

**BROWN COUNTY,
WISCONSIN**



**FEDERAL AWARDS AND
STATE FINANCIAL
ASSISTANCE REPORT**

**YEAR ENDED
DECEMBER 31, 2017**

Brown County, Wisconsin
FEDERAL AND STATE AWARDS REPORT
December 31, 2017

Brown County, Wisconsin

DECEMBER 31, 2017

FEDERAL AND STATE AWARDS

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 and State Awards, and Passenger Facility Charges Required by Uniform Guidance, <i>State Single Audit Guidelines</i> and the <i>Passenger Facility Charge Audit Guide for Public Agencies</i>	1
Schedule of Expenditures of Federal Awards	4
Schedule of Expenditures of State Awards	14
Schedule of Expenditures of Passenger Facility Charges	20
Notes to the Schedule of Expenditures of Federal and State Awards and Expenditures of Passenger Facility Charges	21
Schedule of Findings and Questioned Costs	23
Schedule of Prior Year Findings	25

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 and state awards, and passenger facility charges required by the Uniform Guidance, the *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 (the "County'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 the County's major federal and state programs and the passenger facility charge program for the year ended December 31, 2017. The County'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 \$2,202,210 and \$379,674, respectively, in federal awards and \$2,589,385 and \$2,716,391, respectively, in state awards during the year ended December 31, 2017 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, 2017 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 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 the County'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 and 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 the County'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 the County's compliance.

OPINION ON EACH MAJOR FEDERAL AND STATE PROGRAM

In our opinion, the County 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, 2017.

REPORT ON INTERNAL CONTROL OVER COMPLIANCE

Management of the County 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 the County'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 County'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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. 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 and State Awards, 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, 2017, 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 17, 2018, 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 and state awards, 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 and state awards, 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 the *Passenger Facility Charge Audit Guide for Public Agencies*. Accordingly, this report is not suitable for any other purpose.

Schreck & Co

Certified Public Accountants

Green Bay, Wisconsin

September 24, 2018 except for the Schedule of Expenditures of Federal and State Awards, and Passenger Facility Charges as to which the date is August 17, 2018

Brown County, Wisconsin

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED DECEMBER 31, 2017

Grantor Agency/Federal Program Title	CFDA Number	Pass-Through Agency
U.S. DEPARTMENT OF AGRICULTURE		
Sustainable Agriculture Research & Education	10.215	University of Wisconsin-Extension
Cooperative Extension Service		
STEM Youth Program	10.500	University of Wisconsin-Extension
Teen Farmers Market	10.500	University of Wisconsin-Extension
Total Cooperative Extension Service		
Child Nutrition Cluster		
School Breakfast Program	10.553	
Sheriff's Department - Juvenile Detention for 2016		WI Department of Public Instruction
Sheriff's Department - Juvenile Detention for 2017		WI Department of Public Instruction
Total School Breakfast Program		
School Lunch Aid	10.555	
Sheriff's Department - Juvenile Detention for 2016		WI Department of Public Instruction
Sheriff's Department - Juvenile Detention for 2017		WI Department of Public Instruction
Total School Lunch Aid		
Total Child Nutrition Cluster		
SNAP Cluster		
State Administrative Matching Grants for Food Stamp Program	10.561	WI Department of Health Services
State Administrative Matching Grants for Food Stamp Program		WI Department of Health Services
State Administrative Matching Grants for Food Stamp Program		WI Department of Health Services
Total SNAP Cluster		
Soil and Water Conservation	10.902	Great Lakes Commission
Soil and Water Conservation	10.902	Direct Program
Total Soil and Water Conservation		
Environmental Quality Incentives Program - Contract #68-5F4C-1S-509	10.912	Direct Program
Total U.S. Department of Agriculture		
U.S. DEPARTMENT OF COMMERCE		
Coastal Zone Management Administration Awards	11.419	
Contract No. AD169127-017.10		WI Department of Administration
Contract No. AD139694-016.10		WI Department of Administration
Total U.S. Department of Commerce		
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT		
Community Development Block Grant	14.218	City of Green Bay
Community Development Block Grant	14.228	WI Department of Administration
Community Development Block Grant		WI Department of Commerce
Total U.S. Department of Housing and Urban Development		
U.S. DEPARTMENT OF INTERIOR		
Fish and Wildlife Management Assistance	15.608	Direct Program
Natural Resource Damage Assessment & Restoration	15.658	Direct Program
Total U.S. Department of Interior		

Pass-Through Entity Identifying Number	(Accrued) Deferred Revenue 1/1/17	Cash Received (Refunded)	Accrued (Deferred) Revenue 12/31/17	Total Expenditures	Subrecipient Payment
N/A	\$ -	\$ -	\$ 996	\$ 996	\$ -
N/A	3,458	(511)	-	2,947	-
N/A	911	-	-	911	-
	<u>4,369</u>	<u>(511)</u>	<u>-</u>	<u>3,858</u>	<u>-</u>
053967	(564)	564	-	-	-
053967	-	5,816	1,200	7,016	-
	<u>(564)</u>	<u>6,380</u>	<u>1,200</u>	<u>7,016</u>	<u>-</u>
053967	(343)	343	-	-	-
053967	-	9,427	2,145	11,572	-
	<u>(343)</u>	<u>9,770</u>	<u>2,145</u>	<u>11,572</u>	<u>-</u>
	<u>(907)</u>	<u>16,150</u>	<u>3,345</u>	<u>18,588</u>	<u>-</u>
61	(57,904)	139,645	25,313	107,054	13,919
277	(85,962)	97,362	31,102	42,502	16,551
284	(336,614)	1,387,287	354,940	1,405,613	726,879
	<u>(480,480)</u>	<u>1,624,294</u>	<u>411,355</u>	<u>1,555,169</u>	<u>757,349</u>
3267	(61,773)	192,006	-	130,233	-
N/A	-	-	25,406	25,406	-
	<u>(61,773)</u>	<u>192,006</u>	<u>25,406</u>	<u>155,639</u>	<u>-</u>
N/A	(4,650)	65,662	24,331	85,343	-
	<u>(543,441)</u>	<u>1,897,601</u>	<u>465,433</u>	<u>1,819,593</u>	<u>757,349</u>
AD169127-017.10	(2,516)	9,293	-	6,777	-
AD159982-016.10	(14,425)	14,425	-	-	-
	<u>(16,941)</u>	<u>23,718</u>	<u>-</u>	<u>6,777</u>	<u>-</u>
2017 Community Gardens	-	26,000	-	26,000	-
12-13-04	(377,859)	670,700	-	292,841	-
14-15-04	(45)	246,527	368,018	614,500	-
	<u>(377,904)</u>	<u>943,227</u>	<u>368,018</u>	<u>933,341</u>	<u>-</u>
N/A	(5,400)	5,400	-	-	-
N/A	-	-	11,739	11,739	-
	<u>(5,400)</u>	<u>5,400</u>	<u>11,739</u>	<u>11,739</u>	<u>-</u>

Brown County, Wisconsin

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED DECEMBER 31, 2017

Grantor Agency/Federal Program Title	CFDA Number	Pass-Through Agency
U.S. DEPARTMENT OF JUSTICE		
Internet Crimes Against Children	16.543	WI Department of Justice
Violence Against Women Formula Grants	16.588	WI Department of Justice
Violence Against Women Formula Grants	16.588	WI Department of Justice
Total Violence Against Women Formula Grants		
State Criminal Alien Assistance Program - 2013	16.606	Direct Program
Public Safety Partnership and Community Policing Grants	16.710	WI Department of Justice
Edward Byrne Memorial Justice Assistance Grant Program	16.738	WI Department of Justice
Edward Byrne Memorial Justice Assistance Grant Program		WI Department of Justice
Byrne Memorial Justice Assistance Grant (JAG)		City of Green Bay, Wisconsin
Byrne Memorial Justice Assistance Grant (JAG)		City of Green Bay, Wisconsin
Total Edward Byrne Memorial Justice Assistance Grant Program		
Equitable Sharing Program	16.922	Direct Program
DEA CEASE Program	16.UNK	WI Department of Justice
Total U.S. Department of Justice		
U.S. DEPARTMENT OF TRANSPORTATION		
Highway Planning and Construction Cluster		
Planning Commission Programs (PL)	20.205	WI Department of Transportation
Planning Commission Programs (PL)	20.205	WI Department of Transportation
Recreational Trails Program	20.219	WI Department of Natural Resources
Total Highway Planning and Construction Cluster		
Highway Safety Cluster		
State and Community Highway Safety	20.600	City of Green Bay, Wisconsin
State and Community Highway Safety	20.600	City of Green Bay, Wisconsin
Alcohol Impaired Driving Conutermeasures Incentive Grant	20.601	City of Green Bay, Wisconsin
Alcohol Impaired Driving Conutermeasures Incentive Grant	20.601	City of Green Bay, Wisconsin
Alcohol Impaired Driving Conutermeasures Incentive Grant	20.601	City of Green Bay, Wisconsin
Alcohol Impaired Driving Conutermeasures Incentive Grant	20.601	City of Green Bay, Wisconsin
Alcohol Impaired Driving Conutermeasures Incentive Grant	20.601	City of Green Bay, Wisconsin
National Priority Safety Programs	20.616	WI Department of Transportation
National Priority Safety Programs	20.616	WI Department of Transportation
National Priority Safety Programs	20.616	WI Department of Transportation
Total Highway Safety Cluster		
Total U.S. Department of Transportation		
ENVIRONMENTAL PROTECTION AGENCY		
ARRA - Water Quality Management Planning	66.454	WI Department of Natural Resources
ARRA - Water Quality Management Planning	66.454	WI Department of Natural Resources
Great Lakes Program	66.469	Fox Wolf Watershed Alliance
Total Environmental Protection Agency		

Pass-Through Entity Identifying Number	(Accrued) Deferred Revenue 1/1/17	Cash Received (Refunded)	Accrued (Deferred) Revenue 12/31/17	Total Expenditures	Subrecipient Payment
	-	6,935	-	6,935	-
2014/2016-VA-02B-12141	(23,761)	60,529	-	36,768	-
2015/2016-VA-02A-02B-12590	-	-	12,636	12,636	-
	<u>(23,761)</u>	<u>60,529</u>	<u>12,636</u>	<u>49,404</u>	<u>-</u>
N/A	-	-	45,565	45,565	-
	-	22,063	-	22,063	-
2016-DJ-01-12237	-	28,288	20,736	49,024	-
2015-DJ-01-11727	(20,736)	20,736	-	-	-
2016-DJ-BX-0945	-	-	10,094	10,094	-
2015-H4068-WI-DJ	(5,130)	5,130	-	-	-
	<u>(25,866)</u>	<u>54,154</u>	<u>30,830</u>	<u>59,118</u>	<u>-</u>
N/A	-	32,119	-	32,119	-
N/A	-	2,676	-	2,676	-
	<u>(49,627)</u>	<u>178,476</u>	<u>89,031</u>	<u>217,880</u>	<u>-</u>
395-0095-75-71	-	220,241	72,284	292,525	-
395-0095-65-71	(60,982)	60,982	-	-	-
RTA-794-16M	-	-	20,000	20,000	-
	<u>(60,982)</u>	<u>281,223</u>	<u>92,284</u>	<u>312,525</u>	<u>-</u>
FG-2017-GREEN BA 3661 CIOT TF 2017-18	-	28,740	-	28,740	-
FG-2018-GREEN BA 4210 CIOT TF 2017-18	-	-	9,654	9,654	-
FG-2018-GREEN BA 4209 OWI TF 2017-18	-	-	8,621	8,621	-
FG-2018-GREEN BA 4209 Local Alcohol 2017-18	-	-	14,627	14,627	-
FG-2017-GREEN BA 3360 Local Alcohol 2016-17	(5,801)	49,452	-	43,651	-
FG-2017-GREEN BA 3360 OWI TF 2016-17	(12,552)	39,263	395	27,106	-
FG-2016-GREEN BA 3037	(6,772)	6,772	-	-	-
FG-2016-GREEN BA-3395 Speed Enf 2015-16	(9,377)	9,377	-	-	-
FG-2017 GREEN BA-3661 CIOT TF 2016-17	(3,020)	3,020	-	-	-
FG-2017-Brown Co-03822	-	8,210	-	8,210	-
	<u>(37,522)</u>	<u>144,834</u>	<u>33,297</u>	<u>140,609</u>	<u>-</u>
	<u>(98,504)</u>	<u>426,057</u>	<u>125,581</u>	<u>453,134</u>	<u>-</u>
SID0000103199	(20,000)	20,000	-	-	-
SID0000071898	-	15,422	4,578	20,000	-
N/A	(59,421)	59,421	59,023	59,023	-
	<u>(79,421)</u>	<u>94,843</u>	<u>63,601</u>	<u>79,023</u>	<u>-</u>

Brown County, Wisconsin

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED DECEMBER 31, 2017

Grantor Agency/Federal Program Title	CFDA Number	Pass-Through Agency
U.S. DEPARTMENT OF EDUCATION		
Special Education - Grants for Infants and Families	84.181	WI Department of Health Services
Total U.S. Department of Education		
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES		
Public Health Emergency Preparedness	93.069	WI Department of Health Services
Public Health Emergency Preparedness Aligned Cooperative Agreements	93.074	WI Department of Health Services
Public Health Emergency Preparedness Aligned Cooperative Agreements	93.074	WI Department of Health Services
Public Health Emergency Preparedness Aligned Cooperative Agreements	93.074	WI Department of Health Services
Public Health Emergency Preparedness Aligned Cooperative Agreements	93.074	WI Department of Health Services
Public Health Emergency Preparedness Aligned Cooperative Agreements	93.074	WI Department of Health Services
Public Health Emergency Preparedness Aligned Cooperative Agreements	93.074	WI Department of Health Services
Public Health Emergency Preparedness Aligned Cooperative Agreements	93.074	WI Department of Health Services
Public Health Emergency Preparedness Aligned Cooperative Agreements	93.074	WI Department of Health Services
Total Public Health Emergency Preparedness Aligned Cooperative Agreements		
Immunization Cooperative Agreements	93.268	WI Department of Health Services
Immunization Cooperative Agreements	93.268	WI Department of Health Services
Immunization Cooperative Agreements		
Centers for Disease Control - Investigations and Technical Assistance	93.283	WI Department of Health Services
Promoting Safe and Stable Families	93.556	WI Department of Children and Families
TANF Cluster		
Temporary Assistance for Needy Families	93.558	WI Department of Health Services
Temporary Assistance for Needy Families	93.558	WI Department of Children and Families
Temporary Assistance for Needy Families	93.558	WI Department of Children and Families
Temporary Assistance for Needy Families	93.558	WI Department of Children and Families
Temporary Assistance for Needy Families	93.558	WI Department of Children and Families
Total TANF Cluster		
Child Support Enforcement (Title IV-D)	93.563	WI Department of Children and Families
Child Support Enforcement (Title IV-D)	93.563	WI Department of Children and Families
Child Support Enforcement (Title IV-D)	93.563	WI Department of Children and Families
Child Support Enforcement (Title IV-D)	93.563	WI Department of Children and Families
Child Support Enforcement (Title IV-D)	93.563	WI Department of Children and Families
Child Support Enforcement (Title IV-D)	93.563	WI Department of Children and Families
Child Support Enforcement (Title IV-D)	93.563	WI Department of Children and Families
Total Child Support Enforcement (Title IV-D)		
Child Support Enforcement Research	93.564	WI Department of Children and Families
Low Income Home Energy Assistance	93.568	WI Department of Administration
Low Income Home Energy Assistance	93.568	WI Department of Administration
Total Low Income Home Energy Assistance		
CCDF Cluster		
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	WI Department of Children and Families
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	WI Department of Children and Families
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	WI Department of Children and Families
Total CCDF Cluster		

Pass-Through Entity Identifying Number	(Accrued) Deferred Revenue 1/1/17	Cash Received (Refunded)	Accrued (Deferred) Revenue 12/31/17	Total Expenditures	Subrecipient Payment
550	-	315,029	-	315,029	-
	-	315,029	-	315,029	-
05-730 155015	-	962	-	962	-
05-730 11111	-	608	-	608	-
05-730 155015	(18,136)	42,594	-	24,458	-
05-830 155015	-	11,331	37,017	48,348	-
05-630 155050	(84)	84	-	-	-
05-630 155170	563	(563)	-	-	-
05-730 155170	(37,173)	129,844	-	92,671	-
05-830 155170	-	9,876	18,064	27,940	-
05-730 155189	-	11,284	-	11,284	-
	(54,830)	205,058	55,081	205,309	-
05-530 155020	534	(534)	-	-	-
05-730 155020	-	47,690	11,997	59,687	-
	534	47,156	11,997	59,687	-
05-730 157120	-	5,856	-	5,856	-
3306	(16,654)	72,173	11,101	66,620	-
561	(111,858)	541,897	9,350	439,389	36,322
852	(58,230)	229,525	45,897	217,192	-
3377	(240,717)	1,061,068	166,825	987,176	-
3380	(4,823)	81,874	-	77,051	-
3612	-	69,875	(10,640)	59,235	-
	(415,628)	1,984,239	211,432	1,780,043	36,322
7477	(475,922)	996,493	494,341	1,014,912	-
7482	4,437	(13,178)	(4,213)	(12,954)	-
7506	(735)	2,732	907	2,904	-
7558	-	48,070	-	48,070	-
7615	-	518,861	-	518,861	-
7702	-	36,014	29,830	65,844	-
7903	1,864	(1,864)	-	-	-
	(470,356)	1,587,128	520,865	1,637,637	-
7702	(39,202)	57,755	15,367	33,920	-
AD1599972.05	(29,731)	29,731	-	-	-
AD1599973.05	-	99,914	27,048	126,962	-
	(29,731)	129,645	27,048	126,962	-
831	(4,161)	22,951	3,962	22,752	-
840	(5,366)	27,243	4,370	26,247	-
852	(58,230)	229,525	45,897	217,192	-
	(67,757)	279,719	54,229	266,191	-

Brown County, Wisconsin

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED DECEMBER 31, 2017

Grantor Agency/Federal Program Title	CFDA Number	Pass-Through Agency
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)		
Child Support Access and Visitation	93.597	WI Department of Children and Families
Stephanie Tubbs Jones Child Welfare Services Program	93.645	WI Department of Children and Families
Stephanie Tubbs Jones Child Welfare Services Program	93.645	WI Department of Children and Families
Stephanie Tubbs Jones Child Welfare Services Program	93.645	WI Department of Children and Families
Total Stephanie Tubbs Jones Child Welfare Services Program		
Foster Care (Title IV-E)	93.658	WI Department of Children and Families
Foster Care (Title IV-E)	93.658	WI Department of Children and Families
Foster Care (Title IV-E)	93.658	WI Department of Children and Families
Foster Care (Title IV-E)	93.658	WI Department of Children and Families
Foster Care (Title IV-E)	93.658	WI Department of Children and Families
Foster Care (Title IV-E)	93.658	WI Department of Children and Families
Foster Care (Title IV-E)	93.658	WI Department of Children and Families
Foster Care (Title IV-E)	93.658	WI Department of Children and Families
Total Foster Care (Title IV-E)		
TPR Adoption Services	93.659	WI Department of Children and Families
Social Services Block Grant	93.667	WI Department of Health Services
Capacity Building Assistance to Strengthen Public Health Immunization Infrastructure & Performance	93.733	WI Department of Health Services
Preventive Health and Health Services Block Grant	93.758	WI Department of Health Services
Preventive Health and Health Services Block Grant	93.758	WI Department of Health Services
Children's Health Insurance Program	93.767	WI Department of Health Services
Children's Health Insurance Program	93.767	WI Department of Health Services
Total Children's Health Insurance Program		
Medicaid Cluster		
Medical Assistance Program	93.778	WI Department of Health Services
Medical Assistance Program	93.778	WI Department of Health Services
Medical Assistance Program	93.778	WI Department of Health Services
Medical Assistance Program	93.778	WI Department of Health Services
Medical Assistance Program	93.778	WI Department of Health Services
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Medical Assistance Program	93.778	WI Department of Health Services
Medical Assistance Program	93.778	WI Department of Health Services
Medical Assistance Program	93.778	WI Department of Health Services
Medical Assistance Program	93.778	WI Department of Health Services
Medical Assistance Program	93.778	WI Department of Health Services
Medical Assistance Program	93.778	WI Department of Health Services
Medical Assistance Program	93.778	WI Department of Health Services
Medical Assistance Program	93.778	WI Department of Health Services
Medical Assistance Program	93.778	WI Department of Health Services
Medical Assistance Program	93.778	WI Department of Health Services
Medical Assistance Program	93.778	WI Department of Health Services
Medical Assistance Program	93.778	WI Department of Health Services
Medical Assistance Program	93.778	WI Department of Health Services
Medical Assistance Program	93.778	WI Department of Health Services
Medical Assistance Program	93.778	WI Department of Health Services
Total Medicaid Cluster		

Pass-Through Entity Identifying Number	(Accrued) Deferred Revenue 1/1/17	Cash Received (Refunded)	Accrued (Deferred) Revenue 12/31/17	Total Expenditures	Subrecipient Payment
7703	-	-	40,724	40,724	-
3413	(4,215)	22,326	-	18,111	-
3561	-	118,014	-	118,014	645
3681	-	9,395	-	9,395	-
	<u>(4,215)</u>	<u>149,735</u>	<u>-</u>	<u>145,520</u>	<u>645</u>
3342	(3,686)	3,686	-	-	-
3344	(30,494)	138,703	(37,077)	71,132	-
3396	(74)	2,955	1,623	4,504	-
3413	(7,558)	40,033	2,013	34,488	-
3554	-	24,039	4,921	28,960	-
3561	-	1,324,445	-	1,324,445	7,243
3681	-	105,443	-	105,443	-
3344A	-	45,813	17,631	63,444	-
	<u>(41,812)</u>	<u>1,685,117</u>	<u>(10,889)</u>	<u>1,632,416</u>	<u>7,243</u>
3574	(1,926)	23,037	4,294	25,405	-
561	(210,663)	1,016,987	17,531	823,855	68,104
05-730 155032	-	15,603	-	15,603	-
05-730 159220	-	16,990	-	16,990	-
05-830 159220	-	-	7,679	7,679	-
277	(11,255)	12,747	4,071	5,563	2,166
284	<u>(44,073)</u>	<u>183,332</u>	<u>47,045</u>	<u>186,304</u>	<u>96,342</u>
	<u>(55,328)</u>	<u>196,079</u>	<u>51,116</u>	<u>191,867</u>	<u>98,508</u>
62	(67,307)	149,753	27,233	109,679	21,140
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	(82,158)	187,635	72,381	177,858	-
881	(143,476)	222,224	50,277	129,025	-
1425	(941)	941	-	-	-
277	(111,302)	126,059	40,262	55,019	21,425
284	(495,524)	1,927,899	483,887	1,916,262	990,949
76 PY	(94,612)	94,612	-	-	-
05-730 159320	-	2,985	1,771	4,756	-
15-630 159320	(1,385)	1,385	-	-	-
Unknown	-	2,024,629	-	2,024,629	-
Unknown	<u>(1,391,418)</u>	<u>1,391,418</u>	<u>643,787</u>	<u>643,787</u>	<u>-</u>
	<u>3,294,574</u>	<u>446,843</u>	<u>1,319,598</u>	<u>5,061,015</u>	<u>1,033,514</u>

Brown County, Wisconsin

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED DECEMBER 31, 2017

Grantor Agency/Federal Program Title	CFDA Number	Pass-Through Agency
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)		
National Bioterrorism Hospital Preparedness Program	93.889	WI Department of Health Services
HIV Prevention Partner Services & Linkages-HIV Care Formula Grants	93.917	WI Department of Health Services
HIV Prevention Partner Services & Linkages-HIV Prevention Activities	93.940	WI Department of Health Services
Block Grants for Community Mental Health Services	93.958	WI Department of Health Services
Block Grants for Community Mental Health Services	93.958	WI Department of Health Services
Block Grants for Community Mental Health Services	93.958	WI Department of Health Services
Total Block Grants for Community Mental Health Services		
Block Grants for Prevention and Treatment of Substance Abuse	93.959	WI Department of Health Services
Sexually Transmitted Diseases Prevention & Control Grants	93.977	WI Department of Health Services
Maternal and Child Health Services Block Grant to the States	93.994	WI Department of Health Services
Maternal and Child Health Services Block Grant to the States	93.994	WI Department of Health Services
Total U.S. Department of Health and Human Services		
U.S. EXECUTIVE OFFICE OF THE PRESIDENT		
High Intensity Drug Trafficking Areas Program - 2015	95.001	Direct Program
High Intensity Drug Trafficking Areas Program - 2016	95.001	Direct Program
High Intensity Drug Trafficking Areas Program - 2017	95.001	Direct Program
Total U.S. Executive Office of the President		
U.S. DEPARTMENT OF HOMELAND SECURITY		
Emergency Management Performance Grants	97.042	WI Department of Military Affairs
Emergency Management Performance Grants	97.042	WI Department of Military Affairs
Homeland Security Grant Program	97.067	WI Department of Military Affairs
Homeland Security Grant Program	97.067	WI Department of Military Affairs
Homeland Security Grant Program	97.067	WI Department of Military Affairs
Homeland Security Grant Program	97.067	WI Department of Military Affairs
Total U.S. Department of Homeland Security		
TOTAL EXPENDITURES OF FEDERAL AWARDS		

The notes to the schedule of expenditures of federal awards are an integral part of this schedule.

Pass-Through Entity Identifying Number	(Accrued) Deferred Revenue 1/1/17	Cash Received (Refunded)	Accrued (Deferred) Revenue 12/31/17	Total Expenditures	Subrecipient Payment
05-730 155170	-	57,436	-	57,436	-
05-630 155957	(176)	176	-	-	-
05-630 155957	(282)	282	-	-	-
515	-	5,422	2,287	7,709	-
569	-	98,340	-	98,340	-
570	(898)	898	-	-	-
	<u>(898)</u>	<u>104,660</u>	<u>2,287</u>	<u>106,049</u>	<u>-</u>
570	(94,695)	346,481	113,493	365,279	-
	-	5,000	-	5,000	-
05-730 159320	-	56,093	33,292	89,385	-
05-630 159320	(26,088)	26,088	-	-	-
	<u>1,764,867</u>	<u>8,516,298</u>	<u>2,486,245</u>	<u>12,767,410</u>	<u>1,244,336</u>
N/A	(5,151)	5,151	-	-	-
N/A	(11,675)	18,482	-	6,807	-
N/A	-	60,362	10,966	71,328	-
	<u>(16,826)</u>	<u>83,995</u>	<u>10,966</u>	<u>78,135</u>	<u>-</u>
EMPG-WI-2017-C8305	(27,117)	62,729	57,239	92,851	-
EMPG-WI-2018-C8305	-	-	30,955	30,955	-
2016-HWS-02A-10802	-	20,000	-	20,000	-
2016-HSW-02B-10858	-	1,863	-	1,863	-
2016-HSW-10905	-	-	6,000	6,000	-
	-	7,978	-	7,978	-
	<u>(27,117)</u>	<u>92,570</u>	<u>94,194</u>	<u>159,647</u>	<u>-</u>
	<u>\$ 549,686</u>	<u>\$12,577,214</u>	<u>\$ 3,714,808</u>	<u>\$16,841,708</u>	<u>\$ 2,001,685</u>

Brown County, Wisconsin

SCHEDULE OF EXPENDITURES OF STATE AWARDS FOR THE YEAR ENDED DECEMBER 31, 2017

Grantor Agency/State Program Title	State I.D. Number	Pass-Through Agency
DEPARTMENT OF AGRICULTURE, TRADE AND CONSUMER PROTECTION		
Agriculture Clean Sweep Program	115.040	
Household Waste Grant		Direct Program
Prescription Drug Grant		Direct Program
Total Agriculture Clean Sweeps		
County Staff and Support	115.150	Direct Program
LWRM Plan Implementation Projects	115.400	Direct Program
Farmland Preservation	115.708	Direct Program
Total Department of Agriculture, Trade and Consumer Protection		
DEPARTMENT OF SAFETY & PROFESSIONAL SERVICES		
Wisconsin Fund Private Sewage System Replacement and Rehabilitation	165.202	Direct Program
Total Department of Safety & Professional Services		
DEPARTMENT OF PUBLIC INSTRUCTION		
Public Library Systems Aid	255.002	
Public Library Development - Library Tech Grant		Nicolet Federated Library System
Public Library Development - Continuing Education Grant		Nicolet Federated Library System
Public Library Development - SRP Support Staff		Nicolet Federated Library System
Public Library Development - SRP		Nicolet Federated Library System
Public Library Development - Library Services Grant - 2017		Nicolet Federated Library System
Public Library Development - Library Services Grant - 2016		Nicolet Federated Library System
Total Department of Public Instruction		
DEPARTMENT OF NATURAL RESOURCES		
West Shore Pike Habitat Project	370.222	
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	370.550	Direct Program
ATV Enforcement	370.551	Direct Program
Wildlife Damage Abatement and Claims	370.553	Direct Program
County Conservation Aids	370.563	Direct Program
Aquatic Invasive Species	370.663	Direct Program
Recreational Aids - Snowmobile Trail and Area Aid	370.574 & 370.575	Direct Program
Water Quality Management Planning	370.604	Direct Program
Ski Trail Lighting - SADLP3161243	370.TA10	Direct Program
Total Department of Natural Resources		
DEPARTMENT OF TRANSPORTATION		
Harbor Assistance	395.128	Direct Program
Planning Commission Program	395.202	Direct Program
Total Department of Transportation		

Pass-Through Entity Identifying Number	(Accrued) Deferred Revenue 1/1/17	Cash Received (Refunded)	Accrued (Deferred) Revenue 12/31/17	Total Expenditures	Subrecipient Payment
	\$ (30,455)	\$ 30,455	\$ 54,500	\$ 54,500	\$ -
	(10,825)	10,825	4,980	4,980	-
	(41,280)	41,280	59,480	59,480	-
	-	138,896	-	138,896	-
	(27,983)	27,983	20,184	20,184	-
	-	-	-	-	-
	(69,263)	208,159	79,664	218,560	-
	-	30,350	-	30,350	-
	-	30,350	-	30,350	-
	-	32,500	-	32,500	-
	-	3,000	-	3,000	-
	-	300	-	300	-
	-	3,000	(1,070)	1,930	-
	-	45,260	-	45,260	-
	(42)	42	-	-	-
	(42)	84,102	(1,070)	82,990	-
	(11,259)	11,259	-	-	-
	(34,106)	34,106	26,554	26,554	-
	(45,365)	45,365	26,554	26,554	-
	(16,964)	35,944	34,443	53,423	-
	-	3,881	-	3,881	-
	(22,746)	32,115	13,348	22,717	-
	-	-	1,326	1,326	-
	(5,661)	5,661	-	-	-
	-	47,975	-	47,975	-
	(25,115)	40,538	4,692	20,115	-
	(125,000)	125,000	-	-	-
	(240,851)	336,479	80,363	175,991	-
	(824,413)	824,413	-	-	-
	(3,028)	22,357	3,926	23,255	-
	(827,441)	846,770	3,926	23,255	-

S-4700

Brown County, Wisconsin

SCHEDULE OF EXPENDITURES OF STATE AWARDS FOR THE YEAR ENDED DECEMBER 31, 2017

Grantor Agency/State Program Title	State I.D. Number	Pass-Through Agency
DEPARTMENT OF HEALTH SERVICES		
FPI Non-Fed	435.060	Direct Program
IMAA State Share	435.276	Direct Program
IMAA Federal Share	435.277	Direct Program
IMAA State Share	435.283	Direct Program
IMAA Federal Share	435.284	Direct Program
Adult Protective Services	435.312	Direct Program
COP-W	435.338	Direct Program
CIP II	435.348	Direct Program
Community Options Program	435.367	Direct Program
CIP II Community Relocation	435.369	Direct Program
CIP II Diversion	435.375	Direct Program
Children's COP	435.377	Direct Program
Temp Family Care COPW	435.392	Direct Program
ICFMR	435.407	Direct Program
FC Transition CIP 1B	435.410	Direct Program
CIP II Diversions	435.475	Direct Program
CIP II MIP	435.478	Direct Program
Coordinated Services - County	435.515	Direct Program
Community Mental Health	435.516	Direct Program
Birth To Three Initiative	435.550	Direct Program
Basic County Allocation	435.561	Direct Program
CIP 1B	435.564	Direct Program
IMD-OBRA Relocations	435.571	Direct Program
Family Support Program	435.577	Direct Program
CIP 1A	435.580	Direct Program
State/County Match	435.681	Direct Program
CLTS Waiver GPR	435.871	Direct Program
CLTS Grandfather GPR	435.874	Direct Program
CLTS Other CWA Admin GPR	435.877	Direct Program
CLTS Autism CWA Admin GPR	435.880	Direct Program
CLTS Autism - County Administrative Costs, Federal Share	435.881	Direct Program
CLTS Parental Fee State Matched	435.883	Direct Program
MA LTS Expansion	435.1425	Direct Program
ED Crisis Assessment	435.81080	Direct Program
Trauma Care System-RTACS	435.153311	Direct Program
IHIV Care Formula Grants	435.155957	Direct Program
Preventive Health and Health Services Block Grant	435.157010	Direct Program
Cons Contracts CHHD LD	435.157720	Direct Program
Maternal & Child Health Svc. Block Grant	435.159320	Direct Program
Dementia Care Innovation	435.560203	Direct Program
Elder Abuse	435.560490	Greater Wisconsin Agency on Aging Resource
Total Department of Health Services		

Pass-Through Entity Identifying Number	(Accrued) Deferred Revenue 1/1/17	Cash Received (Refunded)	Accrued (Deferred) Revenue 12/31/17	Total Expenditures	Subrecipient Payment
060	(10,639)	54,518	-	43,879	14,343
276	(209,943)	237,783	75,951	103,791	40,417
277	(1,421)	1,610	516	705	275
283	-	1,378,819	-	1,378,819	541,575
284	(5,566)	35,805	10,215	40,454	20,920
312	-	188,635	-	188,635	-
338	417,635	(417,635)	-	-	-
348	1,012,563	(1,012,563)	-	-	-
367	(271,124)	271,124	-	-	-
369	175,570	(175,570)	-	-	-
375	407,216	(407,216)	-	-	-
377	(88,780)	221,081	36,511	168,812	-
392	10,863	(10,863)	-	-	-
407	1,173,354	(1,173,354)	-	-	-
410	71,939	(71,939)	-	-	-
475	(63)	63	-	-	-
478	(8,399)	8,399	-	-	-
515	-	42,261	17,827	60,088	-
516	(209,674)	1,960,522	22,368	1,773,216	-
550	-	309,162	-	309,162	-
561	(1,272,462)	5,879,023	100,156	4,706,717	389,082
	916,509	(916,509)	-	-	-
571	(9,720)	9,720	-	-	-
577	(21,408)	21,408	-	-	-
580	504,211	(504,211)	-	-	-
681	(481,753)	728,683	395,407	1,284,674	-
871	-	561,129	-	561,129	-
874	-	521,754	-	521,754	-
877	(39,413)	90,358	-	50,945	-
880	(158,900)	218,560	-	59,660	-
881	(15,424)	15,424	-	-	-
883	617	-	-	617	-
1425	(941)	941	-	-	-
81080	(27,643)	27,643	-	-	-
153311	(11,344)	23,129	5,619	17,404	-
155957	(276)	9,657	2,619	12,000	-
157010	(66,403)	136,083	29,055	98,735	-
157720	(7,418)	19,197	8,659	20,438	-
159320	(1,385)	4,364	1,768	4,747	-
560203	-	-	484	484	-
560490	(26,876)	88,915	7,000	69,039	-
	<u>1,743,502</u>	<u>8,375,910</u>	<u>714,155</u>	<u>11,475,904</u>	<u>1,006,612</u>

Brown County, Wisconsin

SCHEDULE OF EXPENDITURES OF STATE AWARDS FOR THE YEAR ENDED DECEMBER 31, 2017

Grantor Agency/State Program Title	State I.D. Number	Pass-Through Agency
DEPARTMENT OF CHILDREN AND FAMILIES		
Food Stamp Agency Incentives	437.965	Direct Program
AFDC Agency Incentives	437.975	Direct Program
Medicaid Agency Incentives	437.980	Direct Program
Community Intervention Program	437.3410	Direct Program
Youth Aids AODA	437.3411	Direct Program
Youth Aids	437.3413	Direct Program
Basic County Allocation	437.3561	Direct Program
State County Match	437.3681	Direct Program
Mobility Support Liability Incentive	437.7332	Direct Program
Child Support Activities	437.7502	Direct Program
Child Support Medical Support	437.7606	Direct Program
Child Support - SPSK Support	437.7702	Direct Program
Child Support - Federal Parent Locator Service	437.7903	Direct Program
Total Department of Children and Families		
DEPARTMENT OF JUSTICE		
State DNA Sample	455.221	Direct Program
Drug Crimes Enforcement	455.225	Direct Program
County-Tribal Local Assistance	455.263	Direct Program
Treatment Alternatives and Diversion Program	455.271	Direct Program
Victim Witness Cluster	455.532	Direct Program
Total Department of Justice		
DEPARTMENT OF MILITARY AFFAIRS		
Emergency Response Equipment Grants	465.308	Direct Program
Emergency Training Grant Program	465.337	Direct Program
Total Department of Military Affairs		
DEPARTMENT OF ADMINISTRATION		
Training Grant	505.118	Direct Program
Strategic Initiative Grant	505.166	Direct Program
Public Benefits - Low Income Energy Assistance Program	505.371	Direct Program
Public Benefits - Low Income Energy Assistance Program	505.371	Direct Program
Total Public Benefits - Low Income Energy Assistance Program		
Total Department of Administration		
TOTAL STATE PROGRAMS		

The notes to the schedule of state financial assistance are an integral part of this schedule.

<u>Pass-Through Entity Identifying Number</u>	<u>(Accrued) Deferred Revenue 1/1/17</u>	<u>Cash Received (Refunded)</u>	<u>Accrued (Deferred) Revenue 12/31/17</u>	<u>Total Expenditures</u>	<u>Subrecipient Payment</u>
965	(3,325)	40,575	9,516	46,766	-
975	(32)	382	109	459	-
980	(18,067)	46,671	4,344	32,948	-
3410	(35,606)	130,194	22,883	117,471	-
3411	-	37,606	-	37,606	-
3413	(472,701)	2,503,823	125,897	2,157,019	-
3561	-	1,354,088	-	1,354,088	7,405
3681	-	107,803	-	215,606	-
7332	(9,769)	116,007	10,990	117,228	-
7502	-	339,845	-	339,845	-
7606	-	21,265	-	21,265	-
7702	(20,195)	20,195	-	-	-
7903	-	(4,187)	(2,017)	(6,204)	-
	<u>(559,695)</u>	<u>4,714,267</u>	<u>171,722</u>	<u>4,434,097</u>	<u>7,405</u>
	-	13,820	-	13,820	-
	-	33,922	-	33,922	-
	-	36,444	-	36,444	-
11673	(50,046)	172,571	37,187	159,712	-
	<u>(68,717)</u>	<u>129,763</u>	<u>68,128</u>	<u>129,174</u>	<u>-</u>
	<u>(118,763)</u>	<u>386,520</u>	<u>105,315</u>	<u>373,072</u>	<u>-</u>
	-	7,424	1,045	8,469	-
	<u>(21,693)</u>	<u>33,500</u>	<u>39,738</u>	<u>51,545</u>	<u>-</u>
	<u>(21,693)</u>	<u>40,924</u>	<u>40,783</u>	<u>60,014</u>	<u>-</u>
	-	1,000	-	1,000	-
	-	25,000	25,000	50,000	-
AD1599972.05	(34,862)	34,862	-	-	-
AD1599973.05	-	120,678	29,675	150,353	-
	<u>(34,862)</u>	<u>155,540</u>	<u>29,675</u>	<u>150,353</u>	<u>-</u>
	<u>(34,862)</u>	<u>181,540</u>	<u>54,675</u>	<u>201,353</u>	<u>-</u>
	<u>\$ (129,108)</u>	<u>\$ 15,205,021</u>	<u>\$ 1,249,533</u>	<u>\$ 17,075,586</u>	<u>\$ 1,014,017</u>

BROWN COUNTY, WISCONSIN

SCHEDULE OF EXPENDITURES OF PASSENGER FACILITY CHARGES YEAR ENDED DECEMBER 31, 2017

	Per Quarterly PFC Reports			Per Basic Financial Statements	
	Cumulative Total 1/1/17	2017 Activity	Cumulative Total 12/31/17	Accrual Adjustments	Cumulative Total 12/31/17
Revenues					
Passenger Facility Charges	\$ 28,569,306	\$ 1,119,861	\$ 29,689,167	\$ (53,519)	\$ 29,635,648
Interest	850,506	4,078	854,584	-	854,584
Total Revenues	29,419,812	1,123,939	30,543,751	(53,519)	30,490,231
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	20,218,379	1,044,983	21,263,362	-	21,263,362
Total Expenditures	29,301,680	1,044,983	30,346,663	-	30,346,663
Revenues Over (Under) Expenditures	\$ 118,132	\$ 78,956	\$ 197,088	\$ (53,519)	\$ 143,569

At December 31, 2017, the County has restricted cash and investments of \$197,089 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 2017 basic financial statements reported passenger facility charges revenue of \$1,066,342. 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	\$ 1,119,861
Less: Accrual Adjustment - December 31, 2016	(141,858)
Add: Accrual Adjustment - December 31, 2017	88,338
Total Passenger Facility Charges Revenue	\$ 1,066,342

Brown County, Wisconsin

NOTES TO THE SCHEDULES OF EXPENDITURES OF FEDERAL AND STATE AWARDS AND EXPENDITURES OF PASSENGER FACILITY CHARGES FOR THE YEAR ENDED DECEMBER 31, 2017

NOTE 1: BASIS OF PRESENTATION

The accompanying Schedules of Expenditures of Federal and State Awards, 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 and State Awards, 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 2: 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 2017 fund financial statements. Accrued revenue at year-end consists of federal and state program expenditures scheduled for reimbursement to the County in the succeeding year while unearned revenue represents advances for federal and state 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 cost rate of 10% of modified total direct costs.

NOTE 3: OVERSIGHT AGENCIES

The federal and state oversight agencies for the County are as follows:

Federal - U.S. Department of Agriculture

State - Wisconsin Department of Health Services

NOTE 4: TITLE 19 MEDICAL ASSISTANCE PAYMENTS

The Schedules of Expenditures of Federal and State Awards do not include recorded payments received by the County for 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 or state awards. 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 5: 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.

Brown County, Wisconsin

NOTES TO THE SCHEDULES OF EXPENDITURES OF FEDERAL AND STATE AWARDS AND EXPENDITURES OF PASSENGER FACILITY CHARGES FOR THE YEAR ENDED DECEMBER 31, 2017

NOTE 6: 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 Schedules of Expenditures of Federal and State Awards.

NOTE 7: STATE OF WISCONSIN COMMUNITY AIDS REPORTING SYSTEM

The Wisconsin Departments of Health Services (DHS) and Children and Families (DCF) utilize the Community Aids Reporting System (CARS) and the System for Payments and Reports of Contracts (SPARC) for reimbursing the County for various federal and state program expenditures. The expenditures reported on the Schedules of Expenditures of Federal and State Awards for various DHS & DCF programs agree with the expenditures reported on the May 2018 CARS for the Human Services and Public Health Departments, and the December 2017 SPRAC for Child Support and Child Care programs.

Brown County, Wisconsin

SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED DECEMBER 31, 2017

SECTION 1 - SUMMARY OF AUDITORS' RESULTS

BASIC FINANCIAL STATEMENTS

Type of auditors' 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 AND STATE AWARDS

Internal control over major program:	
▶ Material weakness(es) identified?	No
▶ Significant deficiency(ies) identified?	None Reported
Type of auditors' 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
93.563	Child Support Enforcement
	CCDF Cluster
93.596	Child Care Mandatory and Matching Funds of the Child Care and Development Fund
93.667	Social Services Block Grant

Identification of major state programs:

State ID Number	Name of State Program
435.561	Basic County Allocation
435.681	State/County Match
437.3413	Youth Aids
437.3561	Basic County Allocation
437.3681	State/County Match
437.7332	Mobility Support Liability Incentive
437.7502	CS State GPR/PR Funding Allocation
437.7606	Child Support Medical Support
445.347	Child Care

Brown County, Wisconsin

SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED DECEMBER 31, 2017

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

Federal Awards	\$750,000
State Awards	
Department of Health Services	\$342,961
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, 2017.

SECTION III - FEDERAL AND STATE AWARD FINDINGS AND QUESTIONED COSTS

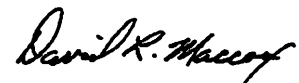
There are no findings related to the schedule of expenditures of federal awards and schedule of state financial assistance required to be reported under governmental auditing standards generally accepted in the United States of America for the year ended December 31, 2017.

SECTION IV - OTHER ISSUES

- Does the auditor have substantial doubt as to the auditee's ability to continue as a going concern? No
- 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 grant/contracts with funding agencies that require audits to be in accordance with the *State Single Audit Guidelines*:

Department of Agriculture, Trade and Consumer Protection	No
Department of Safety and Professional Services	No
Department of Public Instruction	No
Department of Natural Resources	No
Department of Transportation	No
Department of Health Services	No
Department of Children and Families	No
Department of Justice	No
Department of Military Affairs	No
Department of Administration	No
- 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

Date of report

September 24, 2018

Brown County, Wisconsin

SCHEDULE OF PRIOR YEAR AUDIT FINDINGS AND CORRECTIVE ACTION PLAN FOR THE YEAR ENDED DECEMBER 31, 2017

PRIOR YEAR AUDIT FINDINGS

There were no findings or questioned costs for federal awards for the year ended December 31, 2016.

CORRECTIVE ACTION PLAN

There were no findings or questioned costs for federal awards for the year ended December 31, 2017.