

**BROWN COUNTY, WISCONSIN
FEDERAL AND STATE AWARDS REPORT
DECEMBER 31, 2022**



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County Board
Brown County, Wisconsin

Report on Compliance for Each Major Federal and State Program

Opinion on Each Major Federal and State Program

We have audited Brown County, Wisconsin's (the County's) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* and the *State Single Audit Guidelines* issued by the Wisconsin Department of Administration that could have a direct and material effect on each of the County's major federal and state programs for the year ended December 31, 2022. 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.

In our opinion, the County complied, in all material respects, with the 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, 2022.

Basis for Opinions on Each Major Federal and State Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and 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) and the *State Single Audit Guidelines* issued by the Wisconsin Department of Administration. Our responsibilities under those standards and the Uniform Guidance and *State Single Audit Guidelines* are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal and state program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

Other Matter – Federal Expenditures Not included in the Compliance Audit

The County's basic financial statements include the operations of the Aging and Disability Resource Center of Brown County, Inc., a component unit of Brown County, which expended \$2,338,041 in federal awards which is not included the County's schedule of expenditures of federal awards during the year ended December 31, 2022. Our compliance audit, described in the Opinion on Each Major Federal Program, does not include the operations of the Aging and Disability Resource Center of Brown County, Inc. because the organization unit engaged a separate audit of compliance.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the County's federal and state programs.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, Government Auditing Standards, the Uniform Guidance, and the *State Single Audit Guidelines* will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major federal and state programs as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, the Uniform Guidance, and the *State Single Audit Guidelines* we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance and the *State Single Audit Guidelines*, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with the Uniform Guidance and the *State Single Audit Guidelines* and which are described in the accompanying schedule of findings and questioned costs as items 2022-002 and 2022-003. Our opinion on each major federal and state program is not modified with respect to these matters.

Government Auditing Standards requires the auditor to perform limited procedures on the County's response to the noncompliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance 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, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be significant deficiencies.

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 program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a 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 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 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. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2022-002 and 2022-003, to be significant deficiencies.

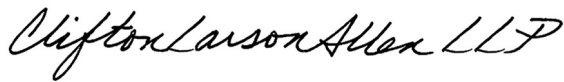
Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Government Auditing Standards requires the auditor to perform limited procedures on the County's response to internal control over compliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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 and the *State Single Audit Guidelines*. 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 County as of and for the year ended December 31, 2022, and have issued our report thereon dated July 27, 2023 which contained unmodified opinions on those financial statements. Our audit was performed for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards and schedule of expenditures of state awards are presented for purposes of additional analysis as required by the Uniform Guidance and *State Single Audit Guidelines* and are not a required part of the 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 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 financial statements or to the 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 and schedule of expenditures of state awards are fairly stated in all material respects in relation to the financial statements as a whole.



CliftonLarsonAllen LLP

Green Bay, Wisconsin
September 20, 2023

**BROWN COUNTY, WISCONSIN
SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2022**

Grantor Agency/Federal Program Title	Federal Assistance Number	Pass-Through Agency	Pass-Through Entity Identifying Number	(Accrued) Deferred Revenue 1/1/22	Cash Received (Refunded)	Accrued (Deferred) Revenue 12/31/22	Total Federal Expenditures	Passed Through to Subrecipients
U.S. DEPARTMENT OF AGRICULTURE								
Child Nutrition Cluster								
School Breakfast Program	10.553							
Sheriff's Department - Juvenile Detention for 2020		WI Department of Public Instruction	2022-053967-DPI-SB-SEVERE-546	\$ (345)	\$ 345	\$ -	\$ -	\$ -
Sheriff's Department - Juvenile Detention for 2021		WI Department of Public Instruction	2023-053967-DPI-NSL-547	-	5,672	1,001	6,673	-
Total School Breakfast Program				(345)	6,017	1,001	6,673	-
School Lunch Aid								
National School Lunch Program	10.555	WI Department of Public Instruction	2022-053967-DPI-NSL-547	(613)	613	-	-	-
National School Lunch Program		WI Department of Public Instruction	2023-053967-DPI-NSL-547	-	11,640	2,037	13,677	-
COVID 19 - National School Lunch Program		WI Department of Public Instruction	2023-053967-DPI-NSL-547	-	5,599	-	5,599	-
National School Lunch Program		WI Department of Public Instruction	2022-056905-DPI-NSL-547	(6,226)	67,322	(1,277)	59,819	-
National School Lunch Program		WI Department of Public Instruction	2022-056905-DPI-NSL-547	-	7,570	-	7,570	-
Total School Lunch Aid				(6,839)	92,744	760	86,665	-
Total Child Nutrition Cluster				(7,184)	98,761	1,761	93,338	-
SNAP Cluster								
State Administrative Matching Grants for Food Stamp Program	10.561	WI Department of Health Services	61	(24,569)	91,938	19,433	86,802	11,541
State Administrative Matching Grants for Food Stamp Program		WI Department of Health Services	250	(29,306)	106,888	-	77,582	44,518
State Administrative Matching Grants for Food Stamp Program		WI Department of Health Services	255	-	-	77,878	77,878	-
State Administrative Matching Grants for Food Stamp Program		WI Department of Health Services	284	(415,095)	1,292,358	352,500	1,229,763	627,293
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program		WI Department of Health Services	286	(6,348)	6,348	-	-	-
Total SNAP Cluster				(475,318)	1,497,532	449,811	1,472,025	683,352
Soil and Water Conservation	10.902	Direct Program	NR213A750007C002	-	-	57,964	57,964	-
Soil and Water Conservation	10.902	Direct Program	NR225F48XXXXC003	-	-	51,489	51,489	-
Soil and Water Conservation	10.902	Direct Program	NR225F48XXXXC004	-	-	18,085	18,085	-
Soil and Water Conservation	10.902	Direct Program	N/A	(64,901)	205,336	-	140,435	-
Total Soil and Water Conservation				(64,901)	205,336	127,538	267,973	-
Environmental Quality Incentives Program								
Contract NR225F48XXXX003	10.912	Direct Program	NR225F48XXXX003	-	-	3,482	3,482	-
Contract #68-5F48-17-012	10.912	Direct Program	N/A	(7,140)	38,054	-	30,914	-
Total Environmental Quality Incentives Program				(7,140)	38,054	3,482	34,396	-
Total U.S. Department of Agriculture				(554,543)	1,839,683	582,592	1,867,732	683,352
U.S. DEPARTMENT OF COMMERCE								
Coastal Zone Management Administration Awards								
Contract No. AD169127-017.10	11.419	WI Department of Administration	AD199124-020.08	(5,119)	8,588	-	3,469	-
Contract No. AD209127-021.18		WI Department of Administration	AD209127-021.18	(1,331)	1,331	15,032	15,032	-
Contract No. AD219129-022.11		WI Department of Administration	AD219129-022.11	(2,840)	2,840	12,865	12,865	-
Total U.S. Department of Commerce				(9,290)	12,759	27,897	31,366	-
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT								
Community Development Block Grant/Entitlement Grants								
Community Development Block Grant/Entitlement Grants	14.218	City of Green Bay	2021 Community Gardens	(3,000)	3,000	-	-	-
Community Development Block Grant/Entitlement Grants	14.218	City of Green Bay	2022 Community Gardens	-	9,000	8,000	17,000	-
Total Community Development Block Grant/Entitlement Grants				(3,000)	12,000	8,000	17,000	-
CDBG - Entitlement Grants								
Community Development Block Grant/Special Purpose Grants/Insular Areas	14.228	WI Department of Administration	HSG 20-04	(278,991)	483,444	200,291	404,744	-
Community Development Block Grant/Special Purpose Grants/Insular Areas	14.228	WI Department of Administration	CL PF 21-28	-	-	1,151,074	1,151,074	-
COVID 19 Community Development Block Grant/Special Purpose Grants/Insular Areas	14.228	WI Department of Administration	CDBG CV 21-09	-	59,237	236,823	296,060	40,031
Total CDBG - Entitlement Grants				(278,991)	542,681	1,588,188	1,851,878	40,031
Total U.S. Department of Housing and Urban Development				(281,991)	554,681	1,596,188	1,868,878	40,031
U.S. DEPARTMENT OF INTERIOR								
Sport Fish Restoration Program								
Natural Resource Damage Assessment and Restoration - F21AP02468	15.605	WI Department of Natural Resources	SFRF-F95P75-1-21	-	18,303	-	18,303	-
Natural Resource Damage Assessment and Restoration - F17AP00224	15.658	Direct Program	N/A	-	-	78,412	78,412	-
Natural Resource Damage Assessment and Restoration - F21AP02532	15.658	Direct Program	N/A	(33,788)	33,788	-	-	-
Total Natural Resource Damage Assessment and Restoration				(192)	-	7,526	7,334	-
Fish and Wildlife Coordination and Assistance	15.664	Direct Program	N/A	(33,980)	33,788	85,938	85,746	-
Total U.S. Department of Interior				(33,980)	57,091	85,938	109,049	-

See accompanying Notes to Schedules of Expenditures of Federal and State Awards.

**BROWN COUNTY, WISCONSIN
SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED DECEMBER 31, 2022**

Grantor Agency/Federal Program Title	Federal Assistance Number	Pass-Through Agency	Pass-Through Entity Identifying Number	(Accrued) Deferred Revenue 1/1/22	Cash Received (Refunded)	(Accrued) (Deferred) Revenue 12/31/22	Total Federal Expenditures	Passed Through to Subrecipients
U.S. DEPARTMENT OF JUSTICE								
COVID 19 Coronavirus Emergency Supplemental Funding Program	16.034	WI Department of Justice	2020-CV-01	\$ (81,317)	\$ 122,220	\$ -	\$ 40,903	\$ -
Internet Crimes Against Children	16.543	WI Department of Justice	N/A	-	-	1,165	1,165	-
NCHIP Livescan Implementation Grant 2020	16.554	WI Department of Justice	2020-NC-01	(28,339)	28,339	-	-	-
Crime Victim Assistance	16.575	WI Department of Justice	2019-VO-01-16730	(37,211)	150,000	-	112,789	-
Crime Victim Assistance	16.575	WI Department of Justice	2021-VO-A/VO-01-17452	-	-	36,458	36,458	-
Total Crime Victim Assistance				<u>(37,211)</u>	<u>150,000</u>	<u>36,458</u>	<u>149,247</u>	<u>-</u>
Family Recovery Court	16.585	WI Department of Justice	FRC	-	77,884	64,597	142,481	-
Violence Against Women Formula Grants	16.588	WI Department of Justice	2019-VA-02B-16972	(26,092)	101,240	26,554	101,702	-
State Criminal Alien Assistance Program - 2020	16.606	Direct Program	N/A	-	50,235	-	50,235	-
State Criminal Alien Assistance Program - 2021	16.606	Direct Program	N/A	-	53,800	-	53,800	-
Total State Criminal Alien Assistance Programs				<u>-</u>	<u>104,035</u>	<u>-</u>	<u>104,035</u>	<u>-</u>
Public Safety Partnership and Community Policing Grants	16.710	WI Department of Justice	N/A	(1,508)	13,257	-	11,749	-
Public Safety Partnership and Community Policing Grants				-	9,231	-	9,231	-
Total Public Safety Partnership and Community Policing Grants				<u>(1,508)</u>	<u>22,488</u>	<u>-</u>	<u>20,980</u>	<u>-</u>
Edward Byrne Memorial Justice Assistance Grant Program	16.738	WI Department of Justice	2020-DJ-01-16447	(20,737)	20,737	-	-	-
Edward Byrne Memorial Justice Assistance Grant Program	16.738	WI Department of Justice	2021-DJ-01-17800	-	28,288	20,737	49,025	-
Edward Byrne Memorial Justice Assistance Grant Program	16.738	WI Department of Justice	2021-DJ-01-16857	-	49,047	953	50,000	-
Total Edward Byrne Memorial Justice Assistance Grant Program				<u>(20,737)</u>	<u>98,072</u>	<u>21,690</u>	<u>99,025</u>	<u>-</u>
Equitable Sharing Program	16.922	Direct Program	N/A	-	273,707	-	273,707	-
DEA CEASE Program	16.UNK	WI Department of Justice	N/A	-	2,997	-	2,997	-
Total U.S. Department of Justice				<u>(195,204)</u>	<u>980,982</u>	<u>150,464</u>	<u>936,242</u>	<u>-</u>
U.S. DEPARTMENT OF TRANSPORTATION								
Highway Planning and Construction Cluster								
Highway Planning and Construction (Federal - Aid Highway Program)	20.205	WI Department of Transportation	395-0095-15-71	(74,086)	74,086	-	-	-
Highway Planning and Construction (Federal - Aid Highway Program)	20.205	WI Department of Transportation	395-0096-22-71	-	234,639	77,015	311,654	-
Total Highway Planning and Construction Cluster				<u>(74,086)</u>	<u>308,725</u>	<u>77,015</u>	<u>311,654</u>	<u>-</u>
Airport Improvement Program								
COVID 19 Airport Improvement Program	20.106	Direct Program	3-55-0025-056-2021	(230,771)	2,704,239	-	2,473,468	-
COVID 19 Airport Improvement Program	20.106	Direct Program	3-55-0025-058-2021	-	1,738,229	583,103	2,321,332	-
COVID 19 Airport Improvement Program	20.106	Direct Program	3-55-0025-057-2021	-	297,499	-	297,499	-
Airport Improvement Program	20.106	Direct Program	3-55-0025-051	-	30,719	-	30,719	30,719
Airport Improvement Program	20.106	Direct Program	3-55-0025-052	-	5,952	-	5,952	5,952
Airport Improvement Program	20.106	Direct Program	3-55-0025-054	-	466,477	-	466,477	466,477
Total Airport Improvement Program				<u>(230,771)</u>	<u>5,243,115</u>	<u>583,103</u>	<u>5,595,447</u>	<u>503,148</u>
Alcohol Impaired Driving Countermeasures Incentive Grant	20.601	City of Green Bay, Wisconsin	FG-2023-GREEN BA 5545 Local Alcohol 2022-23	-	-	12,941	12,941	-
Highway Safety Cluster								
State and Community Highway Safety	20.600	City of Green Bay, Wisconsin	FG-2022-GREEN BA 5348 Speed Enforcement 2022	-	14,993	-	14,993	-
State and Community Highway Safety	20.600	City of Green Bay, Wisconsin	FG-2023-GREEN BA 5546 CIOT TF 2022-23	-	-	5,579	5,579	-
National Priority Safety Programs	20.616	City of Green Bay, Wisconsin	FG-2022-GREEN BA-05739 2021 - 2022	(8,147)	27,697	-	19,550	-
National Priority Safety Programs	20.616	City of Green Bay, Wisconsin	FG-2022-GREEN BA-05739 2021 - 2022	-	-	12,903	12,903	-

See accompanying Notes to Schedules of Expenditures of Federal and State Awards.

**BROWN COUNTY, WISCONSIN
SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED DECEMBER 31, 2022**

Grantor Agency/Federal Program Title	Federal Assistance Number	Pass-Through Agency	Pass-Through Entity Identifying Number	(Accrued) Deferred Revenue 1/1/22	Cash Received (Refunded)	Accrued (Deferred) Revenue 12/31/22	Total Federal Expenditures	Passed Through to Subrecipients
U.S. DEPARTMENT OF TRANSPORTATION (CONTINUED)								
Highway Safety Cluster (Continued)								
National Priority Safety Programs	20.616	City of Green Bay, Wisconsin	FG-2022-GREEN BA-05738 2021 - 2022	\$ (9,389)	\$ 32,953	\$ 1,919	\$ 25,483	\$ -
National Priority Safety Programs	20.616	City of Green Bay, Wisconsin	FG-2020-GREEN BA 5545 Local 2020-21	(6,987)	39,554	2,211	34,778	-
Total Highway Safety Cluster				(24,523)	115,197	22,612	113,286	-
Total U.S. Department of Transportation				(329,380)	5,667,037	695,671	6,033,328	503,148
U.S. DEPARTMENT OF THE TREASURY								
COVID 19 Coronavirus Relief Fund	21.019	WI Department of Health Services	155803	9,171	-	(9,171)	-	-
COVID 19 Coronavirus Relief Fund	21.019	WI Department of Health Services	155805	47,355	-	(47,355)	-	-
Total COVID 19 Coronavirus Relief Fund				56,526	-	(56,526)	-	-
Emergency Rental Assistance Program	21.023	Direct Program	N/A	3,406,529	18,000,000	(9,000,369)	12,406,160	12,384,453
COVID 19 Coronavirus State and Local Fiscal Recovery Funds	21.027	Direct Program	N/A	24,217,882	25,692,091	(45,286,333)	4,623,640	-
COVID 19 Coronavirus State and Local Fiscal Recovery Funds	21.027	WI Department of Health Services	155811	-	5,324	20,866	26,190	-
COVID 19 Coronavirus State and Local Fiscal Recovery Funds	21.027	Direct Program	2021-VO-AVO-01-17452	-	-	5,575	5,575	-
Total Coronavirus State and Local Fiscal Recovery Funds				24,217,882	25,697,415	(45,259,892)	4,655,405	-
Total U.S. Department of the Treasury				27,680,937	43,697,415	(54,316,787)	17,061,565	12,384,453
FEDERAL COMMUNICATIONS COMMISSION								
Emergency Connectivity Fund Program	32.009	Universal Service Administrative Company	N/A	(29,045)	27,560	1,485	-	-
INSTITUTE OF MUSEUM AND LIBRARY SERVICES								
Grants to States	45.025	WI Arts Board	1863369-61-20	-	10,000	-	10,000	-
ENVIRONMENTAL PROTECTION AGENCY								
ARRA - Water Quality Management Planning	66.454	WI Department of Natural Resources	2021SID0000071898	(35,000)	35,000	-	-	-
ARRA - Water Quality Management Planning	66.454	WI Department of Natural Resources	2022SID0000071898	-	-	35,000	35,000	-
Total ARRA - Water Quality Management Planning - RECOVERY				(35,000)	35,000	35,000	35,000	-
Targeted Runoff Management	66.460	WI Department of Natural Resources	TMD05000LY22	-	-	39,310	39,310	-
Great Lakes Program								
Upper East River Watershed	66.469	Fox Wolf Watershed Alliance	EPA-R5-GL2016-AWM	(49,110)	49,110	-	-	-
Upper East River Watershed	66.469	Direct Program	GL-00E03100-0	-	-	500	500	-
Total Great Lakes Program				(49,110)	49,110	500	500	-
Total Environmental Protection Agency				(84,110)	84,110	74,810	74,810	-
U.S. DEPARTMENT OF EDUCATION								
Special Education - Grants for Infants and Families	84.181	WI Department of Health Services	550	-	297,115	-	297,115	-
COVID 19 Elementary and Secondary Education Stabilization Fund	84.425	WI Department of Public Instruction	2022-056905-DPI-ESSERFII-163	(12,322)	55,283	-	42,961	-
COVID 19 Elementary and Secondary Education Stabilization Fund	84.425	WI Department of Public Instruction	2023-056905-DPI-ESSERFIII-163	-	68,736	-	68,736	-
Total Elementary and Secondary Education Stabilization Fund				(12,322)	124,019	-	111,697	-
Total U.S. Department of Education				(12,322)	421,134	-	408,812	-
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES								
Public Health Emergency Preparedness	93.069	WI Department of Health Services	155015	(2,746)	134,909	30,104	162,267	-
Public Health Emergency Preparedness	93.069	WI Department of Health Services	155050	-	-	-	-	-
Total Public Health Emergency Preparedness				(2,746)	134,909	30,104	162,267	-
Environmental Public Health and Emergency Response	93.070	WI Department of Health Services	155078	(1,545)	10,000	-	8,455	-
Guardianship Assistance	93.090	WI Department of Children and Families	3456	-	111,039	26,895	137,934	-
Immunization Cooperative Agreements	93.268	WI Department of Health Services	155020	(22,861)	73,996	14,886	66,021	-
Immunization Cooperative Agreements	93.268	WI Department of Health Services	155806	-	-	37,082	37,082	-
Total Immunization Cooperative Agreements				(22,861)	73,996	51,968	103,103	-

See accompanying Notes to Schedules of Expenditures of Federal and State Awards.

**BROWN COUNTY, WISCONSIN
SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED DECEMBER 31, 2022**

Grantor Agency/Federal Program Title	Federal Assistance Number	Pass-Through Agency	Pass-Through Entity Identifying Number	(Accrued) Deferred Revenue 1/1/22	Cash Received (Refunded)	Accrued (Deferred) Revenue 12/31/22	Total Federal Expenditures	Passed Through to Subrecipients
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES								
(Continued)								
COVID 19 Epidemiology and Laboratory Capacity	93.323	WI Department of Health Services	155802	\$ (218,141)	\$ 572,495	\$ 5,961	\$ 360,315	\$ -
Public Health Crisis Response Awards	93.354	WI Department of Health Services	155812	(3,500)	39,290	11,405	47,195	-
Prevention and Management of Diabetes and Heart Disease and Stroke	93.426	WI Department of Health Services	150426	(192)	13,713	-	13,521	-
Prevention and Management of Diabetes and Heart Disease and Stroke	93.426	WI Department of Health Services	150427	(192)	13,713	-	13,521	-
Total Prevention and Management of Diabetes and Heart Disease and Stroke				<u>(384)</u>	<u>27,426</u>	<u>-</u>	<u>27,042</u>	<u>-</u>
COVID 19 Provider Relief Fund (PRF) and American Rescue Plan (ARP) Rural Dis	93.498	Direct Program	N/A	-	645,805	-	645,805	-
Promoting Safe and Stable Families	93.556	WI Department of Children and Families	3306	(35,073)	90,592	11,101	66,620	-
Temporary Assistance for Needy Families								
Temporary Assistance for Needy Families	93.558	WI Department of Health Services	561	-	429,137	-	429,137	-
Temporary Assistance for Needy Families	93.558	WI Department of Children and Families	3632	(41,984)	319,896	7,041	284,953	-
Total Temporary Assistance for Needy Families				<u>(41,984)</u>	<u>749,033</u>	<u>7,041</u>	<u>714,090</u>	<u>-</u>
Child Support Enforcement	93.563	WI Department of Children and Families	7332	(2,653)	18,032	890	16,269	-
Child Support Enforcement	93.563	WI Department of Children and Families	7477	(496,318)	1,889,494	544,863	1,938,039	-
Child Support Enforcement	93.563	WI Department of Children and Families	7482	4,553	(17,255)	(3,899)	(16,601)	-
Child Support Enforcement	93.563	WI Department of Children and Families	7506	(693)	3,348	904	3,559	-
Child Support Enforcement	93.563	WI Department of Children and Families	7560	(14,622)	14,622	-	-	-
Child Support Enforcement	93.563	WI Department of Children and Families	7618	(4,976)	184,341	-	179,365	-
Child Support Enforcement	93.563	WI Department of Children and Families	7702A	(17,827)	77,110	25,659	84,942	-
Total Child Support Enforcement				<u>(532,536)</u>	<u>2,169,692</u>	<u>568,417</u>	<u>2,205,573</u>	<u>-</u>
Low-Income Home Energy Assistance	93.568	WI Department of Administration	WHEAP19.05	(14,992)	76,385	(236)	61,157	-
CCDF Cluster								
Child Care and Development Block Grant	93.575	WI Department of Children and Families	831	-	36,378	1,556	37,934	-
Child Care and Development Block Grant	93.575	WI Department of Children and Families	840	(3,170)	8,295	425	5,550	-
Child Care and Development Block Grant	93.575	WI Department of Children and Families	852	(76,239)	432,917	65,260	421,938	-
Child Care and Development Block Grant	93.575	WI Department of Children and Families	875	-	1,280	320	1,600	-
Total CCDF Cluster				<u>(79,409)</u>	<u>478,870</u>	<u>67,561</u>	<u>467,022</u>	<u>-</u>
State Court Improvement Program	93.586	WI Courts	N/A	(2,734)	7,378	-	4,644	-
Child Support Access and Visitation	93.597	WI Department of Children and Families	7703	(7,491)	31,898	6,163	30,570	-
Stephanie Tubbs Jones Child Welfare Services Program	93.645	WI Department of Children and Families	3413	-	20,459	-	20,459	-
Stephanie Tubbs Jones Child Welfare Services Program	93.645	WI Department of Children and Families	3561	-	115,504	-	115,504	1,580
Stephanie Tubbs Jones Child Welfare Services Program	93.645	WI Department of Children and Families	3681	-	9,269	-	9,269	-
Total Stephanie Tubbs Jones Child Welfare Services Program				<u>-</u>	<u>145,232</u>	<u>-</u>	<u>145,232</u>	<u>1,580</u>
Foster Care -Title IV-E	93.658	WI Department of Children and Families	3413	-	36,685	-	36,685	-
Foster Care -Title IV-E	93.658	WI Department of Children and Families	3554	(3,678)	34,426	5,172	35,920	-
Foster Care -Title IV-E	93.658	WI Department of Children and Families	3561	-	1,896,471	-	1,896,471	25,941
Foster Care -Title IV-E	93.658	WI Department of Children and Families	3568	-	12,152	-	12,152	-
Foster Care -Title IV-E	93.658	WI Department of Children and Families	3588	(1,445)	5,142	-	3,697	-
Foster Care - Title IV-E	93.658	WI Department of Children and Families	3645	-	49,935	111,159	161,094	-
Foster Care -Title IV-E	93.658	WI Department of Children and Families	3681	-	152,195	-	152,195	-
Total Foster Care - Title IV-E				<u>(5,123)</u>	<u>2,187,006</u>	<u>116,331</u>	<u>2,298,214</u>	<u>25,941</u>

See accompanying Notes to Schedules of Expenditures of Federal and State Awards.

**BROWN COUNTY, WISCONSIN
SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED DECEMBER 31, 2022**

Grantor Agency/Federal Program Title	Federal Assistance Number	Pass-Through Agency	Pass-Through Entity Identifying Number	(Accrued) Deferred Revenue 1/1/22	Cash Received (Refunded)	Accrued (Deferred) Revenue 12/31/22	Total Federal Expenditures	Passed Through to Subrecipients
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)								
Adoption Assistance - Title IV - E	93.659	WI Department of Children and Families	3574	\$ (9,771)	\$ 25,341	\$ 3,416	\$ 18,986	\$ -
Social Services Block Grant	93.667	WI Department of Health Services	561	-	807,409	-	807,409	-
Chafee Foster Care Independence Program	93.674	WI Department of Children and Families	3621	(903)	9,731	-	8,828	-
COVID 19 Elder Abuse Prevention Interventions Program	93.747	WI Department of Health Services	560332	(1,353)	39,042	-	37,689	-
COVID 19 Elder Abuse Prevention Interventions Program	93.747	WI Department of Health Services	560333	-	16,507	-	16,507	-
Total Preventive Health and Health Services Block Grant				<u>(1,353)</u>	<u>55,549</u>	<u>-</u>	<u>54,196</u>	<u>-</u>
Children's Health Insurance Program	93.767	Direct Program	284	(54,291)	199,505	58,350	203,564	103,836
Children's Health Insurance Program	93.767	Direct Program	286	(831)	831	-	-	-
Total Children's Health Insurance Program				<u>(55,122)</u>	<u>200,336</u>	<u>58,350</u>	<u>203,564</u>	<u>103,836</u>
Medicaid Cluster								
Medical Assistance Program	93.778	WI Department of Health Services	62	(27,535)	110,206	31,245	113,916	9,710
Medical Assistance Program	93.778	WI Department of Health Services	878	(71,622)	476,847	(103,862)	301,363	-
Medical Assistance Program	93.778	WI Department of Health Services	284	(557,804)	2,368,422	727,539	2,538,157	1,294,694
Medical Assistance Program	93.778	WI Department of Health Services	286	(8,217)	8,217	-	-	-
Medical Assistance Program	93.778	WI Department of Health Services	N/A	-	6,339,507	-	6,339,507	-
Medical Assistance Program	93.778	WI Department of Health Services	WIMCR	-	1,303,149	-	1,303,149	-
Medical Assistance Program	93.778	Direct	A778-00000-056905	-	558,604	-	558,604	-
Total Medicaid Cluster				<u>(665,178)</u>	<u>11,164,952</u>	<u>654,922</u>	<u>11,154,696</u>	<u>1,304,404</u>
Opioid STR	93.788	Northeastern WI Area Health Education Center	476	13,960	11,890	(15,454)	10,396	-
Centers for Disease Control and Prevention Investigations and Technical Assistance	93.898	WI Department of Health Services	157120	-	5,856	-	5,856	-
HIV Prevention Partner Services and Linkages - HIV Prevention Activities	93.940	WI Department of Health Services	155957	(1,221)	2,805	3,006	4,590	-
Block Grants for Community Mental Health Services	93.958	WI Department of Health Services	515	(916)	7,422	1,594	8,100	-
Block Grants for Community Mental Health Services	93.958	WI Department of Health Services	569	-	98,340	-	98,340	-
Block Grants for Community Mental Health Services	93.958	WI Department of Health Services	533146	(19,918)	40,194	-	20,276	-
Block Grants for Community Mental Health Services	93.958	WI Department of Health Services	533287	-	39,838	23,839	63,677	-
Total Block Grants for Community Mental Health Services				<u>(20,834)</u>	<u>185,794</u>	<u>25,433</u>	<u>190,393</u>	<u>-</u>
Block Grants for Prevention and Treatment of Substance Abuse	93.959	WI Department of Health Services	515	(134)	1,189	259	1,314	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	WI Department of Health Services	533010	(72,753)	212,917	98,214	238,378	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	WI Department of Health Services	533288	-	1,715	-	1,715	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	WI Department of Health Services	570	(19,882)	93,256	17,946	91,320	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	WI Department of Health Services	545	(35,554)	275,062	-	239,508	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	WI Department of Health Services	546	2,434	(1,889)	-	545	-
Total Block Grants for Prevention and Treatment of Substance Abuse				<u>(125,889)</u>	<u>582,250</u>	<u>116,419</u>	<u>572,780</u>	<u>-</u>

See accompanying Notes to Schedules of Expenditures of Federal and State Awards.

**BROWN COUNTY, WISCONSIN
SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED DECEMBER 31, 2022**

Grantor Agency/Federal Program Title	Federal Assistance Number	Pass-Through Agency	Pass-Through Entity Identifying Number	(Accrued) Deferred Revenue 1/1/22	Cash Received (Refunded)	Accrued (Deferred) Revenue 12/31/22	Total Federal Expenditures	Passed Through to Subrecipients
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES								
(Continued)								
Preventive Health and Health Services Block Grant Funded Solely with Preventive and Public Health Funds (PPHF)	93.991	WI Department of Health Services	159220	\$ -	\$ 17,720	\$ 3,824	\$ 21,544	\$ -
Maternal and Child Health Services Block Grant to the States	93.994	WI Department of Health Services	159320	(17,170)	78,945	33,428	95,203	-
Total U.S. Department of Health and Human Services				(1,852,000)	20,699,624	1,786,055	20,633,679	1,435,761
U.S. EXECUTIVE OFFICE OF THE PRESIDENT								
High Intensity Drug Trafficking Areas Program - 2020	95.001	Direct Program	G21ML0015A	(37,089)	63,171	-	26,082	-
High Intensity Drug Trafficking Areas Program - 2021	95.001	Direct Program	G22ML0015A	-	128,056	35,853	163,909	-
Total U.S. Executive Office of the President				(37,089)	191,227	35,853	189,991	-
U.S. DEPARTMENT OF HOMELAND SECURITY								
COVID 19 Disaster Grants - Public Assistance	97.036	Direct Program	N/A	(420,208)	420,208	-	-	-
Emergency Management Performance Grants	97.042	WI Department of Military Affairs	2021-EMPG-01-12083	(132,058)	132,058	-	-	-
Emergency Management Performance Grants	97.042	WI Department of Military Affairs	2022-EMPG-01-12570	(44,001)	-	189,252	145,251	-
Total Emergency Management Performance Grants				(176,059)	132,058	189,252	145,251	-
Homeland Security Grant Program (HSGP)	97.067	WI Department of Military Affairs	HS WEM ALERT EOD Bomb Suit 2021-HSW-02A-12728	-	36,989	-	36,989	-
Homeland Security Grant Program (HSGP)	97.067	WI Department of Military Affairs	HS ALERT SWAT Enhanced Sensing 2021-HSW-02A-12734	-	23,000	-	23,000	-
Homeland Security Grant Program (HSGP)	97.067	WI Department of Military Affairs	HS ALERT SWAT Breaching Tools 2021-HSW-02B-12735	-	8,000	-	8,000	-
Homeland Security Grant Program (HSGP)	97.067	WI Department of Military Affairs	HS ALERT DIVE Equipment 2021-HSW-02A-12750	-	5,494	-	5,494	-
Homeland Security Grant Program (HSGP)	97.067	WI Department of Military Affairs	HS ALERT SWAT Low Light Training 2021-HSW-02B-12781 - 2 BA's	-	22,950	-	22,950	-
Homeland Security Grant Program (HSGP)	97.067	WI Department of Military Affairs	HS ALERT EOD SCBA Tanks 2021-HSW-02A-12782	-	17,512	-	17,512	-
Homeland Security Grant Program (HSGP)	97.067	WI Department of Military Affairs	HS WEM/HS ALERT Comm. headsets grant 2020-HSW-02A-12839	-	4,422	-	4,422	-
Homeland Security Grant Program (HSGP)	97.067	WI Department of Military Affairs	HS WEM/HS ALERT LRAD Mount Equip 2021-HSW-02A-12790	-	13,500	-	13,500	-
Homeland Security Grant Program (HSGP)	97.067	WI Department of Military Affairs	HS WEM/EOD Explosive Breacher Cert 2021-HSW-02A-12798	-	3,805	-	3,805	-
Homeland Security Grant Program (HSGP)	97.067	WI Department of Military Affairs	HS ALERT SWAT Tactical Medical Training 2019-HSW-02B-12757	-	-	22,998	22,998	-
Homeland Security Grant Program (HSGP)	97.067	WI Department of Military Affairs	HS ALERT SWAT Long Range Acoustical Device 2021-HSW-02B-12761	-	37,831	-	37,831	-
Homeland Security Grant Program (HSGP)	97.067	WI Department of Military Affairs	HS ALERT SWAT Tactical Medical Training 2019-HSW-02B-12468	(1,222)	1,222	-	-	-
Total Homeland Security Grant Program				(1,222)	174,725	22,998	196,501	-
Total U.S. Department of Homeland Security				(597,489)	726,991	212,250	341,752	-
Total Expenditures of Federal Awards				\$ 23,664,494	\$ 74,970,294	\$ (49,067,584)	\$ 49,567,204	\$ 15,046,745

See accompanying Notes to Schedules of Expenditures of Federal and State Awards.

**BROWN COUNTY, WISCONSIN
SCHEDULES OF EXPENDITURES OF STATE AWARDS
YEAR ENDED DECEMBER 31, 2022**

Grantor Agency/State Program Title	State I.D. Number	Pass-Through Agency	Pass-Through/ State Identifying Number	(Accrued) Deferred Revenue 1/1/22	Cash Received (Refunded)	Accrued (Deferred) Revenue 12/31/22	Total Expenditures	Subrecipient Payment
DEPARTMENT OF AGRICULTURE, TRADE, AND CONSUMER PROTECTION								
Agriculture Clean Sweep Program	115.040		N/A	\$ (53,923)	\$ 56,491	\$ 48,300	\$ 50,868	\$ -
Prescription Drug Grant		Direct Program						
County Staff and Support	115.150		N/A	-	170,166	-	170,166	-
LWRM Plan Implementation Projects	115.400		N/A	(58,682)	78,813	55,191	75,322	-
Total Department of Agriculture, Trade, and Consumer Protection				(112,605)	305,470	103,491	296,356	-
DEPARTMENT OF SAFETY AND PROFESSIONAL SERVICES								
Wisconsin Fund Private Sewage System Replacement and Rehabilitation	165.202		N/A	-	21,000	-	21,000	-
DEPARTMENT OF PUBLIC INSTRUCTION								
Public Library Systems Aid	255.002							
Public Library Development - Library Services Liason Grant		Nicolet Federated Library System	N/A	-	5,000	-	5,000	-
Public Library Development - Library Tech Grant		Nicolet Federated Library System	N/A	-	32,500	-	32,500	-
Public Library Development - Continuing Education Grant		Nicolet Federated Library System	N/A	-	3,000	-	3,000	-
Public Library Development - SRP		Nicolet Federated Library System	N/A	1,778	3,000	-	4,778	-
Public Library Development - Library Delivery		Nicolet Federated Library System	N/A	-	6,000	-	6,000	-
Public Library Development - Library Services Grant		Nicolet Federated Library System	N/A	-	41,896	-	41,896	-
Total Public Library Systems Aid				1,778	91,396	-	93,174	-
Special Education and School Age Parents	255.101	Direct Program	056905-100	(503,827)	1,671,977	532,778	1,700,928	-
High Cost Special Education Aid	255.210	Direct Program	056905-119	-	2,508	-	2,508	-
Children with Disabilities Education Board	255.334	Direct Program	056905-117	-	1,812,696	-	1,812,696	-
Total Department of Public Instruction				(502,049)	3,578,577	532,778	3,609,306	-
DEPARTMENT OF NATURAL RESOURCES								
Enforcement Aids - Boating Enforcement	370.550	Direct Program	N/A	(19,782)	26,506	14,367	21,091	-
ATV Enforcement	370.551	Direct Program	N/A	-	3,259	-	3,259	-
Snowmobile Enforcement	370.552	Direct Program	N/A	-	4,262	-	4,262	-
Wildlife Damage Abatement and Claims	370.553	Direct Program	N/A	(10,697)	13,863	6,344	9,510	-
County Conservation Aids	370.563	Direct Program	CC20-05WM	-	1,352	-	1,352	-
County Conservation Aids	370.563	Direct Program	CC22-05WM	(1,396)	1,396	-	-	-
Recreational Aids - Snowmobile Trail and Area Aid	370.574 and 370.575	Direct Program	S5590	-	59,135	-	59,135	-
Water Quality Management Planning	370.604	Direct Program	N/A	(3,000)	3,000	3,000	3,000	-
Total Department of Natural Resources				(34,875)	112,773	23,711	101,609	-
DEPARTMENT OF TRANSPORTATION								
Elderly and Disabled County Aids	395.101	Direct Program	N/A	-	624,701	-	624,701	-
Planning Commission Program	395.202	Direct Program	N/A	(4,450)	18,891	8,036	22,477	-
Total Department of Transportation				(4,450)	643,592	8,036	647,178	-

See accompanying Notes to Schedules of Expenditures of Federal and State Awards.

**BROWN COUNTY, WISCONSIN
SCHEDULES OF EXPENDITURES OF STATE AWARDS (CONTINUED)
YEAR ENDED DECEMBER 31, 2022**

Grantor Agency/State Program Title	State I.D. Number	Pass-Through Agency	Pass-Through/ State Identifying Number	(Accrued) Deferred Revenue 1/1/22	Cash Received (Refunded)	Accrued (Deferred) Revenue 12/31/22	Total Expenditures	Subrecipient Payment
DEPARTMENT OF HEALTH SERVICES								
FPI Non-Fed	435.060	Direct Program	60	\$ -	\$ 88,740	\$ -	\$ 88,740	\$ 21,251
IMAA State Share	435.254	Direct Program	254	-	-	39,223	39,223	15,747
IMAA State Share	435.283	Direct Program	283	(15,062)	1,557,428	19,317	1,561,683	584,458
IMAA Federal Share	435.284	Direct Program	284	(6,929)	21,166	5,721	19,958	10,180
IM FSET STATE MA AMOUNTS	435.285	Direct Program	285	(15,501)	15,501	-	-	-
IM FSET FED MA AMOUNTS	435.286	Direct Program	286	(105)	105	-	-	-
Adult Protective Services	435.312	Direct Program	312	-	188,635	-	188,635	-
Children's COP	435.377	Direct Program	377	(20,083)	122,813	32,130	134,860	-
IM Enhanced Funding	435.468	Direct Program	468	(480,653)	913,994	-	433,341	-
IM RMS Settlement	435.468	Direct Program	468	-	-	306,959	306,959	114,035
Coordinated Services - County	435.515	Direct Program	515	(5,151)	45,779	9,958	50,586	-
Community Mental Health	435.516	Direct Program	516	(337,066)	1,441,120	669,162	1,773,216	-
Room/Board RSUD McKinsey	435.548	Direct Program	548	-	-	12,275	12,275	-
Birth To Three Initiative	435.550	Direct Program	550	-	327,076	-	327,076	-
Basic County Allocation	435.561	Direct Program	561	-	4,610,007	-	4,610,007	-
State/County Match	435.681	Direct Program	681	-	642,168	-	642,168	-
CLTS Waiver GPR	435.871	Direct Program	871	-	3,078,031	-	3,078,031	-
CLTS Other CWA Admin GPR	435.877	Direct Program	877	(71,619)	469,028	(97,979)	299,430	-
Comm Disease Ctrl and Prev	435.155800	Direct Program	155800	(1,876)	8,462	3,921	10,507	-
IHIV Care Formula Grants	435.155957	Direct Program	155957	(591)	3,146	4,854	7,409	-
Preventive Health and Health Services Block Grant	435.157010	Direct Program	157010	(2,704)	116,152	25,355	138,803	-
Cons Contracts CHHD LD	435.15772	Direct Program	157720	(2,765)	14,858	7,659	19,752	-
Mat in a Jail Setting	435.533264	Direct Program	533264	(129)	885	52	808	-
Elder Abuse	435.560490	Greater Wisconsin Agency on Aging Resource	560490	(5,986)	68,025	-	62,039	-
Total Department of Health Services				(966,220)	13,733,119	1,038,607	13,805,506	745,671
DEPARTMENT OF CHILDREN AND FAMILIES								
Food Stamp Agency Incentives	437.965	Direct Program	965	(3,196)	28,256	3,164	28,224	-
AFDC Agency Incentives	437.975	Direct Program	975	(30)	267	30	267	-
Medicaid Agency Incentives	437.098	Direct Program	980	(2,525)	38,116	2,338	37,929	-
Kinship Care Program - Benefits	437.3377	Direct Program	3377A	-	452,700	-	452,700	-
Kinship Care Program - Benefits	437.3377	Direct Program	3377B	(212,578)	888,901	242,758	919,081	-
Kinship Care Program - Assessment	437.3380	Direct Program	3380A	-	41,397	-	41,397	-
Kinship Care Program - Assessment	437.3380	Direct Program	3380B	(18,987)	79,320	21,005	81,338	-
Foster Parent Retention	437.3390A	Direct Program	3390A	-	13,476	-	13,476	-
Community Intervention Program	437.3410	Direct Program	3410	(25,949)	205,014	29,059	208,124	-
Youth Aids AODA	437.3411	Direct Program	3411	-	38,545	-	38,545	-
Youth Aids	437.3413	Direct Program	3413	-	2,294,436	-	2,294,436	-
Subsidized Guardianship	437.3456	Direct Program	3456	-	206,214	49,948	256,162	-
Basic County Allocation	437.3561	Direct Program	3561	-	2,234,489	-	2,234,489	-
State County Match	437.3681	Direct Program	3681	-	179,321	-	179,321	-
Out-of-Home Care Placements for Sex Trafficked Youth	437.3720	Direct Program	3720	-	-	47,643	47,643	-
CS Additional Funding	437.7335	Direct Program	7335	(81,104)	81,104	-	-	-
Child Support Activities	437.7502	Direct Program	7502	-	467,839	-	467,839	-
Child Support Medical Support	437.7606	Direct Program	7606	-	23,315	-	23,315	-
Child Support - SPSK Support	437.7702	Direct Program	7702	(9,183)	39,722	13,219	43,758	-
Total Department of Children and Families				(353,552)	7,312,432	409,164	7,368,044	-

See accompanying Notes to Schedules of Expenditures of Federal and State Awards.

**BROWN COUNTY, WISCONSIN
SCHEDULES OF EXPENDITURES OF STATE AWARDS (CONTINUED)
YEAR ENDED DECEMBER 31, 2022**

Grantor Agency/State Program Title	State I.D. Number	Pass-Through Agency	Pass-Through/ State Identifying Number	(Accrued) Deferred Revenue 1/1/22	Cash Received (Refunded)	Accrued (Deferred) Revenue 12/31/22	Total Expenditures	Subrecipient Payment
DEPARTMENT OF JUSTICE								
Law Enforcement Community Policing Grant	455.214	Direct Program	N/A	\$ -	\$ 42,080	\$ -	\$ 42,080	\$ -
State DNA Sample	455.221	Direct Program	N/A	-	7,420	-	7,420	-
Drug Crimes Enforcement	455.225	Direct Program	N/A	-	33,922	-	33,922	-
County-Tribal Local Assistance	455.263	Direct Program	N/A	-	33,241	-	33,241	-
Treatment Alternatives and Diversion Program	455.271	Direct Program	11673	(3,480)	163,192	-	159,712	-
Victim Witness Cluster	455.532	Direct Program	N/A	(86,138)	144,236	95,288	153,386	-
Total Department of Justice				(89,618)	424,091	95,288	429,761	-
DEPARTMENT OF MILITARY AFFAIRS								
Emergency Response Equipment Grants	465.308	Direct Program	2021-EPCRA-01-11589	(7,530)	7,906	-	376	-
Emergency Response Equipment Grants	465.308	Direct Program	2022-EPCRA-01-012867	-	-	7,320	7,320	-
Emergency Training Grant Program	465.337	Direct Program	2021-EPCRA-LEPC-02-12088	(68,601)	68,601	-	-	-
Emergency Training Grant Program	465.337	Direct Program	2022-EPCRA-LEPC-02-12572	(29,925)	-	67,846	37,921	-
Total Department of Military Affairs				(106,056)	76,507	75,166	45,617	-
DEPARTMENT OF ADMINISTRATION								
Strategic Initiative Grant	505.166	Direct Program	AD229005	-	60,000	(12,103)	47,897	-
Strategic Initiative Grant	505.166	Direct Program	AD219005	(9,624)	-	16,927	7,303	-
Total Strategic Initiative Grant				(9,624)	60,000	4,824	55,200	-
Training Grant	505.173	Direct Program	N/A	-	1,000	-	1,000	-
Public Benefits - Low Income Energy Assistance Program	505.371	Direct Program	WHEAP19.05	(38,979)	131,869	84,505	177,395	-
Total Department of Administration				(48,603)	192,869	89,329	233,595	-
Total State Programs				<u>\$ (2,218,028)</u>	<u>\$ 26,400,430</u>	<u>\$ 2,375,570</u>	<u>\$ 26,557,972</u>	<u>\$ 745,671</u>

(1) Victim Witness is a cluster program funded by the following State ID Numbers: 455.503, 455.532, 455.536, 455.537 and 455.539

See accompanying Notes to Schedules of Expenditures of Federal and State Awards.

**BROWN COUNTY, WISCONSIN
NOTES TO SCHEDULES OF FEDERAL AND STATE EXPENDITURES
YEAR ENDED DECEMBER 31, 2022**

NOTE 1 BASIS OF PRESENTATION

The accompanying Schedules of Expenditures of Federal and State Awards 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.

The Schedules of Expenditures of Federal and State Awards include all federal and state awards of the primary government of Brown County and are not intended to and do 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, Inc., a component unit of Brown County, is reported in a separate report and is 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 2022 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. Expenditures for CFDA 21.019 follow criteria determined by the Department of the Treasury for allowability of costs. 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

**BROWN COUNTY, WISCONSIN
NOTES TO SCHEDULES OF FEDERAL AND STATE EXPENDITURES (CONTINUED)
YEAR ENDED DECEMBER 31, 2022**

NOTE 4 TITLE 19 MEDICAL ASSISTANCE PAYMENTS

The Schedules of Expenditures of Federal and State Awards do not include revenues of \$13,481,298 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 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 6 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 2023 CARS for the Human Services and Public Health Departments, and the December 2022 SPARC for Child Support and Child Care programs.

**BROWN COUNTY, WISCONSIN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED DECEMBER 31, 2022**

Section I – Summary of the Auditors' Results

Basic Financial Statements

1. Type of auditors' report issued: Unmodified
2. Internal control over financial reporting:
- Material weakness(es) identified? X yes no
 - Significant deficiency(ies) identified? yes X none reported
3. Noncompliance material to financial statements noted? yes X no

Federal Awards

1. Internal control over major federal programs:
- Material weakness(es) identified? yes X no
 - Significant deficiency(ies) identified? X yes none reported
2. Type of auditors' report issued on compliance for major federal programs: Unmodified
3. Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? X yes no

Identification of Major Federal Programs:

Federal Assistance Number	Name of Federal Clusters/Programs
14.228	Community Development Block Grant
20.106	Airport Improvement Program
21.023	Emergency Rental Assistance Program
21.027	COVID-19 Coronavirus State and Local Fiscal Recovery Funds
93.498	COVID-19 Provider Relief Fund
93.563	Child Support Enforcement
93.658	Foster Care - Title IV - E

**BROWN COUNTY, WISCONSIN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED DECEMBER 31, 2022**

Section I – Summary of the Auditors' Results (Continued)

Federal Awards (Continued)

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

Federal Awards \$1,487,016

Auditee qualified as low-risk auditee No

State Awards

1. Internal control over major state programs:

- Material weakness(es) identified? _____ yes _____ X no
- Significant deficiency(ies) identified? _____ X yes _____ none reported

2. Type of auditors' report issued on compliance for major state programs: Unmodified

3. Any audit findings disclosed that are required to be reported in accordance with the *State Single Audit Guidelines*? _____ X yes _____ no

Identification of Major State Programs:

<u>State ID Number</u>	<u>Name of State Program</u>
255.334	Children with Disabilities Education Board
395.101	Elderly and Handicapped Transportation Aids
435.516	Community Mental Health
435.561	Basic County Allocation
435.681	State/County Match
437.3377	Kinship Care Program - Benefits
437.3380	Kinship Care Program - Assessments
437.3456	Subsidized Guardianship
437.3561	Basic County Allocation
437.3681	State/County Match
437.7502	Child Support Activities

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

State Awards \$250,000

**BROWN COUNTY, WISCONSIN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED DECEMBER 31, 2022**

Section II – Financial Statement Findings

2022-001

Adjustments to the County’s Financial Records

Type of Finding

Material Weakness in Internal Control Over Financial Reporting

Condition

The County identified a correcting prior period adjustment related to the Port and Resource Recovery proprietary fund and auditors’ proposed adjustments that were material to the County’s financial statements.

Criteria or Specific Requirement

A prior period adjustment and material adjusting journal entries are considered to be an internal control deficiency.

Cause

The County added two new activities in 2022, Opioid Settlement Fund and South Landfill Operations. During the same period, the County had a transition in management and support staff for the two new activities. While County staff maintains financial records, accurately report revenues and expenditures throughout the year, various year end journal entries were not recorded prior to auditor fieldwork. The auditors’ proposed adjustments were related to new activities of the County and were subject to new accounting processes and closing requirements.

Effect

These adjusting entries increase the risk of an undetected material misstatement in the year-end financial records.

Repeat Finding

No

Recommendation

We recommend the County determine that all appropriate year-end journal entries have been recorded.

Views of Responsible Officials

The County agrees that these adjustments were necessary. The prior period adjustment was an immaterial transaction for decades and prior to audit fieldwork the County determined to reclassify the liability as a prior period adjustment that was material to the fund but was not significant to the County’s overall financial statements. Both material adjustments initially identified through auditor questioning were related to new programs in 2022 and promptly corrected by the County. The County has added to our year-end checklist to ensure these areas are properly stated in future years prior to audit fieldwork.

**BROWN COUNTY, WISCONSIN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED DECEMBER 31, 2022**

Section III – Federal Award Findings and Questioned Costs

2022-002 Suspension & Debarment

Federal Agency: U.S. Department of Treasury

Federal Program Names: COVID-19 Coronavirus State and Local Fiscal Recovery Funds

Assistance Listing Numbers: 21.027

Pass-Through Agency: Wisconsin Department of Health Services

Pass-Through Numbers: 155811 and 2021-VO-A/VO-01-17452

Federal Award Identification Number and Year: SLFRF1158; 2020

Award Periods: March 1, 2020 – December 31, 2024

Type of Finding

Significant Deficiency in Internal Control over Compliance, Other Matters

Criteria or Specific Requirement

2 CFR 200 states that nonfederal entities are prohibited from contracting with or making subawards under covered transactions to parties that are suspended or debarred. "Covered transactions" include contracts for goods and services awarded under a nonprocurement transaction (e.g., grant or cooperative agreement) that are expected to equal or exceed \$25,000 or meet certain other criteria as specified in 2 CFR section 180.220). All nonprocurement transactions entered into by a pass-through entity (i.e., subawards to subrecipients), irrespective of award amount, are considered covered transactions, unless they are exempt as provided in 2 CFR section 180.215. When a non-Federal entity enters into a covered transaction with an entity at a lower tier, the non-Federal entity must verify that the entity, as defined in 2 CFR section 180.995 and agency adopting regulations, is not suspended or debarred or otherwise excluded from participating in the transaction.

Condition

While the County has policies and procedures relating to suspension and debarment, they do not meet Uniform Guidance requirements.

Questioned Costs

None.

Context

While performing compliance procedures, it was noted that suspension and debarment procedures were not completed for all vendors meeting the requirements. Subsequent client procedures concluded that none of the contractors or vendors were suspended or debarred.

Cause

The County's current procurement policy does not follow Uniform Guidance.

Effect

The County is not in compliance with suspension and debarment requirements. Vendors may be paid with federal funds that are suspended and debarred entities which would not be in compliance with the Uniform Guidance.

Repeat Finding

No

**BROWN COUNTY, WISCONSIN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED DECEMBER 31, 2022**

Section III – Federal Award Findings and Questioned Costs (Continued)

2022-002 Suspension & Debarment (Continued)

Recommendation

We recommend the County review and update procurement policies for the entire County to include suspension and debarment to ensure it meets the minimum requirements of 2 CFR 200 for all federal grants.

View of Responsible Officials

There is no disagreement with the finding.

**BROWN COUNTY, WISCONSIN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED DECEMBER 31, 2022**

Section III – Federal Award Findings and Questioned Costs (Continued)

2022-003

**Wisconsin Department of Health Services (DHS)
General Requirements – Review of Provider Audits
State I.D. Numbers – Various**

Type of Finding

Significant Deficiency in Internal Control Over Compliance, Other Matters

Criteria or Specific Requirement

By County contract and provisions of the Wisconsin Statutes, providers are required to submit to the County an audit report within 6 months from the end of their fiscal year. State Single Audit Guidelines require that "the agency monitors contract compliance, including collecting financial, performance, program, and special reports, reviewing them in a timely manner and taking action when problems are noted."

Condition

The County contracts with providers to provide client services. The County has procedures established to monitor receipt of provider audit reports and subsequent resolution of any issues noted in the audit reports; however a number of provider audit reviews were not completed within the 6 months recommended in State Single Audit Guidelines.

Questioned Costs: None

Context

Although the County is performing an initial review for any potential refund and other going concern matters within 6 months of receipt of the audit, it was noted that the review of all requirements for the provider audits did not occur within the recommended timeframe.

Cause

The County did not fully review the provider audits in a timely fashion as suggested in the State Single Audit Guidelines.

Effect

The County is not timely monitoring contract compliance, and as such, may not be taking appropriate action to identified issues in provider audits within a timely manner.

Repeat Finding: Yes; 2021-004

Recommendation

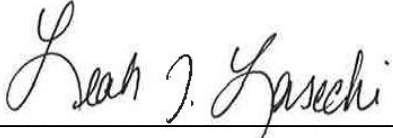
We recommend the County review all provider audits within the recommended timeframe.

Views of Responsible Officials

There is no disagreement with the finding.

**BROWN COUNTY, WISCONSIN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED DECEMBER 31, 2022**

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 <i>State Single Audit Guidelines</i> : | |
| Department of Agriculture, Trade and Consumer Protection | Yes |
| Department of Safety and Professional Services | Yes |
| Department of Public Instruction | Yes |
| Department of Natural Resources | Yes |
| Department of Transportation | Yes |
| Department of Health Services | Yes |
| Department of Children and Families | Yes |
| Department of Justice | Yes |
| Department of Military Affairs | Yes |
| Department of Administration | Yes |
| 3. Was a Management Letter or other document conveying audit comments issued as a result of this audit? | No |
| 4. Name and signature of partner | <div style="text-align: center;"> 
 <hr style="width: 25%; margin: 0 auto;"/> Leah Lasecki , CPA </div> |
| 5. Date of report | September 20, 2023 |



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