively, in state awards during the year ended December 31, 2014 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, 2014 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, 2014.

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.

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. 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.

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

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, 2014, 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 26, 2015, which contained unmodified opinions on those financial statements. 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

August 24, 2015, except for the Schedules of
Expenditures of Federal Awards, State Financial
Assistance and Passenger Facility Charges as to
which the date is June 26, 2015

BROWN COUNTY, WISCONSIN
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2014

Federal Grantor Agency/Program Title	Pass-through Agency	Federal CFDA Number	Revenues				Total Expenditures
			(Accrued) Deferred Balance 1/1/14	Adjustment of Prior Year Balance	Cash Received (Refunded)	Accrued (Deferred) Balance 12/31/14	
U.S. DEPARTMENT OF AGRICULTURE							
Cooperative Extension Service							
Youth Day of Action: History Starts Now	University of Wisconsin-Extension	10.500	\$ -	\$ -	\$ 4,000	\$ (1,339)	\$ 2,661
Total Cooperative Extension Service			-	-	4,000	(1,339)	2,661
Child Nutrition Cluster							
School Breakfast Program		10.553					
Sheriff's Department - Juvenile Detention for 2013	WI Department of Public Instruction		(1,004)	-	1,004	-	-
Sheriff's Department - Juvenile Detention for 2014	WI Department of Public Instruction		-	-	11,298	512	11,810
Total School Breakfast Program			(1,004)	-	12,302	512	11,810
School Lunch Aid		10.555					
Sheriff's Department - Juvenile Detention for 2013	WI Department of Public Instruction		(1,664)	-	1,664	-	-
Sheriff's Department - Juvenile Detention for 2014	WI Department of Public Instruction		-	-	19,359	976	20,335
Total School Lunch Aid			(1,664)	-	21,023	976	20,335
Total Child Nutrition Cluster			(2,668)	-	33,325	1,488	32,145
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	WI Department of Children and Families	10.561	(379,952)	(46)	1,793,464	262,403	1,675,869
Soil and Water Conservation	Great Lakes Commission	10.902	-	-	32,600	67,794	100,394
Environmental Quality Incentives Program	Direct Program	10.912	(1,767)	-	55,250	953	54,436
Total U.S. Department of Agriculture			(384,387)	(46)	1,918,639	331,299	1,865,505
U.S. DEPARTMENT OF COMMERCE							
Coastal Zone Management Administration Awards							
Contract No. AD129811-013.15	WI Department of Administration	11.419	(15,937)	-	15,937	-	-
Contract No. AD129811-014.12	WI Department of Administration	11.419	-	-	-	41,836	41,836
Contract No. AD139694-014.13	WI Department of Administration	11.419	-	-	23,332	6,668	30,000
Total Coastal Zone Management Administration Awards and U.S. Department of Commerce			(15,937)	-	39,269	48,504	71,836
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT							
Community Development Block Grant							
Grant H 12-13-04	WI Department of Administration	14.228	(21,636)	-	142,650	264,004	385,018
U.S. DEPARTMENT OF INTERIOR							
North American Wetlands Conservation Fund	Ducks Unlimited, Inc.	15.623	-	-	-	24,071	24,071
Coastal Program		15.630					
Agreement #F12AC00693	Ducks Unlimited, Inc.		(7,708)	-	-	208,951	199,243
Agreement #30181AJ217	Ducks Unlimited, Inc.		(28,126)	-	28,126	61,874	61,874
Total Coastal Program			(35,834)	-	28,126	268,825	261,117
Total U.S. Department of Interior			(35,834)	-	28,126	292,896	285,188

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BROWN COUNTY, WISCONSIN
Schedule of Expenditures of Federal Awards (Continued)
For the Year Ended December 31, 2014

Federal Grantor Agency/Program Title	Pass-through Agency	Federal CFDA Number	Revenues				Total Revenues	Total Expenditures
			(Accrued) Deferred Balance 1/1/14	Adjustment of Prior Year Balance	Cash Received (Refunded)	Accrued (Deferred) Balance 12/31/14		
<u>U.S. DEPARTMENT OF JUSTICE</u>								
Juvenile Accountability Block Grant		16.523						
2011-JB-04-9629; 7/1/2013 - 12/31/2013	WI Department of Justice		(2,435)	(1)	2,436	-	-	-
Total Juvenile Accountability Block Grant			(2,435)	(1)	2,436	-	-	-
Violence Against Women Formula Grants								
2012-2013-VA-02BX/02B-10197/								
2012-2013-SVA-02BX/02B-10197 - RECOVERY	WI Department of Justice	16.588	-	-	43,223	-	43,223	43,223
14-VA-02B-10782 - RECOVERY	WI Department of Justice	16.588	-	-	-	20,698	20,698	20,698
Total Violence Against Women Formula Grants			-	-	43,223	20,698	63,921	63,921
State Criminal Alien Assistance Program - 2013								
JAG Program Cluster	Direct Program	16.606	-	-	53,748	-	53,748	53,748
Edward Byrne Memorial Justice Assistance Grant Program								
2012-DJ-01-10026 (Drug Task Force - 2013)	WI Department of Administration -	16.738	(20,736)	-	20,736	-	-	-
2012-DJ-01-10491 (Drug Task Force - 2013)	WI Department of Justice	16.738	-	-	28,288	20,736	49,024	49,024
Byrne Memorial Justice Assistance Grant (JAG)								
2012-DJ-BX-1080	City of Green Bay, Wisconsin	16.738	(5,491)	-	5,491	-	-	-
2013-H5127-WI-DJ	City of Green Bay, Wisconsin	16.738	-	-	5,060	-	5,060	5,060
Total Edward Byrne Memorial Justice Assistance Grant Program			(26,227)	-	59,575	20,736	54,084	54,084
Total JAG Program Cluster			(26,227)	-	59,575	20,736	54,084	54,084
Equitable Sharing Program	Direct Program	16.922	-	-	148,713	-	148,713	148,713
DEA CEASE Program								
2014	WI Department of Justice	N/A	-	-	2,183	-	2,183	2,183
Total U.S. Department of Justice			(28,662)	(1)	309,878	41,434	322,649	322,649
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>								
Highway Planning and Construction								
Planning Commission Programs (PL)								
2013	WI Department of Transportation	20.205	(44,259)	-	44,259	-	-	-
2014	WI Department of Transportation	20.205	-	-	198,026	64,073	262,099	262,099
Total Highway Planning and Construction			(44,259)	-	242,285	64,073	262,099	262,099
Recreation Trails Program								
RTA-659-14	WI Department of Natural Resources	20.219	-	-	-	6,136	6,136	6,136
RTA-660-14	WI Department of Natural Resources	20.219	-	-	-	997	997	997
Total Recreation Trails Program			-	-	-	7,133	7,133	7,133

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BROWN COUNTY, WISCONSIN
Schedule of Expenditures of Federal Awards (Continued)
For the Year Ended December 31, 2014

Federal Grantor Agency/Program Title	Pass-through Agency	Federal CFDA Number	Revenues				Total Revenues	Total Expenditures
			(Accrued) Deferred Balance 1/1/14	Adjustment of Prior Year Balance	Cash Received (Refunded)	Accrued (Deferred) Balance 12/31/14		
<u>U.S. DEPARTMENT OF TRANSPORTATION (continued)</u>								
Highway Safety Cluster								
Alcohol Impaired Driving Countermeasures Incentive Grant								
0954-31-55 - Alcohol Enforcement 2014	WI Department of Transportation	20.601	(3,600)	-	63,104	-	59,504	59,504
FG-2013-Green BA 01306	City of Green Bay, Wisconsin	20.601	(6,885)	-	6,885	-	-	-
FG-2014-Green BA 2014	City of Green Bay, Wisconsin	20.601	(10,725)	6	35,281	2,533	27,095	27,095
FG-2015-Green BA 2014	City of Green Bay, Wisconsin	20.601	-	-	-	10,807	10,807	10,807
Total Alcohol Impaired Driving Countermeasures Incentive Grant			(21,210)	6	105,270	13,340	97,406	97,406
Occupant Protection Incentive Grant								
0954-25-09	WI Department of Transportation	20.602	-	-	14,725	-	14,725	14,725
Incentive Grant Program to Prohibit Racial Profiling	WI Department of Transportation	20.611	(5,198)	-	5,198	-	-	-
National Priority Safety Programs								
2015-31-05-M5	WI Department of Transportation	20.616	-	-	7,286	5,133	12,419	12,419
Total Highway Safety Cluster			(26,408)	6	132,479	18,473	124,550	124,550
Total U.S. Department of Transportation			(70,667)	6	374,764	89,679	393,782	393,782
<u>INSTITUTE OF MUSEUM AND LIBRARY SERVICES</u>								
Museums for America MA-05-10-0093-10	Direct Program	45.301	(2,442)	-	14,224	-	11,782	11,782
Library Services and Technology Act	WI Department of Public Instruction	45.310	-	-	-	11,156	11,156	11,156
Total Institute of Museum and Library Services			(2,442)	-	14,224	11,156	22,938	22,938
<u>ENVIRONMENTAL PROTECTION AGENCY</u>								
ARRA - Water Quality Management Planning	WI Department of Natural Resources	66.454	-	-	15,000	-	15,000	15,000
Great Lakes Program								
Northern Pike Habitat Restoration - GL-00E00696-0	Direct Program	66.469	(15,464)	-	79,087	90,856	154,479	154,479
Baird Creek Riparian Protection - GL-00E00441-0	Direct Program	66.469	(18,014)	-	16,014	-	-	-
Total Great Lakes Program			(31,478)	-	95,101	90,856	154,479	154,479
Brownsfields Assessment and Cleanup Cooperative Agreements	Direct Programs	66.818	(2,377)	-	2,377	-	-	-
Total Environmental Protection Agency			(33,855)	-	112,478	90,856	169,479	169,479
<u>U.S. DEPARTMENT OF EDUCATION</u>								
Early Intervention Cluster								
Special Education - Grants for Infants and Families	WI Department of Health Services	84.181	117,047	4	198,290	55,792	371,133	371,133
Total U.S. Department of Education			117,047	4	198,290	55,792	371,133	371,133

(Continued)

BROWN COUNTY, WISCONSIN
Schedule of Expenditures of Federal Awards (Continued)
For the Year Ended December 31, 2014

Federal Grantor Agency/Program Title	Pass-through Agency	Federal CFDA Number	Revenues				Total Revenues	Total Expenditures
			(Accrued) Deferred Balance 1/1/14	Adjustment of Prior Year Balance	Cash Received (Refunded)	Accrued (Deferred) Balance 12/31/14		
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES								
Hospital Preparedness Program & Public Health Emergency Preparedness Aligned Cooperative Agreements								
Public Health Emergency Preparedness	WI Department of Health Services	93.074	1,719	-	60,883	67,199	129,801	129,801
National Bioterrorism Hospital Preparedness Program	WI Department of Health Services	93.074	(50,604)	-	99,571	50,287	99,254	99,254
Bioterrorism Preparedness	WI Department of Health Services	93.074	-	-	5,020	-	5,020	5,020
Total Hospital Preparedness Program & Public Health Emergency Preparedness Aligned Cooperative Agreements			(48,885)	-	165,474	117,486	234,075	234,075
Immunization Cluster								
Immunization Grants	WI Department of Health Services	93.268	-	-	59,697	-	59,697	59,697
Total Immunization Cluster			-	-	59,697	-	59,697	59,697
PPHF National Public Health Improvement Initiative	WI Department of Health Services	93.507	-	-	10,000	-	10,000	10,000
Promoting Safe and Stable Families	WI Department of Children and Families	93.556	(16,654)	-	77,722	5,552	66,620	66,620
Temporary Assistance for Needy Families (TANF)	WI Department of Health Services	93.558	(4,894)	-	434,968	2,745	432,819	432,819
Temporary Assistance for Needy Families (TANF)	WI Department of Children and Families	93.558	(184,954)	-	1,258,975	112,049	1,186,070	1,186,070
Total Temporary Assistance for Needy Families (TANF)			(189,848)	-	1,693,943	114,794	1,618,889	1,618,889
Child Support Cluster								
Child Support Enforcement (Title IV-D)	WI Department of Children and Families	93.563	(340,832)	-	1,871,897	457,476	1,988,541	1,988,541
Child Support Enforcement Research	WI Department of Children and Families	93.564	(61,251)	-	255,855	61,181	255,785	255,785
Low Income Home Energy Assistance (LIHEAP)	WI Department of Administration	93.568	(45,777)	-	170,240	29,369	153,832	153,832
Child Care and Development Fund	WI Department of Children and Families	93.596	(135,757)	(2)	509,222	121,259	494,722	494,722
Chafee Education and Training Vouchers Program (ETV)	WI Department of Children and Families	93.599	(2,857)	-	3,785	13	941	941
Child Welfare Services - State Grants	WI Department of Children and Families	93.645	-	-	125,113	-	125,113	125,113
Child Welfare Services - State Grants	WI Department of Corrections	93.645	(3,430)	-	26,242	428	23,240	23,240
Total Child Welfare Services - State Grants			(3,430)	-	151,355	428	148,353	148,353
Foster Care (Title IV-E)	WI Department of Children and Families	93.658	2,372	-	799,844	5,179	807,395	807,395
Foster Care (Title IV-E)	WI Department of Corrections	93.658	(5,145)	-	37,082	599	32,536	32,536
Total Foster Care (Title IV-E)			(2,773)	-	836,926	5,778	839,931	839,931
Social Services Block Grant	WI Department of Health Services	93.667	-	-	753,799	-	753,799	753,799
Social Services Block Grant	WI Department of Children and Families	93.667	-	-	342,429	-	342,429	342,429
Total Social Services Block Grant			-	-	1,096,228	-	1,096,228	1,096,228
Chafee Foster Care Independence Program	WI Department of Children and Families	93.674	(34,392)	-	63,462	7,519	36,589	36,589
Children's Health Insurance Program	WI Department of Health Services	93.767	(55,289)	-	232,032	31,412	208,155	208,155
Medical Assistance Program	WI Department of Health Services	93.778	(4,555,710)	(15,112)	34,991,092	2,040,073	32,460,343	32,460,343
Centers for Medicare & Medicaid Services Research, Demonstrations and Evaluations	WI Department of Health Services	93.779	(164,692)	266	219,501	(20,886)	34,189	34,189
Money Follows the Person Rebalancing Demonstration	WI Department of Health Services	93.791	-	-	1,051,402	(403,436)	647,966	647,966
HIV Prevention Partner Services & Linkages-HIV Care Formula Grants	WI Department of Health Services	93.917	-	-	4,607	-	4,607	4,607
HIV Prevention Partner Services & Linkages-HIV Prevention Activities	WI Department of Health Services	93.940	-	-	7,393	-	7,393	7,393
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	(45,571)	(1,364)	412,214	-	365,279	365,279
Prevention Health and Health Services Block Grant	WI Department of Health Services	93.991	(154)	154	6,611	-	6,611	6,611
Maternal and Child Health Services Block Grant	WI Department of Health Services	93.994	-	-	82,021	-	82,021	82,021
Total U.S. Department of Health and Human Services			(5,703,872)	(16,058)	44,071,019	2,568,018	40,919,107	40,919,107

(Continued)

BROWN COUNTY, WISCONSIN
Schedule of Expenditures of Federal Awards (Continued)
For the Year Ended December 31, 2014

Federal Grantor Agency/Program Title	Pass-through Agency	Federal CFDA Number	Revenues				Total Revenues	Total Expenditures
			(Accrued) Deferred Balance 1/1/14	Adjustment of Prior Year Balance	Cash Received (Refunded)	Accrued (Deferred) Balance 12/31/14		
U.S. EXECUTIVE OFFICE OF THE PRESIDENT								
High Intensity Drug Trafficking Areas Program - 2012	Direct Program	95.001	(12,383)	(5)	12,388	-	-	-
High Intensity Drug Trafficking Areas Program - 2013	Direct Program	95.001	(4,557)	-	4,659	13,146	13,248	13,248
High Intensity Drug Trafficking Areas Program - 2014	Direct Program	95.001	-	-	36,473	-	36,473	36,473
Total High Intensity Drug Trafficking Areas Program and U.S. Executive Office of the President			(16,940)	(5)	53,520	13,146	49,721	49,721
U.S. DEPARTMENT OF HOMELAND SECURITY								
Emergency Management Performance Grants								
2013	WI Department of Military Affairs	97.042	(42,550)	-	42,550	-	-	-
2014	WI Department of Military Affairs	97.042	(18,493)	-	40,823	46,646	68,976	68,976
2015	WI Department of Military Affairs	97.042	-	-	-	22,044	22,044	22,044
Total Emergency Management Performance Grants			(61,043)	-	83,373	68,690	91,020	91,020
Pre-Disaster Mitigation								
PDMC-PL-05-WI-2011-011	WI Department of Military Affairs	97.047	(17,133)	-	17,133	-	-	-
Port Security Grant Program								
2010-PU-T0-0100	City of Green Bay, Wisconsin	97.056	(43,599)	53,499	-	-	9,900	9,900
EMW-2011-PU-00345	City of Green Bay, Wisconsin	97.056	(163,821)	(5,988)	269,358	-	99,541	99,541
Total Port Security Grant Program			(207,420)	47,503	269,358	-	109,441	109,441
Homeland Security Grant Program								
2013-SHSW-02A-10378	WI Department of Military Affairs	97.067	-	-	28,139	-	28,139	28,139
2013-HSW-02B-10409	WI Department of Military Affairs	97.067	-	-	11,329	-	11,329	11,329
ALERT Equipment Grant	City of Green Bay, Wisconsin	97.067	-	-	3,000	-	3,000	3,000
Total Homeland Security Grant Program			-	-	42,468	-	42,468	42,468
Total U.S. Department of Homeland Security			(285,596)	47,503	412,332	68,690	242,929	242,929
TOTAL FEDERAL PROGRAMS			\$ (6,482,781)	\$ 31,403	\$ 47,675,189	\$ 3,875,474	\$ 45,099,285	\$ 45,099,285

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, 2014

State Grantor Agency/State Program Title	Pass-through Agency	State ID Number	Revenues				Total Expenditures
			(Accrued) Deferred Balance 1/1/14	Adjustment of Prior Year Balance	Cash Received (Refunded)	Accrued (Deferred) Balance 12/31/14	
<u>DEPARTMENT OF AGRICULTURE, TRADE AND CONSUMER PROTECTION</u>							
Agriculture Clean Sweeps							
Household Waste Grant		115.040					
2013	Direct program		\$ (31,500)	\$ -	\$ 31,500	\$ -	\$ -
2014	Direct program		-	-	-	26,012	26,012
Prescription Drug Grant		115.040					
2013	Direct program		(7,500)	-	7,500	-	-
2014	Direct program		-	-	-	7,800	7,800
Total Agriculture Clean Sweeps			(39,000)	-	39,000	33,812	33,812
Soil and Water Resource Management							
County Staff and Support Grants	Direct program	115.150	-	-	137,263	-	137,263
Land and Water Resource Management Projects		115.400					
2013	Direct program		(78,077)	-	78,077	-	-
2014	Direct program		-	-	-	32,403	32,403
Total Land and Water Resource Management Projects			(78,077)	-	78,077	32,403	32,403
Total Department of Agriculture, Trade, and Consumer Protection			(117,077)	-	254,340	66,215	203,478
<u>DEPARTMENT OF SAFETY & PROFESSIONAL SERVICES</u>							
Wisconsin Fund Private Sewage System							
Replacement and Rehabilitation		165.202					
2014-2015	Direct program		-	-	38,319	-	38,319
Total Wisconsin Fund Private Sewage System Replacement and Rehabilitation and Department of Safety & Professional Services			-	-	38,319	-	38,319
<u>DEPARTMENT OF PUBLIC INSTRUCTION</u>							
Public Library Systems Aid							
Public Library Development-Library Tech Grant 2014	Nicolet Federated Library System	255.002	-	-	31,242	-	31,242
Public Library Development-Continuing Education Grant 2014	Nicolet Federated Library System		-	-	3,000	-	3,000
Public Library Development-Library Services Grant 2014	Nicolet Federated Library System		-	-	42,744	-	42,744
Total Public Library Systems Aid and Department of Public Instruction			-	-	76,986	-	76,986
<u>DEPARTMENT OF NATURAL RESOURCES</u>							
West Shore Pike Habitat Project							
NRDA-05-Brown County-03	Direct program	370.222	(6,730)	-	6,730	-	-
NRDA-05-Brown County-04	Direct program		(81,422)	-	81,422	5,919	5,919
Total West Shore Pike Habitat Project			(88,152)	-	88,152	5,919	5,919
Enforcement Aids-Boating Enforcement							
Water Patrol Program 2013	Direct program	370.550	(31,774)	-	31,774	-	-
Water Patrol Program 2014	Direct program		-	-	-	26,194	26,194
Total Enforcement Aids-Boating Enforcement			(31,774)	-	31,774	26,194	26,194

(Continued)

BROWN COUNTY, WISCONSIN
Schedule of State Financial Assistance (Continued)
For the Year Ended December 31, 2014

State Grantor Agency/State Program Title	Pass-through Agency	State ID Number	Revenues				Total Revenues	Total Expenditures
			(Accrued) Deferred Balance 1/1/14	Adjustment of Prior Year Balance	Cash Received (Refunded)	Accrued (Deferred) Balance 12/31/14		
DEPARTMENT OF NATURAL RESOURCES (Continued)								
Enforcement Aids-All Terrain Vehicle Enforcement ATV Patrol Program 2013/2014	Direct program	370.551	-	-	8,592	-	8,592	8,592
Enforcement Aids-Snowmobiling Enforcement Snowmobile Patrol Program 2013/2014	Direct program	370.552	-	-	11,502	-	11,502	11,502
Wildlife Damage Claims and Abatement 2013	Direct program	370.553	(22,151)	-	22,151	-	-	-
2014	Direct program		-	-	18,982	12,259	29,221	29,221
Total Wildlife Damage Claims and Abatement			(22,151)	-	39,113	12,259	29,221	29,221
Recreation Aids - Snowmobile Trails and Area Aid S-4110	Direct program	370.574	(6,357)	-	6,357	-	-	-
S-4230	Direct program		-	-	76,588	8,555	85,143	85,143
Total Recreation Aids - Snowmobile Trails and Area Aid			(6,357)	-	82,945	8,555	85,143	85,143
Water Quality Management Planning 2013	Direct program	370.604	(7,000)	-	7,000	-	-	-
2014	Direct program		-	-	20,197	9,803	30,000	30,000
Total Water Quality Management Planning			(7,000)	-	27,197	9,803	30,000	30,000
Wisconsin's Lakes Protection Grant Program LPT-411-11	Direct program	370.663	(500)	-	-	500	-	-
Aquatic Invasive Species	Direct program	370.678	-	-	-	3,786	3,786	3,786
Snowmobile Motorized Stewardship Trail Aids	Direct program	370.TA1	(2,800)	560	-	9,810	7,570	7,570
State Trail Rehabilitation Fox River Trail - DPS 13097	Direct program	370.TZ1	-	-	-	6,138	6,138	6,138
Mountain Bay Trail - DPS 13332	Direct program	370.TZ1	-	-	-	997	997	997
Total State Trail Rehabilitation			-	-	-	7,133	7,133	7,133
Total Department of Natural Resources			(138,734)	560	289,275	83,959	215,080	215,060
DEPARTMENT OF TRANSPORTATION								
Harbor Assistance	Direct program	395.128	(1,969,747)	974,019	592,720	1,779,887	1,376,878	1,376,879
Planning Commission Program 2013	Direct program	395.202	(1,433)	-	1,433	-	-	-
2014	Direct program	395.202	-	-	20,601	3,235	23,836	23,836
Total Department of Transportation			(1,971,180)	974,019	814,754	1,783,122	1,400,715	1,400,715
DEPARTMENT OF CORRECTIONS								
Community Intervention	Direct program	410.302	(96,495)	44,635	100,969	23,858	72,765	72,765
Community Youth and Family Aids	Direct program	410.313	(334,429)	-	2,560,866	41,791	2,268,228	2,268,228
Total Department of Corrections			(430,924)	44,635	2,661,835	65,447	2,340,993	2,340,993
DEPARTMENT OF HEALTH SERVICES								
FPI Non-Fed	Direct program	435.060	-	-	21,306	-	21,306	21,306
PF Non Fed Program Revenue	Direct program	435.200	4,341	-	(4,341)	-	-	-
Income Maintenance Available Allocation - State Share	Direct program	435.283	-	-	1,144,471	107,678	1,252,149	1,252,149
Medicaid Subrogation Collection	Direct program	435.291	4,382	-	(12,593)	2,957	(5,254)	(5,254)
Income Maintenance Available Allocation - State Share	Direct program	435.292	(97,819)	(1)	192,878	-	95,058	95,058
Income Maintenance Available Allocation - Federal Share	Direct program	435.293	(822)	-	1,411	-	589	589
Income Maintenance Available Allocation - State Share ACA	Direct program	435.297	(350,615)	(1)	1,058,260	84,419	792,063	792,063
Income Maintenance Available Allocation - Federal Share ACA	Direct program	435.298	(2,944)	(1)	7,332	524	4,911	4,911

(Continued)

BROWN COUNTY, WISCONSIN
Schedule of State Financial Assistance (Continued)
For the Year Ended December 31, 2014

State Grantor Agency/State Program Title	Pass-through Agency	State ID Number	Revenues				Total Revenues	Total Expenditures
			(Accrued) Deferred Balance 1/1/14	Adjustment of Prior Year Balance	Cash Received (Refunded)	Accrued (Deferred) Balance 12/31/14		
DEPARTMENT OF HEALTH SERVICES (Continued)								
Community Options Program	Direct program	435.367	(412,121)	(291,845)	3,257,318	316,081	2,869,433	2,869,433
Medical Assistance Programs								
COP-W	Direct program	435.338	(141,306)	-	2,019,688	-	1,878,382	1,878,382
CIP II	Direct program	435.348	(284,883)	-	3,650,862	(180,774)	3,185,225	3,185,225
CIP II Comm Relocate	Direct program	435.369	(40,287)	(20,831)	499,350	(126,542)	311,890	311,890
CIP II Diversions	Direct program	435.375	137,727	697	516,633	(140,538)	514,519	514,519
Temp Family Care COPW	Direct program	435.392	5,773	-	5,213	(7,263)	3,723	3,723
ICFMR	Direct program	435.407	(122,526)	-	3,837,877	(150,771)	3,564,680	3,564,680
FC Transition CIP IB	Direct program	435.410	13,352	-	165,453	(20,579)	158,226	158,226
CIP II Diversions	Direct program	435.475	(15,817)	(15,318)	30,935	134,527	134,527	134,527
CIP II MIP	Direct program	435.478	(9,368)	(2,018)	11,895	42,537	43,048	43,048
Brain Injury Waiver Program	Direct program	435.506	-	(3,451)	38,772	(295)	35,026	35,026
CIP 1B Program	Direct program	435.564	(28,810)	29,735	2,091,887	(5,057)	2,087,755	2,087,755
CIP 1A Program	Direct program	435.580	(12,574)	(39,775)	1,715,144	(25,231)	1,637,564	1,637,564
CLTS DD AUT CWA ADMIN GPR	Direct program	435.832	(53,789)	170	53,599	-	-	-
CLTS DD OTH CWA ADMIN GPR	Direct program	435.835	(27,894)	5,701	21,993	-	-	-
CLTS MH AUT CWA ADMIN GPR	Direct program	435.838	(15,312)	(189)	15,481	-	-	-
CLTS MH OTH CWA ADMIN GPR	Direct program	435.841	(8,267)	(8,766)	17,033	-	-	-
CLTS PD OTH CWA ADMIN GPR	Direct program	435.847	(6,836)	3,216	3,420	-	-	-
CLTS OTHER GPR	Direct program	435.871	-	-	376,485	-	376,485	376,485
CLTS AUTISM GPR	Direct program	435.874	-	-	1,056,114	-	1,056,114	1,056,114
CLTS OTHER CWA ADMIN GPR	Direct program	435.877	-	-	54,301	889	55,190	55,190
CLTS AUTISM CWA ADMIN GPR	Direct program	435.880	-	-	86,557	2,841	89,398	89,398
CSP Wait List	Direct program	435.504	-	-	83,618	-	83,618	83,618
Certified Mental Health Program	Direct program	435.517	-	-	120,824	-	120,824	120,824
CST County Expansion	Direct program	435.528	-	-	31,534	28,890	60,424	60,424
Birth to Three Initiative	Direct program	435.550	114,867	4	193,979	54,753	363,603	363,603
Basic County Allocation	Direct program	435.581	-	-	4,681,981	-	4,681,981	4,681,981
IMD-OBRA Relocations	Direct program	435.571	(63,435)	-	277,393	(39,423)	174,535	174,535
Family Support Program	Direct program	435.577	(98,175)	(6,799)	230,332	3,028	130,386	130,386
State County Match	Direct program	435.681	-	-	642,337	-	642,337	1,284,674
MA LTS Expansion	Direct program	435.1425	-	-	12,209	27,407	39,616	39,616
Trauma Care System-RTACS	Direct program	435.153311	(1,941)	-	27,860	29,200	55,119	55,119
WWWP-GPR SS.255.06(2)	Direct program	435.157000	(782)	782	56,085	623	56,708	56,708
Lead Poisoning	Direct program	435.157720	(5,890)	-	24,188	2,078	20,376	20,376
Maternal and Health Services	Direct program	435.159320	-	-	4,986	-	4,986	4,986
Passed through the Greater Wisconsin Agency on Aging Resources	Direct program	435.560480	(6,010)	-	65,810	2,239	62,039	62,039
Total Department of Health Services			(1,525,141)	(348,670)	28,389,970	144,198	26,680,357	27,302,694

(Continued)

BROWN COUNTY, WISCONSIN
Schedule of State Financial Assistance (Continued)
For the Year Ended December 31, 2014

State Grantor Agency/State Program Title	Pass-through Agency	State ID Number	Revenues				Total Expenditures	
			(Accrued) Deferred Balance 1/1/14	Adjustment of Prior Year Balance	Cash Received (Refunded)	Accrued (Deferred) Balance 12/31/14		Total Revenues
DEPARTMENT OF CHILDREN AND FAMILY SERVICES								
Child Day Care Program (See Federal Program CFDA #93.596)								
Post Reunification Program Year 1	Direct program	437.117	-	-	65,032	(29,518)	35,514	35,514
Adam Walsh Foster/Adoptive Parent Fingerprinting	Direct program	437.3324	(2,299)	1	4,947	605	3,254	3,254
Basic County Allocation	Direct program	437.3561	-	-	1,237,804	-	1,237,804	1,237,804
State County Match	Direct program	437.3681	(216,571)	-	434,573	-	218,002	436,004
Child Support Enforcement	Direct program	437.7502	-	-	323,562	-	323,562	323,562
Total Department of Children and Family Services			(218,870)	1	2,065,918	(28,913)	1,818,136	2,036,138
DEPARTMENT OF JUSTICE								
Drug Crimes Enforcement 2014								
Total Drug Crimes Enforcement	Direct program	455.225	-	-	33,922	-	33,922	33,922
County-Tribal Local Assistance			-	-	36,444	-	36,444	36,444
Treatment Alternatives and Diversion Program	Direct program	455.271	-	-	-	35,166	35,166	35,166
Victim and Witness Assistance Program Cluster 2013								
2014	Direct program	455.532	(71,304)	-	71,304	-	-	-
Total Victim and Witness Assistance Program Cluster	Direct program	455.532	-	-	59,111	66,716	125,827	125,827
Total Department of Justice			(71,304)	-	200,781	101,882	231,359	231,359
DEPARTMENT OF MILITARY AFFAIRS								
Emergency Response Equipment Grants								
2013-EPCRA Computer & Hazmat Response Equipment	Direct program	465.308	(5,457)	-	5,457	-	-	-
2014-EPCRA Computer & Hazmat Response Equipment	Direct program	465.308	-	-	3,178	-	3,178	3,178
Total Emergency Response Equipment Grants			(5,457)	-	8,635	-	3,178	3,178
Emergency Planning Grant								
2012-2013	Direct program	465.337	(32,624)	-	32,624	-	-	-
2013-2014	Direct program	465.337	(9,321)	-	34,965	34,964	60,808	60,808
2014-2015	Direct program	465.337	-	-	-	14,398	14,398	14,398
Total Emergency Planning Grant			(41,945)	-	67,589	49,362	75,006	75,006
Total Department of Military Affairs			(47,402)	-	76,224	49,362	78,184	78,184
DEPARTMENT OF ADMINISTRATION								
Land Information Board Grant - Training	Direct program	505.118	-	-	1,000	-	1,000	1,000
Utility Public Benefits - Low Income Assistance	Direct program	505.371	(59,937)	-	136,714	47,953	124,730	124,730
Total Department of Administration			(59,937)	-	137,714	47,953	125,730	125,730
TOTAL STATE PROGRAMS			\$ (4,580,569)	\$ 670,545	\$ 34,786,116	\$ 2,313,225	\$ 33,189,317	\$ 34,049,656

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, 2014

	Per Quarterly PFC Reports			Per Basic Financial Statements	
	Cumulative Total 1/1/14	2014 Activity	Cumulative Total 12/31/14	Accrual Adjustments	Cumulative Total 12/31/14
Revenues					
Passenger Facility Charges	\$25,108,369	\$1,181,250	\$26,289,619	\$ 2,098	\$26,291,717
Interest	840,918	2,842	843,760		843,760
Total Revenues	25,949,287	1,184,092	27,133,379	2,098	27,135,477
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	16,665,957	1,178,167	17,844,124	-	17,844,124
Total Expenditures	25,749,258	1,178,167	26,927,425	-	26,927,425
Revenues Over (Under) Expenditures	\$ 200,029	\$ 5,925	\$ 205,954	\$ 2,098	\$ 208,053

At December 31, 2014, the County has restricted cash and investments of \$205,955 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's 2014 basic financial statements reported passenger facility charges revenue of \$1,183,348. 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	\$ 1,181,250
Less: Accrual Adjustment - December 31, 2013	(79,215)
Add: Accrual Adjustment - December 31, 2014	81,314
Total Passenger Facility Charges Revenue	<u>\$ 1,183,348</u>

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

Notes to the Schedules of Expenditures of Federal Awards, State Financial Assistance and Expenditures of Passenger Facility Charges For the Year Ended December 31, 2014

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 2014 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, 2014**

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 Community Treatment 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 (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 2015 CARS for the Human Services Department and the December, 2014 CORG for Child Support and Child Care programs.

BROWN COUNTY, WISCONSIN
 Schedule of Findings and Questioned Costs
 For the Year Ended December 31, 2014

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	No
• 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?	No
Any audit findings disclosed that are required to be reported in accordance with the <i>State Single Audit Guidelines</i> ?	No
Any audit findings disclosed that are required to be reported in accordance with the <i>Passenger Facility Charge Audit Guide for Public Agencies</i> ?	No

Identification of major federal programs:

CFDA Number	Name of Federal Programs
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, 2014

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
410.302	Community Intervention Program
410.313	Community Youth and Family Aids
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
435.561	Basic County Allocation
435.681	State County Match
	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
435.871	CLTS Other GPR
435.874	CLTS Autism GPR
435.877	CLTS Other CWA ADMIN GPR
435.880	CLTS Autism CWA ADMIN GPR
437.347	Child Day Care Program
437.3561	Basic County Allocation
437.3681	State County Match
437.7502	Child Support Enforcement

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

Federal Awards	\$1,352,828
State Financial Assistance	
Department of Health Services	\$799,811
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, 2014.

BROWN COUNTY, WISCONSIN
Schedule of Findings and Questioned Costs (Continued)
For the Year Ended December 31, 2014

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

There are no findings and questioned costs required to be reported under OMB Circular A-144 "Audits of States, Local Governments, and Non-Profit Organizations", the State Single Audit Guidelines, or Passenger Facility Charge Audit Guide for Public Agencies for the year ended December 31, 2014.

BROWN COUNTY, WISCONSIN
Schedule of Findings and Questioned Costs (Continued)
For the Year Ended December 31, 2014

Section IV - Other Issues

- | | |
|---|-----|
| 1. Does the auditor have substantial doubt as to the auditee's ability to continue as a going concern? | No |
| 2. Does the audit report show audit issues (i.e. material non-compliance, non-material non-compliance, questioned cost, material weakness, significant deficiencies, management letter comment, excess revenue or excess reserve) related to grants/contracts with funding agencies that require audits to be in accordance with the <i>State Single Audit Guidelines</i> : | |
| Department of Administration | No |
| Department of Agriculture, Trade and Consumer Protection | No |
| Department of Children and Family Services | No |
| Department of Corrections | No |
| Department of Health Services | No |
| Department of Justice | No |
| Department of Military Affairs | No |
| Department of Natural Resources | No |
| Department of Public Instruction | No |
| Department of 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



David L. Maccoux, CPA

5. Date of report

August 24, 2015

BROWN COUNTY, WISCONSIN
Schedule of Prior Year Findings and Correction Action Plan
For the Year Ended December 31, 2014

Prior Year Audit Findings

2013-001 Reporting - Reconciling and Review Processes

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.

Corrective Action Plan

No correction action plan is required.