

WASHBURN COUNTY, WISCONSIN
FEDERAL AND STATE SINGLE AUDIT REPORTS
YEAR ENDED DECEMBER 31, 2012

**WASHBURN COUNTY, WISCONSIN
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YEAR ENDED DECEMBER 31, 2012**

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**WASHBURN COUNTY, WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2012**

Federal Grantor Agency/Pass-Through Agency/ Program Title and Year	Federal CFDA #		Accrued (Deferred) Reimbursements 1/1/12	Prior Years Adjustments	Expenditures		Receipts		Accrued (Deferred) Reimbursements 12/31/12	
					Federal	Local	Grant Reimburse- ments	Local Share		
<u>Department of Agriculture</u>										
Passed through Wisconsin Department of Health Services:										
Special Supplemental Food Program for Women, Infants and Children	10.557	(X)	\$ -	\$ -	\$ 100,077	\$ -	\$ 100,077	\$ -	\$ -	
State Administrative Matching Grants for Supplement Nutrition Assistance Program	10.561		8,845	-	-	-	8,845	-	-	
Income Maintenance Contract	10.561		-	-	70,879	44,520	53,495	44,520	17,384	
Total Department of Agriculture			8,845	-	170,956	44,520	162,417	44,520	17,384	
<u>Department of Housing and Urban Development</u>										
Passed through Wisconsin Department of Commerce										
Energy Efficiency and Conservation Block Grant	14.228		12,549	-	-	-	12,549	-	-	
<u>Department of Justice</u>										
Passed through Wisconsin Department of Justice:										
Edward Bryne Memorial Justice Assistance Grant Program										
Intoxicated Driver Incentive - Project # 0950-39-13	16.804	*	(A)	1,184	-	2,857	8,796	3,249	8,796	792
Recovery Act	16.803	*	(A)	-	-	5,850	-	-	-	5,850
Total Department of Justice				1,184	-	8,707	8,796	3,249	8,796	6,642
<u>Department of Transportation</u>										
Passed through Wisconsin Department of Transportation:										
Recreational Trails Program	20.219		15,229	-	85,271	-	-	-	-	100,500
* American Recovery and Reinvestment Act Funds										
(A) JAG Program Cluster										
(X) Major Federal Awards Program										

See Notes to Schedules of Expenditures of Federal Awards and State Financial Assistance

**WASHBURN COUNTY, WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED DECEMBER 31, 2012**

Federal Grantor Agency/Pass-Through Agency/ Program Title and Year	Federal CFDA #	Accrued (Deferred)		Expenditures		Receipts		Accrued
		Reimbursements 1/1/12	Prior Years Adjustments	Federal	Local	Grant Reimburse- ments	Local Share	Reimbursements 12/31/12
Department of Education								
Passed through Wisconsin Department of Health Services Special Education - Grants for Infants and Families	84.181	\$ -	\$ -	\$ 16,695	\$ 34,818	\$ 16,695	\$ 34,818	\$ -
Department of Health and Human Services								
Passed through Greater Wisconsin Area Agency on Aging:								
Title III, D - Preventive Health:	93.043	1,679	-	2,397	369	2,860	369	1,216
Title III, B - Supportive Services	93.045	(B) -	-	28,387	136,172	28,387	136,172	-
Title III, Part C-1 - Nutrition Services	93.045	(B) -	-	19,131	29,025	19,131	29,025	-
Title III, Part C-2 - Home Delivered Nutrition	93.045	(B) -	-	14,806	32,480	14,806	32,480	-
Title III, Part E - National Family Caregiver Support	93.052	2,500	-	10,630	11,093	12,702	11,093	428
Nutrition Services Incentive Program:	93.053	(B) -	-	14,378	-	12,479	-	1,899
State Pharmaceutical Assistance	93.786	-	-	3,275	-	3,275	-	-
Passed through Wisconsin Department of Health Services:								
Public Health Emergency Preparedness	93.069	(6,825)	-	27,035	-	25,154	-	(4,944)
Medicare Enrollment Assistance Program	93.071	-	-	1,722	-	1,722	-	-
Enhance the Safety of Children Affected by Parental								
Methamphetamine or Other Substance Abuse	93.087	3,398	-	10,500	2,308	13,898	2,308	-
Immunization Grants	93.268	-	-	6,361	-	6,361	-	-
Income Maintenance	93.558	-	-	2,291	1,439	1,729	1,439	562
Temporary Assistance for Needy Families	93.558	-	-	32,155	11,286	32,155	11,286	-
Social Services Block Grant	93.667	-	-	63,004	22,113	63,004	22,113	-
Aging Disability Resource Center - Social Services Block Grant	93.667	-	-	733	-	733	-	-
Title III, Part C-1 - Nutrition Services	93.667	-	-	1,101	1,671	1,101	1,671	-
Income Maintenance	93.767	-	-	13,263	8,331	10,010	8,331	3,253
Children's Health Insurance Program	93.767	1,266	-	-	-	1,266	-	-
(B) Aging Cluster								

See Notes to Schedules of Expenditures of Federal Awards and State Financial Assistance

**WASHBURN COUNTY, WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED DECEMBER 31, 2012**

Federal Grantor Agency/Pass-Through Agency/ Program Title and Year	Federal CFDA #		Accrued (Deferred)		Expenditures		Receipts		Accrued
			Reimbursements	Prior Years	Federal	Local	Grant	Local	(Deferred)
			1/1/12	Adjustments			Reimburse- ments	Share	Reimbursements 12/31/12
Department of Health and Human Services (Continued)									
Passed through Wisconsin Department of Health Services: (Continued)									
Medical Assistance Program Cluster:									
Medical Assistance Program	93.778	(X)	\$ (13,934)	\$ -	\$ 7,717	\$ 2,770	\$ (9,811)	\$ 2,770	\$ 3,594
Income Maintenance Contract	93.778	(X) **	8,610	-	-	-	8,610	-	-
Income Maintenance Contract	93.778	(X) **	-	-	98,293	61,738	74,185	61,738	24,108
Income Maintenance Outreach	93.778	(X) **	-	-	9,120	-	9,120	-	-
Case Management	93.778	(X)	1,438	-	16,696	61,100	17,197	61,100	937
Wisconsin Medicaid Cost Reporting	93.778	(X)	-	(88,137)	107,089	-	18,952	-	-
Aging and Disability Resource Center	93.778	(X)	17,092	-	56,883	-	58,405	-	15,570
Elderly Benefit Specialist Program - Match	93.778	(X)	-	-	13,768	-	9,108	-	4,660
Consolidated Contracts MCH	93.778	(X)	-	-	632	-	632	-	-
State Pharmaceutical Assistance Program - Match	93.778	(X)	-	-	3,275	-	3,275	-	-
Medicare Improvements for Patients and Providers Act	93.779		-	-	1,589	-	1,589	-	-
State Health Insurance Assistance Program - Original	93.779		-	-	10,993	-	6,271	-	4,722
Title III, Part C-1 - Nutrition Services	93.779		-	-	16,320	24,760	16,320	24,760	-
Block Grant for Community Health	93.958		-	-	77,097	2,510	75,932	2,510	1,165
Block Grant for Prevention and Treatment of Substance Abuse	93.959		7,345	-	32,329	3,582	39,866	3,582	(192)
Preventive Health and Health Service Block Grant:	93.991		-	-	8	-	550	-	(542)
Maternal and Child Health Services Block Grant:									
Consolidated Contracts MCH	93.994		-	-	8,278	-	8,278	-	-
Reproductive Health	93.994		-	-	14,234	-	14,234	-	-
Passed through Wisconsin Department of Children and Families									
Promoting Safe and Stable Families	93.556		-	-	36,050	-	30,042	-	6,008
Temporary Assistance for Needy Families	93.558		435	-	46,678	-	39,757	-	7,356
Child Support Enforcement Program (Title IV-D)	93.563	(X) **	42,304	-	256,158	60,476	237,771	60,476	60,691
Child Care Development Program	93.596		1,999	-	24,499	-	24,522	-	1,976
Stephanie Tubbs Jones Child Welfare Services Program	93.645		-	-	8,926	-	8,926	-	-
Foster Care-Title IV-E	93.658	(X)	-	-	122,667	-	122,667	-	-
Social Services Block Grant	93.667		-	-	13,771	-	13,771	-	-
Chafee Foster Care Independence Program	93.674		(2,348)	-	898	-	(1,639)	-	189
Passed through Wisconsin Department of Administration:									
Low-Income Home Energy Assistance	93.568		2,981	-	25,811	-	21,046	-	7,746
Passed through Wisconsin Department of Corrections:									
Stephanie Tubbs Jones Child Welfare Services Program	93.645		1,044	-	1,804	3,949	2,604	3,949	244
Foster Care-Title IV-E	93.658	(X)	1,044	-	2,887	6,319	3,541	6,319	390
Total Department of Health and Human Services			70,028	(88,137)	1,265,639	483,491	1,106,494	483,491	141,036

(X) Major Federal Awards Program

** Tested as State Major Program

See Notes to Schedules of Expenditures of Federal Awards and State Financial Assistance

**WASHBURN COUNTY, WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED DECEMBER 31, 2012**

Federal Grantor Agency/Pass-Through Agency/ Program Title and Year	Federal CFDA #	Accrued (Deferred) Reimbursements 1/1/12	Prior Years Adjustments	Expenditures		Receipts		Accrued (Deferred) Reimbursements 12/31/12
				Federal	Local	Grant Reimburse- ments	Local Share	
Corporation for National and Community Service								
Passed through Wisconsin Department of Corrections: Foster Grandparent Program	94.011	\$ (3,876)	\$ -	\$ 3,876	\$ -	\$ -		\$ -
Department of Homeland Security								
Passed through Wisconsin Department of Justice Assistance: Homeland Security Training	97.067	14,408	(3)	-	-	14,405	-	-
Passed through Wisconsin Department of Military Affairs: Emergency Management Performance Grants	97.042	22,393	-	30,609	-	30,215	-	22,787
Total Department of Homeland Security		<u>36,801</u>	<u>(3)</u>	<u>30,609</u>	<u>-</u>	<u>44,620</u>	<u>-</u>	<u>22,787</u>
TOTAL FEDERAL AWARDS		<u>\$ 140,760</u>	<u>\$ (88,140)</u>	<u>1,581,753</u>	<u>\$ 571,625</u>	<u>\$ 1,346,024</u>	<u>\$ 571,625</u>	<u>\$ 288,349</u>
Claims Paid to Providers via Third Party Administrator								
Medical Assistance (Medicaid Cluster)	93.778		(X) ^^		131,289			
TOTAL FEDERAL AWARD EXPENDITURES					<u>\$ 1,713,042</u>			

(X) Major Federal Awards Program

^^ See Note 5

**WASHBURN COUNTY, WISCONSIN
SCHEDULE OF STATE FINANCIAL ASSISTANCE
YEAR ENDED DECEMBER 31, 2012**

State Grantor Agency/ Program Title and Year	State I.D. Number	Accrued (Deferred) Reimbursements 1/1/12	Prior Years Adjustments	Expenditures	Receipts		Accrued (Deferred) Reimbursements 12/31/12
					Grant Reimburse- ments	Local Share	
<u>Department of Agriculture, Trade and Consumer Protection</u>							
Soil and Water Resource Management:							
Soil and Water Resource Management Program	115.15	** \$ 57,733	\$ -	\$ 119,847	\$ 57,733	\$ 6,546	\$ 113,301
Land and Water Resource Management Projects	115.40	** 17,436	-	13,966	20,236	-	11,166
Total Department of Agriculture, Trade and Consumer Protection		75,169	-	133,813	77,969	6,546	124,467
<u>Department of Commerce</u>							
Environmental Aids - Private Sewage System Grants	143.110	-	-	9,588	9,588	-	-
<u>Department of Natural Resources</u>							
Wildlife Damage Claims and Abatement	370.553	(398)	-	17,568	17,631	-	(461)
Recreation Aid	370.564	-	-	7,451	7,451	-	-
Forest Road Aid	370.567	-	-	29,553	29,553	-	-
Little Grassy Lake Dam	370.572	-	-	3,856	-	-	3,856
County Forest Sustainable Grant	370.572	6,314	-	7,025	-	1,238	12,101
Urban and Community Forestry	370.572	-	-	39,755	39,755	-	-
Recreational Boating Facilities	370.573	1,860	-	-	1,860	-	-
Recreation Aids - Snowmobile Trails and Areas:							
8/20/10-6/30/12 S-3956	370.575	(7,368)	-	9,830	2,462	-	-
7/01/10-6/30/11 S-3904	370.575	5,613	-	-	5,613	-	-
7/1/11-6/30/12 S-4037	370.575	340	-	29,660	30,000	-	-
9/8/11-6/30/12 S-4098	370.575	8,179	-	3,685	11,864	-	-
7/2/12-6/30/13 S-4161	370.575	-	-	30,861	30,000	-	861
9/12/12-6/30/14 S-4201	370.575	-	-	3,791	-	-	3,791
8/15/12-6/30/13 S-4209	370.575	-	-	4,594	126,259	-	(121,665)
8/16/12-6/30/14 S-4210	370.575	-	-	36,542	37,714	-	(1,172)
** Major State Financial Assistance Program							

See Notes to Schedules of Expenditures of Federal Awards and State Financial Assistance

**WASHBURN COUNTY, WISCONSIN
SCHEDULE OF STATE FINANCIAL ASSISTANCE (CONTINUED)
YEAR ENDED DECEMBER 31, 2012**

State Grantor Agency/ Program Title and Year	State I.D. Number	Accrued (Deferred)		Expenditures	Receipts		Accrued (Deferred) Reimbursements 12/31/12	
		Reimbursements 1/1/12	Prior Years Adjustments		Grant Reimburse- ments	Local Share		
<u>Department of Natural Resources (Continued)</u>								
Resource Aids - ATV Project Aids:								
1/15/09-6/30/12	ATV-1827	370.576	\$ 7,399	\$ -	\$ -	\$ 7,399	\$ -	\$ -
1/27/09-6/30/12	ATV-1854	370.576	72,057	-	-	72,057	-	-
1/15/09-6/30/12	ATV-1862	370.576	6,188	-	-	6,188	-	-
11/22/08-6/30/12	ATV-1863	370.576	2,749	-	-	2,749	-	-
4/06/11-6/30/13	ATV-2073	370.576	5,360	-	-	5,360	-	-
4/06/11-6/30/13	ATV-2074	370.576	(19,125)	-	25,500	-	-	6,375
4/06/11-6/30/13	ATV-2075	370.576	(14,025)	-	18,627	4,602	-	-
8/19/10-6/30/12	ATV-2076	370.576	(7,367)	-	14,701	7,334	-	-
11/17/10-6/30/12	ATV-2077	370.576	(94,429)	-	256,904	-	-	162,475
7/01/11-6/30/12	ATV-2127	370.576	588	-	22,804	23,392	-	-
7/01/11-6/30/12	ATV-2166	370.576	-	-	6,965	6,965	-	-
11/28/11-6/30/13	ATV-2193	370.576	(8,171)	-	65,571	-	-	57,400
7/2/12-6/30/13	ATV-2241	370.576	-	-	28,271	24,038	-	4,233
7/2/12-6/30/13	ATV-2280	370.576	-	-	6,965	6,965	-	-
10/2/12-6/30/14	ATV-3025	370.576	-	-	-	74,013	-	(74,013)
Lake Planning Grant	370.664		59,698	-	77,271	59,817	19,288	57,864
Recycling Grant Aids	370.670		-	-	97,140	83,407	13,733	-
Total Department of Natural Resources			25,462	-	844,890	724,448	34,259	111,645
<u>Department of Transportation</u>								
Elderly and Handicapped County Aids:								
Elderly and Handicapped Transportation:	395.101		-	-	99,433	68,117	31,316	-
<u>Department of Corrections</u>								
Community Intervention	410.302		-	-	7,160	7,160	-	-
Youth Aids - AODA	410.313	**	-	-	2,195	3,186	-	(991)
Youth Aids - Early Intervention	410.313	**	(1,082)	-	14,708	5,639	-	7,987
Youth Aids - Community	410.313	**	89,767	-	543,508	231,843	384,661	16,771
Total Department of Corrections			88,685	-	567,571	247,828	384,661	23,767
** Major State Financial Assistance Program								

See Notes to Schedules of Expenditures of Federal Awards and State Financial Assistance
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**WASHBURN COUNTY, WISCONSIN
SCHEDULE OF STATE FINANCIAL ASSISTANCE (CONTINUED)
YEAR ENDED DECEMBER 31, 2012**

State Grantor Agency/ Program Title and Year	State I.D. Number	Accrued (Deferred) Reimbursements 1/1/12	Prior Years Adjustments	Expenditures	Receipts		Accrued (Deferred) Reimbursements 12/31/12
					Grant Reimburse- ments	Local Share	
Department of Health Services							
W-2 and Non W-2 Funeral/Cemetery	435.105	\$ (8,751)	\$ -	\$ -	\$ (8,751)	\$ -	\$ -
Women's, Infants', and Children's Farmers Market Grant	435.154720	-	-	519	519	-	-
WWWP - GPR	435.157000	-	-	13,293	13,293	-	-
Consolidated Contracts - CHHD LD	435.157720	-	-	3,129	3,129	-	-
Consolidated Contracts MCH	435.159320	-	-	632	632	-	-
Reproductive Health	435.159321	-	-	11,604	11,604	-	-
PF Non Federal Program Revenue	435.200	-	-	(917)	(431)	-	(486)
IM Available Allocation - State Share	435.283	** 150	-	-	150	-	-
IM Available Allocation - State Share	436.283	** -	-	74,471	74,471	-	-
IM Available Allocation - Federal Share	435.284	** 1,427	-	-	1,427	-	-
Adult Protective System	435.312	-	-	41,757	18,024	23,733	-
Community Options Program	435.367	7,733	-	72,320	80,187	-	(134)
CLTS DD Nonfed	435.460	** (6,662)	-	-	(6,662)	-	-
CLTS MH Nonfed	435.461	** (935)	-	-	(935)	-	-
CLTS PD Nonfed	435.462	** (1,573)	-	-	(1,573)	-	-
Certified Mental Health Program	435.517	3,276	-	22,416	17,367	8,325	-
Integrated Service Programs for Children with Severe Disabilities	435.530	-	-	10,464	10,095	369	-
Grants for Infants and Toddlers	435.550	-	-	50,432	16,345	34,087	-

** Major State Financial Assistance Program

**WASHBURN COUNTY, WISCONSIN
SCHEDULE OF STATE FINANCIAL ASSISTANCE (CONTINUED)
YEAR ENDED DECEMBER 31, 2012**

State Grantor Agency/ Program Title and Year	State I.D. Number	Accrued (Deferred)		Expenditures	Receipts		Accrued (Deferred) Reimbursements 12/31/12
		Reimbursements 1/1/12	Prior Years Adjustments		Grant Reimburse- ments	Local Share	
<u>Department of Health Services (Continued)</u>							
State Funded Basic Allocation	435.561	** \$ -	\$ -	\$ 638,957	\$ 472,958	\$ 165,999	\$ -
Aging Disability Resource Center	435.560100	22,551	-	76,387	78,296	-	20,642
Intoxicated Driver Program	435.567	-	-	9,557	-	9,557	-
IMD - OBRA Relocations	435.571	11,139	-	13,326	14,752	-	9,713
Family Support Program	435.577	2,448	-	16,091	17,492	-	1,047
Elderly Benefit Specialist Program	435.560320	911	-	31,350	24,528	3,135	4,598
State Senior Community Services	435.560330	-	-	6,486	5,837	649	-
Congregate Nutrition	435.560350	-	-	80,162	31,846	48,316	-
Home Delivered Meal Program	435.560360	-	-	5,056	1,583	3,473	-
Alzheimer's Family Support Program	435.560381	419	-	5,692	3,317	-	2,794
Foster Grandparents Program	435.560450	(1,147)	-	1,147	-	-	-
Elder Abuse Service	435.560490	6,027	-	11,195	9,455	-	7,767
Community Services and MH Services:							
Human Services Contract:	435.681	-	-	-	46,084	(62,354)	16,270
Regional Crisis Grant	435.81075	-	-	99,065	75,827	23,238	-
MA Crisis Training	435.81079	-	-	-	4,770	(4,770)	-
CST Counties 2012	435.81085	-	-	13,828	13,828	-	-
CLTS - DD AUT CWA admin	435.832	** -	-	1,959	-	-	1,959
CLTS - DD OTH CWA admin	435.835	** -	-	1,173	-	-	1,173
CLTS - MH AUT CWA admin	435.838	** -	-	1,022	-	-	1,022
CLTS - PD OTH CWA admin	435.847	** -	-	157	-	-	157
<u>Department of Children and Families:</u>							
Basic County Allocation	437.3561	** -	-	99,714	99,714	-	-
WISACWIS Ongoing Charges and Pass Through	437.3604	-	-	(1,978)	(1,978)	-	-
State/County Match	437.3681	** -	-	213,038	20,336	192,702	-
Total Department of Health and Family Services		37,013	-	1,623,504	1,147,536	446,459	66,522
<u>Department of Justice</u>							
Victim and Witness Assistance Program-A Program Cluster:	455.503 455.532/539	12,609	-	60,908	26,399	32,482	14,636

** Major State Financial Assistance Program

See Notes to Schedules of Expenditures of Federal Awards and State Financial Assistance

**WASHBURN COUNTY, WISCONSIN
SCHEDULE OF STATE FINANCIAL ASSISTANCE (CONTINUED)
YEAR ENDED DECEMBER 31, 2012**

State Grantor Agency/ Program Title and Year	State I.D. Number	Accrued (Deferred) Reimbursements 1/1/12	Prior Years Adjustments	Expenditures	Receipts		Accrued (Deferred) Reimbursements 12/31/12
					Grant Reimburse- ments	Local Share	
Department of Military Affairs							
Emergency Planning Grant Program:							
Hazmat Grant	465.308	\$ 5,255	\$ -	\$ 2,244	\$ 6,976	\$ 523	\$ -
HMEP Training Grant	465.310	191	-	243	434	-	-
LEPC Emergency Planning Grant:	465.337	3,447	-	4,856	4,701	-	3,602
Total Department of Military Affairs		8,893	-	7,343	12,111	523	3,602
Department of Administration							
Comprehensive Planning Grant:							
Comprehensive Planning Activities:	505.110	28,506	-	-	-	-	28,506
Land Information Board Grant:	505.118	(3,510)	-	8,907	21,200	761	(16,564)
Utility Public Benefits - Low Income Assistance:	505.371	4,580	-	20,519	19,119	-	5,980
Office of Justice Assistance - Mobile Data Computer Equipment	505.627	32,794	-	-	32,794	-	-
Passed Through Burnett County:							
Treatment Alternatives and Diversion Program	2010-TD-01-7550	8,781	-	30,370	36,531	-	2,620
Total Department of Administration		71,151	-	59,796	109,644	761	20,542
Subtotal State Financial Assistance		\$ 318,982	\$ -	3,406,846	\$ 2,423,640	\$ 937,007	\$ 365,181
Paid Claims by Third Party Administrator							
Medical Assistance - Community Long Term Support	^^	**		87,235			
Deduct: Local Share of Expenditures				(937,007)			
TOTAL STATE FINANCIAL ASSISTANCE EXPENDITURES				\$ 2,557,074			

** Major State Financial Assistance Program

^^ See Note 5

See Notes to Schedules of Expenditures of Federal Awards and State Financial Assistance

**WASHBURN COUNTY, WISCONSIN
NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS AND
STATE FINANCIAL ASSISTANCE
DECEMBER 31, 2012**

NOTE 1 REPORTING ENTITY

Washburn County is governed by a board of supervisors consisting of twenty-one elected members.

The financial reporting entity for the County is based upon criteria set forth in generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The financial reporting entity is defined by GASB to consist of (a) the primary government, (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

The basic financial statements of the County consist of the primary government and a discretely presented component unit as described below.

Component Unit

Washburn County Industrial Development Agency, Ltd. Washburn County Industrial Development Agency, Ltd. (Agency) was organized in 1989 by the County when the County received intergovernmental funds to finance a loan to a private business. Proceeds received from the repayment of this loan are being used by the Agency to finance other loans to local businesses to promote industrial development. The Agency is governed by a seven member board statutorily comprised of the county board chairman, finance committee chairman, county treasurer, corporation counsel and three public members appointed by the county board. The Agency receives no funding from nor provides any funding to the County. The Agency maintains its financial statements on a fiscal year ending June 30. Financial statements of the Agency for the year ending June 30, 2012 are presented in the County's 2012 audited basic financial statements as a discretely presented component unit. The Agency's financial statements are separately audited and can be obtained from Washburn County.

NOTE 2 BASIS OF PRESENTATION

The schedules of expenditures of federal awards and state financial assistance have been presented on a basis to reflect the flow of available funds in the individual programs as follows:

Expenditures – Expenditures are presented on the accrual basis of accounting. Grant expenditures represent the amount of program funds expended during the year.

Receipts – Receipts recorded under the Grant Reimbursement category represent actual program funds received by the County during the year. Receipts recorded under the Local Share category, if any, represent the amounts of local funds used to finance the County's share of program expenditures on selected programs.

**WASHBURN COUNTY, WISCONSIN
NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS AND
STATE FINANCIAL ASSISTANCE
DECEMBER 31, 2012**

NOTE 2 BASIS OF PRESENTATION (CONTINUED)

Accrued Reimbursement – Amounts recorded as accrued reimbursements represent the excess of program funds expended over available program funds. Such amounts represent program funds receivable by the County, except as discussed in Note 4.

Deferred Reimbursement – Amounts recorded as deferred reimbursements represent available (unexpended) program funds held by the County.

NOTE 3 ADJUSTMENTS TO BEGINNING ACCRUED (DEFERRED) REIMBURSEMENT

Prior year adjustments included in the schedules of expenditures of federal awards and state financial assistance represent adjustments to the January 1, 2012 accrued (deferred) reimbursement balances of the individual programs based on subsequent funding of the programs in 2012 and/or adjustment of accruals resulting from prior year audit findings.

NOTE 4 CDBG PROGRAMS REVOLVING LOAN FUND

Housing Rehabilitation

The County was awarded Community Development Block Grants for financing housing rehabilitation loans. Repayments received by the County on these loans are recorded in a separate special revenue fund and are to be used to finance similar housing rehabilitation loans. The following is a description of the loans outstanding under the program at December 31, 2012:

Owner-Occupied Loans. The County had eighty-five (85) owner-occupied mortgage loans outstanding at December 31, 2012 totaling \$924,378. These notes become due and payable in full only "in the event that the maker:

- a. No longer continues to occupy the premises securing this note as a full-time residence, or
- b. Transfers any legal or equitable interest in the mortgage premises to anyone for any reason."

Receivables have been recorded in the special revenue fund in the amount of the outstanding balances on these loans and were equally offset by deferred revenues recorded therein. Revenue is recognized in the special revenue fund as collections are received on these loans.

Transactions of the revolving loan fund for the year ending December 31, 2012 are summarized as follows:

Balance January 1, 2012	\$ 59,121
Loan Repayments	13,963
Interest on Loans	583
Loans Made from Fund	(54,541)
Administration Paid from Fund	(8,346)
Balance December 31, 2012	<u>\$ 10,780</u>

The above transactions are not included in the schedule of expenditures of federal awards.

**WASHBURN COUNTY, WISCONSIN
NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS AND
STATE FINANCIAL ASSISTANCE
DECEMBER 31, 2012**

NOTE 5 CLAIMS PAID VIA THIRD PARTY ADMINISTRATOR

Amounts shown as paid via Third Party Administrator (TPA) are payments made by a TPA for County authorized services. The TPA makes payments directly to service providers, and receives reimbursement for these services directly from the Wisconsin Department of Health Services (DHS). The activity between the TPA and service providers is not recorded in the County's financial accounting system; however, DHS guidance dictates that these transactions are to be included in the Schedules of Expenditures of Federal Awards and State Financial Assistance.

NOTE 6 PASS-THROUGH GRANT NUMBERS

Pass-through grant numbers were not assigned by the pass-through agencies.



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**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Honorable Members
of the Board of Supervisors
Washburn County, Wisconsin

We have audited, in accordance with auditing standards generally accepted in the United States of America and standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the discretely presented component unit, each major fund and the aggregate remaining fund information of Washburn County, Wisconsin (County) as of and for the year ended December 31, 2012, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated July 29, 2013. Our report includes a reference to other auditors who audited the financial statements of the Washburn County Industrial Development Agency, Ltd., as described in our report on Washburn County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying Schedule of Findings and Questioned Costs, we identified certain deficiencies in internal control that we consider to be material weaknesses.

A *deficiency* in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the County's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiencies described in the accompanying Schedule of Findings and Questioned Costs as items 2012-01, 2012-02 and 2012-03 to be material weaknesses.

Honorable Members
of the Board of Supervisors
Washburn County, Wisconsin

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our test disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Washburn County's Response to Findings

The County's responses to the findings identified in our audit are described in the accompanying Schedule of Findings and Questioned Costs. The County's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



CliftonLarsonAllen LLP

Rice Lake, Wisconsin

July 29, 2013



INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH REQUIREMENTS THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM, ON INTERNAL CONTROL OVER COMPLIANCE, AND ON THE SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE IN ACCORDANCE WITH OMB CIRCULAR A-133 AND STATE SINGLE AUDIT GUIDELINES

Honorable Members of the Board of Supervisors
Washburn County, Wisconsin

Report on Compliance for Each Major Federal and State Program

We have audited Washburn County, Wisconsin's (County) compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended December 31, 2012. We have also audited the County's compliance with types of compliance requirements described in the *State Single Audit Guidelines*, issued by the Wisconsin Department of Administration that are applicable to each of its major state programs (including federal programs required to be tested as major state programs) for the same period. The County's major federal programs and major state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Component Unit

Washburn County's basic financial statements include the operations of the Washburn County Industrial Development Agency, Ltd., which expended \$665,661 in federal awards that is not included in the schedule of expenditures of federal awards during the year ended December 31, 2012. Our audit, described below, did not include the operations of the Washburn County Industrial Development Agency Ltd. because it operates on a June 30 fiscal year-end and receives its own audit of expenditures of federal awards.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts and grants applicable to its federal and state programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal and state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*; and the *State Single Audit Guidelines*, issued by the Wisconsin Department of Administration. Those standards, OMB Circular A-133 and state guidelines require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal or state program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

Honorable Members
of the Board of Supervisors
Washburn County, Wisconsin

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal and state program. However, our audit does not provide a legal determination on the County's compliance.

Opinion on Each 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 to each of its major federal and state programs identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs for the year ended December 31, 2012.

Report on Internal Control Over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit, we considered the County's internal control over compliance with the requirements that could have a direct and material effect on a major federal or state program to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133 and State Single Audit Guidelines, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal or state program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal or state program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance

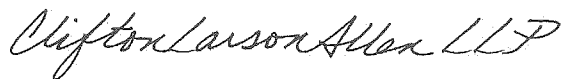
Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the result of that testing based on the requirements of OMB Circular A-133 and *State Single Audit Guidelines*. Accordingly, this report is not suitable for any other purpose.

Honorable Members
of the Board of Supervisors
Washburn County, Wisconsin

**Report on Schedule of Expenditures of Federal Awards Required by OMB Circular A-133 and
Schedule of State Financial Assistance Required by State Single Audit Guidelines**

We have audited the financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Washburn County as of and for the year ended December 31, 2012, and the related notes to the financial statements, which collectively comprise Washburn County's basic financial statements. We issued our report thereon dated July 29, 2013, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards and schedule of state financial assistance are presented for purposes of additional analysis as required by OMB Circular A-133 and State Single Audit Guidelines, respectively, and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditure of federal awards and schedule of state financial assistance are fairly stated in all material respects in relation to the basic financial statements as a whole.



CliftonLarsonAllen LLP
Rice Lake, Wisconsin
July 29, 2013

**WASHBURN COUNTY, WISCONSIN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
DECEMBER 31, 2012**

PART I: SUMMARY OF AUDITOR'S RESULTS

1. The auditors' report expresses an unmodified opinion on the basic financial statements of the County.
2. Material weaknesses in internal control over financial reporting was disclosed during the audit of the basic financial statements and reported in the "Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*", and are listed as Findings 2012-01 through 2012-03.
3. No instances of noncompliance material to the financial statements of the County were disclosed during the audit.
4. No matters involving internal control over compliance relating to the audit of the major federal award programs and major state financial assistance programs were reported in the "Independent Auditors' Report on Compliance with Requirements That Could Have a Direct and Material Effect on Each Major Program, on Internal Control Over Compliance, and on the Schedules of Expenditures of Federal Awards and State Financial Assistance in Accordance with *OMB Circular A-133* and *State Single Audit Guidelines*".
5. The independent auditors' report on compliance for the major federal award programs and the major state financial assistance programs for the County expresses an unmodified opinion.
6. No audit findings relative to the major federal award programs for the County were disclosed during the audit that are required to be reported in accordance with Section 510(a) of *OMB Circular A-133*.
7. The federal programs tested as major programs and the state programs tested as major programs, including the federal programs tested as state major programs, are presented in the "Summary of Federal and State Programs Tested as Major Programs" which follows this schedule.
8. The threshold for distinguishing Types A and B programs was \$300,000 for federal award programs and \$100,000 for state financial assistance programs.
9. The County did not qualify as a low-risk auditee as defined in *OMB Circular A-133*.
10. A summary schedule of prior year audit findings has not been included since there were no prior year findings related to major federal awards and major state financial assistance programs.

**WASHBURN COUNTY, WISCONSIN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
DECEMBER 31, 2012**

PART II: FINDINGS RELATED TO THE FINANCIAL STATEMENTS:

FINDING: 2012-01 Annual Financial Reporting Under Generally Accepted Accounting Principles (GAAP)

Criteria: It is the County's responsibility to have controls in place to prevent or detect a material misstatement in the annual financial statements, including footnote disclosures.

Condition: The County does not have an internal control policy in place over annual financial reporting that would enable management to conclude its annual financial statements and related footnote disclosures are complete and presented in accordance with Generally Accepted Accounting Principles (GAAP).

Context: The County has informed us that they do not have an internal control policy in place over the annual financial reporting and that they do not have the necessary staff and expertise to prevent or detect a material misstatement in the annual financial statements including footnote disclosures. However, they have reviewed and approved the annual financial statements and the related footnote disclosures.

Cause: The County relies on the audit firm to prepare the annual financial statements and related footnote disclosures.

Effect: The potential exists that a material misstatement of the annual financial statements could occur and not be prevented or detected by the County's internal controls.

Recommendation: The County should continue to evaluate their internal staff and expertise to determine if an internal control policy over the annual financial reporting is beneficial.

CORRECTIVE ACTION PLAN (CAP):

Explanation of Disagreement with Audit Findings

There is no disagreement with the audit finding.

Actions Planned in Response to Finding:

The County will continue to rely upon the audit firm to prepare the financial statements and related footnote disclosures and will review and approve these prior to the issuance of the annual financial statements. The Administrative Coordinator/Finance Director is the official responsible for ensuring corrective action of the deficiency.

Planned Completion Date for CAP:

The CAP is ongoing.

Plan to Monitor Completion of CAP:

The County Board will be monitoring this corrective action plan.

**WASHBURN COUNTY, WISCONSIN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
DECEMBER 31, 2012**

PART II: FINDINGS RELATED TO THE FINANCIAL STATEMENTS: (CONTINUED)

FINDING: 2012-02 Material Audit Adjustments

- Criteria:** The County should have controls in place to prevent or detect a material misstatement in the financial statements in a timely manner.
- Condition:** The audit firm proposed and the County posted to its general ledger accounts journal entries for correcting certain misstatements.
- Context:** The County has informed us that they will continue to rely upon the audit firm to propose such audit adjustments as are necessary to adjust accounts in accordance with Generally Accepted Accounting Principles (GAAP). Management will review and approve those entries prior to recording them.
- Cause:** The County has not established controls to ensure that all accounts are adjusted to their appropriate year end balances in accordance with GAAP.
- Effect:** The potential exists that financial statements of the County may include inaccurate information not detected or prevented by County staff.
- Recommendation:** The County should continue to evaluate its internal control processes to determine if additional internal control procedures should be implemented to ensure that accounts are adjusted to their appropriate year end balances in accordance with GAAP.

CORRECTIVE ACTION PLAN (CAP):

Explanation of Disagreement with Audit Findings

There is no disagreement with the audit finding.

Actions Planned in Response to Finding:

The County will continue to rely upon the audit firm to propose audit adjustments necessary to adjust accounts in accordance with GAAP. Management will review and approve these entries prior to recording them. The Administrative Coordinator/Finance Director is the official responsible for ensuring corrective action of the deficiency.

Planned Completion Date for CAP:

The CAP is ongoing.

Plan to Monitor Completion of CAP:

The County Board will be monitoring this corrective action plan.

**WASHBURN COUNTY, WISCONSIN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
DECEMBER 31, 2012**

PART II: FINDINGS RELATED TO THE FINANCIAL STATEMENTS: (CONTINUED)

FINDING: 2012-03 Limited Segregation of Duties

Criteria: Generally, a system of internal control contemplates separation of duties such that no individual has responsibility to execute a transaction, have physical access to the related assets, and have responsibility or authority to record the transaction.

Condition: In some of the smaller County offices the available staff precludes a proper separation of duties to assure adequate internal control.

Context: The limited size of the County's staff in some departments responsible for accounting and financial duties precludes a complete segregation of incompatible duties. The County has informed us that it may not be cost effective to hire the additional personnel required to achieve complete segregation of duties.

Cause: The condition is due to limited staff available.

Effect: The potential exists that the design of the internal controls over financial reporting could affect the ability of the County to record, process, summarize and report financial data consistently with the assertions of management in the financial statements. In addition, this lack of segregation of duties may result in the County's inability to prevent /detect misappropriation of County assets.

Recommendation: The County should continue to evaluate its staffing in order to segregate incompatible duties whenever possible.

CORRECTIVE ACTION PLAN (CAP):

Explanation of Disagreement with Audit Findings

There is no disagreement with the audit finding.

Actions Planned in Response to Finding:

The County continues to work to achieve segregation of duties whenever cost effective. The Administrative Coordinator/Finance Director is the official responsible for ensuring corrective action of the deficiency.

Planned Completion Date for CAP:

The CAP is ongoing.

Plan to Monitor Completion of CAP:

The County Board will be monitoring this corrective action plan.

Compensating Controls and Mitigating Factors:

The cash disbursements process includes approval of the disbursement by the department head and approval of each voucher and coding by the finance department. The payroll disbursements process includes department head approval of timesheets and personnel department review of timesheets and approval of coding. The receipts process includes pre-numbering and a reconciliation of departmental batch receipt reports performed by the Treasurer. In addition to the above, the Treasurer also reviews the account coding and completes a monthly bank reconciliation and is reconciled to the general ledger.

**WASHBURN COUNTY, WISCONSIN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
DECEMBER 31, 2012**

PART III: FINDINGS RELATED TO MAJOR FEDERAL AWARD PROGRAMS:

None.

PART IV: FINDINGS RELATED TO MAJOR STATE FINANCIAL ASSISTANCE PROGRAMS:

None.

**WASHBURN COUNTY, WISCONSIN
SUMMARY OF FEDERAL AND STATE PROGRAMS TESTED AS MAJOR PROGRAMS
DECEMBER 31, 2012**

FEDERAL PROGRAMS

The following federal programs were tested as major programs:

<u>CFDA #</u>	<u>Program Title</u>	<u>Amount</u>
10.557	Supplemental Nutrition for Women, Infants and Children	\$ 100,077
93.563	Child Support Enforcement	256,158
93.658	Foster Care Title IV-E	125,554
93.778	Medical Assistance Program	444,762
		<u>\$ 926,551</u>

STATE PROGRAMS

The following federal and state programs were tested as major state programs:

<u>CFDA #/ State ID #</u>	<u>Program Title</u>	<u>Amount</u>
State Programs on Schedule of State Financial Assistance:		
115.15	Soil and Water Resource Management	\$ 119,847
115.40	Land and Water Resource Management	13,966
410.313	Youth Aids	560,411
435.283	IM Available Allocation - State Share	74,471
435.832	CLTS - DD AUT CWA admin	1,959
435.835	CLTS - DD OTH CWA admin	1,173
435.838	CLTS - MH AUT CWA admin	1,022
435.847	CLTS - PD OTH CWA admin	157
^^	CLTS Paid via Third Party Administrator	87,235
435.561	Basic County Allocation	638,957
437.3561	Basic County Allocation	99,714
437.3681	State/County Match	213,038
Federal Programs on Schedule of Expenditures of Federal Awards:		
93.563	Child Support Enforcement	256,158
93.778	Various Programs Funded under Medical Assistance Program:	
	Human Services Contract	7,717
	Income Maintenance	107,413
	CLTS Paid via Third Party Administrator	131,289
		<u>502,577</u>
		<u>\$ 2,314,527</u>