

BROWN COUNTY, WISCONSIN
FEDERAL AND STATE AWARDS REPORT
DECEMBER 31, 2021



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FEDERAL AND STATE PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE; AND
REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND THE SCHEDULE
OF EXPENDITURES OF STATE AWARDS REQUIRED BY THE UNIFORM GUIDANCE AND STATE
SINGLE AUDIT GUIDELINES**

County Board
Brown County, Wisconsin

Report on Compliance for Each Major Federal and State Program

Qualified and Unmodified Opinions

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, 2021. 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.

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, and the Brown County Children with Disabilities Education Board, a special revenue fund of the County. The Aging and Disability Resource Center of Brown County, Inc. and the Brown County Children with Disabilities Education Board expended \$2,667,098 and \$96,574, respectively, in federal awards during the year ended December 31, 2021. Our audit, described below, did not include the operations of the Aging and Disability Resource Center of Brown County, Inc. and the Brown County Children with Disabilities Education Board because the entities engaged a separate audit to perform an audit of compliance.

Qualified Opinion on the State Kinship Care Program

In our opinion, except for noncompliance described in the Basis for Qualified and Unmodified Opinions section of our report, 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 the state kinship care program for the year ended December 31, 2021.

Unmodified Opinion on Each of the Other Major Federal and State Programs

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 other major federal and state programs identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs for the year ended December 31, 2021.

Basis for Qualified and Unmodified Opinions

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.

Matter Giving Rise to Qualified Opinion on the State Kinship Care Program

As described in the accompanying schedule of findings and questioned costs, the County did not comply with requirements regarding State ID Numbers 437.3377 and 437.3380 Kinship Care Program as described in finding numbers 2021-002 for eligibility.

Compliance with such requirements is necessary, in our opinion, for Brown County, Wisconsin to comply with the requirements applicable to that program.

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.

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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 an instance of noncompliance, which is required to be reported in accordance with the State Single Audit Guidelines and which is described in the accompanying schedule of findings and questioned costs as item 2021-004. Our opinion on each major state program is not modified with respect to this matter.

Government Auditing Standards requires the auditor to perform limited procedures on the County's response to the noncompliance finding 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. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be material weaknesses and 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 or state 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 or state program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2021-002 to be a material weakness.

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. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2021-003 and 2021-004 to be significant deficiencies.

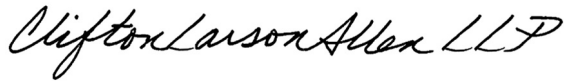
Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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, 2021, and have issued our report thereon dated August 1, 2022 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
August 26, 2022

**BROWN COUNTY, WISCONSIN
SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2021**

Grantor Agency/Federal Program Title	Federal Assistance Number	Pass-Through Agency	Pass-Through Entity Identifying Number	(Accrued) Deferred Revenue 1/1/21	Cash Received (Refunded)	Accrued (Deferred) Revenue 12/31/21	Total Federal Expenditures	Passed Through to Subrecipients
U.S. DEPARTMENT OF AGRICULTURE								
School Breakfast Program	10.553							
Sheriff's Department - Juvenile Detention for 2020		WI Department of Public Instruction	2021-053967-DPI-SB-SEVERE-546	\$ (475)	\$ 475	\$ -	\$ -	\$ -
Sheriff's Department - Juvenile Detention for 2021		WI Department of Public Instruction	2022-053967-DPI-SB-SEVERE-546	-	5,098	345	5,443	-
Total School Breakfast Program				<u>(475)</u>	<u>5,573</u>	<u>345</u>	<u>5,443</u>	<u>-</u>
School Lunch Aid	10.555							
Sheriff's Department - Juvenile Detention for 2020		WI Department of Public Instruction	2021-053967-DPI-NSL-547	(760)	760	-	-	-
Sheriff's Department - Juvenile Detention for 2021		WI Department of Public Instruction	2022-053967-DPI-NSL-547	-	8,533	613	9,146	-
COVID - Sheriff's Department - Juvenile Detention for 2021		WI Department of Public Instruction	2022-053967-DPI-NSL-547	-	1,543	-	1,543	-
Total School Lunch Aid				<u>(760)</u>	<u>10,836</u>	<u>613</u>	<u>10,689</u>	<u>-</u>
Total Child Nutrition Cluster				<u>(1,235)</u>	<u>16,409</u>	<u>958</u>	<u>16,132</u>	<u>-</u>
SNAP Cluster								
State Administrative Matching Grants for Food Stamp Program	10.561	WI Department of Health Services	61	(21,772)	86,016	24,569	88,813	14,000
State Administrative Matching Grants for Food Stamp Program		WI Department of Health Services	250	-	-	29,306	29,306	29,112
State Administrative Matching Grants for Food Stamp Program		WI Department of Health Services	284	(321,128)	1,437,175	415,095	1,531,142	718,979
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program		WI Department of Health Services	286	-	37,493	6,348	43,841	15,866
Total SNAP Cluster				<u>(342,900)</u>	<u>1,560,684</u>	<u>475,318</u>	<u>1,693,102</u>	<u>777,957</u>
Soil and Water Conservation	10.902	Direct Program	N/A	(38,325)	169,161	64,901	195,737	-
Environmental Quality Incentives Program								
Contract #68-5F48-17-012	10.912	Direct Program	N/A	(7,510)	30,334	7,140	29,964	-
Total U.S. Department of Agriculture				<u>(389,970)</u>	<u>1,776,588</u>	<u>548,317</u>	<u>1,934,935</u>	<u>777,957</u>
U.S. DEPARTMENT OF COMMERCE								
Coastal Zone Management Administration Awards	11.419							
Contract No. AD169127-017.10		WI Department of Administration	AD199124-020.08	(761)	-	5,119	4,358	-
Contract No. AD209127-021.18		WI Department of Administration	AD209127-021.18	-	-	1,331	1,331	-
Contract No. AD219129-022.11		WI Department of Administration	AD219129-022.11	-	-	2,840	2,840	-
Total U.S. Department of Commerce				<u>(761)</u>	<u>-</u>	<u>9,290</u>	<u>8,529</u>	<u>-</u>
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT								
Community Development Block Grant	14.218	City of Green Bay	2020 Community Gardens	(3,000)	3,000	-	-	-
Community Development Block Grant	14.218	City of Green Bay	2021 Community Gardens	-	5,077	3,000	8,077	-
Total Community Development Block Grant				<u>(3,000)</u>	<u>8,077</u>	<u>3,000</u>	<u>8,077</u>	<u>-</u>
Community Development Block Grant	14.228	WI Department of Administration	HSG 20-04	(84,929)	520,408	278,991	714,470	-
Total U.S. Department of Housing and Urban Development				<u>(87,929)</u>	<u>528,485</u>	<u>281,991</u>	<u>722,547</u>	<u>-</u>
U.S. DEPARTMENT OF INTERIOR								
North American Wetlands Conservation Fund	15.623	Ducks Unlimited, Inc.	WI-377-3	(9,000)	9,000	-	-	-
Natural Resource Damage Assessment and Restoration - F18AP00528	15.658	Direct Program	N/A	(2,612)	209,123	-	206,511	-
Natural Resource Damage Assessment and Restoration - F21AP00024-00	15.658	Direct Program	N/A	(605,500)	605,500	-	-	-
Natural Resource Damage Assessment and Restoration - F17AP00224	15.658	Direct Program	N/A	(189,626)	189,626	33,788	33,788	-
Natural Resource Damage Assessment and Restoration - F21AP02532	15.658	Direct Program	N/A	-	-	192	192	-
Total Natural Resource Damage Assessment and Restoration				<u>(797,738)</u>	<u>1,004,249</u>	<u>33,980</u>	<u>240,491</u>	<u>-</u>
Great Lakes Restoration	15.662	Ducks Unlimited, Inc.	N/A	(35,000)	35,000	-	-	-
Total U.S. Department of Interior				<u>(841,738)</u>	<u>1,048,249</u>	<u>33,980</u>	<u>240,491</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, 2021**

Grantor Agency/Federal Program Title	Federal Assistance Number	Pass-Through Agency	Pass-Through Entity Identifying Number	(Accrued) Deferred Revenue 1/1/21	Cash Received (Refunded)	Accrued (Deferred) Revenue 12/31/21	Total Federal Expenditures	Passed Through to Subrecipients
U.S. DEPARTMENT OF JUSTICE								
COVID 19 Coronavirus Emergency Supplemental Funding Program	16.034	Direct Program	2020-VD-BX-0974	(58,008)	58,008	-	-	-
COVID 19 Coronavirus Emergency Supplemental Funding Program	16.034	WI Department of Justice	2020-CV-01	-	177,757	81,317	259,074	-
Total COVID 19 Coronavirus Emergency Supplemental Funding Program				<u>(58,008)</u>	<u>235,765</u>	<u>81,317</u>	<u>259,074</u>	<u>-</u>
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	37,211	-
Crime Victim Assistance	16.575	WI Department of Justice	2019-VO-01-15991	(33,664)	123,217	-	89,553	-
Total Crime Victim Assistance				<u>(33,664)</u>	<u>123,217</u>	<u>37,211</u>	<u>126,764</u>	<u>-</u>
Violence Against Women Formula Grants	16.588	WI Department of Justice	2018/2019-VA-02B-15522	(25,732)	98,927	-	73,195	-
Violence Against Women Formula Grants	16.588	WI Department of Justice	2019-VA-02B-16972	-	-	26,092	26,092	-
Total Violence Against Women Formula Grants				<u>(25,732)</u>	<u>98,927</u>	<u>26,092</u>	<u>99,287</u>	<u>-</u>
Public Safety Partnership and Community Policing Grants - Anti-Heroin	16.710	WI Department of Justice	N/A	(3,153)	11,280	1,508	9,635	-
Public Safety Partnership and Community Policing Grants - Anti-Meth	16.710	WI Department of Justice	N/A	(3,070)	13,070	-	10,000	-
Total Public Safety Partnership and Community Policing Grants				<u>(6,223)</u>	<u>24,350</u>	<u>1,508</u>	<u>19,635</u>	<u>-</u>
Edward Byrne Memorial Justice Assistance Grant Program	16.738	WI Department of Justice	2018-DJ-01-15705	(20,737)	20,737	-	-	-
Edward Byrne Memorial Justice Assistance Grant Program	16.738	WI Department of Justice	2019-DJ-01-16447	-	64,339	20,737	85,076	-
Total Edward Byrne Memorial Justice Assistance Grant Program				<u>(20,737)</u>	<u>85,076</u>	<u>20,737</u>	<u>85,076</u>	<u>-</u>
Equitable Sharing Program	16.922	Direct Program	N/A	-	33,636	-	33,636	-
DEA CEASE Program	16.UNK	WI Department of Justice	N/A	-	6,457	-	6,457	-
Total U.S. Department of Justice				<u>(144,364)</u>	<u>607,428</u>	<u>195,204</u>	<u>658,268</u>	<u>-</u>
U.S. DEPARTMENT OF TRANSPORTATION								
Highway Planning and Construction Cluster								
Planning Commission Programs (PL)	20.205	WI Department of Transportation	395-0095-05-71	(77,706)	77,706	-	-	-
Planning Commission Programs (PL)	20.205	WI Department of Transportation	395-0095-15-71	-	227,401	74,086	301,487	-
Recreational Trails Program	20.219	WI Department of Natural Resources	RTP-1015-20D	-	6,915	-	6,915	-
Total Highway Planning and Construction Cluster				<u>(77,706)</u>	<u>312,022</u>	<u>74,086</u>	<u>308,402</u>	<u>-</u>
Airport Improvement Program								
COVID 19 CARES Coronavirus Relief Fund	20.106	Direct Program	GLG550025053A	(506,969)	4,232,076	-	3,725,107	-
COVID 19 Airport Coronavirus Response Grant Program	20.106	Direct Program	3-55-0025-056-2021	-	-	230,771	230,771	-
COVID 19 Airport Coronavirus Response Grant Program - Concessions Relief	20.106	Direct Program	3-55-0025-057-2021	-	74,375	-	74,375	-
Airport Improvement Program	20.106	Direct Program	3-55-0025-045	-	(4,871)	-	(4,871)	-
Airport Improvement Program	20.106	Direct Program	3-55-0025-047	-	3,289	-	3,289	3,289
Airport Improvement Program	20.106	Direct Program	3-55-0025-050	-	159,054	-	159,054	159,054
Airport Improvement Program	20.106	Direct Program	3-55-0025-051	-	165,130	-	165,130	165,130
Airport Improvement Program	20.106	Direct Program	3-55-0025-052	-	229,432	-	229,432	229,432
Total Airport Improvement Program				<u>(506,969)</u>	<u>4,858,485</u>	<u>230,771</u>	<u>4,582,287</u>	<u>556,905</u>
Highway Safety Cluster								
State and Community Highway Safety	20.600	City of Green Bay, Wisconsin	FG-2021-GREEN BA 5546 CIOT TF 2021-21	(6,801)	25,426	-	18,625	-
State and Community Highway Safety	20.600	City of Green Bay, Wisconsin	FG-2020-GREEN BA 4493 CIOT TF 2019-20	(4,972)	4,972	-	-	-
State and Community Highway Safety	20.600	City of Green Bay, Wisconsin	FG-2019-GREEN BA 4464 CIOT TF 2019-20	(1,348)	1,348	-	-	-
State and Community Highway Safety	20.600	City of Green Bay, Wisconsin	FG-2020-GREEN BA 5348 Speed	(7,874)	7,874	-	-	-
State and Community Highway Safety	20.616	City of Green Bay, Wisconsin	FG-2022-GREEN BA-05739 2021 - 2022	-	-	8,147	8,147	-
Grant	20.601	City of Green Bay, Wisconsin	FG-2021-GREEN BA 5545 OWI TF 2020-2021	(10,355)	35,506	-	25,151	-
Alcohol Impaired Driving Countermeasures Incentive Grant	20.601	City of Green Bay, Wisconsin	FG-2020-GREEN BA 5545 Local Alcohol 2020-21	(5,732)	36,570	-	30,838	-

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, 2021**

Grantor Agency/Federal Program Title	Federal Assistance Number	Pass-Through Agency	Entity Identifying Number	Deferred Revenue 1/1/21	Cash Received (Refunded)	(Deferred) Revenue 12/31/21	Total Federal Expenditures	Passed Through to Subrecipients
U.S. DEPARTMENT OF TRANSPORTATION (CONTINUED)								
Highway Safety Cluster (Continued)								
Alcohol Impaired Driving Countermeasures Incentive Grant	20.616	City of Green Bay, Wisconsin	FG-2022-GREEN BA-05738 2021 - 2022 Alcohol 2021-22	-	-	9,389	9,389	-
Alcohol Impaired Driving Countermeasures Incentive Grant	20.616	City of Green Bay, Wisconsin	FG-2020-GREEN BA 5545 Local Alcohol 2020-21	-	-	6,987	6,987	-
Total Highway Safety Cluster				(37,082)	111,696	24,523	99,137	-
Total U.S. Department of Transportation				(621,757)	5,282,203	329,380	4,989,826	556,905
U.S. DEPARTMENT OF THE TREASURY								
COVID 19 CARES COVID19 TEST COORD	21.019	WI Department of Health Services	155803	(73,085)	82,256	(9,171)	-	-
COVID 19 CARES COVID19 PLAN	21.019	WI Department of Health Services	155804	(15,619)	15,619	-	-	-
COVID 19 CONTACT TRACING	21.019	WI Department of Health Services	155805	(382,565)	429,920	(47,355)	-	-
Total COVID 19 Coronavirus Relief Fund				(471,269)	527,795	(56,526)	-	-
Emergency Rental Assistance Program	21.023	Direct Program	N/A	-	14,165,139	(3,406,529)	10,758,610	10,744,150
COVID 19 American Rescue Plan Act-Local Fiscal Recovery Funds	21.027	Direct Program	N/A	-	25,692,091	(24,217,882)	1,474,209	-
Total U.S. Department of the Treasury				(471,269)	40,385,025	(27,680,937)	12,232,819	10,744,150
FEDERAL COMMUNICATIONS COMMISSION								
Emergency Connectivity Fund	32.009	Universal Service Administrative Company	N/A	-	-	29,045	29,045	-
Total National Endowment for Humanities				-	-	29,045	29,045	-
ENVIRONMENTAL PROTECTION AGENCY								
ARRA - Water Quality Management Planning	66.454	WI Department of Natural Resources	2020SID0000071898	(39,000)	39,000	-	-	-
ARRA - Water Quality Management Planning	66.454	WI Department of Natural Resources	2019SID0000071898	-	-	35,000	35,000	-
Total ARRA - Water Quality Management Planning - RECOVERY				(39,000)	39,000	35,000	35,000	-
Great Lakes Program								
Upper East River Watershed	66.469	Fox Wolf Watershed Alliance	EPA-R5-GL2016-AWM	(67,500)	184,441	49,110	166,051	-
Total Environmental Protection Agency				(106,500)	223,441	84,110	201,051	-
U.S. DEPARTMENT OF EDUCATION								
Special Education - Grants for Infants and Families	84.181	WI Department of Health Services	550	-	303,124	-	303,124	-
ELECTION ASSISTANCE COMMISSION								
HAVA Election Security Grants	90.404	WI Election Commission	WI20101001	77,625	(591)	-	77,034	-
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES								
Public Health Emergency Preparedness	93.069	WI Department of Health Services	155015	(317)	35,486	2,746	37,915	-
Environmental Public Health and Emergency Response	93.070	WI Department of Health Services	155078	-	-	1,545	1,545	-
Immunization Cooperative Agreements	93.268	WI Department of Health Services	155020	-	35,119	22,861	57,980	-
COVID 19 Epidemiology and Laboratory Capacity	93.323	WI Department of Health Services	155802	-	1,616,309	218,141	1,834,450	-
COVID 19 DPH PHEP	93.354	WI Department of Health Services	155801	(9,048)	12,731	-	3,683	-
Public Health Crisis Response Awards	93.354	WI Department of Health Services	155812	-	-	3,500	3,500	-
Total Public Health Crisis Response Awards				(9,048)	12,731	3,500	7,183	-
Prevention and Management of Diabetes and Heart Disease and Stroke	93.426	WI Department of Health Services	150426	-	23,063	192	23,255	-
Prevention and Management of Diabetes and Heart Disease and Stroke	93.426	WI Department of Health Services	150427	-	23,052	192	23,244	-
Total Prevention and Management of Diabetes and Heart Disease and Stroke				-	46,115	384	46,499	-

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, 2021**

Grantor Agency/Federal Program Title	Federal Assistance Number	Pass-Through Agency	Entity Identifying Number	Deferred Revenue 1/1/21	Cash Received (Refunded)	(Deferred) Revenue 12/31/21	Total Federal Expenditures	Passed Through to Subrecipients
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES								
(Continued)								
COVID 19 Provider Relief Funds	93.498	Direct Program	N/A	-	767,052	-	767,052	-
Promoting Safe and Stable Families	93.556	WI Department of Children and Families	3306	(11,100)	66,620	35,073	90,593	-
Temporary Assistance for Needy Families	93.558	WI Department of Health Services	561	-	419,139	-	419,139	-
Temporary Assistance for Needy Families	93.558	WI Department of Children and Families	3632	(33,897)	423,440	41,984	431,527	-
Total Temporary Assistance for Needy Families				(33,897)	842,579	41,984	850,666	-
Child Support Enforcement (Title IV-D)	93.563	WI Department of Children and Families	7332	(4,158)	28,886	2,653	27,381	-
Child Support Enforcement (Title IV-D)	93.563	WI Department of Children and Families	7477	(521,248)	1,527,646	496,318	1,502,716	-
Child Support Enforcement (Title IV-D)	93.563	WI Department of Children and Families	7482	4,913	(21,414)	(4,553)	(21,054)	-
Child Support Enforcement (Title IV-D)	93.563	WI Department of Children and Families	7506	(306)	24,851	693	25,238	-
Child Support Enforcement (Title IV-D)	93.563	WI Department of Children and Families	7560	-	-	14,622	14,622	-
Child Support Enforcement (Title IV-D)	93.563	WI Department of Children and Families	7618	-	524,914	4,976	529,890	-
Child Support Enforcement (Title IV-D)	93.563	WI Department of Children and Families	7702A	(20,316)	71,252	17,827	68,763	-
Total Child Support Enforcement (Title IV-D)				(541,115)	2,156,135	532,536	2,147,556	-
Low Income Home Energy Assistance	93.568	WI Department of Administration	WHEAP19.05	(37,089)	235,840	14,992	213,743	-
CCDF Cluster								
Child Care and Development Block Grant	93.575	WI Department of Children and Families	831	-	40,516	-	40,516	-
Child Care and Development Block Grant	93.575	WI Department of Children and Families	840	(86)	24,378	3,170	27,462	-
Child Care and Development Block Grant	93.575	WI Department of Children and Families	852	(65,342)	505,602	76,239	516,499	-
Total CCDF Cluster				(65,428)	570,496	79,409	584,477	-
State Court Improvement Program	93.586	WI Courts	N/A	-	-	2,734	2,734	-
Child Support Access and Visitation	93.597	WI Department of Children and Families	7703	-	25,942	7,491	33,433	-
Total Child Support Access and Visitation				-	25,942	7,491	33,433	-
Stephanie Tubbs Jones Child Welfare Services Program	93.645	WI Department of Children and Families	3413	-	20,029	-	20,029	-
Stephanie Tubbs Jones Child Welfare Services Program	93.645	WI Department of Children and Families	3561	-	84,405	-	84,405	-
Stephanie Tubbs Jones Child Welfare Services Program	93.645	WI Department of Children and Families	3681	-	6,762	-	6,762	-
Total Stephanie Tubbs Jones Child Welfare Services Program				-	111,196	-	111,196	-
Foster Care (Title IV-E)	93.658	WI Department of Children and Families	3354B	-	35,914	-	35,914	-
Foster Care (Title IV-E)	93.658	WI Department of Children and Families	3413	-	-	-	-	-
Foster Care (Title IV-E)	93.658	WI Department of Children and Families	3554	(2,172)	32,934	3,678	34,440	-
Foster Care (Title IV-E)	93.658	WI Department of Children and Families	3561	-	1,903,811	-	1,903,811	-
Foster Care (Title IV-E)	93.658	WI Department of Children and Families	3568	-	9,880	-	9,880	-
Foster Care (Title IV-E)	93.658	WI Department of Children and Families	3588	-	1,675	1,445	3,120	-
COVID-19 Foster Care (Title IV-E)	93.658	WI Department of Children and Families	3619	-	39,000	-	39,000	-
Foster Care (Title IV-E)	93.658	WI Department of Children and Families	3681	-	152,529	-	152,529	-
Total Foster Care (Title IV-E)				(2,172)	2,175,743	5,123	2,178,694	-
TPR Adoption Services	93.659	WI Department of Children and Families	3574	(6,512)	41,895	9,771	45,154	-
Social Services Block Grant	93.667	WI Department of Health Services	561	-	786,836	-	786,836	-
Chafee Foster Care Independence Program	93.674	WI Department of Children and Families	3620	-	1,004	-	1,004	-
Chafee Foster Care Independence Program	93.674	WI Department of Children and Families	3621	-	3,419	903	4,322	-
Total Chafee Foster Care Independence Program				-	4,423	903	5,326	-
COVID 19 Elder Abuse Prevention Interventions Program	93.747	WI Department of Health Services	560332	-	-	1,353	1,353	-
Children's Health Insurance Program	93.767	Direct Program	284	(53,435)	199,405	54,291	200,261	94,037
Children's Health Insurance Program	93.767	Direct Program	286	-	4,908	831	5,739	2,077
Total Children's Health Insurance Program				(53,435)	204,313	55,122	206,000	96,114

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, 2021**

Grantor Agency/Federal Program Title	Federal Assistance Number	Pass-Through Agency	Entity Identifying Number	Deferred Revenue 1/1/21	Cash Received (Refunded)	(Deferred) Revenue 12/31/21	Total Federal Expenditures	Passed Through to Subrecipients
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES								
(Continued)								
Medicaid Cluster								
Medical Assistance Program	93.778	WI Department of Health Services	62	(24,603)	86,665	27,535	89,597	12,848
Medical Assistance Program	93.778	WI Department of Health Services	878	(82,585)	363,818	71,622	352,855	-
Medical Assistance Program	93.778	WI Department of Health Services	881	(7,419)	21,701	-	14,282	-
Medical Assistance Program	93.778	WI Department of Health Services	284	(655,719)	2,155,459	557,804	2,057,544	966,161
Medical Assistance Program	93.778	WI Department of Health Services	286	-	48,535	8,217	56,752	20,539
Medical Assistance Program	93.778	WI Department of Health Services	N/A	-	4,738,985	-	4,738,985	-
Medical Assistance Program	93.778	WI Department of Health Services	WIMCR	-	1,653,645	-	1,653,645	-
Total Medicaid Cluster				<u>(770,326)</u>	<u>9,068,808</u>	<u>665,178</u>	<u>8,963,660</u>	<u>999,548</u>
Opioid STR	93.788	Northeastern WI Area Health Education Center	476	10,291	8,000	(13,960)	4,331	-
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	(2,004)	8,871	1,221	8,088	-
Block Grants for Community Mental Health Services	93.958	WI Department of Health Services	515	(1,309)	9,255	916	8,862	-
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	19,918	-
Block Grants for Community Mental Health Services	93.958	WI Department of Health Services	533277	(18,157)	18,157	-	-	-
Block Grants for Community Mental Health Services	93.958	WI Department of Health Services	533283	-	14,830	-	14,830	-
Total Block Grants for Community Mental Health Services				<u>(19,466)</u>	<u>140,582</u>	<u>20,834</u>	<u>141,950</u>	<u>-</u>
Block Grants for Prevention and Treatment of Substance Abuse	93.959	WI Department of Health Services	515	(212)	1,374	134	1,296	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	WI Department of Health Services	533010	(22,568)	162,755	72,753	212,940	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	WI Department of Health Services	533165	1,594	(1,594)	-	-	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	WI Department of Health Services	570	(38,900)	95,214	19,882	76,196	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	WI Department of Health Services	545	(34,029)	234,209	35,554	235,734	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	WI Department of Health Services	546	(30,491)	41,793	(2,434)	8,868	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	WI Department of Health Services	589	12	(12)	-	-	-
Total Block Grants for Prevention and Treatment of Substance Abuse				<u>(124,594)</u>	<u>533,739</u>	<u>125,889</u>	<u>535,034</u>	<u>-</u>
Preventive Health and Health Services Block Grant Funded Solely with Preventive and Public Health Funds (PPHF)	93.991	WI Department of Health Services	159220	-	17,695	-	17,695	-
Maternal and Child Health Services Block Grant to the States	93.994	WI Department of Health Services	05-730 159320	(57,444)	113,316	17,170	73,042	-
Total U.S. Department of Health and Human Services				<u>(1,723,656)</u>	<u>19,631,697</u>	<u>1,852,000</u>	<u>19,760,041</u>	<u>1,095,662</u>
U.S. EXECUTIVE OFFICE OF THE PRESIDENT								
High Intensity Drug Trafficking Areas Program - 2020	95.001	Direct Program	G20ML0015A	(36,052)	36,052	-	-	-
High Intensity Drug Trafficking Areas Program - 2021	95.001	Direct Program	G21ML0015A	-	118,159	37,089	155,248	-
Total U.S. Executive Office of the President				<u>(36,052)</u>	<u>154,211</u>	<u>37,089</u>	<u>155,248</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, 2021**

Grantor Agency/Federal Program Title	Federal Assistance Number	Pass-Through Agency	Pass-Through Entity Identifying Number	(Accrued) Deferred Revenue 1/1/21	Cash Received (Refunded)	Accrued (Deferred) Revenue 12/31/21	Total Federal Expenditures	Passed Through to Subrecipients
U.S. DEPARTMENT OF HOMELAND SECURITY								
COVID 19 Disaster Grants - Public Assistance	97.036	Direct Program	N/A	(506,078)	-	420,208	(85,870)	-
Emergency Management Performance Grants	97.042	WI Department of Military Affairs	2020-EMPG-01-11669	(130,402)	130,402	-	-	-
Emergency Management Performance Grants	97.042	WI Department of Military Affairs	2021-EMPG-01-12083	(35,028)	-	132,058	97,030	-
Emergency Management Performance Grants	97.042	WI Department of Military Affairs	2022-EMPG-01-12570	-	-	44,001	44,001	-
Total Emergency Management Performance Grants				<u>(165,430)</u>	<u>130,402</u>	<u>176,059</u>	<u>141,031</u>	<u>-</u>
Pre-Disaster Mitigation	97.047	WI Department of Military Affairs	PDMC-PL-05-WI-2017-001	(7,335)	8,292	-	957	-
Homeland Security Grant Program	97.067	WI Department of Military Affairs	HS WEM/ALERT SWAT Rigid Hull Boat 2019-HSW-02A-12019	-	254,959	-	254,959	-
Homeland Security Grant Program	97.067	WI Department of Military Affairs	HS ALERT DIVE prot. gear 2020-HSW-02A-12288	-	20,000	-	20,000	-
Homeland Security Grant Program	97.067	WI Department of Military Affairs	HS ALERT SWAT Supervisor Course 2019-HSW-02B-12367	-	26,457	-	26,457	-
Homeland Security Grant Program	97.067	WI Department of Military Affairs	HS Camera system Grant 2018-HSW-02A-11954	-	21,005	-	21,005	-
Homeland Security Grant Program	97.067	WI Department of Military Affairs	HS Tactical Bomb Tech kits 2020-HSW-02A-12278	-	40,990	-	40,990	-
Homeland Security Grant Program	97.067	WI Department of Military Affairs	HS WEM ALERT SWAT Tactical Robot grant 2018-HSW-02A-12366	-	34,345	-	34,345	-
Homeland Security Grant Program	97.067	WI Department of Military Affairs	HS WEM/HS ALERT Comm. headsets grant 2018-HSW-02A-12375	-	12,025	-	12,025	-
Homeland Security Grant Program	97.067	WI Department of Military Affairs	HS ALERT DIVE Personal Equip 2018 2018-HSW-02A-12330	-	10,220	-	10,220	-
Homeland Security Grant Program	97.067	WI Department of Military Affairs	Rappelling gear grant 2020-HSW-02A-12378	-	3,495	-	3,495	-
Homeland Security Grant Program	97.067	WI Department of Military Affairs	Tactical Robot grant 2018-HSW-02A-12439	-	127,000	-	127,000	-
Homeland Security Grant Program	97.067	WI Department of Military Affairs	HS ALERT SWAT Mechanical and Ballistic Breaching Tools 2019-HSW-02B-12341	-	1,388	-	1,388	-
Homeland Security Grant Program	97.067	WI Department of Military Affairs	HS ALERT SWAT Tactical Conference 2019-HSW-02B-12348	-	1,474	-	1,474	-
Homeland Security Grant Program	97.067	WI Department of Military Affairs	HS ALERT SWAT Tactical Medical Training 2019-HSW-02B-12468	-	-	1,222	1,222	-
Homeland Security Grant Program	97.067	WI Department of Military Affairs	HS ALERT SWAT Linear Assult Training 2019-HSW-02B-11881	-	27,219	-	27,219	-
Total Homeland Security Grant Program				<u>-</u>	<u>580,577</u>	<u>1,222</u>	<u>581,799</u>	<u>-</u>
Total U.S. Department of Homeland Security				<u>(678,843)</u>	<u>719,271</u>	<u>597,489</u>	<u>637,917</u>	<u>-</u>
Total Expenditures of Federal Awards				<u>\$ (5,025,214)</u>	<u>\$ 70,659,131</u>	<u>\$ (23,683,042)</u>	<u>\$ 41,950,875</u>	<u>\$ 13,174,674</u>

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, 2021**

Grantor Agency/State Program Title	State I.D. Number	Pass-Through Agency	Pass-Through/ State Identifying Number	(Accrued) Deferred Revenue 1/1/21	Cash Received (Refunded)	Accrued (Deferred) Revenue 12/31/21	Total Expenditures	Subrecipient Payment
DEPARTMENT OF AGRICULTURE, TRADE, AND CONSUMER PROTECTION								
Agriculture Clean Sweep Program	115.040							
Household Waste Grant		Direct Program	N/A	\$ (48,200)	\$ 58,867	\$ -	\$ 10,667	\$ -
Prescription Drug Grant		Direct Program	N/A	-	-	53,923	53,923	-
Total Agriculture Clean Sweeps				<u>(48,200)</u>	<u>58,867</u>	<u>53,923</u>	<u>64,590</u>	<u>-</u>
County Staff and Support	115.150	Direct Program	N/A	-	152,638	-	152,638	-
LWRM Plan Implementation Projects	115.400	Direct Program	N/A	(34,371)	34,371	58,682	58,682	-
Total Department of Agriculture, Trade, and Consumer Protection				<u>(82,571)</u>	<u>245,876</u>	<u>112,605</u>	<u>275,910</u>	<u>-</u>
DEPARTMENT OF SAFETY AND PROFESSIONAL SERVICES								
Wisconsin Fund Private Sewage System Replacement and Rehabilitation	165.202	Direct Program	N/A	-	-	-	-	-
DEPARTMENT OF PUBLIC INSTRUCTION								
Public Library Systems Aid	255.002							
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 - Library Delivery		Nicolet Federated Library System	N/A	-	6,000	-	6,000	-
Public Library Development - SRP		Nicolet Federated Library System	N/A	2,855	3,000	(1,778)	4,077	-
Public Library Development - Library Services Grant		Nicolet Federated Library System	N/A	-	41,760	-	41,760	-
Total Department of Public Instruction				<u>2,855</u>	<u>86,260</u>	<u>(1,778)</u>	<u>87,337</u>	<u>-</u>
DEPARTMENT OF NATURAL RESOURCES								
Enforcement Aids - Boating Enforcement	370.550	Direct Program	N/A	(24,671)	24,671	19,782	19,782	-
ATV Enforcement	370.551	Direct Program	N/A	-	2,845	-	2,845	-
Snowmobile Enforcement	370.552	Direct Program	N/A	-	4,953	-	4,953	-
Wildlife Damage Abatement and Claims	370.553	Direct Program	N/A	(13,111)	26,180	10,697	23,766	-
County Conservation Aids	370.563	Direct Program	CC19-05WM F	-	1,396	-	1,396	-
County Conservation Aids	370.563	Direct Program	CC22-05WM	-	-	1,396	1,396	-
Recreational Boating Facilities	370.573	Direct Program	RBF-1732	(6,050)	6,050	-	-	-
Recreational Boating Facilities	370.573	Direct Program	RBF-1733	(6,050)	6,050	-	-	-
Total Recreational Boating Facilities				<u>(12,100)</u>	<u>12,100</u>	<u>-</u>	<u>-</u>	<u>-</u>
Recreational Aids - Snowmobile Trail and Area Aid	370.574 and 370.575	Direct Program	S5460	-	59,550	-	59,550	-
Recreational Aids - Snowmobile Trail and Area Aid	370.574 and 370.575	Direct Program	S5571	(9,000)	9,000	-	-	-
Total Recreational Aids - Snowmobile Trail and Area Aid				<u>(9,000)</u>	<u>68,550</u>	<u>-</u>	<u>59,550</u>	<u>-</u>
Water Quality Management Planning	370.604	Direct Program	N/A	-	-	3,000	3,000	-
Urban Green Space	370.TA10	Direct Program	UGS3-20-1214	(249,000)	249,000	-	-	-
Total Department of Natural Resources				<u>(307,882)</u>	<u>389,695</u>	<u>34,875</u>	<u>116,688</u>	<u>-</u>
DEPARTMENT OF TRANSPORTATION								
Harbor Assistance	395.128	Direct Program		-	-	-	-	-
Elderly and Disabled County Aids	395.101	Direct Program	N/A	-	620,379	-	620,379	-
Planning Commission Program	395.202	Direct Program	N/A	(5,196)	18,855	4,450	18,109	-
Total Department of Transportation				<u>(5,196)</u>	<u>639,234</u>	<u>4,450</u>	<u>638,488</u>	<u>-</u>

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, 2021**

Grantor Agency/State Program Title	State I.D. Number	Pass-Through Agency	Pass-Through/ State Identifying Number	(Accrued) Deferred Revenue 1/1/21	Cash Received (Refunded)	Accrued (Deferred) Revenue 12/31/21	Total Expenditures	Subrecipient Payment
DEPARTMENT OF HEALTH SERVICES								
FPI Non-Fed	435.060	Direct Program	60	\$ 223	\$ 88,023	\$ -	\$ 88,246	\$ 26,635
IMAA State Share	435.283	Direct Program	283	(17,476)	1,456,691	15,062	1,454,277	550,083
IMAA Federal Share	435.284	Direct Program	284	(5,281)	23,910	6,929	25,558	12,001
IM FSET STATE MA AMOUNTS	435.285	Direct Program	285	-	91,561	15,501	107,062	38,745
IM FSET FED MA AMOUNTS	435.286	Direct Program	286	-	623	105	728	263
Adult Protective Services	435.312	Direct Program	312	-	188,635	-	188,635	-
Children's COP	435.377	Direct Program	377	(8,243)	381,451	20,083	393,291	-
IM Enhanced Funding	435.468	Direct Program	468	-	-	480,653	480,653	284,805
IM RMS Settlement	435.468	Direct Program	468	(195,919)	345,652	-	149,733	56,256
Coordinated Services - County	435.515	Direct Program	515	(8,176)	52,867	5,151	49,842	-
Community Mental Health	435.516	Direct Program	516	(361,180)	1,797,330	337,066	1,773,216	-
Birth To Three Initiative	435.550	Direct Program	550	-	348,196	-	348,196	-
Basic County Allocation	435.561	Direct Program	561	-	4,639,761	-	4,639,761	-
State/County Match	435.681	Direct Program	681	-	642,168	-	642,168	-
CLTS Waiver GPR	435.871	Direct Program	871	-	2,272,399	-	2,272,399	-
CLTS Other CWA Admin GPR	435.877	Direct Program	877	(82,582)	363,814	71,619	352,851	-
CLTS Autism CWA Admin GPR	435.880	Direct Program	880	(7,415)	44,712	-	37,297	-
PH Emergency Quarantine	435.105	Direct Program	105000	(413,830)	568,452	-	154,622	-
Comm Disease Ctrl and Prev	435.155800	Direct Program	155800	-	17,099	1,876	18,975	-
IHIV Care Formula Grants	435.155957	Direct Program	155957	(1,442)	4,762	591	3,911	-
Preventive Health and Health Services Block Grant	435.157010	Direct Program	157010	(11,501)	127,121	2,704	118,324	-
Cons Contracts CHHD LD	435.15772	Direct Program	157720	(3,600)	20,576	2,765	19,741	-
Mat in a Jail Setting	435.533264	Direct Program	533264	-	17,185	129	17,314	-
Elder Abuse	435.560490	Greater Wisconsin Agency on Aging Resource	560490	(8,445)	64,498	5,986	62,039	-
Total Department of Health Services				(1,124,867)	13,557,486	966,220	13,398,839	968,788
DEPARTMENT OF CHILDREN AND FAMILIES								
Food Stamp Agency Incentives	437.965	Direct Program	965	(3,903)	45,762	3,196	45,055	-
AFDC Agency Incentives	437.975	Direct Program	975	(11)	208	30	227	-
Medicaid Agency Incentives	437.098	Direct Program	980	(5,220)	45,191	2,525	42,496	-
Fingerprinting	437.0961	Direct Program	961	-	-	-	-	-
Kinship Care Program - Benefits	437.3377	Direct Program	3377A	-	380,054	-	380,054	-
Kinship Care Program - Benefits	437.3377	Direct Program	3377B	(206,887)	779,167	212,578	784,858	-
Kinship Care Program - Assessment	437.3380	Direct Program	3380A	-	38,005	-	38,005	-
Kinship Care Program - Assessment	437.3380	Direct Program	3380B	-	87,880	18,987	106,867	-
Foster Parent Retention	437.3390A	Direct Program	3390A	-	7,974	-	7,974	-
Foster Parent Retention	437.3390A	Direct Program	3390D	(22,272)	22,272	-	-	-
Community Intervention Program	437.3410	Direct Program	3410	(30,334)	174,827	25,949	170,442	-
Youth Aids AODA	437.3411	Direct Program	3411	-	38,546	-	38,546	-
Youth Aids	437.3413	Direct Program	3413	-	2,246,253	-	2,246,253	-
Basic County Allocation	437.3561	Direct Program	3561	-	2,274,683	-	2,274,683	-
State County Match	437.3681	Direct Program	3681	-	182,243	-	182,243	-
CS Additional Funding	437.7335	Direct Program	7335	-	-	81,104	81,104	-
Child Support Activities	437.7502	Direct Program	7502	-	358,694	-	358,694	-
Child Support - SPSK Support	437.7702	Direct Program	7702	(10,466)	36,706	9,183	35,423	-
Total Department of Children and Families				(279,093)	6,718,465	353,552	6,792,924	-

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, 2021**

Grantor Agency/State Program Title	State I.D. Number	Pass-Through Agency	Pass-Through/ State Identifying Number	(Accrued) Deferred Revenue 1/1/21	Cash Received (Refunded)	Accrued (Deferred) Revenue 12/31/21	Total Expenditures	Subrecipient Payment
DEPARTMENT OF JUSTICE								
State DNA Sample	455.221	Direct Program	N/A	\$ -	\$ 7,640	\$ -	\$ 7,640	\$ -
Drug Crimes Enforcement	455.225	Direct Program	N/A	-	33,922	-	33,922	-
County-Tribal Local Assistance	455.263	Direct Program	N/A	-	34,190	-	34,190	-
Treatment Alternatives and Diversion Program	455.271	Direct Program	11673	-	156,232	3,480	159,712	-
Victim Witness Cluster	455.532	Direct Program	N/A	(68,533)	149,888	86,138	167,493	-
Total Department of Justice				(68,533)	381,872	89,618	402,957	-
DEPARTMENT OF MILITARY AFFAIRS								
Emergency Response Equipment Grants	465.308	Direct Program	2021-EPCRA-01-11589	-	-	7,530	7,530	-
Emergency Training Grant Program	465.337	Direct Program	2020-EPCRA-LEPC-01-11664	(25,888)	-	68,601	42,713	-
Emergency Training Grant Program	465.337	Direct Program	2022-EPCRA-LEPC-02-12572	-	-	29,925	29,925	-
Total Department of Military Affairs				(25,888)	-	106,056	80,168	-
DEPARTMENT OF ADMINISTRATION								
Strategic Initiative Grant	505.166	Direct Program	AD209058	8,093	(3,049)	-	5,044	-
Strategic Initiative Grant	505.166	Direct Program	AD199055	(25,000)	25,000	-	-	-
Strategic Initiative Grant	505.166	Direct Program	AD219005	-	25,000	9,624	34,624	-
Total Strategic Initiative Grant				(16,907)	46,951	9,624	39,668	-
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	(17,403)	75,606	38,979	97,182	-
Total Public Benefits - Low Income Energy Assistance Program				(17,403)	75,606	38,979	97,182	-
Total Department of Administration				(34,310)	123,557	48,603	137,850	-
Total State Programs				\$ (1,925,485)	\$ 22,142,445	\$ 1,714,201	\$ 21,931,161	\$ 968,788

(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, 2021**

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, and the Brown County Children with Disabilities Education Board, a special revenue fund of Brown County, 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 2021 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 21.027 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, 2021**

NOTE 4: TITLE 19 MEDICAL ASSISTANCE PAYMENTS

The Schedules of Expenditures of Federal and State Awards do not include revenues of \$14,728,016 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 2022 CARS for the Human Services and Public Health Departments, and the December 2021 SPARC for Child Support and Child Care programs.

**BROWN COUNTY, WISCONSIN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2021**

SECTION I - SUMMARY OF AUDITORS' RESULTS

BASIC FINANCIAL STATEMENTS

Type of auditors' report issued:	Unmodified
Internal control over financial reporting:	
Material weakness(es) identified?	Yes
Significant deficiency(ies) identified?	No
Noncompliance material to basic financial statements noted?	No

FEDERAL AWARDS

Internal control over major programs:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified?	Yes
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
Identification of major federal programs:	

Federal Assistance Number	Name of Federal Clusters/Programs
10.SNAP	State Administrative Matching Grants for Food Stamp Program
20.106	Airport Improvement Program
21.023	Emergency Rental Assistance Program
21.027	COVID-19 Coronavirus State and Local Fiscal Recovery Funds
93.323	COVID-19 Epidemiology and Laboratory Capacity
93.498	COVID-19 Provider Relief Funds
93.778	Medical Assistance Program

Audit threshold used to determine between Type A and Type B programs:	
Federal Awards	\$1,258,526
Auditee qualified as low-risk auditee	Yes

**BROWN COUNTY, WISCONSIN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED DECEMBER 31, 2021**

STATE FINANCIAL ASSISTANCE

Internal control over major programs:

Material weakness(es) identified? Yes

Significant deficiency(ies) identified? Yes

Type of auditors' report issued on compliance for major programs Modified

Any audit findings disclosed that are required to be reported in accordance with the
State Single Audit Guidelines? Yes

Identification of major state programs:

State ID Number	Name of State Program
115.150	County Staff and Support
115.400	LWRM Plan Implementation Projects
435.283	IMAA State Share
435.284	IMAA Federal Share
435.285	IM FSET STATE MA AMOUNTS
435.286	IM FSET FED MA AMOUNTS
435.468	Enhanced IM Funding
435.561	Basic County Allocation
435.681	State/County Match
435.871	CLTS Waiver GPR
435.877	CLTS Grandfather GPR
435.880	CLTS Other CWA Admin GPR
437.3377	Kinship Care Program - Benefits
437.3380	Kinship Care Program - Assessments
437.3561	Basic County Allocation
437.3681	State/County Match
N/A	Wisconsin Medicaid Cost Reporting (WIMCR)

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, 2021**

SECTION II - FINANCIAL STATEMENT FINDINGS

2021-001

**Management Override of Controls – Technology Services Department
Repeat Finding - No**

Type of Finding

Material Weakness in Internal Control Over Financial Reporting

Condition

During 2020, the County implemented a new control system in order to prevent or detect and correct misstatements of the technology department's inventory on a timely basis. Management override of this control system occurred in the County Technology Services Department during 2020 and 2021. The Department was unable to provide a reliable schedule to reconcile the inventory due to the override of the control system put in place.

Criteria

Internal controls are intended to prevent or decrease the occurrence of errors or intentional fraud.

Cause

Management override of controls occurred as the system that was put in place was not adhered to.

Effect

Assets could be misappropriated and not detected timely by management in the normal course of their responsibilities.

Recommendation

The County should review its processes and controls to ensure they are operating as designed.

Views of Responsible Officials

The County agrees with this finding.

**BROWN COUNTY, WISCONSIN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED DECEMBER 31, 2021**

SECTION III - FEDERAL AND STATE AWARD FINDINGS AND QUESTIONED COSTS

2021-002

**Wisconsin Department of Children and Families
Kinship Care
State I.D. Number - 437.3377 and 437.3380
Award Period: 1/1/21 – 12/31/21**

Type of Finding

Material Weakness in Internal Control Over Compliance, Compliance

Condition

Kinship care files lacked proper internal control procedures which resulted in several instances in which documentation was lacking and therefore it was difficult to ascertain if files were compliant with program requirements.

Criteria

Background checks are required within five days of application receipt. Eligibility for the program must be determined within 45 days of the completed application. Annual reviews are required. Documentation of school status is also required. The County is required to design and implement internal controls ensuring these requirements are met.

Context

CLA selected twenty-five cases to test internal controls related to compliance related to the kinship program. 8 of the 25 files were lacking in documentation in order to ascertain requirements were met for background checks. 8 of the 25 files were lacking in documentation in order to ascertain requirements were met for eligibility.

Questioned Costs: Not determined.

Cause

The County does not have a system of internal controls in place to ensure compliance over the kinship program.

Repeat Finding: N/A

Effect

The County is not in compliance with eligibility and background checks in accordance with Wisconsin State Statutes DCF 58.

Recommendation

We recommend the County implement procedures to ensure adherence to the requirements of the program.

Views of Responsible Officials

The County agrees with this finding.

**BROWN COUNTY, WISCONSIN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED DECEMBER 31, 2021**

**SECTION III - FEDERAL AND STATE AWARD FINDINGS AND QUESTIONED COSTS
(CONTINUED)**

2021-003

**U.S. Department of Health and Human Services
Provider Relief Funds**

Assistance Listing Number – 93.498

Federal Award Identification Number and Year: PRF20200001 and Year 2020

Award Period: 4/10/20 – 12/31/21

Type of Finding

Significant Deficiency in Internal Control Over Compliance

Criteria or Specific Requirement

Uniform Guidance requires the reporting of costs or activities as the basis for making payments to providers. The County should have control activities for ensuring accurate reporting.

Condition

It was noted that there was a lack of independent review of the Provider Relief Fund reports submitted to the U.S. Treasury by someone that did not prepare the report.

Context

While performing audit procedures, it was noted that the County does not have policies in place to ensure there is an independent review of reports.

Questioned Costs: None.

Cause

The County does not have a system of internal controls in place to ensure reports are reviewed by an independent person who did not prepare the report.

Repeat Finding: N/A

Effect

Grant expenditures could be over or under-reported and not detected by County personnel.

Recommendation

We recommend the County implement procedures to ensure that someone knowledgeable of the grant requirements reviews the prepared report prior to submission.

Views of Responsible Officials

The County agrees with this finding.

**BROWN COUNTY, WISCONSIN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED DECEMBER 31, 2021**

**SECTION III - FEDERAL AND STATE AWARD FINDINGS AND QUESTIONED COSTS
(CONTINUED)**

2021-004

**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

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 as of the date of fieldwork four of the six providers tested were not reviewed.

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."

Context

While performing audit procedures, it was note that the County did not review all of the required provider audits in the required timeframe.

Questioned Costs: None.

Cause

The County did not review all required provider audits in 2021.

Repeat Finding: N/A

Effect

The County is not consistently monitoring contract compliance, including collecting financial, performance, program, and special reports, and as such, may not be taking appropriate action to identified issues in provider audits.

Recommendation

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

Views of Responsible Officials

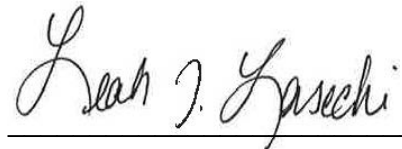
The County is in agreement with the finding.

**BROWN COUNTY, WISCONSIN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED DECEMBER 31, 2021**

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 | 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 | Yes |
| Department of Children and Families | Yes |
| 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



Leah Lasecki , CPA

Date of report

August 26, 2022



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