

**BROWN COUNTY,
WISCONSIN**



**FEDERAL AWARDS AND
STATE FINANCIAL
ASSISTANCE REPORT**

**YEAR ENDED
DECEMBER 31, 2018**

Brown County, Wisconsin
FEDERAL AND STATE AWARDS REPORT

December 31, 2018

Brown County, Wisconsin

DECEMBER 31, 2018

Table of Contents

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 Schedule of Expenditures of Federal Awards, the Schedule of Expenditures of 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

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 schedule of expenditures of federal awards, the schedule of expenditures of 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, 2018. 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 \$2,203,722 and \$384,444, respectively, in federal awards and \$1,979,787 and \$3,059,046, respectively, in state awards during the year ended December 31, 2018 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, 2018 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.

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, 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 for the year ended December 31, 2018.

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 or 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. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of 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.

REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND THE SCHEDULE OF EXPENDITURES OF STATE AWARDS REQUIRED BY THE UNIFORM GUIDANCE AND THE STATE SINGLE AUDIT GUIDELINES

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of Brown County, Wisconsin as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise Brown County, Wisconsin's basic financial statements. We issued our report thereon dated July 30, 2019, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards and schedule of expenditures of 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 schedule of expenditures of federal awards, the schedule of expenditures of state awards, and the passenger facility charges are fairly stated in all material respects in relation to the basic financial statements as a whole.



CliftonLarsonAllen LLP

Green Bay, Wisconsin

September 25, 2019 except for the Schedules of Expenditures of Federal Awards and State Financial Assistance as to which the date is July 30, 2019

Brown County, Wisconsin

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED DECEMBER 31, 2018

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
Child Nutrition Cluster		
School Breakfast Program	10.553	
Sheriff's Department - Juvenile Detention for 2017		WI Department of Public Instruction
Sheriff's Department - Juvenile Detention for 2018		WI Department of Public Instruction
Total School Breakfast Program		
School Lunch Aid	10.555	
Sheriff's Department - Juvenile Detention for 2017		WI Department of Public Instruction
Sheriff's Department - Juvenile Detention for 2018		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	Direct Program
Environmental Quality Incentives Program		
Contract #68-5F48-15-509	10.912	Direct Program
Contract #68-5F48-17-012	10.912	Direct Program
Total Environmental Quality Incentives 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. AD189124-019.12		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
Total U.S. Department of Housing and Urban Development		
U.S. DEPARTMENT OF INTERIOR		
Natural Resource Damage Assessment & Restoration	15.658	Direct Program
Natural Resource Damage Assessment & Restoration	15.658	Direct Program
Total Natural Resource Damage Assessment & Restoration		
Great Lakes Restoration	15.662	Direct Program
Total U.S. Department of Interior		

Pass-Through Entity Identifying Number	(Accrued) Deferred Revenue 1/1/18	Cash Received (Refunded)	Accrued (Deferred) Revenue 12/31/18	Total Expenditures	Subrecipient Payment
Unknown	\$ (996)	\$ -	\$ 1,608	\$ 612	\$ -
053967	(1,200)	1,200	-	-	-
053967	-	4,583	640	5,223	-
	<u>(1,200)</u>	<u>5,783</u>	<u>640</u>	<u>5,223</u>	<u>-</u>
053967	(2,145)	2,145	-	-	-
053967	-	9,228	1,332	10,560	-
	<u>(2,145)</u>	<u>11,373</u>	<u>1,332</u>	<u>10,560</u>	<u>-</u>
	<u>(3,345)</u>	<u>17,156</u>	<u>1,972</u>	<u>15,783</u>	<u>-</u>
61	(25,313)	99,179	32,984	106,850	18,116
277	(31,102)	31,102	-	-	-
284	(354,940)	1,469,058	818,168	1,932,286	930,947
	<u>(411,355)</u>	<u>1,599,339</u>	<u>851,152</u>	<u>2,039,136</u>	<u>949,063</u>
N/A	(25,406)	49,145	94,152	117,891	-
N/A	(24,331)	24,331	-	-	-
N/A	-	-	41,770	41,770	-
	<u>(24,331)</u>	<u>24,331</u>	<u>41,770</u>	<u>41,770</u>	<u>-</u>
	<u>(465,433)</u>	<u>1,689,971</u>	<u>990,654</u>	<u>2,215,192</u>	<u>949,063</u>
AD169127-017.10	-	8,345	8,212	16,557	-
AD169124-019.12	-	-	38,958	38,958	-
	-	8,345	47,170	55,515	-
2018 Community Gardens 14-15-04	-	9,000	3,000	12,000	-
	<u>(368,018)</u>	<u>884,109</u>	<u>276,829</u>	<u>792,920</u>	<u>-</u>
	<u>(368,018)</u>	<u>893,109</u>	<u>279,829</u>	<u>804,920</u>	<u>-</u>
N/A	-	-	2,604	2,604	-
N/A	(11,739)	11,739	44,185	44,185	-
	<u>(11,739)</u>	<u>11,739</u>	<u>46,789</u>	<u>46,789</u>	<u>-</u>
N/A	-	-	16,000	16,000	-
	<u>(11,739)</u>	<u>11,739</u>	<u>62,789</u>	<u>62,789</u>	<u>-</u>

Brown County, Wisconsin

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED DECEMBER 31, 2018

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 - 2017	16.606	Direct Program
Edward Byrne Memorial Justice Assistance Grant Program	16.738	WI Department of Justice
Edward Byrne Memorial Justice Assistance Grant Program	16.738	WI Department of Justice
Byrne Memorial Justice Assistance Grant (JAG)	16.738	City of Green Bay, Wisconsin
Byrne Memorial Justice Assistance Grant (JAG)	16.738	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 Countermeasures Incentive Grant	20.601	City of Green Bay, Wisconsin
Alcohol Impaired Driving Countermeasures Incentive Grant	20.601	City of Green Bay, Wisconsin
Alcohol Impaired Driving Countermeasures Incentive Grant	20.601	City of Green Bay, Wisconsin
Alcohol Impaired Driving Countermeasures Incentive Grant	20.601	City of Green Bay, Wisconsin
Alcohol Impaired Driving Countermeasures Incentive Grant	20.601	City of Green Bay, Wisconsin
National Priority Safety Programs	20.616	WI Department of Transportation
Total Highway Safety Cluster		
Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703	WI Department of Military Affairs
Total U.S. Department of Transportation		
INSTITUTE OF MUSEUM AND LIBRARY SERVICES		
Grants to States	45.310	WI Department of Public Instruction
Total Institute of Museum and Library Services		
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
Total ARRA - Water Quality Management Planning - RECOVERY		
Great Lakes Program		
Plum & Kankapot Creek Watersheds	66.469	Fox Wolf Watershed Alliance
Upper East River Watershed	66.469	Fox Wolf Watershed Alliance
Total Great Lakes Program		
Total Environmental Protection Agency		

Pass-Through Entity Identifying Number	(Accrued) Deferred Revenue 1/1/18	Cash Received (Refunded)	Accrued (Deferred) Revenue 12/31/18	Total Expenditures	Subrecipient Payment
Unknown	-	3,172	-	3,172	-
2015/2016-VA-02A-02B-12590	(12,636)	76,131	-	63,495	-
2016/2017-VA-02B-14012	-	-	23,110	23,110	-
	<u>(12,636)</u>	<u>76,131</u>	<u>23,110</u>	<u>86,805</u>	<u>-</u>
N/A	(45,565)	6,753	38,812	-	-
2016-DJ-01-12237	(20,736)	20,736	-	-	-
2017-DJ-01-12776	-	7,551	41,473	49,024	-
2016-DJ-BX-0945	(10,094)	10,094	-	-	-
2017-DJ-BX-0257	-	5,094	-	5,094	-
	<u>(30,830)</u>	<u>43,475</u>	<u>41,473</u>	<u>54,118</u>	<u>-</u>
N/A	-	101,137	-	101,137	-
Unknown	-	2,831	-	2,831	-
	<u>(88,031)</u>	<u>233,499</u>	<u>103,395</u>	<u>247,863</u>	<u>-</u>
395-0095-75-71	(72,284)	72,284	-	-	-
395-0095-95-71	-	190,992	70,328	261,320	-
RTA-794-16M	(20,000)	20,000	-	-	-
	<u>(92,284)</u>	<u>283,276</u>	<u>70,328</u>	<u>261,320</u>	<u>-</u>
FG-2019-GREEN BA 4464 CIOT TF 2018-19	-	-	6,106	6,106	-
FG-2018-GREEN BA 4210 CIOT TF 2017-18	(9,654)	39,605	-	29,951	-
FG-2018-GREEN BA 4209 OWI TF 2017-18	(8,621)	38,013	-	29,392	-
FG-2018-GREEN BA 4209 Local Alcohol 2017-18	(14,627)	48,935	-	34,208	-
FG-2019-GREEN BA 4463 OWI TF 2018-19	-	-	9,845	9,845	-
FG-2017-GREEN BA 3360 OWI TF 2016-17	(395)	395	-	-	-
FG-2019-GREEN BA 4463 Local Alcohol 2018-19	-	-	14,010	14,010	-
FG-2018-Brown Co-04145	-	8,210	-	8,210	-
	<u>(33,297)</u>	<u>135,058</u>	<u>29,961</u>	<u>131,722</u>	<u>-</u>
2017-HMEP-FED-02-11048	-	1,750	-	1,750	-
	<u>(125,581)</u>	<u>420,084</u>	<u>100,289</u>	<u>394,792</u>	<u>-</u>
LS-00-18-0050-18	-	9,803	-	9,803	-
	<u>-</u>	<u>9,803</u>	<u>-</u>	<u>9,803</u>	<u>-</u>
2018SID0000071898	-	94	21,106	21,200	-
2017SID0000071898	(4,578)	4,578	-	-	-
	<u>(4,578)</u>	<u>4,672</u>	<u>21,106</u>	<u>21,200</u>	<u>-</u>
EPA GLRI P&K 1	(59,023)	101,232	28,394	70,603	-
EPA-R5-GL2016-AWM	-	30,311	34,546	64,857	-
	<u>(59,023)</u>	<u>131,543</u>	<u>62,940</u>	<u>135,460</u>	<u>-</u>
	<u>(63,601)</u>	<u>136,215</u>	<u>84,046</u>	<u>156,660</u>	<u>-</u>

Brown County, Wisconsin

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED DECEMBER 31, 2018

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	93.069	WI Department of Health Services
Total Public Health Emergency Preparedness		
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
Prevention & Public Health Fund (Affordable Care Act)-Immunization Program	93.539	WI Department of Health Services
Promoting Safe and Stable Families	93.556	WI Department of Children and Families
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
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
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 and Development Block Grant	93.575	WI Department of Children and Families
Child Care and Development Block Grant	93.575	WI Department of Children and Families
Child Care and Development Block Grant	93.575	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
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 1/1/18	Cash Received (Refunded)	Accrued (Deferred) Revenue 12/31/18	Total Expenditures	Subrecipient Payment
550	-	315,026	-	315,026	-
	-	315,026	-	315,026	-
155015	-	96,562	30,046	126,608	-
155050	-	8,316	-	8,316	-
	-	104,878	30,046	134,924	-
05-830 155015	(37,017)	37,017	-	-	-
05-830 155170	(18,064)	96,256	(224)	77,968	-
05-930 155170	-	34,429	43,551	77,980	-
	(55,081)	167,702	43,327	155,948	-
05-530 155020	-	-	-	-	-
05-730 155020	(11,997)	11,997	-	-	-
155020	-	33,005	20,156	53,161	-
3306	(11,101)	66,620	11,101	66,620	-
3316	-	10,279	-	10,279	-
	(11,101)	76,899	11,101	76,899	-
561	(9,350)	437,876	-	428,526	56,776
852	(45,897)	45,897	-	-	-
3377	(166,825)	166,825	-	-	-
3612	10,640	(10,640)	-	-	-
3612A	-	68,934	12,316	81,250	-
3622	-	(20,540)	-	(20,540)	-
	(211,432)	688,352	12,316	489,236	56,776
7477	(494,341)	1,570,160	564,358	1,640,177	-
7482	4,213	(20,634)	(4,714)	(21,135)	-
7506	(907)	2,467	849	2,409	-
7616	-	515,759	-	515,759	-
7702	(29,830)	124,643	-	94,813	-
7702A	-	-	16,904	16,904	-
	(520,865)	2,192,395	577,397	2,246,927	-
7702	(15,367)	64,210	-	48,843	-
AD1599973.05	(27,048)	27,048	-	-	-
WHEAP19.05	-	93,109	26,488	119,597	-
	(27,048)	120,157	26,488	119,597	-
831	-	25,418	5,445	30,863	-
840	-	20,248	(273)	19,975	-
852	-	433,714	94,574	528,288	-
831	(3,962)	3,962	-	-	-
840	(4,370)	4,370	-	-	-
852	(45,897)	45,897	-	-	-
	(54,228)	533,609	99,746	579,126	-

Brown County, Wisconsin

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED DECEMBER 31, 2018

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
Child Support Access and Visitation	93.597	WI Department of Children and Families
Total Child Support Access and Visitation		
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
Preventive Health and Health Services Block Grant	93.758	WI Department of Children and Families
Preventive Health and Health Services Block Grant	93.758	WI Department of Health Services
Total Preventive Health and Health Services Block Grant		
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
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		
Opioid STR	93.788	Northeastern WI Area Health Education Center

Pass-Through Entity Identifying Number	(Accrued) Deferred Revenue 1/1/18	Cash Received (Refunded)	Accrued (Deferred) Revenue 12/31/18	Total Expenditures	Subrecipient Payment
7703	(40,724)	65,957	9,546	34,781	-
7332	-	132,227	10,475	142,702	-
	<u>(40,724)</u>	<u>198,184</u>	<u>20,023</u>	<u>177,483</u>	<u>-</u>
3413	-	19,650	-	19,650	-
3561	-	128,620	-	128,620	709
3681	-	10,246	-	20,492	-
	<u>-</u>	<u>158,516</u>	<u>-</u>	<u>168,762</u>	<u>709</u>
3344	37,077	(37,077)	-	-	-
3396	(1,623)	3,892	19	2,288	-
3413	(2,013)	35,234	-	33,221	-
3554	(4,921)	31,046	2,929	29,054	-
3561	-	1,443,475	-	1,443,475	7,956
3681	-	114,989	-	229,978	-
3344A	(17,631)	66,045	(34,119)	14,295	-
3344B	-	39,583	17,631	57,194	-
3354A	-	(44,195)	-	(44,195)	-
	<u>10,889</u>	<u>1,652,972</u>	<u>(13,540)</u>	<u>1,765,310</u>	<u>7,956</u>
3574	(4,294)	29,834	5,439	30,979	-
561	(17,531)	817,839	-	800,308	106,033
155800	-	47	-	47	-
159220	(7,679)	17,646	-	9,967	-
	<u>(7,679)</u>	<u>17,693</u>	<u>-</u>	<u>10,014</u>	<u>-</u>
277	(4,071)	4,071	-	-	-
284	(47,045)	190,526	105,367	248,848	119,891
	<u>(51,116)</u>	<u>194,597</u>	<u>105,367</u>	<u>248,648</u>	<u>119,891</u>
62	(27,233)	117,464	43,560	133,791	30,711
878	(72,381)	145,118	30,898	103,635	-
881	(50,277)	98,383	2,510	50,616	-
277	(40,262)	40,262	-	-	-
284	(483,887)	1,903,169	1,042,269	2,461,551	1,185,940
05-730 159320	(1,771)	1,771	-	-	-
Unknown	-	2,460,908	-	2,460,908	-
Unknown	(643,787)	643,787	388,991	388,991	-
	<u>(1,319,568)</u>	<u>5,410,862</u>	<u>1,508,228</u>	<u>5,599,492</u>	<u>1,216,651</u>
479	-	16,800	(9,536)	7,064	-

Brown County, Wisconsin

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED DECEMBER 31, 2018

Grantor Agency/Federal Program Title	CFDA Number	Pass-Through Agency
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)		
Hospital Preparedness Program & Public Health Emergency Preparedness Aligned Cooperative Agreements	93.817	WI Department of Health Services
Centers for Disease Control & Prevention Investigations & Technical Assistance	93.898	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
Block Grants for Prevention and Treatment of Substance Abuse	93.959	WI Department of Health Services
Total Block Grants for Prevention and Treatment of Substance Abuse		
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 - 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
Emergency Management Performance Grants	97.042	WI Department of Military Affairs
Total Emergency Management Performance Grants		
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
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
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 Homeland Security Grant Program		
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 1/1/18	Cash Received (Refunded)	Accrued (Deferred) Revenue 12/31/18	Total Expenditures	Subrecipient Payment
155189	-	-	3,660	3,660	-
157120	-	5,856	-	5,856	-
515	(2,287)	8,260	2,882	8,855	-
589	-	98,340	20,000	118,340	-
	<u>(2,287)</u>	<u>106,600</u>	<u>22,882</u>	<u>127,195</u>	<u>-</u>
515	-	989	477	1,466	-
570	(113,493)	359,423	119,349	365,279	-
	<u>(113,493)</u>	<u>360,412</u>	<u>119,826</u>	<u>366,745</u>	<u>-</u>
05-730 159320	<u>(33,292)</u>	<u>86,947</u>	<u>28,884</u>	<u>82,539</u>	<u>-</u>
	<u>(2,486,245)</u>	<u>13,050,116</u>	<u>2,611,810</u>	<u>13,300,916</u>	<u>1,508,016</u>
N/A	-	97,949	26,058	124,007	-
N/A	(10,966)	69,035	1,953	60,022	-
	<u>(10,966)</u>	<u>166,984</u>	<u>28,011</u>	<u>184,029</u>	<u>-</u>
EMPG-WI-2017-C8305	(57,239)	57,239	-	-	-
EMPG-WI-2018-C8305	(30,955)	64,465	61,408	94,918	-
EMPG-WI-2019-C8305	-	-	30,810	30,810	-
	<u>(88,194)</u>	<u>121,704</u>	<u>92,218</u>	<u>125,728</u>	<u>-</u>
2016-HSW-04-11053	-	750	-	750	-
2017-HSW-02A-10934	-	79,360	-	79,360	-
2017-HSW-02A-10960	-	4,000	-	4,000	-
2015-HSW-02A-10961	-	3,344	-	3,344	-
2017-HSW-02A-10962	-	14,989	-	14,989	-
2015-HSW-02A-11018	-	4,800	-	4,800	-
2016-HSW-10905	(6,000)	6,000	-	-	-
2017-HSW-02A-11032	-	34,500	-	34,500	-
2015-HSW-02A-1035	-	2,400	-	2,400	-
2017-HSW-02B-11168	-	7,971	-	7,971	-
2015-HSW-02B-11017	-	14,132	-	14,132	-
2016-HSW-02B-11060	-	5,633	-	5,633	-
	<u>(6,000)</u>	<u>177,879</u>	<u>-</u>	<u>171,879</u>	<u>-</u>
	<u>(94,194)</u>	<u>289,583</u>	<u>92,218</u>	<u>287,607</u>	<u>-</u>
	<u>\$ (3,714,808)</u>	<u>\$ 17,234,474</u>	<u>\$ 4,400,211</u>	<u>\$ 18,045,112</u>	<u>\$ 2,457,079</u>

Brown County, Wisconsin

SCHEDULE OF EXPENDITURES OF STATE AWARDS FOR THE YEAR ENDED DECEMBER 31, 2018

<u>Grantor Agency/State Program Title</u>	<u>State I.D. Number</u>	<u>Pass-Through Agency</u>
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	115.15	Direct Program
LWRM Plan Implementation Projects	115.40	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
Total Department of Public Instruction		
DEPARTMENT OF NATURAL RESOURCES		
West Shore Pike Habitat Project NRDA-05-Brown County-05 Phase 5	370.222	Direct Program
Enforcement Aids - Boating Enforcement	370.550	Direct Program
ATV Enforcement	370.551	Direct Program
Snowmobile Enforcement	370.552	Direct Program
Wildlife Damage Abatement and Claims	370.553	Direct Program
County Conservation Aids	370.563	Direct Program
County Conservation Aids	370.563	Direct Program
Recreational Aids - Snowmobile Trail and Area Aid	370.574 & 370.575	Direct Program
Water Quality Management Planning	370.604	Direct Program
Total Department of Natural Resources		
DEPARTMENT OF TRANSPORTATION		
Elderly and Disabled County Aids	395.101	Direct Program
Planning Commission Program	395.202	Direct Program
Total Department of Transportation		

Pass-Through/ State Identifying Number	(Accrued) Deferred Revenue 1/1/18	Cash Received (Refunded)	Accrued (Deferred) Revenue 12/31/18	Total Expenditures	Subrecipient Payment
	\$ (54,500)	\$ 54,500	\$ 50,895	\$ 50,895	\$ -
	(4,980)	4,980	5,750	5,750	-
	<u>(59,480)</u>	<u>59,480</u>	<u>56,645</u>	<u>56,645</u>	<u>-</u>
	-	150,894	-	150,894	-
	<u>(20,184)</u>	<u>20,184</u>	<u>53,764</u>	<u>53,764</u>	<u>-</u>
	<u>(79,664)</u>	<u>230,558</u>	<u>110,409</u>	<u>261,303</u>	<u>-</u>
	-	22,665	-	22,665	-
	<u>-</u>	<u>22,665</u>	<u>-</u>	<u>22,665</u>	<u>-</u>
Unknown	-	32,500	-	32,500	-
Unknown	-	3,000	-	3,000	-
Unknown	-	3,000	-	3,000	-
Unknown	1,070	3,000	(2,317)	1,753	-
Unknown	<u>-</u>	<u>45,420</u>	<u>-</u>	<u>45,420</u>	<u>-</u>
	<u>1,070</u>	<u>86,920</u>	<u>(2,317)</u>	<u>85,673</u>	<u>-</u>
	(26,554)	26,554	89,340	89,340	-
	<u>(34,443)</u>	<u>34,443</u>	<u>43,242</u>	<u>43,242</u>	<u>-</u>
	-	6,122	-	6,122	-
	-	6,690	-	6,690	-
	<u>(13,348)</u>	<u>24,578</u>	<u>11,591</u>	<u>22,819</u>	<u>-</u>
CC-W5081	(1,326)	-	1,326	-	-
CC17-05WM	-	-	1,396	1,396	-
S5000	-	55,432	-	55,432	-
	<u>(4,692)</u>	<u>24,692</u>	<u>-</u>	<u>20,000</u>	<u>-</u>
	<u>(80,363)</u>	<u>178,509</u>	<u>146,895</u>	<u>245,041</u>	<u>-</u>
	-	548,036	-	548,036	-
	<u>(3,926)</u>	<u>20,938</u>	<u>3,771</u>	<u>20,783</u>	<u>-</u>
	<u>(3,926)</u>	<u>568,974</u>	<u>3,771</u>	<u>568,819</u>	<u>-</u>

Brown County, Wisconsin

SCHEDULE OF EXPENDITURES OF STATE AWARDS FOR THE YEAR ENDED DECEMBER 31, 2018

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
Children's COP	435.377	Direct Program
IM Enhanced Funding	435.468	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
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
Trauma Care System-RTACS	435.153311	Direct Program
Comm Disease Ctrl & Prev	435.155800	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		

<u>Pass-Through/ State Identifying Number</u>	<u>(Accrued) Deferred Revenue 1/1/18</u>	<u>Cash Received (Refunded)</u>	<u>Accrued (Deferred) Revenue 12/31/18</u>	<u>Total Expenditures</u>	<u>Subrecipient Payment</u>
60	-	77,501	-	77,501	26,542
276	(75,951)	75,951	-	-	-
277	(516)	516	-	-	-
283	-	1,452,751	10,745	1,463,496	571,127
284	(10,215)	10,215	-	-	-
312	-	188,635	-	188,635	-
377	(36,511)	116,370	323,851	403,710	-
468	-	540,558	-	540,558	320,499
515	(17,827)	51,335	16,171	49,679	-
516	(22,368)	1,795,584	-	1,773,216	-
550	-	309,165	-	309,165	-
561	(100,156)	4,712,275	-	4,612,119	611,064
681	(395,407)	1,037,744	-	1,284,674	-
871	-	876,432	-	876,432	-
874	-	563,920	-	563,920	-
877	-	72,742	30,893	103,635	-
880	-	42,089	8,527	50,616	-
153311	(5,619)	13,411	13,494	21,286	-
155800	-	11,197	-	11,197	-
155957	(2,619)	11,816	2,801	11,998	-
157010	(29,055)	76,242	60,663	107,850	-
157720	(8,659)	25,252	3,845	20,438	-
159320	(1,788)	1,768	-	-	-
560203	(484)	50,053	5,854	55,423	-
560490	(7,000)	67,916	9,123	70,039	-
	<u>(714,155)</u>	<u>12,181,438</u>	<u>485,967</u>	<u>12,595,587</u>	<u>1,529,232</u>

Brown County, Wisconsin

SCHEDULE OF EXPENDITURES OF STATE AWARDS FOR THE YEAR ENDED DECEMBER 31, 2018

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
Kinship Care Program - Benefits	437.3377	Direct Program
Kinship Care Program - Assessment	437.3380	Direct Program
Community Intervention Program	437.3410	Direct Program
Youth Aids AODA	437.3411	Direct Program
Youth Aids Early Intervention	437.3412	Direct Program
Youth Aids	437.3413	Direct Program
Basic County Allocation	437.3561	Direct Program
State County Match	437.3681	Direct Program
Out-of-Home Care Placements for Sex Trafficked Youth	437.3720	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		
Strategic Initiative Grant	505.166	Direct Program
Training Grant	505.173	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	505.371	Direct Program
Total Department of Administration		
TOTAL STATE PROGRAMS		

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

Pass-Through/ State Identifying Number	(Accrued) Deferred Revenue 1/1/18	Cash Received (Refunded)	Accrued (Deferred) Revenue 12/31/18	Total Expenditures	Subrecipient Payment
965	(9,516)	69,636	3,801	63,921	-
975	(109)	398	23	312	-
980	(4,344)	39,879	6,533	42,068	-
3377	-	832,577	177,282	1,009,859	-
3380	-	74,917	35,804	110,721	-
3410	(22,883)	112,145	24,626	113,888	-
3411	-	38,546	-	38,546	-
3412	-	39,108	-	39,108	-
3413	(125,897)	2,203,675	-	2,077,778	-
3561	-	1,475,783	-	1,475,783	8,134
3681	-	117,562	-	235,124	-
3720	-	-	3,173	3,173	-
7332	(10,990)	10,990	-	-	-
7502	-	337,944	-	337,944	-
7606	-	20,161	-	20,161	-
7702	-	-	8,708	8,708	-
7903	2,017	(2,017)	-	-	-
	<u>(171,722)</u>	<u>5,371,304</u>	<u>259,950</u>	<u>5,577,094</u>	<u>8,134</u>
	-	12,340	-	12,340	-
	-	33,922	-	33,922	-
	-	39,636	-	39,636	-
11673	(37,187)	158,079	38,820	159,712	-
	<u>(68,128)</u>	<u>128,019</u>	<u>66,408</u>	<u>126,299</u>	<u>-</u>
	<u>(105,315)</u>	<u>371,996</u>	<u>105,228</u>	<u>371,909</u>	<u>-</u>
	(1,045)	1,045	8,077	8,077	-
	<u>(39,738)</u>	<u>49,585</u>	<u>55,877</u>	<u>65,724</u>	<u>-</u>
	<u>(40,783)</u>	<u>50,630</u>	<u>63,954</u>	<u>73,801</u>	<u>-</u>
AD179057	(25,000)	50,000	25,000	50,000	-
Unknown	-	1,000	-	1,000	-
AD1599973.05	(29,675)	29,675	-	-	-
WHEAP19.05	-	93,621	26,220	119,841	-
	<u>(29,675)</u>	<u>123,296</u>	<u>26,220</u>	<u>119,841</u>	<u>-</u>
	<u>(54,675)</u>	<u>174,298</u>	<u>51,220</u>	<u>170,841</u>	<u>-</u>
	<u>\$ (1,249,533)</u>	<u>\$ 19,237,290</u>	<u>\$ 1,225,077</u>	<u>\$ 19,972,733</u>	<u>\$ 1,537,366</u>

Brown County, Wisconsin

SCHEDULE OF EXPENDITURES OF PASSENGER FACILITY CHARGES YEAR ENDED DECEMBER 31, 2018

	Per Quarterly PFC Reports			Per Basic Financial Statements	
	Cumulative Total 1/1/18	2018 Activity	Cumulative Total 12/31/18	Accrual Adjustments	Cumulative Total 12/31/18
Revenues					
Passenger Facility Charges	\$ 29,689,167	\$ 1,252,984	\$ 30,942,151	\$ 6,556	\$ 30,948,707
Interest	854,584	5,169	859,753	-	859,753
Total Revenues	30,543,751	1,258,153	31,801,904	6,556	31,808,460
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	21,263,362	1,241,375	22,504,737	-	22,504,737
Total Expenditures	30,346,663	1,241,375	31,588,038	-	31,588,038
Revenues Over (Under) Expenditures	\$ 197,088	\$ 16,778	\$ 213,866	\$ 6,556	\$ 220,422

At December 31, 2018, the County has restricted cash and investments of \$213,866 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 2018 basic financial statements reported passenger facility charges revenue of \$1,259,540. 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	\$ 1,252,984
Less: Accrual Adjustment - December 31, 2017	(88,338)
Add: Accrual Adjustment - December 31, 2018	94,894
Total Passenger Facility Charges Revenue	\$ 1,259,540

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, 2018

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 2018 fund financial statements. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. 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. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

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. Executive Office of the President

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, 2018

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 2019 CARS for the Human Services and Public Health Departments, and the December 2018 SPRAC for Child Support and Child Care programs.

Brown County, Wisconsin

SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED DECEMBER 31, 2018

SECTION I - 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 2 CFR 200.516(a)?	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
	SNAP Cluster
10.561	State Administrative Matching Grants for the Supplement Nutrition Assistance Program
14.228	Community Development Block Grants/ State's program and Non-Entitlement Grants in Hawaii
	Medicaid Cluster
93.778	Medical Assistance Program

Identification of major state programs:

State ID Number	Name of State Program
115.150	Basic Annual Staffing Grants
115.400	Land Water Resource Management Plan Implementation
435.060	FPI Non-Fed
435.283	IMAA State Share
435.377	Children's COP
435.468	Enhanced IM Funding
435.561	Basic County Allocation
435.681	State/County Match
435.871	CLTS Other GPR
435.874	CLTS Autism Fed
435.877	CLTS Other CWA Admin GPR
435.880	CLTS Autism CWA Admin GPR
437.3561	Basic County Allocation
437.3681	State/County Match
N/A	Wisconsin Medicaid Cost Reporting

Brown County, Wisconsin

SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED DECEMBER 31, 2018

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 *Government Auditing Standards* generally accepted in the United States of America for the year ended December 31, 2018.

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 2 CFR 200.516(a) and *State Single Audit Guidelines* for the year ended December 31, 2018.

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 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
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

Date of report

September 25, 2019

Brown County, Wisconsin

SCHEDULE OF PRIOR YEAR AUDIT FINDINGS AND CORRECTIVE ACTION PLAN FOR THE YEAR ENDED DECEMBER 31, 2018

PRIOR YEAR AUDIT FINDINGS

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

CORRECTIVE ACTION PLAN

There were no findings or questioned costs for federal awards for the year ended December 31, 2018.