

**BROWN COUNTY,
WISCONSIN**



**FEDERAL AWARDS AND
STATE FINANCIAL
ASSISTANCE REPORT**

**YEAR ENDED
DECEMBER 31, 2015**

BROWN COUNTY, WISCONSIN
FEDERAL AWARDS AND STATE
FINANCIAL ASSISTANCE REPORT
DECEMBER 31, 2015

BROWN COUNTY, WISCONSIN
December 31, 2015

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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) 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, 2015. 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 \$2,041,266 and \$481,492, respectively, in federal awards and \$2,606,215 and \$3,152,005, respectively, in state awards during the year ended December 31, 2015 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 *Uniform Guidance* 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, 2015 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; the audit requirements of Title 2 *U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), 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, Uniform Guidance, 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, 2015.

Other Matters

The results of our auditing procedures disclosed an instance of noncompliance, which is required to be reported in accordance with the *State Single Audit Guidelines* and which is described in the accompanying schedule of findings and questioned costs as item 2015-003. Our opinion on each major federal and state program is not modified with respect to these matters.

The County's response to the noncompliance finding identified in our audit is described in the accompanying schedule of prior year findings and corrective action plan. The County's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

Management of Brown County, Wisconsin is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Brown County, Wisconsin's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal or state program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal and state program and to test and report on internal control over compliance in accordance with the Uniform Guidance, the *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, we identified deficiencies in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as items 2015-001 and 2015-002, that we consider to be significant deficiencies.

Report on Schedule of Expenditures of Federal and State Awards Required by the Uniform Guidance and 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, 2015, and the related notes to the financial statements, which collectively comprise Brown County, Wisconsin's basic financial statements. We issued our report thereon dated July 27, 2016, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal and state awards is presented for purposes of additional analysis as required by the Uniform Guidance, the *State Single Audit Guidelines*, and the *Passenger Facility Charge Audit Guide for Public Agencies* and is 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 and state awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

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



Certified Public Accountants
Green Bay, Wisconsin
September 28, 2016 except for the Schedules
of Expenditures of Federal Awards, State
Financial Assistance and Passenger Facility
Charges as to which the date is July 27, 2016

BROWN COUNTY, WISCONSIN
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2015

Federal Grantor Agency/Program Title	Pass-through Agency	Federal CFDA Number	Revenues				Total Expenditures	Subrecipient Payments	
			(Accrued) Deferred Balance 1/1/15	Adjustment of Prior Year Balance	Cash Received (Refunded)	Accrued (Deferred) Balance 12/31/15			Total Revenues
U.S. DEPARTMENT OF AGRICULTURE									
Cooperative Extension Service									
Youth Day of Action: History Starts Now	University of Wisconsin-Extension	10.500	\$ 1,339	\$ -	\$ (122)	\$ -	\$ 1,217	\$ 1,217	\$ -
Exploring Careers in Agriculture	University of Wisconsin-Extension	10.500	-	-	7,350	(2,557)	4,793	4,793	-
Imperial Pride Community Garden	University of Wisconsin-Extension	10.500	-	-	6,360	-	6,360	6,360	-
Total Cooperative Extension Service			1,339	-	13,588	(2,557)	12,370	12,370	-
Child Nutrition Cluster									
School Breakfast Program									
Sheriff's Department - Juvenile Detention for 2014	WI Department of Public Instruction	10.553	(512)	-	512	-	-	-	-
Sheriff's Department - Juvenile Detention for 2015	WI Department of Public Instruction		-	-	8,125	673	8,798	8,798	-
Total School Breakfast Program			(512)	-	8,637	673	8,798	8,798	-
School Lunch Aid									
Sheriff's Department - Juvenile Detention for 2014	WI Department of Public Instruction	10.555	(976)	-	976	-	-	-	-
Sheriff's Department - Juvenile Detention for 2015	WI Department of Public Instruction		-	-	15,880	1,203	17,083	17,083	-
Total School Lunch Aid			(976)	-	16,856	1,203	17,083	17,083	-
Total Child Nutrition Cluster			(1,488)	-	25,493	1,876	25,881	25,881	-
SNAP Cluster									
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program									
Soil and Water Conservation	WI Department of Children and Families	10.561	(262,403)	(30,506)	1,608,268	270,751	1,586,110	1,586,110	823,935
	Great Lakes Commission	10.902	(67,794)	(24,798)	89,548	102,956	99,912	99,912	-
Environmental Quality Incentives Program									
Contract #65-SF48-3-007	Direct Program	10.912	(953)	-	2,441	-	1,488	1,488	-
Contract #65-SF48-3-013	Direct Program	10.912	-	-	86,921	-	86,921	86,921	-
Total Environmental Quality Incentives Program			(953)	-	89,362	-	88,409	88,409	-
Total U.S. Department of Agriculture			(331,299)	(55,304)	1,826,259	373,026	1,812,682	1,812,682	823,935
U.S. DEPARTMENT OF COMMERCE									
Coastal Zone Management Administration Awards									
Contract No. AD129611-014.12	WI Department of Administration	11.419	(41,836)	-	41,836	-	-	-	-
Contract No. AD129611-014.13	WI Department of Administration	11.419	(6,668)	-	8,668	-	-	-	-
Contract No. AD139894-016.10	WI Department of Administration	11.419	-	-	-	13,317	13,317	13,317	-
Total Coastal Zone Management Administration Awards and U.S. Department of Commerce			(48,504)	-	48,504	13,317	13,317	13,317	-
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT									
Community Development Block Grant									
Grant H 12-13-04	WI Department of Administration	14.228	(264,004)	-	847,699	399,488	983,183	983,183	-
Total U.S. Department of Housing and Urban Development			(264,004)	-	847,699	399,488	983,183	983,183	-

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BROWN COUNTY, WISCONSIN
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2015

Federal Grantor Agency/Program Title	Pass-through Agency	Federal CFDA Number	Revenues				Total Expenditures	Subrecipient Payments	
			(Accrued) Deferred Balance 1/1/15	Adjustment of Prior Year Balance	Cash Received (Refunded)	Accrued (Deferred) Balance 12/31/15			Total Revenues
U.S. DEPARTMENT OF INTERIOR									
Fish and Wildlife Management Assistance	Direct Program	15.608	-	-	-	5,567	5,567	5,567	-
North American Wetlands Conservation Fund	Ducks Unlimited, Inc.	15.623	(24,071)	-	24,071	25,929	25,929	25,929	-
Coastal Program		15.630							
Agreement #F12AC00693	Ducks Unlimited, Inc.		(206,951)	-	206,951	-	-	-	-
Agreement #30181AJ217	Ducks Unlimited, Inc.		(61,874)	-	61,874	-	-	-	-
Total Coastal Program			(268,825)	-	268,825	-	-	-	-
Partners for Fish and Wildlife Program	Wisconsin Waterfowl Association	15.631	-	-	4,600	-	4,600	4,600	-
Great Lakes Restoration	Direct Program	15.662	-	-	-	344	344	344	-
Total U.S. Department of Interior			(292,896)	-	297,496	31,840	36,440	36,440	-
U.S. DEPARTMENT OF JUSTICE									
Violence Against Women Formula Grants		16.588							
14-VA-02B-10782 - RECOVERY	WI Department of Justice		(20,698)	-	61,514	22,136	62,952	62,952	-
2013/2014-VA-02B-11420 RECOVERY	WI Department of Justice		-	-	-	18,383	18,383	18,383	-
Total Violence Against Women Formula Grants			(20,698)	-	61,514	40,519	81,335	81,335	-
Slate Criminal Alien Assistance Program - 2013	Direct Program	16.606	-	-	40,951	-	40,951	40,951	-
Edward Byrne Memorial Justice Assistance Grant Program									
2011-DJ-01X-11110 (Crisis Intervention Team)	WI Department of Administration - Office of Justice Assistance	16.738	-	-	2,579	-	2,579	2,579	-
2013-DJ-01-10491 (Drug Task Force - 2013)	WI Department of Justice	16.738	(20,736)	-	20,736	-	-	-	-
2014-DJ-01-11069 (Drug Task Force - 2015)	WI Department of Justice	16.738	-	-	26,288	20,736	49,024	49,024	-
Byrne Memorial Justice Assistance Grant (JAG)									
2011-DJ-01X-11073 (CIT and CIP Training Initiative)	City of Green Bay, Wisconsin	16.738	-	-	2,817	-	2,817	2,817	-
2014-DJ-BX-0742	City of Green Bay, Wisconsin	16.738	-	-	-	5,404	5,404	5,404	-
Total Edward Byrne Memorial Justice Assistance Grant Program			(20,736)	-	54,420	26,140	59,824	59,824	-
Equitable Sharing Program									
2015	Direct Program	16.922	-	-	230,099	-	230,099	230,099	-
2015	WI Department of Military Affairs	16.922	-	-	5,058	-	5,058	5,058	-
Total Equitable Sharing Program			-	-	235,157	-	235,157	235,157	-
DEA CEASE Program									
2015	WI Department of Justice	N/A	-	-	3,483	214	3,697	3,697	-
ICAC									
2015	WI Department of Justice	N/A	-	-	1,500	-	1,500	1,500	-
ICAC Training Aids									
2015	WI Department of Justice	N/A	-	-	400	-	400	400	-
Total U.S. Department of Justice			(41,434)	-	397,425	66,873	422,864	422,864	-

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BROWN COUNTY, WISCONSIN
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2015

Federal Grantor Agency/Program Title	Pass-through Agency	Federal CFDA Number	Revenues					Total Expenditures	Subrecipient Payments
			(Accrued) Deferred Balance 1/1/15	Adjustment of Prior Year Balance	Cash Received (Refunded)	Accrued (Deferred) Balance 12/31/15	Total Revenues		
U.S. DEPARTMENT OF TRANSPORTATION									
Federal Highway Administration	WI Department of Transportation	20.200	-	-	30,000	(21,677)	8,323	8,323	-
Highway Planning and Construction Cluster									
Planning Commission Programs (PL)									
2014	WI Department of Transportation	20.205	(64,073)	-	64,073	-	-	-	-
2015	WI Department of Transportation	20.205	-	-	206,169	71,053	277,222	277,222	-
Total Planning Commission Programs			(64,073)	-	270,242	71,053	277,222	277,222	-
Recreation Trails Program									
RTA-659-14	WI Department of Natural Resources	20.219	(6,136)	-	-	45,000	38,864	38,864	-
RTA-660-14	WI Department of Natural Resources	20.219	(997)	-	-	8,000	7,003	7,003	-
Total Recreation Trails Program			(7,133)	-	-	53,000	45,867	45,867	-
Total Highway Planning and Construction Cluster			(71,206)	-	270,242	124,053	323,089	323,089	-
Highway Safety Cluster									
Alcohol Impaired Driving Countermeasures Incentive Grant									
FG-2014-Green BA 2014	City of Green Bay, Wisconsin	20.601	(2,533)	15	2,518	-	-	-	-
FG-2015-Green BA 2859	City of Green Bay, Wisconsin	20.601	(10,807)	-	36,635	-	25,828	25,828	-
FG-2016-Green BA 3037	City of Green Bay, Wisconsin	20.601	-	-	-	10,507	10,507	10,507	-
Total Alcohol Impaired Driving Countermeasures Incentive Grant			(13,340)	15	39,153	10,507	36,335	36,335	-
Occupant Protection Incentive Grant									
0953-40-18 Speed Enforcement 2012-2013	WI Department of Transportation	20.602	-	1,402	(1,402)	-	-	-	-
0952-40-38 Speed Enforcement 2011-2012	WI Department of Transportation	20.602	-	(2,554)	2,554	-	-	-	-
0953-20-14 Seat Belt Enforcement 2012-2013	WI Department of Transportation	20.602	-	(849)	849	-	-	-	-
0952-20-14 Seat Belt Enforcement 2011-2012	WI Department of Transportation	20.602	-	3,442	(3,442)	-	-	-	-
Total Occupant Protection Incentive Grant			-	1,441	(1,441)	-	-	-	-
National Priority Safety Programs									
0955-25-10FG-2015-Brown Co-02588	WI Department of Transportation	20.616	-	-	4,000	-	4,000	4,000	-
FG-2015-Brown SD-02853 Speed Enforcement grant 2015	WI Department of Transportation	20.616	-	-	19,723	-	19,723	19,723	-
FG-2015 GREEN BA-2897 Speed TF- Sheriff	City of Green Bay, Wisconsin	20.616	-	-	15,037	-	15,037	15,037	-
0952-31-20 Alcohol Enforcement grant 2011-2012	WI Department of Transportation	20.616	-	(2,035)	2,035	-	-	-	-
0953-31-06 Alcohol Enforcement grant 2012-2013	WI Department of Transportation	20.616	-	(2,257)	2,257	-	-	-	-
FG-2015-Brown SD-02619 Alcohol Grant 2014-15	WI Department of Transportation	20.616	(5,133)	-	61,137	-	56,004	56,004	-
FG-2016-Brown SD-03025 Alcohol Grant 2015-16	WI Department of Transportation	20.616	-	-	-	13,176	13,176	13,176	-
Total National Priority Safety Programs			(5,133)	(4,292)	104,189	13,176	107,940	107,940	-
Total Highway Safety Cluster			(18,473)	(2,836)	141,901	23,683	144,275	144,275	-
Total U.S. Department of Transportation			(89,679)	(2,836)	442,143	126,059	475,687	475,687	-

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BROWN COUNTY, WISCONSIN
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2015

Federal Grantor Agency/Program Title	Pass-through Agency	Federal CFDA Number	Revenues				Total Expenditures	Subrecipient Payments
			(Accrued) Deferred Balance 1/1/15	Adjustment of Prior Year Balance	Cash Received (Refunded)	Accrued (Deferred) Balance 12/31/15		
INSTITUTE OF MUSEUM AND LIBRARY SERVICES								
Library Services and Technology Act	WI Department of Public Instruction	45.310	(11,156)	-	11,156	-	-	-
Total Institute of Museum and Library Services			(11,156)	-	11,156	-	-	-
ENVIRONMENTAL PROTECTION AGENCY								
State Indoor Radon Grants	WI Department of Health Services	66.032	-	-	625	1,871	2,496	2,496
ARRA - Water Quality Management Planning	WI Department of Natural Resources	66.454	-	-	30,000	-	30,000	30,000
Nonpoint Source Implementation Grants								
Targeted Run-off Management LF01-05000-14	WI Department of Natural Resources	66.460	-	-	-	46,329	46,329	46,329
Great Lakes Program								
Northern Pike Habitat Restoration - GL-00E00696-0	Direct Program	66.469	(90,856)	-	90,856	-	-	-
Total Environmental Protection Agency			(90,856)	-	121,481	48,200	78,825	78,825
U.S. DEPARTMENT OF EDUCATION								
Early Intervention Cluster								
Special Education - Grants for Infants and Families	WI Department of Health Services	84.181	(55,792)	77,803	374,247	(77,858)	318,400	318,400
Total U.S. Department of Education			(55,792)	77,803	374,247	(77,858)	318,400	318,400
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES								
Public Health Emergency Preparedness	WI Department of Health Services	93.069	(67,199)	-	187,033	14,987	134,821	134,821
Environmental Public Health and Emergency Response								
Bioterrorism Preparedness	WI Department of Health Services	93.070	-	-	13,889	-	13,889	13,889
Environmental Public Health and Emergency Response	WI Department of Health Services	93.070	-	-	300	24,202	24,502	24,502
Total Environmental Public Health and Emergency Response			-	-	14,189	24,202	38,391	38,391
Immunization Grants	WI Department of Health Services	93.268	-	-	59,310	988	60,298	60,298
Centers for Disease Control - Investigations and Technical Assistance	WI Department of Health Services	93.283	-	-	1,464	(1,464)	-	-
Promoting Safe and Stable Families	WI Department of Children and Families	93.556	(5,552)	-	61,071	11,101	66,620	66,620
TANF Cluster								
Temporary Assistance for Needy Families (TANF)	WI Department of Health Services	93.558	(2,745)	(659)	432,976	2,329	431,901	431,901
Temporary Assistance for Needy Families (TANF)	WI Department of Children and Families	93.558	(112,049)	-	1,307,694	149,586	1,345,231	1,345,231
Total Temporary Assistance for Needy Families (TANF)			(114,794)	(659)	1,740,670	151,915	1,777,132	1,777,132
Child Support Enforcement (Title IV-D)	WI Department of Children and Families	93.563	(457,476)	-	1,582,594	486,809	1,611,927	1,611,927
Child Support Enforcement Research	WI Department of Children and Families	93.564	(61,181)	-	183,690	66,831	189,340	189,340
Low Income Home Energy Assistance (LIHEAP)	WI Department of Administration	93.568	(29,369)	-	170,759	29,855	171,245	171,245
CCDF Cluster								
Child Care and Development Fund	WI Department of Children and Families	93.596	(121,259)	6	605,300	115,542	599,589	599,589
Chafee Education and Training Vouchers Program (ETV)	WI Department of Children and Families	93.599	(13)	(1)	927	-	913	913
Child Welfare Services - State Grants	WI Department of Children and Families	93.645	-	-	127,834	-	127,834	127,834
Child Welfare Services - State Grants	WI Department of Corrections	93.645	(428)	-	17,605	3,461	20,638	20,638
Total Child Welfare Services - State Grants			(428)	-	145,439	3,461	148,472	148,472
Foster Care (Title IV-E)	WI Department of Children and Families	93.658	(5,179)	1	798,964	461	794,247	794,247
Foster Care (Title IV-E)	WI Department of Corrections	93.658	(599)	-	29,228	5,768	34,397	34,397
Total Foster Care (Title IV-E)			(5,778)	1	828,192	6,229	828,644	828,644
Social Services Block Grant	WI Department of Health Services	93.667	-	-	791,255	4,289	795,544	795,544
Social Services Block Grant	WI Department of Children and Families	93.667	-	-	349,877	-	349,877	349,877
Total Social Services Block Grant			-	-	1,141,132	4,289	1,145,421	1,145,421

(Continued)

BROWN COUNTY, WISCONSIN
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2015

Federal Grantor Agency/Program Title	Pass-through Agency	Federal CFDA Number	Revenues				Total Expenditures	Subrecipient Payments	
			(Accrued) Deferred Balance 1/1/15	Adjustment of Prior Year Balance	Cash Received (Refunded)	Accrued (Deferred) Balance 12/31/15			Total Revenues
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)									
Chafee Foster Care Independence Program	WI Department of Children and Families	93.674	(7,519)	-	29,514	2,612	24,607	24,607	-
Preventive Health and Health Services Block Grant	WI Department of Health Services	93.758	-	-	15,652	-	15,652	15,652	-
Children's Health Insurance Program	WI Department of Health Services	93.767	(31,412)	(3,990)	189,827	30,330	184,755	184,755	100,849
Medicaid Cluster									
Medical Assistance Program	WI Department of Health Services	93.778	(2,040,073)	305,493	28,058,681	(5,285,097)	21,039,004	21,039,004	947,067
Centers for Medicare & Medicaid Services Research, Demonstrations and Evaluations	WI Department of Health Services	93.779	20,886	(187)	(22,911)	2,212	-	-	-
Money Follows the Person Rebalancing Demonstration	WI Department of Health Services	93.791	403,436	(2,499)	(367,643)	33,348	66,642	66,642	-
National Bioterrorism Hospital Preparedness Program	WI Department of Health Services	93.889	(50,287)	-	252,078	(5,889)	195,902	195,902	-
HIV Prevention Partner Services & Linkages-HIV Care Formula Grants	WI Department of Health Services	93.917	-	-	7,393	-	7,393	7,393	-
HIV Prevention Partner Services & Linkages-HIV Prevention Activities	WI Department of Health Services	93.940	-	-	4,607	-	4,607	4,607	-
Block Grants for Community Mental Health Services	WI Department of Health Services	93.958	-	-	106,401	-	106,401	106,401	-
Block Grants for Prevention and Treatment of Substance Abuse	WI Department of Health Services	93.959	-	-	366,508	-	366,508	366,508	205,046
Maternal and Child Health Services Block Grant	WI Department of Health Services	93.994	-	-	83,541	13,008	96,549	96,549	-
Total U.S. Department of Health and Human Services			(2,568,018)	298,164	35,445,418	(4,294,731)	28,880,833	28,880,833	1,527,022
U.S. EXECUTIVE OFFICE OF THE PRESIDENT									
High Intensity Drug Trafficking Areas Program - 2013	Direct Program	95.001	(13,146)	-	13,146	-	-	-	-
High Intensity Drug Trafficking Areas Program - 2014	Direct Program	95.001	-	-	13,527	-	13,527	13,527	-
High Intensity Drug Trafficking Areas Program - 2015	Direct Program	95.001	-	-	12,977	31,872	44,849	44,849	-
Total High Intensity Drug Trafficking Areas Program and U.S. Executive Office of the President			(13,146)	-	39,650	31,872	58,376	58,376	-
U.S. DEPARTMENT OF HOMELAND SECURITY									
Emergency Management Performance Grants									
2014	WI Department of Military Affairs	97.042	(46,646)	-	46,646	-	-	-	-
2015	WI Department of Military Affairs	97.042	(22,044)	-	45,747	39,837	63,540	63,540	-
2016	WI Department of Military Affairs	97.042	-	-	-	24,944	24,944	24,944	-
Total Emergency Management Performance Grants			(68,690)	-	92,393	84,781	88,484	88,484	-
Homeland Security Grant Program									
2014-HSW-02B-10559 HS ALERT Research 2014	WI Department of Military Affairs	97.067	-	-	-	1,500	1,500	1,500	-
2014-HSW-02A-10503 SWAT Team Equipment 2014 DMA	WI Department of Military Affairs	97.067	-	-	9,771	-	9,771	9,771	-
Total Homeland Security Grant Program			-	-	9,771	1,500	11,271	11,271	-
Total U.S. Department of Homeland Security			(68,690)	-	102,164	66,281	99,755	99,755	-
TOTAL FEDERAL PROGRAMS			\$ (3,875,474)	\$ 317,827	\$ 39,953,642	\$ (3,215,633)	\$ 33,180,362	\$ 33,180,362	\$ 2,350,957

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, 2015

State Grantor Agency/State Program Title	Pass-through Agency	State ID Number	Revenues					Total Expenditures	Subrecipient Payments
			(Accrued) Deferred Balance 1/1/15	Adjustment of Prior Year Balance	Cash Received (Refunded)	Accrued (Deferred) Balance 12/31/15	Total Revenues		
<u>DEPARTMENT OF AGRICULTURE, TRADE AND CONSUMER PROTECTION</u>									
Agriculture Clean Sweeps									
Household Waste Grant		115.040							
2014	Direct program		\$ (26,012)	\$ (3,750)	\$ 29,762	\$ -	\$ -	\$ -	
2015	Direct program		-	-	-	23,315	23,315	23,315	
Prescription Drug Grant		115.040							
2014	Direct program		(7,800)	-	7,800	-	-	-	
2015	Direct program		-	-	-	7,900	7,900	7,900	
Total Agriculture Clean Sweeps			(33,812)	(3,750)	37,562	31,215	31,215	31,215	
Soil and Water Resource Management									
County Staff and Support Grants	Direct program	115.150	-	-	130,093	-	130,093	130,093	
Land and Water Resource Management Projects		115.400							
2014	Direct program		(32,403)	-	32,403	-	-	-	
2015	Direct program		-	-	-	41,192	41,192	41,192	
Total Land and Water Resource Management Projects			(32,403)	-	32,403	41,192	41,192	41,192	
Total Department of Agriculture, Trade, and Consumer Protection			(66,215)	(3,750)	200,058	72,407	202,500	202,500	
<u>DEPARTMENT OF SAFETY & PROFESSIONAL SERVICES</u>									
Wisconsin Fund Private Sewage System									
Replacement and Rehabilitation		165.202							
2015-2016	Direct program		-	-	68,563	-	68,563	68,563	
Total Wisconsin Fund Private Sewage System Replacement and Rehabilitation and Department of Safety & Professional Services			-	-	68,563	-	68,563	68,563	
<u>DEPARTMENT OF PUBLIC INSTRUCTION</u>									
Public Library Systems Aid									
Public Library Development-Library Continuing Education	Nicolet Federated Library System	255.002	-	-	300	-	300	300	
Public Library Development-Poverty Awareness	Nicolet Federated Library System		-	-	130	-	130	130	
Public Library Development-Library Tech Grant 2015	Nicolet Federated Library System		-	-	7,500	25,000	32,500	32,500	
Public Library Development-Continuing Education Grant 2015	Nicolet Federated Library System		-	-	-	3,000	3,000	3,000	
Public Library Development-Library Services Grant 2015	Nicolet Federated Library System		-	-	44,081	-	44,081	44,081	
Total Public Library Systems Aid and Department of Public Instruction			-	-	52,011	28,000	80,011	80,011	
<u>DEPARTMENT OF NATURAL RESOURCES</u>									
West Shore Pike Habitat Project									
NRDA-05-Brown County-03	Direct program	370.222	-	-	-	9,040	9,040	9,040	
NRDA-05-Brown County-04	Direct program		(5,919)	-	5,919	42,151	42,151	42,151	
NRDA-05-Brown County-05	Direct program		-	-	-	88,741	88,741	88,741	
Total West Shore Pike Habitat Project			(5,919)	-	5,919	139,932	139,932	139,932	
Enforcement Aids-Boating Enforcement		370.550							
Water Patrol Program 2014	Direct program		(26,194)	482	25,712	-	-	-	
Water Patrol Program 2015	Direct program		-	-	-	25,515	25,515	25,515	
Total Enforcement Aids-Boating Enforcement			(26,194)	482	25,712	25,515	25,515	25,515	

(Continued)

BROWN COUNTY, WISCONSIN
Schedule of State Financial Assistance
For the Year Ended December 31, 2015

State Grantor Agency/State Program Title	Pass-through Agency	State ID Number	Revenues					Total Expenditures	Subrecipient Payments
			(Accrued) Deferred Balance 1/1/15	Adjustment of Prior Year Balance	Cash Received (Refunded)	Accrued (Deferred) Balance 12/31/15	Total Revenues		
DEPARTMENT OF NATURAL RESOURCES (Continued)									
Enforcement Aids-All Terrain Vehicle Enforcement ATV Patrol Program 2013/2014	Direct program	370.551	-	-	7,653	-	7,653	7,653	-
Enforcement Aids-Snowmobiling Enforcement Snowmobile Patrol Program 2013/2014	Direct program	370.552	-	-	5,463	-	5,463	5,463	-
Wildlife Damage Claims and Abatement 2014	Direct program	370.553	(12,259)	-	12,259	-	-	-	-
2015	Direct program		-	-	10,190	13,941	24,131	24,131	-
Total Wildlife Damage Claims and Abatement			(12,259)	-	22,449	13,941	24,131	24,131	-
Recreation Aids - Snowmobile Trails and Area Aid S-4230	Direct program	370.574	(8,555)	-	8,555	-	-	-	-
S-4303	Direct program		-	-	44,884	-	44,884	44,884	-
Total Recreation Aids - Snowmobile Trails and Area Aid			(8,555)	-	53,439	-	44,884	44,884	-
Water Quality Management Planning 2014	Direct program	370.604	(9,803)	-	9,803	-	-	-	-
2015	Direct program		-	-	5,031	8,969	14,000	14,000	-
Total Water Quality Management Planning			(9,803)	-	14,834	8,969	14,000	14,000	-
Wisconsin's Lakes Protection Grant Program LPT-411-11	Direct program	370.663	(500)	-	500	-	-	-	-
Aquatic Invasive Species	Direct program	370.678	(3,786)	-	3,113	9,294	8,621	8,621	-
Snowmobile Motorized Stewardship Trail Aids	Direct program	370.TA1	(9,810)	-	9,810	-	-	-	-
Ski Trail Lighting - SADLP3161243	Direct program	370.TA10	-	-	-	84,335	84,335	84,335	-
State Trail Rehabilitation Fox River Trail - DPS 13097	Direct program	370.TZ1	(6,136)	-	-	46,500	40,364	40,364	-
Mountain Bay Trail - DPS 13332	Direct program	370.TZ1	(997)	-	-	7,500	6,503	6,503	-
Total State Trail Rehabilitation			(7,133)	-	-	54,000	46,867	46,867	-
Total Department of Natural Resources			(83,959)	482	148,892	335,986	401,401	401,401	-
DEPARTMENT OF TRANSPORTATION									
Harbor Assistance	Direct program	395.128	(1,779,887)	-	-	1,779,887	-	-	-
Disaster Damage Aid Program	Direct program	395.174	-	-	146,279	-	146,279	146,279	-
Planning Commission Program 2014	Direct program	395.202	(3,235)	-	3,235	-	-	-	-
2015	Direct program	395.202	-	-	19,953	3,834	23,787	23,787	-
Total Department of Transportation			(1,783,122)	-	169,467	1,783,721	170,066	170,066	-
DEPARTMENT OF CORRECTIONS									
Community Intervention	Direct program	410.302	(23,656)	-	75,753	25,830	77,927	77,927	-
Community Youth and Family Aids	Direct program	410.313	(41,791)	-	1,904,572	375,310	2,238,091	2,238,091	-
Total Department of Corrections			(65,447)	-	1,980,325	401,140	2,316,018	2,316,018	-

(Continued)

BROWN COUNTY, WISCONSIN
Schedule of State Financial Assistance
For the Year Ended December 31, 2015

State Grantor Agency/State Program Title	Pass-through Agency	State ID Number	Revenues				Total Revenues	Total Expenditures	Subrecipient Payments
			(Accrued) Deferred Balance 1/1/15	Adjustment of Prior Year Balance	Cash Received (Refunded)	Accrued (Deferred) Balance 12/31/15			
DEPARTMENT OF HEALTH SERVICES									
FPI Non-Fed	Direct program	435.060	-	-	21,277	10,639	31,916	31,916	9,427
Income Maintenance Available Allocation - State Share	Direct program	435.276	-	-	369,037	3,775	372,812	372,812	125,012
Income Maintenance Available Allocation - Federal Share	Direct program	435.277	-	(1)	2,030	21	2,050	2,050	688
Income Maintenance Available Allocation - State Share	Direct program	435.283	(107,678)	104,609	1,296,231	3,448	1,296,610	1,296,610	518,227
Income Maintenance Available Allocation - Federal Share	Direct program	435.284	-	-	13,016	3,103	16,119	16,119	8,840
Medicaid Subrogation Collection	Direct program	435.291	(2,957)	-	2,957	-	-	-	-
Income Maintenance Available Allocation - State Share	Direct program	435.292	-	-	21,823	-	21,823	21,823	21,823
Income Maintenance Available Allocation - Federal Share	Direct program	435.293	-	-	135	-	135	135	135
Income Maintenance Available Allocation - State Share ACA	Direct program	435.297	(84,419)	38,556	162,209	-	116,346	116,346	116,346
Income Maintenance Available Allocation - Federal Share ACA	Direct program	435.298	(524)	240	1,005	-	721	721	721
Adult Protective Services	Direct program	435.312	-	-	62,880	-	62,880	62,880	-
Community Options Program	Direct program	435.367	(316,081)	86,445	2,522,647	271,124	2,564,135	2,564,135	-
Medical Assistance Programs									
COP-W	Direct program	435.338	-	-	1,483,985	(417,635)	1,066,350	1,066,350	-
CIP II	Direct program	435.348	180,774	(157,001)	2,973,208	(1,012,563)	1,984,418	1,984,418	-
CIP II Comm Relocate	Direct program	435.369	126,542	(3,365)	349,683	(175,570)	297,290	297,290	-
CIP II Diversions	Direct program	435.375	140,538	(6,047)	645,711	(407,216)	372,986	372,986	-
Temp Family Care COPW	Direct program	435.392	7,263	(83)	5,596	(10,863)	1,913	1,913	-
ICFMR	Direct program	435.407	150,771	(40,166)	3,289,405	(1,173,354)	2,206,656	2,206,656	-
FC Transition CIP IB	Direct program	435.410	20,579	(1,755)	150,847	(71,939)	97,732	97,732	-
CIP II Diversions	Direct program	435.475	(134,527)	(63)	134,527	63	-	-	-
CIP II MIP	Direct program	435.478	(42,537)	(645)	51,440	8,399	16,657	16,657	-
Brain Injury Waiver Program	Direct program	435.506	295	(295)	-	-	-	-	-
CIP 1B Program	Direct program	435.564	5,057	(2,400)	2,135,228	(916,509)	1,221,376	1,221,376	-
CIP 1A Program	Direct program	435.580	25,231	(27,731)	1,477,506	(504,211)	970,795	970,795	-
CLTS OTHER GPR	Direct program	435.871	-	-	495,046	-	495,046	495,046	-
CLTS AUTISM GPR	Direct program	435.874	-	-	1,235,606	-	1,235,606	1,235,606	-
CLTS OTHER CWA ADMIN GPR	Direct program	435.877	(889)	(10,605)	29,201	13,774	31,481	31,481	-
CLTS AUTISM CWA ADMIN GPR	Direct program	435.880	(2,841)	(17,502)	1,901	71,528	53,086	53,086	-
CLTS PF BCA Matched	Direct program	435.883	-	(1,304)	(48)	(617)	(1,969)	(1,969)	-
CSP Wait List	Direct program	435.504	-	-	83,618	-	83,618	83,618	-
Coordinated Services County	Direct program	435.515	-	-	59,374	-	59,374	59,374	-
Certified Mental Health Program	Direct program	435.517	-	-	120,824	-	120,824	120,824	-
CST County Expansion	Direct program	435.528	(28,890)	-	28,890	-	-	-	-
Birth to Three Initiative	Direct program	435.550	(54,753)	76,310	360,489	(76,255)	305,791	305,791	-
Basic County Allocation	Direct program	435.561	-	(1)	4,631,650	25,109	4,656,758	4,656,758	1,039,747
IMD-OBRA Relocations	Direct program	435.571	39,423	-	172,253	9,720	221,396	221,396	-
Family Support Program	Direct program	435.577	(3,028)	(12,655)	191,160	21,408	196,885	196,885	-
State County Match	Direct program	435.681	-	-	642,337	-	642,337	1,284,674	-
MA LTS Expansion	Direct program	435.1425	(27,407)	-	26,466	941	-	-	-
Trauma Care System-RTACS	Direct program	435.153311	(29,200)	-	59,781	(961)	29,620	29,620	-
WWWP-GPR SS.255.06(2)	Direct program	435.157000	(623)	-	623	-	-	-	-
Preventive Health and Health Services Block Grant	Direct program	435.157010	-	-	81,414	(1,780)	79,634	79,634	-
Preventive Health and Health Services Block Grant Refusal	Direct program	435.157011	-	-	10,915	-	10,915	10,915	-
Lead Poisoning	Direct program	435.157720	(2,078)	-	22,679	-	20,601	20,601	-
Maternal and Health Services	Direct program	435.159320	-	-	4,651	724	5,375	5,375	-
Passed through the Greater Wisconsin Agency on Aging Resources	Direct program	435.560490	(2,239)	-	68,722	9,154	75,637	75,637	-
Total Department of Health Services			(144,198)	24,541	25,479,935	(4,316,543)	21,043,735	21,686,072	1,840,966

(Continued)

BROWN COUNTY, WISCONSIN
Schedule of State Financial Assistance
For the Year Ended December 31, 2015

State Grantor Agency/State Program Title	Pass-through Agency	State ID Number	Revenues					Total Expenditures	Subrecipient Payments
			(Accrued) Deferred Balance 1/1/15	Adjustment of Prior Year Balance	Cash Received (Refunded)	Accrued (Deferred) Balance 12/31/15	Total Revenues		
DEPARTMENT OF CHILDREN AND FAMILY SERVICES									
Child Day Care Program									
(See Federal Program CFDA #93.596)									
Post Reunification Program	Direct program	437.1170	29,518	-	240,950	(40,797)	229,671	229,671	-
Adam Walsh Foster/Adoptive Parent Fingerprinting	Direct program	437.3324	(605)	(1)	3,035	661	3,090	3,090	-
CW Foster Parent Competency Based	Direct program	437.3396	-	-	1,544	386	1,930	1,930	-
Basic County Allocation	Direct program	437.3561	-	-	1,264,727	-	1,264,727	1,264,727	-
State County Match	Direct program	437.3681	-	-	221,606	-	221,606	443,212	-
Child Support Enforcement	Direct program	437.7502	-	-	318,049	-	318,049	318,049	-
Total Department of Children and Family Services			28,913	(1)	2,049,911	(39,750)	2,039,073	2,260,679	-
DEPARTMENT OF JUSTICE									
Drug Crimes Enforcement									
2015	Direct program	455.225	-	-	33,922	-	33,922	33,922	-
Total Drug Crimes Enforcement			-	-	33,922	-	33,922	33,922	-
County-Tribal Local Assistance									
Treatment Alternatives and Diversion Program	Direct program	455.263	-	-	36,444	-	36,444	36,444	-
	Direct program	455.271	(35,166)	-	157,720	16,452	139,006	139,006	-
Victim and Witness Assistance Program Cluster									
2014	Direct program	455.532	(66,716)	-	66,716	-	-	-	-
2015	Direct program	455.532	-	-	61,384	70,856	132,240	132,240	-
Total Victim and Witness Assistance Program Cluster			(66,716)	-	128,100	70,856	132,240	132,240	-
Total Department of Justice			(101,882)	-	356,186	87,308	341,612	341,612	-
DEPARTMENT OF MILITARY AFFAIRS									
Emergency Response Equipment Grants									
2015 EPCRA Computer & Hazmat Response Equipment	Direct program	465.308	-	-	6,078	381	6,459	6,459	-
Emergency Planning Grant									
2013-2014	Direct program	465.337	(34,964)	-	34,964	-	-	-	-
2014-2015	Direct program	465.337	(14,398)	-	34,566	31,689	51,857	51,857	-
2015-2016	Direct program	465.337	-	-	-	16,364	16,364	16,364	-
Total Emergency Planning Grant			(49,362)	-	69,530	48,053	68,221	68,221	-
Total Department of Military Affairs			(49,362)	-	75,608	48,434	74,680	74,680	-
DEPARTMENT OF ADMINISTRATION									
Land Information Board Grant - Training									
Utility Public Benefits - Low Income Assistance	Direct program	505.116	-	-	1,000	-	1,000	1,000	-
Total Department of Administration	Direct program	505.371	(47,953)	-	142,228	27,991	122,266	122,266	-
TOTAL STATE PROGRAMS			\$ (2,313,225)	\$ 21,272	\$ 30,724,184	\$ (1,571,306)	\$ 26,860,925	\$ 27,724,868	\$ 1,840,966

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, 2015

	Per Quarterly PFC Reports			Per Basic Financial Statements	
	Cumulative Total 1/1/15	2015 Activity	Cumulative Total 12/31/15	Accrual Adjustments	Cumulative Total 12/31/15
Revenues					
Passenger Facility Charges	\$ 26,289,619	\$ 1,165,479	\$ 27,455,098	\$ (25,916)	\$ 27,429,182
Interest	843,760	3,856	847,616	-	847,616
Total Revenues	27,133,379	1,169,335	28,302,714	(25,916)	28,276,798
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	17,844,124	1,186,021	19,030,145	-	19,030,145
Total Expenditures	26,927,425	1,186,021	28,113,446	-	28,113,446
Revenues Over (Under) Expenditures	\$ 205,954	\$ (16,686)	\$ 189,268	\$ (25,916)	\$ 163,352

At December 31, 2015, the County has restricted cash and investments of \$189,269 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 2015 basic financial statements reported passenger facility charges revenue of \$1,139,562. 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	\$ 1,165,479
Less: Accrual Adjustment - December 31, 2014	(81,314)
Add: Accrual Adjustment - December 31, 2015	55,398
Total Passenger Facility Charges Revenue	\$ 1,139,563

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, 2015

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 *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), the *State Single Audit Guidelines* issued by the Wisconsin Department of Administration 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 and is not intended to and does not present the financial position, changes in financial position or cash flows of Brown County, Wisconsin. The federal and state awards of the Aging and Disability Resource Center of Brown County, 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 2015 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. Because of subsequent program adjustments, these amounts may differ from the prior year's ending balances. The County has not elected to charge a de minimis indirect rate of 10% of modified total direct costs.

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

Federal Programs: Brown County, Wisconsin, qualifies as a low risk auditee in accordance with the Uniform Guidance. Therefore major programs represent those with combined expenditures exceeding 20% of total federal awards that also were deemed major programs based on the auditors' risk assessment. All other federal programs are considered non-major programs.

State Programs: Brown County, Wisconsin, qualifies as a low risk auditee in accordance with the *State Single Audit Guidelines*. Therefore major programs represent those with combined expenditures exceeding 20% of total state financial assistance that also were deemed major programs based on the auditors' 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 - U.S. Department of Justice
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, 2015

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 Children and Families (DCF), Health Services (DHS) and 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 DCF, DHFS and DWD programs agree with the expenditures reported on the May 1, 2016 CARS for the Human Services Department and the December 31, 2015 CORE for Child Support, W-2 Programs, and various Human Service programs.

BROWN COUNTY, WISCONSIN
Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2015

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?	Yes
Type of auditor's report issued on compliance for major programs	Unmodified
Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance?	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 Clusters/Programs
10.561	SNAP Cluster State Administrative Matching Grant for the Supplemental Nutrition Assistance Program
14.228	Community Development Block Grants
93.667	Social Services Block Grant
93.778	Medicaid Cluster Medical Assistance Program

BROWN COUNTY, WISCONSIN
Schedule of Findings and Questioned Costs (Continued)
For the Year Ended December 31, 2015

Section I - Summary of Auditors' Results (Continued)

Identification of major state programs:

State ID Number	Name of State Programs
N/A	Medicaid Personal Care Program
115.150	Basic Annual Staffing Grants
115.400	Land Water Resource Management Plan Implementation
435.276	Income Maintenance Available Allocation - State Share - ACA
435.277	Income Maintenance Available Allocation - Federal Share - ACA
435.283	Income Maintenance Available Allocation - State Share
435.284	Income Maintenance Available Allocation - Federal Share
435.292	Income Maintenance Available Allocation - State Share - Supplemental
435.293	Income Maintenance Available Allocation - Federal Share - Supplemental
435.297	Income Maintenance Available Allocation - State Share - ACA
435.298	Income Maintenance Available Allocation - Federal 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
435.475	CIP II Diversions
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
437.3561	Basic County Allocation
437.3681	State County Match
505.371	WHEAP - Pubic Benefits Outreach

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

Federal Awards	\$995,411
State Financial Assistance	
Department of Health Services	\$648,313
Other Departments	\$250,000

Auditee qualified as low-risk auditee Yes

Section II - Financial Statement Findings

There are no findings related to the basic financial statements required to be reported under governmental auditing standards generally accepted in the United States of America for the year ended December 31, 2015.

BROWN COUNTY, WISCONSIN
 Schedule of Findings and Questioned Costs (Continued)
 For the Year Ended December 31, 2015

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

Finding No.	Uniform Guidance and <i>State Single Audit Guidelines</i> Finding
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2015-001 Subrecipient Monitoring – Income Maintenance Consortium

Federal CFDA - 10.561 - State Administrative Matching Grant for the Supplemental Nutrition Assistance Program (SNAP), 93.558 – Temporary Assistance for Needy Families (TANF), 93.767 - State Children’s Health Insurance Program, 93.778 - Medical Assistance passed through the Wisconsin Department of Health Services
State ID - 435.283 - Income Maintenance State Share passed through the Wisconsin Department of Health Services

Compliance Requirements: Subrecipient monitoring

Condition: Brown County serves as the lead fiscal agency for the Income Maintenance Consortium contract with the Wisconsin Department of Health Services. The Consortium consists of Brown, Door, Marinette, Oconto and Shawano Counties (collectively “Counties”). Brown County is responsible for fiscal and contract administration with payments made to member Counties reported as subrecipient payments in the County’s schedule of expenditures of federal awards.

Criteria: While each member County is responsible for its own audit in accordance with the DHS contract, Brown County, as lead agency, should review the individual County financial and compliance audit to ensure findings are appropriately addressed.

Cause: With the implementation of Uniform Guidance, additional focus on subrecipient monitoring identified the need to perform a review of the single audit reports of member Counties.

Effect: As lead fiscal agency, Brown County needs to ensure that member Counties compliance with the requirements of the Income Maintenance Consortium contract is evaluated and resolved with the Wisconsin Department of Health Services. While the Wisconsin Department of Health Services also reviews the member Counties single audit report, we believe an additional review and resolution by Brown County would be appropriate.

Recommendation: We recommend County develop procedures to received and evaluate the single audit reports of member Counties in a timely manner and resolve any issues with the Wisconsin Department of Health Services. In addition, we recommend the County establish procedures to periodically communicate with member Counties to ensure any noncompliance identified is corrected in a timely manner.

BROWN COUNTY, WISCONSIN
Schedule of Findings and Questioned Costs (Continued)
For the Year Ended December 31, 2015

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

Finding No.	Uniform Guidance and <i>State Single Audit Guidelines</i> Finding
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2015-002 Cash Management – Income Maintenance Consortium

Federal CFDA - 10.561 - State Administrative Matching Grant for the Supplemental Nutrition Assistance Program (SNAP), 93.558 – Temporary Assistance for Needy Families (TANF), 93.767 - State Children’s Health Insurance Program, 93.778 - Medical Assistance passed through the Wisconsin Department of Health Services
State ID - 435.283 - Income Maintenance State Share passed through the Wisconsin Department of Health Services

Compliance Requirements: Cash management

Condition: Brown County serves as the lead fiscal agency for the Income Maintenance Consortium contract with the Wisconsin Department of Health Services. The Consortium consists of Brown, Door, Marinette, Oconto and Shawano Counties (collectively “Counties”). Brown County is responsible for fiscal and contract administration, which includes submitting claims to the Wisconsin Department of Administration and reimbursing member Counties for their share of the reimbursement. During 2015, delays in reconciling expenditures reported by member Counties to claims submitted by Brown County and reimbursements received resulted in delays in reimbursing member Counties for expenditures incurred.

Criteria: Brown County should ensure that reimbursements received for expenditures submitted on behalf of other Counties are reimbursed to the member Counties within a reasonable time upon receipt of funds from the Wisconsin Department of Health Services.

Cause: An employee vacancy in the Human Service Department delayed some year end reconciliations and resulted in an overall delay in reconciling the Income Maintenance Consortium reimbursements to contract payments to member Counties.

Effect: While the total expenditures reported for reimbursement under the Income Maintenance Consortium were appropriate for the Consortium as a whole, Brown County, as lead agency, did not reimburse timely member Counties' share of reimbursements resulting in Brown County retaining funding intended to be remitted to member Counties.

Recommendation: We recommend County develop procedures to reimburse member Counties in a timely manner upon receipt of payment from the Wisconsin Department of Health Services.

BROWN COUNTY, WISCONSIN
 Schedule of Findings and Questioned Costs (Continued)
 For the Year Ended December 31, 2015

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

Finding No.	Compliance Finding
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2015-003 State Requirement - Maintenance of Effort - Income Maintenance Consortium

Federal CFDA - 10.561 - State Administrative Matching Grant for the Supplemental Nutrition Assistance Program (SNAP), 93.558 - Temporary Assistance for Needy Families (TANF), 93.767 - State Children's Health Insurance Program, 93.778 - Medical Assistance passed through the Wisconsin Department of Health Services State IDs - 435.283 - Income Maintenance State Share passed through the Wisconsin Department of Health Services

Compliance Requirements: Matching, level of effort, earmarking

Condition: Brown County serves as the lead fiscal agency for the Income Maintenance Consortium contract with the Wisconsin Department of Health Services. The Consortium consists of Brown, Door, Marinette, Oconto and Shawano Counties (collectively "Counties") Pursuant to 2011 Wisconsin Act 32, section 9121 (6u)(c), each County is required to contribute to the Consortium "not less than the amount the county expended for the administration of income maintenance programs in calendar year 2009". Individual County contracts include specific minimum amounts of tax levy to be contributed for each County in order to maintain compliance with state maintenance of effort requirements, but the minimum criteria was not met by Brown County. The remaining four Counties within the Consortium did meet the minimum maintenance of effort contribution.

Criteria: As the lead county in the Bay Lakes Income Maintenance Consortium, the County's Community Programs Department (the "Department") is required to establish and monitor member counties' compliance with the consortium contract and with all state and federal compliance regulations, including the state maintenance of effort requirement.

Cause: The Department has delegated the fiscal duties related to the establishment of the contract amounts, consolidation and reporting of expenditures and payments to member Counties to one employee without adequate review or cross training of another employee.


Effect: While the maintenance of effort amount listed in the contract was not met by Brown County, the actual amounts required by state regulations were met in total by all member Counties.

Questioned Costs: Not determined

Recommendation: We recommend the Department review, as part of their responsibilities as lead agency, the maintenance of effort requirement of each County individually and the Consortium as a whole to ensure compliance with the State of Wisconsin requirements.

BROWN COUNTY, WISCONSIN
Schedule of Findings and Questioned Costs (Continued)
For the Year Ended December 31, 2015

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 | 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 style="width: 100%; border: 0.5px solid black;"/> David L. Maccoux, CPA |
| 5. Date of report | September 28, 2016 |

BROWN COUNTY, WISCONSIN
Schedule of Prior Year Findings and Correction Action Plan
For the Year Ended December 31, 2015

Prior Year Audit Findings

There were not any prior year audit findings.

Corrective Action Plan

2015-001 Subrecipient Monitoring - Income Maintenance Consortium

- Brown County will treat sub-recipient counties consistent with other contracted agencies. This will be tracked by Contract Management staff.
- Other consortium counties will be requested to provide Brown County with a single audit annually which will be reviewed for compliance.
- If an issue is noted in reviewing another county's audit, notice will be sent to the Director of the consortium member county.

2015-002 Cash Management - Income Maintenance Consortium

- During 2015 and early 2016 there was transition of three key accounting positions in the Financial Services area of Human Services including departure in February 2016 of the Financial Supervisor in charge of all IM consortium accounting and reporting activities. This was just before the year-end close and reconciliation process.
- During the recruiting process, the Financial Supervisor position was open for over three months which significantly delayed all processes related to accounting, reconciliations, claiming and cash disbursements to consortium counties.
- During 2016 the goal of Financial Services for the Human Services department is to return to timely claiming and cash disbursements for all Bay Lake IM consortium activity as was the case prior to departure of the previous Financial Supervisor.
- Training of the new Financial Supervisor in this highly technical area is in progress along with formal documentation of procedures and cross-training to ensure proper coverage for this area in the future.

BROWN COUNTY, WISCONSIN
Schedule of Prior Year Findings and Correction Action Plan (Continued)
For the Year Ended December 31, 2015

Corrective Action Plan (Continued)

2015-003

State Requirement - Maintenance of Effort - Income Maintenance Consortium

- Brown County has completed a review of individual county and consortium levy contributions.
- For calendar year 2015, consortium contributions overall were at the required level.
- For calendar year 2016, the estimated levy contributions for the consortium are expected to exceed the 2009 levels.
- Brown County's levy contribution is estimated to be slightly lower in 2016 than 2009 due to lower than expected personnel costs associated with staff vacancies. For 2017, Brown County is budgeted to meet the levy requirement.
- Brown County will verify county levy spending based on reported expenses and reimbursements through the Community Aids Reporting System (CARS). The monthly reporting, claiming and reconciling process will identify trends and concerns associated with county levy spending.
- The status of consortium spending will be reviewed quarterly with the agency Director, Deputy Director and Economic Support Services Manager. If projected county levy spending is noted to be lower than the required amount, a notice will be sent to the Director of the appropriate consortium member county.
- Brown County plans to establish that the language found in 2011 Wisconsin Act 32, section 9121 (6u)(c) is effective currently. WI State Stats. §49.78(1m) related to Multicounty Consortia does not contain the same statutory provisions.