

**BROWN COUNTY,
WISCONSIN**



**FEDERAL AWARDS AND
STATE FINANCIAL
ASSISTANCE REPORT**

**YEAR ENDED
DECEMBER 31, 2016**

BROWN COUNTY, WISCONSIN
FEDERAL AWARDS AND STATE
FINANCIAL ASSISTANCE REPORT
DECEMBER 31, 2016

BROWN COUNTY, WISCONSIN

December 31, 2016

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

To the County Board
Brown County, Wisconsin

Report on Compliance for Each Major Federal and State Program

We have audited Brown County, Wisconsin's compliance with the types of compliance requirements described in the *U. S. Office of Management and Budget (OMB) 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, 2016. 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 \$2,067,727 and \$437,773, respectively, in federal awards and \$2,520,490 and \$2,953,474, respectively, in state awards during the year ended December 31, 2016 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, 2016 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 federal and state statutes, regulations, and the terms and conditions of its federal and state awards 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, 2016.

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, material weaknesses may exist that have not been identified.

Report on the Schedules of Expenditures of Federal Awards, State Financial Assistance and Passenger Facility Charges Required by the Uniform Guidance, the State Single Audit Guidelines and the Passenger Facility Charge Audit Guide for Public Agencies

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, 2016, and the related notes to the financial statements, which collectively comprise Brown County, Wisconsin's basic financial statements. We issued our report thereon dated August 7, 2017, 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 schedules of expenditures of federal awards, state financial assistance and passenger facility charges are 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 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 schedules of expenditures of federal awards, state financial assistance and passenger facility charges are 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.

A handwritten signature in cursive script, appearing to read "Schuch" followed by a flourish.

Certified Public Accountants
Green Bay, Wisconsin
September 28, 2017 except for the Schedules
of Expenditures of Federal Awards, State
Financial Assistance and Passenger Facility
Charges as to which the date is August 7, 2017

BROWN COUNTY, WISCONSIN
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2016

Federal Grantor Agency/Program Title	Pass-through Agency	Federal CFDA Number
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U.S. DEPARTMENT OF AGRICULTURE

Cooperative Extension Service		
Exploring Careers in Agriculture	University of Wisconsin-Extension	10.500
Western Avenue Somali Community Garden	University of Wisconsin-Extension	10.500
STEM Youth Program	University of Wisconsin-Extension	10.500
Teen Farmers Market	University of Wisconsin-Extension	10.500
Total Cooperative Extension Service		

Child Nutrition Cluster		
School Breakfast Program		10.553
Sheriff's Department - Juvenile Detention for 2015	WI Department of Public Instruction	
Sheriff's Department - Juvenile Detention for 2016	WI Department of Public Instruction	
Total School Breakfast Program		

School Lunch Aid		
Sheriff's Department - Juvenile Detention for 2015	WI Department of Public Instruction	10.555
Sheriff's Department - Juvenile Detention for 2016	WI Department of Public Instruction	
Total School Lunch Aid		

Total Child Nutrition Cluster

SNAP Cluster		
State Administrative Matching Grants for Food Stamp Program	WI Department of Health Services	10.561
State Administrative Matching Grants for Food Stamp Program	WI Department of Health Services	10.561
State Administrative Matching Grants for Food Stamp Program	WI Department of Health Services	10.561
State Administrative Matching Grants for Food Stamp Program	WI Department of Health Services	10.561
Total SNAP Cluster		

Soil and Water Conservation	Great Lakes Commission	10.902
Soil and Water Conservation	Direct Program	10.902
Total Soil and Water Conservation		

Environmental Quality Incentives Program		
Contract #68-5F48-15-509	Direct Program	10.912

Total U.S. Department of Agriculture

U.S. DEPARTMENT OF COMMERCE

Coastal Zone Management Administration Awards		
Contract No. AD169127-017.10	WI Department of Administration	11.419
Contract No. AD139694-016.10	WI Department of Administration	11.419
Total Coastal Zone Management Administration Awards and U.S. Department of Commerce		

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

Community Development Block Grant	WI Department of Administration	14.228
Community Development Block Grant	WI Department of Commerce	14.228
Total U.S. Department of Housing and Urban Development		

U.S. DEPARTMENT OF INTERIOR

Fish and Wildlife Management Assistance	Direct Program	15.608
North American Wetlands Conservation Fund	Ducks Unlimited, Inc.	15.623
Great Lakes Restoration	Direct Program	15.662

Total U.S. Department of Interior

(Continued)

Pass-Through Entity Identifying Number	Revenues					Total Expenditures	Subrecipient Payments
	(Accrued) Deferred Balance 1/1/16	Adjustment of Prior Year Balance	Cash Received (Refunded)	Accrued (Deferred) Balance 12/31/16	Total Revenues		
N/A	\$ 2,557	\$ -	\$ (65)	\$ -	\$ 2,492	\$ 2,492	\$ -
N/A	-	-	1,195	-	1,195	1,195	-
N/A	-	-	8,000	(3,458)	4,542	4,542	-
N/A	-	-	4,065	(911)	3,154	3,154	-
	2,557	-	13,195	(4,369)	11,383	11,383	-
053967	(673)	-	673	-	-	-	-
053967	-	-	16,866	564	17,430	17,430	-
	(673)	-	17,539	564	17,430	17,430	-
053967	(1,203)	-	1,203	-	-	-	-
053967	-	-	9,518	343	9,861	9,861	-
	(1,203)	-	10,721	343	9,861	9,861	-
	(1,876)	-	28,260	907	27,291	27,291	-
61	(25,392)	-	-	25,392	-	-	-
61	-	-	79,698	32,512	112,210	112,210	9,398
277	(1,630)	-	14,785	85,962	99,117	99,117	48,222
284	(243,729)	-	1,222,757	336,614	1,315,642	1,315,642	685,698
	(270,751)	-	1,317,240	480,480	1,526,969	1,526,969	743,318
3267	(102,956)	-	213,565	61,773	172,382	172,382	-
N/A	-	-	34,988	-	34,988	34,988	-
	(102,956)	-	248,553	61,773	207,370	207,370	-
N/A	-	-	14,475	4,650	19,125	19,125	-
	(373,026)	-	1,621,723	543,441	1,792,138	1,792,138	743,318
AD169127-017.10	-	-	-	2,516	2,516	2,516	-
AD159982-016.10	(13,317)	-	33,575	14,425	34,683	34,683	-
	(13,317)	-	33,575	16,941	37,199	37,199	-
12-13-04	(399,488)	-	1,294,779	377,859	1,273,150	1,273,150	-
14-15-04	-	-	-	45	45	45	-
	(399,488)	-	1,294,779	377,904	1,273,195	1,273,195	-
N/A	(5,567)	-	5,567	5,400	5,400	5,400	-
WI-377-3	(25,929)	-	25,929	-	-	-	-
N/A	(344)	-	33,916	-	33,572	33,572	-
	(31,840)	-	65,412	5,400	38,972	38,972	-

BROWN COUNTY, WISCONSIN
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2016

Federal Grantor Agency/Program Title	Pass-through Agency	Federal CFDA Number
<u>U.S. DEPARTMENT OF JUSTICE</u>		
Internet Crimes Against Children	WI Department of Justice	16.543
Violence Against Women Formula Grants	WI Department of Justice	16.587
Violence Against Women Formula Grants	WI Department of Justice	16.588
Violence Against Women Formula Grants	WI Department of Justice	16.588
Violence Against Women Formula Grants	WI Department of Justice	16.588
Total Violence Against Women Formula Grants		
State Criminal Alien Assistance Program - 2013	Direct Program	16.606
Edward Byrne Memorial Justice Assistance Grant Program	WI Department of Justice	16.738
Edward Byrne Memorial Justice Assistance Grant Program	WI Department of Justice	16.738
Byrne Memorial Justice Assistance Grant (JAG)	City of Green Bay, Wisconsin	16.738
Byrne Memorial Justice Assistance Grant (JAG)	City of Green Bay, Wisconsin	16.738
Total Edward Byrne Memorial Justice Assistance Grant Program		
Equitable Sharing Program 2016	Direct Program	16.922
DEA CEASE Program 2015	WI Department of Justice	16.UNK
2016	WI Department of Justice	16.UNK
Total DEA CEASE Program		
Total U.S. Department of Justice		
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>		
Federal Highway Administration	WI Department of Transportation	20.200
Highway Planning and Construction Cluster		
Planning Commission Programs (PL)	WI Department of Transportation	20.205
Planning Commission Programs (PL)	WI Department of Transportation	20.205
Total Planning Commission Programs		
Recreation Trails Program	WI Department of Natural Resources	20.219
Recreation Trails Program	WI Department of Natural Resources	20.219
Total Recreation Trails Program		
Total Highway Planning and Construction Cluster		
Highway Safety Cluster		
State and Community Highway Safety	WI Department of Transportation	20.600
Alcohol Impaired Driving Countermeasures Incentive Grant	WI Department of Transportation	20.601
Alcohol Impaired Driving Countermeasures Incentive Grant	City of Green Bay, Wisconsin	20.601
Alcohol Impaired Driving Countermeasures Incentive Grant	City of Green Bay, Wisconsin	20.601
Alcohol Impaired Driving Countermeasures Incentive Grant	City of Green Bay, Wisconsin	20.601
Total Alcohol Impaired Driving Countermeasures Incentive Grant		
National Priority Safety Programs	WI Department of Transportation	20.616
National Priority Safety Programs	WI Department of Transportation	20.616
National Priority Safety Programs	WI Department of Transportation	20.616
National Priority Safety Programs	WI Department of Transportation	20.616
Total National Priority Safety Programs		
Total Highway Safety Cluster		
Hazardous Materials Emergency Preparedness Training and Planning Grants	WI Department of Military Affairs	20.703
Total U.S. Department of Transportation		

(Continued)

Pass-Through Entity Identifying Number	Revenues					Total Expenditures	Subrecipient Payments
	(Accrued) Deferred Balance 1/1/16	Adjustment of Prior Year Balance	Cash Received (Refunded)	Accrued (Deferred) Balance 12/31/16	Total Revenues		
	-	-	1,350	-	1,350	1,350	-
2013-VA-03-11679	-	-	1,219	-	1,219	1,219	-
2014/16-VA-02B-12141	-	-	-	23,761	23,761	23,761	-
14-VA-02B-10782	(22,136)	-	22,136	-	-	-	-
2013/14-VA-02B-11420	(18,383)	-	83,442	-	65,059	65,059	-
	(40,519)	-	106,797	23,761	90,039	90,039	-
N/A	-	-	50,179	-	50,179	50,179	-
2014-DJ-01-11069	(20,736)	-	20,736	-	-	-	-
2014-DJ-01-11069	-	-	28,288	20,736	49,024	49,024	-
2014-DJ-BX-0742	(5,404)	-	5,404	-	-	-	-
2015-H4068-WI-DJ	-	-	-	5,130	5,130	5,130	-
	(26,140)	-	54,428	25,866	54,154	54,154	-
N/A	-	-	113,865	-	113,865	113,865	-
N/A	(214)	-	214	-	-	-	-
N/A	-	-	1,920	-	1,920	1,920	-
	(214)	-	2,134	-	1,920	1,920	-
	(66,873)	-	328,753	49,627	311,507	311,507	-
0095-55-01	21,677	-	-	-	21,677	21,677	-
395-0095-55-71	(71,053)	-	71,053	-	-	-	-
395-0095-65-71	-	-	195,948	60,982	256,930	256,930	-
	(71,053)	-	267,001	60,982	256,930	256,930	-
RTA-659-14	(45,000)	-	45,000	-	-	-	-
RTA-660-14	(8,000)	-	8,000	-	-	-	-
	(53,000)	-	53,000	-	-	-	-
	(124,053)	-	320,001	60,982	256,930	256,930	-
FG-2016-Brown SD 03309-Seat Belt Grant-2016	-	-	35,250	-	35,250	35,250	-
DD-2016-Brown SD-00109	-	-	4,000	-	4,000	4,000	-
FG-2017-GREEN BA 3360 Local Alcohol 2016-17	-	-	-	5,801	5,801	5,801	-
FG-2017-GREEN BA 3360 OWI TF 2016-17	-	-	-	12,552	12,552	12,552	-
FG-2016-GREEN BA 3037	(10,507)	-	27,532	6,772	23,797	23,797	-
	(10,507)	-	31,532	25,125	46,150	46,150	-
0955-25-10FG-2015-Brown CO-2588	-	-	4,000	-	4,000	4,000	-
FG-2016-GREEN BA-3395 Speed Enf 2015-16	-	-	13,426	9,377	22,803	22,803	-
FG-2017 GREEN BA-3661 CIOT TF 2016-17	-	-	-	3,020	3,020	3,020	-
FG-2016-Brown SD-03025 Alcohol Grant 2015-16	(13,176)	-	48,850	-	35,674	35,674	-
	(13,176)	-	66,276	12,397	65,497	65,497	-
	(23,683)	-	133,058	37,522	146,897	146,897	-
2015-HMEP-02-10707	-	-	11,500	-	11,500	11,500	-
	(126,059)	-	464,559	98,504	437,004	437,004	-

BROWN COUNTY, WISCONSIN
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2016

Federal Grantor Agency/Program Title	Pass-through Agency	Federal CFDA Number
<u>ENVIRONMENTAL PROTECTION AGENCY</u>		
State Indoor Radon Grants	WI Department of Health Services	66.032
ARRA - Water Quality Management Planning	WI Department of Natural Resources	66.454
Nonpoint Source Implementation Grants		
Targeted Run-off Management LF01-05000-14	WI Department of Natural Resources	66.460
Great Lakes Program		
Plum & Kankapot Creek Watersheds	Fox Wolf Watershed Alliance	66.469
Total Environmental Protection Agency		
<u>U.S. DEPARTMENT OF EDUCATION</u>		
Special Education - Grants for Infants and Families	WI Department of Health Services	84.181
Total U.S. Department of Education		
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>		
Public Health Emergency Preparedness	WI Department of Health Services	93.069
Public Health Emergency Preparedness	WI Department of Health Services	93.069
Total Public Health Emergency Preparedness		
Environmental Public Health and Emergency Response	WI Department of Health Services	93.070
Preparedness (PHEP) Aligned Cooperative Agreements	WI Department of Health Services	93.074
Preparedness (PHEP) Aligned Cooperative Agreements	WI Department of Health Services	93.074
Preparedness (PHEP) Aligned Cooperative Agreements	WI Department of Health Services	93.074
Preparedness (PHEP) Aligned Cooperative Agreements	WI Department of Health Services	93.074
Preparedness (PHEP) Aligned Cooperative Agreements	WI Department of Health Services	93.074
Preparedness (PHEP) Aligned Cooperative Agreements	WI Department of Health Services	93.074
Preparedness (PHEP) Aligned Cooperative Agreements	WI Department of Health Services	93.074
Preparedness (PHEP) Aligned Cooperative Agreements	WI Department of Health Services	93.074
Total Preparedness (PHEP) Aligned Cooperative Agreements		
Immunization Cluster		
Immunization Grants	WI Department of Health Services	93.268
Immunization Grants	WI Department of Health Services	93.268
Total Immunization Cluster		
Centers for Disease Control - Investigations and Technical Assistance	WI Department of Health Services	93.283
Promoting Safe and Stable Families	WI Department of Children and Families	93.556
TANF Cluster		
Temporary Assistance for Needy Families (TANF)	WI Department of Health Services	93.558
Temporary Assistance for Needy Families (TANF)	WI Department of Children and Families	93.558
Temporary Assistance for Needy Families (TANF)	WI Department of Children and Families	93.558
Temporary Assistance for Needy Families (TANF)	WI Department of Children and Families	93.558
Total Temporary Assistance for Needy Families (TANF)		
Child Support Enforcement (Title IV-D)	WI Department of Children and Families	93.563
Child Support Enforcement (Title IV-D)	WI Department of Children and Families	93.563
Child Support Enforcement (Title IV-D)	WI Department of Children and Families	93.563
Child Support Enforcement (Title IV-D)	WI Department of Children and Families	93.563
Child Support Enforcement (Title IV-D)	WI Department of Children and Families	93.563
Child Support Enforcement (Title IV-D)	WI Department of Children and Families	93.563
Total Child Support Enforcement		
Child Support Enforcement Research	WI Department of Children and Families	93.564
Low Income Home Energy Assistance (LIHEAP)	WI Department of Administration	93.568
Low Income Home Energy Assistance (LIHEAP)	WI Department of Administration	93.568
Total Low Income Home Energy Assistance (LIHEAP)		

(Continued)

Pass-Through Entity Identifying Number	Revenues				Total Revenues	Total Expenditures	Subrecipient Payments
	(Accrued) Deferred Balance 1/1/16	Adjustment of Prior Year Balance	Cash Received (Refunded)	Accrued (Deferred) Balance 12/31/16			
05-530 150327	(1,871)	-	1,871	-	-	-	-
37000-0000001978	-	-	-	20,000	20,000	20,000	-
TMD-LF01-05000-14	(46,329)	-	46,329	-	-	-	-
N/A	-	-	-	59,421	59,421	59,421	-
	(48,200)	-	48,200	79,421	79,421	79,421	-
550	77,858	-	240,183	-	318,041	318,041	-
	77,858	-	240,183	-	318,041	318,041	-
05-630 155015	(15,243)	15,243	-	-	-	-	-
05-530 155015	256	(256)	-	-	-	-	-
	(14,987)	14,987	-	-	-	-	-
05-530 11111	(24,202)	-	41,683	-	17,481	17,481	-
05-530 155015	-	256	-	-	256	256	-
05-630 155015	-	(15,243)	48,859	-	33,616	33,616	-
05-730 155015	-	-	25,762	18,136	43,898	43,898	-
05-530 155050	-	-	27,785	84	27,869	27,869	-
05-630 155170	-	4,922	113,506	(563)	117,865	117,865	-
05-730 155170	-	-	12,104	37,173	49,277	49,277	-
05-530 155171	-	-	41,855	-	41,855	41,855	-
05-630 155189	-	-	3,975	-	3,975	3,975	-
	-	(10,065)	273,846	54,830	318,611	318,611	-
05-530 155020	(988)	-	1,522	(534)	-	-	-
05-630 155020	-	-	60,987	-	60,987	60,987	-
	(988)	-	62,509	(534)	60,987	60,987	-
05-630 150156	1,464	-	4,392	-	5,856	5,856	-
3306	(11,101)	10,196	50,871	16,654	66,620	66,620	-
561	(2,329)	-	301,203	111,858	410,732	410,732	61,824
852	-	-	179,259	58,230	237,489	237,489	-
3377	(149,586)	-	874,203	240,717	965,334	965,334	-
3380	-	-	83,409	4,823	88,232	88,232	-
	(151,915)	-	1,438,074	415,628	1,701,787	1,701,787	61,824
7332	(8,850)	8,850	-	-	-	-	-
7477	(483,081)	-	1,506,877	475,922	1,499,718	1,499,718	-
7482	4,284	-	(20,215)	(4,437)	(20,368)	(20,368)	-
7506	(1,150)	-	3,796	735	3,381	3,381	-
7614	-	-	482,496	-	482,496	482,496	-
7903	1,988	-	(7,580)	(1,864)	(7,456)	(7,456)	-
	(486,809)	8,850	1,965,374	470,356	1,957,771	1,957,771	-
7702	(66,831)	22,723	153,923	39,202	149,017	149,017	-
AD1599971.05	(29,855)	-	29,855	-	-	-	-
AD1599972.05	-	-	152,979	29,731	182,710	182,710	-
	(29,855)	-	182,834	29,731	182,710	182,710	-

BROWN COUNTY, WISCONSIN
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2016

Federal Grantor Agency/Program Title	Pass-through Agency	Federal CFDA Number
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U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)

CCDF Cluster

Child Care Mandatory and Matching Funds of the Child Care and Developmen	WI Department of Children and Families	93.596
Child Care Mandatory and Matching Funds of the Child Care and Developmen	WI Department of Children and Families	93.596
Child Care Mandatory and Matching Funds of the Child Care and Developmen	WI Department of Children and Families	93.596
Total CCDF Cluster		

Stephanie Tubbs Jones Child Welfare Services Program	WI Department of Children and Families	93.645
Stephanie Tubbs Jones Child Welfare Services Program	WI Department of Children and Families	93.645
Stephanie Tubbs Jones Child Welfare Services Program	WI Department of Children and Families	93.645
Stephanie Tubbs Jones Child Welfare Services Program	WI Department of Children and Families	93.645
Stephanie Tubbs Jones Child Welfare Services Program	WI Department of Corrections	93.645
Total Stephanie Tubbs Jones Child Welfare Services Program		

Foster Care (Title IV-E)	WI Department of Children and Families	93.658
Foster Care (Title IV-E)	WI Department of Children and Families	93.658
Foster Care (Title IV-E)	WI Department of Children and Families	93.658
Foster Care (Title IV-E)	WI Department of Children and Families	93.658
Foster Care (Title IV-E)	WI Department of Children and Families	93.658
Foster Care (Title IV-E)	WI Department of Children and Families	93.658
Foster Care (Title IV-E)	WI Department of Corrections	93.658
Total Foster Care (Title IV-E)		

Adoption Assistance	WI Department of Children and Families	93.656
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Social Services Block Grant	WI Department of Health Services	93.667
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Chafee Foster Care Independence Program	WI Department of Children and Families	93.674
Preventive Health and Health Services Block Grant	WI Department of Health Services	93.758
Children's Health Insurance Program	WI Department of Health Services	93.767
Children's Health Insurance Program	WI Department of Health Services	93.767
Total Children's Health Insurance Program		

Medicaid Cluster

Medical Assistance Program	WI Department of Health Services	93.778
Medical Assistance Program	WI Department of Health Services	93.778
Medical Assistance Program	WI Department of Health Services	93.778
Medical Assistance Program	WI Department of Health Services	93.778
Medical Assistance Program	WI Department of Health Services	93.778
Medical Assistance Program	WI Department of Health Services	93.778
Medical Assistance Program	WI Department of Health Services	93.778
Medical Assistance Program	WI Department of Health Services	93.778
Medical Assistance Program	WI Department of Health Services	93.778
Medical Assistance Program	WI Department of Health Services	93.778
Medical Assistance Program	WI Department of Health Services	93.778
Medical Assistance Program	WI Department of Health Services	93.778
Medical Assistance Program	WI Department of Health Services	93.778
Medical Assistance Program	WI Department of Health Services	93.778
Medical Assistance Program	WI Department of Health Services	93.778
Medical Assistance Program	WI Department of Health Services	93.778
Medical Assistance Program	WI Department of Health Services	93.778
Medical Assistance Program	WI Department of Health Services	93.778
Medical Assistance Program - WIMCR	WI Department of Health Services	93.778
Total Medicaid Cluster		

(Continued)

Pass-Through Entity Identifying Number	Revenues					Total Expenditures	Subrecipient Payments
	(Accrued) Deferred Balance 1/1/16	Adjustment of Prior Year Balance	Cash Received (Refunded)	Accrued (Deferred) Balance 12/31/16	Total Revenues		
831	(5,597)	-	27,333	4,161	25,897	25,897	-
840	-	-	18,594	5,366	23,960	23,960	-
852	(109,945)	-	289,204	58,230	237,489	237,489	-
	(115,542)	-	335,131	67,757	287,346	287,346	-
3411	-	-	320	-	320	320	-
3413	-	-	15,412	4,215	19,627	19,627	-
3561	-	-	115,542	-	115,542	115,542	897
3681	-	-	8,905	-	8,905	8,905	-
Unknown	(3,461)	(17,177)	20,638	-	-	-	-
	(3,461)	(17,177)	160,817	4,215	144,394	144,394	897
3342	-	-	126,166	3,686	129,852	129,852	-
3344	-	-	77,174	30,494	107,668	107,668	-
3396	(461)	244	3,430	74	3,287	3,287	-
3411	-	-	574	-	574	574	-
3413	-	-	27,635	7,558	35,193	35,193	-
3561	-	-	1,095,548	-	1,095,548	1,095,548	8,509
3681	-	-	86,821	-	86,821	86,821	-
Unknown	(5,768)	(28,629)	34,397	-	-	-	-
	(6,229)	(28,385)	1,451,745	41,812	1,458,943	1,458,943	8,509
3574	-	-	21,519	1,926	23,445	23,445	-
561	(4,289)	-	567,157	210,663	773,531	773,531	116,504
3360	(2,612)	-	2,612	-	-	-	-
05-630 159220	-	-	15,896	-	15,896	15,896	-
277	(202)	-	1,924	11,255	12,977	12,977	6,313
284	(30,128)	-	158,312	44,073	172,257	172,257	89,779
	(30,330)	-	160,236	55,328	185,234	185,234	96,092
62	(39,387)	-	-	39,387	-	-	-
339	709,110	-	-	(709,110)	-	-	-
349	1,431,745	-	-	(1,431,745)	-	-	-
370	250,487	-	-	(250,487)	-	-	-
376	573,145	-	-	(573,145)	-	-	-
388	(15,611)	-	-	15,611	-	-	-
393	15,281	-	-	(15,281)	-	-	-
408	1,651,999	-	-	(1,651,999)	-	-	-
411	101,698	-	-	(101,698)	-	-	-
563	351,554	-	-	(351,554)	-	-	-
581	613,289	-	-	(613,289)	-	-	-
878	(12,768)	-	24,855	82,158	94,245	94,245	-
881	(71,529)	-	25,551	143,476	97,498	97,498	-
1425	(941)	-	-	941	-	-	-
62	-	-	68,903	27,920	96,823	96,823	9,790
277	(1,921)	-	18,954	111,302	128,335	128,335	62,436
284	(287,228)	-	1,728,442	495,524	1,936,738	1,936,738	1,009,405
76 PY	-	-	25,395	94,612	120,007	120,007	-
05-530 159320	(724)	-	724	-	-	-	-
05-630 159320	-	-	3,814	1,385	5,199	5,199	-
Unknown	16,898	(16,898)	2,294,378	-	2,294,378	2,294,378	-
Unknown	-	-	-	1,391,418	1,391,418	1,391,418	-
	5,285,097	(16,898)	4,191,016	(3,294,574)	6,164,641	6,164,641	1,081,631

BROWN COUNTY, WISCONSIN
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2016

Federal Grantor Agency/Program Title	Pass-through Agency	Federal CFDA Number
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)</u>		
Centers for Medicare & Medicaid Services Research, Demonstrations and Evaluations	WI Department of Health Services	93.779
Money Follows the Person Rebalancing Demonstration	WI Department of Health Services	93.791
Money Follows the Person Rebalancing Demonstration	WI Department of Health Services	93.791
Total Money Follows the Person Rebalancing Demonstration		
National Bioterrorism Hospital Preparedness Program	WI Department of Health Services	93.889
National Bioterrorism Hospital Preparedness Program	WI Department of Health Services	93.889
National Bioterrorism Hospital Preparedness Program	WI Department of Health Services	93.889
Total National Bioterrorism Hospital Preparedness Program		
HIV Prevention Partner Services & Linkages-HIV Care Formula Grants	WI Department of Health Services	93.917
HIV Prevention Partner Services & Linkages-HIV Prevention Activities	WI Department of Health Services	93.940
Block Grants for Community Mental Health Services	WI Department of Health Services	93.958
Block Grants for Community Mental Health Services	WI Department of Health Services	93.958
Block Grants for Community Mental Health Services	WI Department of Health Services	93.958
Total Block Grants for Community Mental Health Services		
Block Grants for Prevention and Treatment of Substance Abuse	WI Department of Health Services	93.959
Block Grants for Prevention and Treatment of Substance Abuse	WI Department of Health Services	93.959
Total Block Grants for Prevention and Treatment of Substance Abuse		
Maternal and Child Health Services Block Grant	WI Department of Health Services	93.994
Total U.S. Department of Health and Human Services		
<u>U.S. EXECUTIVE OFFICE OF THE PRESIDENT</u>		
High Intensity Drug Trafficking Areas Program - 2015	Direct Program	95.001
High Intensity Drug Trafficking Areas Program - 2016	Direct Program	95.001
Total High Intensity Drug Trafficking Areas Program and U.S. Executive Office of the President		
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>		
Emergency Management Performance Grants	WI Department of Military Affairs	97.042
Emergency Management Performance Grants	WI Department of Military Affairs	97.042
Emergency Management Performance Grants	WI Department of Military Affairs	97.042
Total Emergency Management Performance Grants		
Port Security Grant Program	City of Green Bay, Wisconsin	97.056
Homeland Security Grant Program	WI Department of Military Affairs	97.067
Homeland Security Grant Program	WI Department of Administration - Office of Justice Assistance	97.067
Homeland Security Grant Program	WI Department of Administration - Office of Justice Assistance	97.067
Total Homeland Security Grant Program		
Total U.S. Department of Homeland Security		
TOTAL FEDERAL PROGRAMS		

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.

Pass-Through Entity Identifying Number	Revenues					Total Expenditures	Subrecipient Payments
	(Accrued) Deferred Balance 1/1/16	Adjustment of Prior Year Balance	Cash Received (Refunded)	Accrued (Deferred) Balance 12/31/16	Total Revenues		
	(2,212)	-	2,212	-	-	-	-
476	(231)	-	231	-	-	-	-
479	(33,117)	-	33,117	-	-	-	-
	(33,348)	-	33,348	-	-	-	-
05-530 155170	52	(52)	-	-	-	-	-
05-630 155170	4,922	(4,922)	-	-	-	-	-
05-530 155171	915	(915)	-	-	-	-	-
	5,889	(5,889)	-	-	-	-	-
05-630 155957	-	-	2,702	176	2,878	2,878	-
05-630 155957	-	-	4,325	282	4,607	4,607	-
515	-	-	9,471	-	9,471	9,471	-
569	-	-	98,340	-	98,340	98,340	-
570	-	-	2,532	898	3,430	3,430	-
	-	-	110,343	898	111,241	111,241	-
515	-	-	1,292	-	1,292	1,292	-
570	-	-	267,154	94,695	361,849	361,849	225,697
	-	-	268,446	94,695	363,141	363,141	225,697
159320	(13,008)	-	84,834	26,088	97,914	97,914	-
	4,294,731	(21,658)	11,585,845	(1,764,867)	14,094,051	14,094,051	1,591,154
N/A	(31,872)	-	31,872	5,151	5,151	5,151	-
N/A	-	-	47,738	11,675	59,413	59,413	-
	(31,872)	-	79,610	16,826	64,564	64,564	-
EMW2015EP00015-5	(39,837)	-	39,837	-	-	-	-
EMPG-WI-2016-C8305	(24,944)	(47)	100,207	-	75,216	75,216	-
EMPG-WI-2017-C8305	-	-	-	27,117	27,117	27,117	-
	(64,781)	(47)	140,044	27,117	102,333	102,333	-
EMW-2014-PU-00425	-	-	2,922	-	2,922	2,922	-
2014-HSW-02B-10559 HS ALERT Research 2014	(1,500)	-	1,500	-	-	-	-
2015-HSW-02A-10759 HS Alert Night Vision Equipment	-	-	9,716	-	9,716	9,716	-
2015-HSW-02A-10754 HS Carbon Fire EOD- OP-PAKS	-	-	28,200	-	28,200	28,200	-
	(1,500)	-	39,416	-	37,916	37,916	-
	(66,281)	(47)	182,382	27,117	143,171	143,171	-
	\$ 3,215,633	\$ (21,705)	\$ 15,945,021	\$ (549,686)	\$ 18,589,263	\$ 18,589,263	\$ 2,334,472

BROWN COUNTY, WISCONSIN
 Schedule of State Financial Assistance
 For the Year Ended December 31, 2016

State Grantor Agency/State Program Title	Pass-through Agency	State Identifying Number	State ID Number
<u>DEPARTMENT OF AGRICULTURE, TRADE AND CONSUMER PROTECTION</u>			
Agriculture Clean Sweeps			
Household Waste Grant			115.040
2015	Direct program		
2016	Direct program		
Prescription Drug Grant			115.040
2015	Direct program		
2016	Direct program		
Total Agriculture Clean Sweeps			
Soil and Water Resource Management			
County Staff and Support Grants	Direct program		115.150
Land and Water Resource Management Projects			115.400
2015	Direct program		
2016	Direct program		
Total Land and Water Resource Management Projects			
Total Department of Agriculture, Trade, and Consumer Protection			
<u>DEPARTMENT OF SAFETY & PROFESSIONAL SERVICES</u>			
Wisconsin Fund Private Sewage System			
Replacement and Rehabilitation			165.202
2015-2016	Direct program		
Total Wisconsin Fund Private Sewage System Replacement and Rehabilitation and Department of Safety & Professional Services			
<u>DEPARTMENT OF PUBLIC INSTRUCTION</u>			
Public Library Systems Aid			
Public Library Development-Library Tech Grant	Nicolet Federated Library System		255.002
Public Library Development-Continuing Education Grant	Nicolet Federated Library System		
Public Library Development-SRP	Nicolet Federated Library System		
Public Library Development-Library Services Grant	Nicolet Federated Library System		
Total Public Library Systems Aid and Department of Public Instruction			
<u>DEPARTMENT OF NATURAL RESOURCES</u>			
West Shore Pike Habitat Project			
NRDA-05-Brown County-03	Direct program		370.222
NRDA-05-Brown County-04	Direct program		
NRDA-05-Brown County-05	Direct program		
NRDA-05-Brown County-05 Phase 5	Direct program		
Total West Shore Pike Habitat Project			
Enforcement Aids-Boating Enforcement			
Water Patrol Program 2015	Direct program		370.550
Water Patrol Program 2016	Direct program		
Total Enforcement Aids-Boating Enforcement			

(Continued)

Revenues					Total Expenditures	Subrecipient Payments
(Accrued) Deferred Balance 1/1/16	Adjustment of Prior Year Balance	Cash Received (Refunded)	Accrued (Deferred) Balance 12/31/16	Total Revenues		
\$ (23,315)	\$ -	\$ 23,315	\$ -	\$ -	\$ -	\$ -
-	-	-	30,455	30,455	30,455	-
(7,900)	-	7,900	-	-	-	-
-	-	-	10,825	10,825	10,825	-
(31,215)	-	31,215	41,280	41,280	41,280	-
-	-	133,686	-	133,686	133,686	-
(41,192)	-	41,192	-	-	-	-
-	-	-	27,983	27,983	27,983	-
(41,192)	-	41,192	27,983	27,983	27,983	-
(72,407)	-	206,093	69,263	202,949	202,949	-
-	-	22,450	-	22,450	22,450	-
-	-	22,450	-	22,450	22,450	-
(25,000)	-	57,500	-	32,500	32,500	-
(3,000)	-	6,000	-	3,000	3,000	-
-	-	1,349	-	1,349	1,349	-
-	-	44,206	42	44,248	44,248	-
(28,000)	-	109,055	42	81,097	81,097	-
(9,040)	-	9,040	-	-	-	-
(42,151)	-	42,151	-	-	-	-
(88,741)	-	88,741	11,259	11,259	11,259	-
-	-	-	34,106	34,106	34,106	-
(139,932)	-	139,932	45,365	45,365	45,365	-
(25,515)	5,055	20,460	-	-	-	-
-	-	-	16,964	16,964	16,964	-
(25,515)	5,055	20,460	16,964	16,964	16,964	-

BROWN COUNTY, WISCONSIN
Schedule of State Financial Assistance
For the Year Ended December 31, 2016

State Grantor Agency/State Program Title	Pass-through Agency	State Identifying Number	State ID Number
<u>DEPARTMENT OF NATURAL RESOURCES (Continued)</u>			
Enforcement Aids-All Terrain Vehicle Enforcement ATV Patrol Program 2015/2016	Direct program		370.551
Enforcement Aids-Snowmobiling Enforcement Snowmobile Patrol Program 2015/2016	Direct program		370.552
Wildlife Damage Claims and Abatement 2015	Direct program		370.553
2016	Direct program		
Total Wildlife Damage Claims and Abatement			
Recreation Aids - Snowmobile Trails and Area Aid S-4397	Direct program		370.574
Water Quality Management Planning 2015	Direct program		370.604
2016	Direct program		
Total Water Quality Management Planning			
Aquatic Invasive Species	Direct program		370.678
Ski Trail Lighting - SADLP3161243	Direct program		370.TA10
State Trail Rehabilitation Fox River Trail - DPS 13097	Direct program		370.TZ1
Mountain Bay Trail - DPS 13332	Direct program		370.TZ1
Total State Trail Rehabilitation			
Total Department of Natural Resources			
<u>DEPARTMENT OF TRANSPORTATION</u>			
Harbor Assistance	Direct program		395.128
Planning Commission Program 2015	Direct program		395.202
2016	Direct program		395.202
Total Department of Transportation			
<u>DEPARTMENT OF CORRECTIONS</u>			
Community Intervention	Direct program		410.302
Community Youth and Family Aids	Direct program		410.313
Total Department of Corrections			
<u>DEPARTMENT OF HEALTH SERVICES</u>			
FPI Non-Fed	Direct program	060	435.060
Income Maintenance Available Allocation - State Share	Direct program	276	435.276
Income Maintenance Available Allocation - Federal Share	Direct program	277	435.277
Income Maintenance Available Allocation - State Share	Direct program	283	435.283
Income Maintenance Available Allocation - Federal Share	Direct program	284	435.284
Adult Protective Services	Direct program	312	435.312
Community Options Program	Direct program	367	435.367
Medical Assistance Programs COP-W	Direct program	338	435.338
CIP II	Direct program	348	435.348
CIP II Comm Relocate	Direct program	369	435.369
CIP II Diversions	Direct program	375	435.375
Children's COP	Direct program	377	435.377
Temp Family Care COPW	Direct program	392	435.392

(Continued)

Revenues					Total Expenditures	Subrecipient Payments
(Accrued) Deferred Balance 1/1/16	Adjustment of Prior Year Balance	Cash Received (Refunded)	Accrued (Deferred) Balance 12/31/16	Total Revenues		
-	-	4,074	-	4,074	4,074	-
-	-	7,676	-	7,676	7,676	-
(13,941)	-	13,941	-	-	-	-
-	-	9,193	22,746	31,939	31,939	-
(13,941)	-	23,134	22,746	31,939	31,939	-
-	-	47,975	-	47,975	47,975	-
(8,969)	-	8,969	-	-	-	-
-	-	-	25,115	25,115	25,115	-
(8,969)	-	8,969	25,115	25,115	25,115	-
(9,294)	-	9,294	5,661	5,661	5,661	-
(84,335)	-	-	125,000	40,665	40,665	-
(46,500)	-	46,500	-	-	-	-
(7,500)	-	7,500	-	-	-	-
(54,000)	-	54,000	-	-	-	-
(335,986)	5,055	315,514	240,851	225,434	225,434	-
(1,779,887)	-	990,256	824,413	34,782	34,782	-
(3,834)	-	3,834	-	-	-	-
-	-	17,526	3,028	20,554	20,554	-
(1,783,721)	-	1,011,616	827,441	55,336	55,336	-
(25,830)	-	25,830	-	-	-	-
(375,310)	-	375,310	-	-	-	-
(401,140)	-	401,140	-	-	-	-
(10,639)	-	42,495	10,639	42,495	42,495	15,294
(3,775)	-	35,905	209,943	242,073	242,073	117,769
(21)	-	239	1,421	1,639	1,639	797
(3,448)	-	1,461,644	-	1,458,196	1,458,196	573,655
(3,103)	-	19,290	5,566	21,753	21,753	11,338
-	-	188,635	-	188,635	188,635	-
(271,124)	-	-	271,124	-	-	-
417,635	-	-	(417,635)	-	-	-
1,012,563	-	-	(1,012,563)	-	-	-
175,570	-	-	(175,570)	-	-	-
407,216	-	-	(407,216)	-	-	-
-	-	163,437	88,780	252,217	252,217	-
10,863	-	-	(10,863)	-	-	-

BROWN COUNTY, WISCONSIN
Schedule of State Financial Assistance
For the Year Ended December 31, 2016

State Grantor Agency/State Program Title	Pass-through Agency	State Identifying Number	State ID Number
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DEPARTMENT OF HEALTH SERVICES (Continued)

ICFMR	Direct program	407	435.407
FC Transition CIP IB	Direct program	410	435.410
CIP II Diversions	Direct program	475	435.475
CIP II MIP	Direct program	478	435.478
CIP 1B Program	Direct program		435.564
CIP 1A Program	Direct program	580	435.580
CLTS OTHER GPR	Direct program	871	435.871
CLTS AUTISM GPR	Direct program	874	435.874
CLTS OTHER CWA ADMIN GPR	Direct program	877	435.877
CLTS AUTISM CWA ADMIN GPR	Direct program	880	435.880
CLTS Autism - County Administrative Costs, Federal Share	Direct program	881	435.881
CLTS Parental Fee State Matched	Direct program	883	435.883
Coordinated Services County	Direct program	515	435.515
Community Mental Health	Direct program	516	435.516
Birth to Three Initiative	Direct program	550	435.550
Basic County Allocation	Direct program	561	435.561
IMD-OBRA Relocations	Direct program	571	435.571
Family Support Program	Direct program	577	435.577
State County Match	Direct program	681	435.681
MA LTS Expansion	Direct program	1425	435.1425
Trauma Care System-RTACS	Direct program		435.153311
IHIV Care Formula Grants	Direct program		435.15596
Preventive Health and Health Services Block Grant	Direct program		435.157010
Lead Poisoning	Direct program		435.157720
Maternal and Health Services	Direct program		435.159320
ED Crisis Assessment	Direct program	81080	435.81080
Elder Abuse	Greater Wisconsin Agency on Aging Resource	560490	435.560490
Emergency Detention Enhancement Grant - Crisis Intervention	Winnebago County		435.XXX

Total Department of Health Services

DEPARTMENT OF CHILDREN AND FAMILIES

Child Day Care Program			
(See Federal Program CFDA #93.596)			
Food Stamp Agency Incentives	Direct program	965	437.965
AFDC Agency Incentives	Direct program	975	437.975
Medicaid Agency Incentives	Direct program	980	437.980
Post Reunification Program	Direct program	1170	437.1170
Adam Walsh Foster/Adoptive Parent Fingerprinting	Direct program	3324	437.3324
CW Foster Parent Competency Based	Direct program	3396	437.3396
Community Intervention Program	Direct program	3410	437.3410
Youth Aids AODA	Direct program	3411	437.3411
Youth Aids	Direct program	3413	437.3413
Basic County Allocation	Direct program	3561	437.3561
State County Match	Direct program	3681	437.3681
Child Support - MSL Incentive	Direct program	7332	437.7332
Child Support Enforcement	Direct program	7502	437.7502
Child Support Medical Support GPR	Direct program	7606	437.7606
Child Support - SPSK Support	Direct program	7702	437.7702

Total Department of Children and Families

(Continued)

Revenues					Total Expenditures	Subrecipient Payments
(Accrued) Deferred Balance 1/1/16	Adjustment of Prior Year Balance	Cash Received (Refunded)	Accrued (Deferred) Balance 12/31/16	Total Revenues		
1,173,354	-	-	(1,173,354)	-	-	-
71,939	-	-	(71,939)	-	-	-
(63)	-	-	63	-	-	-
(8,399)	-	-	8,399	-	-	-
916,509	-	-	(916,509)	-	-	-
504,211	-	-	(504,211)	-	-	-
-	-	565,070	-	565,070	565,070	-
-	-	912,086	-	912,086	912,086	-
(13,774)	-	24,856	39,413	50,495	50,495	-
(71,528)	-	31,030	158,900	118,402	118,402	-
-	-	5,478	15,424	20,902	20,902	-
617	-	-	(617)	-	-	-
-	-	49,237	-	49,237	49,237	-
-	-	1,563,542	209,674	1,773,216	1,773,216	-
76,255	-	229,895	-	306,150	306,150	-
(25,109)	-	3,424,986	1,272,462	4,672,339	4,672,339	715,934
(9,720)	-	-	9,720	-	-	-
(21,408)	-	-	21,408	-	-	-
-	-	160,584	481,753	642,337	1,284,674	-
(941)	-	-	941	-	-	-
961	-	9,384	11,344	21,689	21,689	-
-	-	4,239	276	4,515	4,515	-
1,780	-	60,411	66,403	128,594	128,594	-
-	-	13,097	7,418	20,515	20,515	-
(724)	-	4,538	1,385	5,199	5,199	-
-	-	5,988	27,643	33,631	33,631	-
(9,154)	-	44,317	26,876	62,039	62,039	-
-	-	5,428	-	5,428	5,428	-
4,316,543	-	9,025,811	(1,743,502)	11,598,852	12,241,189	1,434,787
-	(2,685)	33,725	3,325	34,365	34,365	-
-	(2,538)	3,009	32	503	503	-
-	(11,101)	38,243	18,067	45,209	45,209	-
40,797	-	(40,797)	-	-	-	-
(661)	661	-	-	-	-	-
(386)	-	386	-	-	-	-
-	-	95,803	35,606	131,409	131,409	-
-	-	35,877	-	35,877	35,877	-
-	-	1,728,439	472,701	2,201,140	2,201,140	-
-	-	1,586,530	-	1,586,530	1,586,530	-
-	-	126,892	-	126,892	253,784	-
-	(8,850)	120,134	9,769	121,053	121,053	-
-	-	318,050	-	318,050	318,050	-
-	-	21,375	-	21,375	21,375	-
-	(22,723)	79,294	20,195	76,766	76,766	-
39,750	(47,236)	4,146,960	559,695	4,699,169	4,826,061	-

BROWN COUNTY, WISCONSIN
Schedule of State Financial Assistance
For the Year Ended December 31, 2016

State Grantor Agency/State Program Title	Pass-through Agency	State Identifying Number	State ID Number
<u>DEPARTMENT OF JUSTICE</u>			
Drug Crimes Enforcement	Direct program		455.225
County-Tribal Local Assistance	Direct program		455.263
Treatment Alternatives and Diversion Program	Direct program	11673	455.271
Victim and Witness Assistance Program Cluster			
2015	Direct program		455.532
2016	Direct program		455.532
Total Victim and Witness Assistance Program Cluster			
Total Department of Justice			
<u>DEPARTMENT OF MILITARY AFFAIRS</u>			
Emergency Response Equipment Grants			
2015 EPCRA Computer & Hazmat Response Equipment	Direct program		465.308
2016 EPCRA Computer & Hazmat Response Equipment	Direct program		465.308
Total Emergency Response Equipment Grants			
Emergency Planning Grant			
2014-2015	Direct program		465.337
2015-2016	Direct program		465.337
2016-2017	Direct program		465.337
Total Emergency Planning Grant			
Total Department of Military Affairs			
<u>DEPARTMENT OF ADMINISTRATION</u>			
Land Information Board Grant - Training	Direct program		505.116
Land Information Board Grant - Contract AD169057	Direct program		505.166
Utility Public Benefits - Low Income Assistance	Direct program	AD1599971.05	505.371
Utility Public Benefits - Low Income Assistance	Direct program	AD1599972.05	505.371
Total Department of Administration			

TOTAL STATE PROGRAMS

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.

Revenues					Total Expenditures	Subrecipient Payments
(Accrued) Deferred Balance 1/1/16	Adjustment of Prior Year Balance	Cash Received (Refunded)	Accrued (Deferred) Balance 12/31/16	Total Revenues		
-	-	33,922	-	33,922	33,922	-
-	-	18,222	-	18,222	18,222	-
(16,452)	-	105,412	50,046	139,006	139,006	-
(70,856)	-	70,856	-	-	-	-
-	-	57,457	68,717	126,174	126,174	-
(70,856)	-	128,313	68,717	126,174	126,174	-
(87,308)	-	285,869	118,763	317,324	317,324	-
(381)	-	381	-	-	-	-
-	-	6,181	-	6,181	6,181	-
(381)	-	6,562	-	6,181	6,181	-
(31,689)	-	31,689	-	-	-	-
(16,364)	-	68,675	-	52,311	52,311	-
-	-	-	21,693	21,693	21,693	-
(48,053)	-	100,364	21,693	74,004	74,004	-
(48,434)	-	106,926	21,693	80,185	80,185	-
-	-	1,000	-	1,000	1,000	-
-	-	50,000	-	50,000	50,000	-
(27,991)	-	27,991	-	-	-	-
-	-	120,622	34,862	155,484	155,484	-
(27,991)	-	199,613	34,862	206,484	206,484	-
\$ 1,571,306	\$ (42,181)	\$ 15,831,047	\$ 129,108	\$ 17,489,280	\$ 18,258,509	\$ 1,434,787

BROWN COUNTY, WISCONSIN
Schedule of Expenditures of Passenger Facility Charges
For the Year Ended December 31, 2016

	Per Quarterly PFC Reports			Per Basic Financial Statements	
	Cumulative Total 1/1/16	2016 Activity	Cumulative Total 12/31/16	Accrual Adjustments	Cumulative Total 12/31/16
Revenues					
Passenger Facility Charges	\$ 27,455,098	\$ 1,114,208	\$ 28,569,306	\$ 86,461	\$ 28,655,767
Interest	847,616	2,890	850,506	-	850,506
Total Revenues	28,302,714	1,117,098	29,419,812	86,461	29,506,273
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	19,030,145	1,188,234	20,218,379	-	20,218,379
Total Expenditures	28,113,446	1,188,234	29,301,680	-	29,301,680
Revenues Over (Under) Expenditures	\$ 189,268	\$ (71,136)	\$ 118,132	\$ 86,461	\$ 204,593

At December 31, 2016, the County has restricted cash and investments of \$118,132 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 2016 basic financial statements reported passenger facility charges revenue of \$1,200,668. 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	\$ 1,114,208
Less: Accrual Adjustment - December 31, 2015	(55,397)
Add: Accrual Adjustment - December 31, 2016	141,857
Total Passenger Facility Charges Revenue	<u>\$ 1,200,668</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, 2016

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 2016 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, 2016

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, 2017 CARS for the Human Services Department and the December 31, 2016 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, 2016

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 Uniform Guidance?	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 Clusters/Programs
	TANF Cluster
93.558	Temporary Assistance for Needy Families
93.658	Foster Care
	Medicaid Cluster
93.778	Medical Assistance Program

BROWN COUNTY, WISCONSIN
Schedule of Findings and Questioned Costs (Continued)
For the Year Ended December 31, 2016

Section I - Summary of Auditors' Results (Continued)

Identification of major state programs:

State ID Number	Name of State Programs
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
435.516	Community Mental Health
435.550	Birth to Three
	Medical Assistance Programs
435.871	CLTS Other GPR
435.874	CLTS Autism GPR
435.877	CLTS Other CWA ADMIN GPR
435.880	CLTS Autism CWA ADMIN GPR
435.881	CLTS Autism CWA ADMIN Federal Share

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

Federal Awards	\$750,000
State Financial Assistance	
Department of Health Services	\$363,080
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, 2016.

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

There are no findings related to the schedule of expenditures of federal awards and schedule of state financial assistance required to be reported under governmental auditing standards generally accepted in the United States of America for the year ended December 31, 2016.

BROWN COUNTY, WISCONSIN
 Schedule of Findings and Questioned Costs (Continued)
 For the Year Ended December 31, 2016

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 *State Single Audit Guidelines*:

- | | |
|--|----|
| Department of Administration | No |
| Department of Agriculture, Trade and Consumer Protection | No |
| Department of Children and Families | No |
| Department of Commerce | No |
| Department of Corrections | No |
| Department of Health Services | No |
| Department of Justice | No |
| Department of Military Affairs | No |
| Department of Natural Resources | No |
| Department of Public Instruction | No |
| Department of 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

September 28, 2017

BROWN COUNTY, WISCONSIN
 Schedule of Prior Year Findings
 For the Year Ended December 31, 2016

Prior Year Audit Findings

The findings noted in the 2015 Schedule of Findings and Questioned Costs have been reported to the proper federal and state agencies. The current status of the prior year audit findings, as provided by management, follows:

Finding No.	Prior Year Audit Finding
2015-001	<p>Subrecipient Monitoring - Income Maintenance Consortium</p> <p>In response to the audit finding, the department added sub-recipient language to the Income Maintenance Consortium contract addendum in Section IV.D. Language related to providing an audit is addressed in section IV.E. of the contract addendum. Addendums were signed by all counties. Financial matters and updates are discussed as part of the quarterly Consortium Advisory Committee meetings.</p>
2015-002	<p>Cash Management - Income Maintenance Consortium</p> <p>With full staffing in the Finance area, this has been addressed and payments have been timely. Payments are reviewed at quarterly Consortium Advisory Committee meetings.</p>
2015-003	<p>State Requirement - Maintenance of Effort - Income Maintenance Consortium</p> <p>Language was modified in Section IV. of the Consortium Contract to allow for flexibility in the levy contributions should this be allowed under State statute and legislative action. It is not clear that spending has to be maintained, but Income Maintenance Consortia in the State are maintaining funding. Reported expenses are reviewed at the quarterly Consortium Advisory Committee meetings.</p>