

LA CROSSE COUNTY

La Crosse, Wisconsin

REPORT ON FEDERAL AND STATE AWARDS

For the Year Ended December 31, 2019

LA CROSSE COUNTY

TABLE OF CONTENTS For the Year Ended December 31, 2019

Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	1 – 2
Report on Compliance for Each Major Federal and Major State Program; Report on Internal Control Over Compliance; and Report on the Schedule of Expenditures of Federal and State Awards Required by the Uniform Guidance and the <i>State Single Audit Guidelines</i>	3 – 5
Schedule of Expenditures of Federal and State Awards	6 – 15
Notes to Schedule of Expenditures of Federal and State Awards	16 – 17
Schedule of Findings and Questioned Costs	18 – 20

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

INDEPENDENT AUDITORS' REPORT

To the County Board of Supervisors
La Crosse County
La Crosse, Wisconsin

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the 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 business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of La Crosse County, Wisconsin ("County") as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise La Crosse County's basic financial statements, and have issued our report thereon dated June 25, 2020.

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.

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 entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

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 tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

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 results of that testing, and not to provide an opinion on the effectiveness of the entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Baker Tilly US, LLP

Madison, Wisconsin
June 25, 2020

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

INDEPENDENT AUDITORS' REPORT

To the County Board of Supervisors
La Crosse County
La Crosse, Wisconsin

Report on Compliance for Each Major Federal and Major State Program

We have audited La Crosse County's ("County") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* and the *State Single Audit Guidelines* that could have a direct and material effect on each of the County's major federal and major state programs for the year ended December 31, 2019. The County's major federal and major state programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal and state statutes, regulations, and the terms and conditions of its federal and state awards applicable to its federal and state programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal and major 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; 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*. Those standards, the Uniform Guidance and the *State Single Audit 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 a major state program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

Opinion on Each Major Federal and Major State Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal and major state programs for the year ended December 31, 2019.

Report on Internal Control Over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal or major state program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal and major state program 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 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 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. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal or state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

Purpose of this Report

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 and State Awards Required by the Uniform Guidance and the *State Single Audit Guidelines*

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of La Crosse County, Wisconsin as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise La Crosse County's basic financial statements. We issued our report thereon dated June 25, 2020, which contained an unmodified opinion 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 and state awards is presented for purposes of additional analysis as required by the Uniform Guidance and the *State Single Audit Guidelines* and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal and state awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Baker Tilly US, LLP

Madison, Wisconsin
August 5, 2020

LA CROSSE COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS For the Year Ended December 31, 2019

Grantor Agency / Program Title	Federal CFDA Number	Pass- Through Agency	Pass- Through Agency ID	Expenditures	Payments to Subrecipients
FEDERAL PROGRAMS					
U. S. Department of Agriculture					
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	DHS	154710, 154746, 154760	\$ 487,996	\$ -
SNAP Cluster					
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	DHS	61, 284, 154661	<u>1,318,477</u>	<u>763,872</u>
Total - SNAP Cluster				<u>1,318,477</u>	<u>763,872</u>
Farm to School Grant Program	10.575	N/A	CN-F2S-IMP-19-WI-1	<u>6,820</u>	<u>-</u>
Total U.S. Department of Agriculture				<u>1,813,293</u>	<u>763,872</u>
U.S. Department of Housing and Urban Development					
CDBG - Entitlement Grants Cluster					
Community Development Block Grants/Entitlement Grants	14.218	City of La Crosse	B19MC550004	<u>25,000</u>	<u>-</u>
Total CDBG - Entitlement Grants Cluster				<u>25,000</u>	<u>-</u>
Community Development Block Grant/State's Program	14.228	DOA	H 14-15-06 EAP	119,038	-
Community Development Block Grant/State's Program	14.228	DOA	HSG 18-06	<u>1,192,432</u>	<u>-</u>
Subtotal				<u>1,311,470</u>	<u>-</u>
Total U.S. Department of Housing and Urban Development				<u>1,336,470</u>	<u>-</u>
U.S. Department of Justice					
Juvenile Justice and Delinquency Prevention	16.540	WI DOJ	2017-JF-21-14849	17,559	-
Missing Children's Assistance	16.543	WI DOJ	ICAC	18,715	-
Drug Court Discretionary Grant Program	16.585	N/A	2017-DC-BX-0008	81,491	-
State Criminal Alien Assistance Program Grant	16.606	N/A	N/A	20,960	-
Public Safety Partnership and Community Policing Grant	16.710	WI DOJ	2015HPWX0006	7,057	4,838
Public Safety Partnership and Community Policing Grant	16.710	WI DOJ	2016AMWX0023	<u>15,104</u>	<u>10,325</u>
Subtotal				<u>22,161</u>	<u>15,163</u>
Edward Byrne Memorial Justice Assistance Grant	16.738	WI DOJ	2018-H3515-WI-DJ	5,768	-
Edward Byrne Memorial Justice Assistance Grant	16.738	WI DOJ	2016-DJ-02-15286	20,921	-
Edward Byrne Memorial Justice Assistance Grant	16.738	WI DOJ	17-DJ-01-15037	<u>23,173</u>	<u>-</u>
Subtotal				<u>49,862</u>	<u>-</u>
Second Chance Act Reentry Initiative	16.812	N/A	2017-RW-BX-0004	<u>192,333</u>	<u>-</u>
Total U.S. Department of Justice				<u>403,081</u>	<u>15,163</u>

See accompanying notes to the schedule of expenditures of federal and state awards.

LA CROSSE COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS For the Year Ended December 31, 2019

Grantor Agency / Program Title	Federal CFDA Number	Pass- Through Agency	Pass- Through Agency ID	Expenditures	Payments to Subrecipients
FEDERAL PROGRAMS (cont.)					
U.S. Department of Transportation					
Highway Planning and Construction Cluster					
Highway Planning and Construction	20.205	DOT	7067-00-00/70	\$ 834,290	\$ -
Safe Routes to Schools	20.205	DOT	1009-00-60/67/73, 1009-01-03/04	130,853	2,157
Consolidated Planning Grant	20.205	MN DOT	1031847	37,654	-
Transportation Planning Grant	20.205	MN DOT	1031984	11,000	-
Transportation Planning Grant	20.205	DOT	2019 UPWP	73,208	-
Total Highway Planning and Construction Cluster				<u>1,087,005</u>	<u>2,157</u>
Formula Grants for Rural Areas and Tribal Transit Program	20.509	DOT	19008-PT-021-0100	202,157	-
Federal Transit Cluster					
Buses and Bus Facilities Formula, Competitive, and Low or No Emissions Programs	20.526	DOT	1245-2019-2	157,678	-
Total Federal Transit Cluster				<u>157,678</u>	<u>-</u>
Highway Safety Cluster					
State and Community Highway Safety	20.600	DOT	FG-2019-LA CROSS-04680	3,899	-
State and Community Highway Safety	20.600	DOT	FG-2020-LA CROSS-05241	3,933	-
State and Community Highway Safety	20.600	DOT	FG-2019-LA CROSS-04680	1,000	-
State and Community Highway Safety	20.600	City of Onalaska	FG-2019-Onalaska-04779	2,419	-
Subtotal				<u>11,251</u>	<u>-</u>
National Priority Safety Programs	20.616	DOT	3950959-25-45	2,513	-
National Priority Safety Programs	20.616	DOT	3950959-25-37	2,306	-
Subtotal				<u>4,819</u>	<u>-</u>
Total Highway Safety Cluster				<u>16,070</u>	<u>-</u>
Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703	DMA	18-HMEP-FED-01-0115537-MA-01	5,950	-
Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703	DMA	18-HMEP-FED-02-011545-JL-01	5,950	-
Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703	DMA	18-HMEP-FED-02-011228-JN-01	8,400	-
Subtotal				<u>20,300</u>	<u>-</u>
Total U.S. Department of Transportation				<u>1,483,210</u>	<u>2,157</u>
U.S. Environmental Protection Agency					
State Indoor Radon Grants	66.032	DHS	150321	6,578	-
Total U.S. Environmental Protection Agency				<u>6,578</u>	<u>-</u>
U.S. Department of Energy					
State Energy Program	81.041	DOE	EIGP-18-16	90,000	-
Total U.S. Department of Energy				<u>90,000</u>	<u>-</u>

See accompanying notes to the schedule of expenditures of federal and state awards.

LA CROSSE COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS For the Year Ended December 31, 2019

Grantor Agency / Program Title	Federal CFDA Number	Pass- Through Agency	Pass- Through Agency ID	Expenditures	Payments to Subrecipients
FEDERAL PROGRAMS (cont.)					
U.S. Department of Education					
Special Education - Grants for Infants and Families	84.181	DHS	550	\$ 92,739	\$ 80,036
Total U.S. Department of Education				<u>92,739</u>	<u>80,036</u>
U. S. Department of Health and Human Services					
Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services	93.043	GWAAR	560510	5,263	-
Aging Cluster					
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93.044	GWAAR	560340	97,280	-
Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045	GWAAR	560350, 560360	188,080	-
Nutrition Services Incentive Program	93.053	GWAAR	560422	59,435	-
Total Aging Cluster				<u>344,795</u>	<u>-</u>
National Family Caregiver Support, Title III, Part E	93.052	GWAAR	560520	49,250	-
Public Health Emergency Preparedness	93.069	DHS	155015, 155050	119,096	-
Public Health Emergency Preparedness	93.069	DHS	NU90TP922055	1,362	-
Subtotal				<u>120,458</u>	<u>-</u>
Environmental Public Health and Emergency Response	93.070	N/A	N/A	138,726	25,000
Medicare Enrollment Assistance Program	93.071	GWAAR	560620	6,890	-
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP)	93.074	DHS	U90TP921893-01-04	48,000	-
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP)	93.074	DHS	U3REP190586	16,913	-
Subtotal				<u>64,913</u>	<u>-</u>
Injury Prevention and Control Research and State and Community Based Programs	93.136	DHS	150211	29,387	-
Injury Prevention and Control Research and State and Community Based Programs	93.136	WI DOJ	2019-PD-01-14898	16,015	-
Injury Prevention and Control Research and State and Community Based Programs	93.136	WI DOJ	2020-PD-01-15799	7,437	-
Subtotal				<u>52,839</u>	<u>-</u>
Grants to States to Support Oral Health Workforce Activities	93.236	DHS	115004	2,401	-
Immunization Cooperative Agreements	93.268	DHS	155020	21,517	-
Drug-Free Communities Support Program Grants	93.276	DHS	2H79SP020924-09	26,776	-
Drug-Free Communities Support Program Grants	93.276	DHS	2H79SP020924-10	10,667	-
Subtotal				<u>37,443</u>	<u>-</u>
Public Health Crisis Response Awards	93.354	DHS	NU90TP921984	17,763	-
Public Health Crisis Response Awards	93.354	DHS	155129/155131	29,000	-
Subtotal				<u>46,763</u>	<u>-</u>
State Health Insurance Assistance Program	93.324	DHS	560432	5,393	-
Promoting Safe and Stable Families	93.556	DCF	03306	57,103	-

See accompanying notes to the schedule of expenditures of federal and state awards.

LA CROSSE COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS For the Year Ended December 31, 2019

Grantor Agency / Program Title	Federal CFDA Number	Pass- Through Agency	Pass- Through Agency ID	Expenditures	Payments to Subrecipients
FEDERAL PROGRAMS (cont.)					
U. S. Department of Health and Human Services(cont.)					
TANF Cluster					
Temporary Assistance for Needy Families	93.558	DHS	3612A, 3612B, 561	\$ 264,036	\$ -
Total TANF Cluster				<u>264,036</u>	<u>-</u>
Child Support Enforcement	93.563	DCF	7332, 7477, 7477C, 7506, 7560, 7617	985,103	-
Low-Income Home Energy Assistance	93.568	DOA	G-19B1WILIEA	97,837	-
CCDF Cluster					
Child Care and Development Block Grant	93.575	DCF	831, 840, 852	618,899	268,611
Child Care and Development Block Grant	93.575	DCF	831 (2018)	23,972	23,972
Total CCDF Cluster				<u>642,871</u>	<u>292,583</u>
Head Start	93.600	DCF	N/A	21,221	-
Adoption and Legal Guardianship Incentive Payments	93.603	DCF	3394	4,380	-
Stephanie Tubbs Jones Child Welfare Services Program	93.645	DCF	3413, 3561, 3681	94,247	-
Foster Care - Title IV-E	93.658	DCF	3413, 3554, 3561, 3604, 3681, 3396	1,047,531	-
Adoption Assistance	93.659	DCF	3574	32,976	-
Social Services Block Grant	93.667	DHS	561	341,362	-
Children's Health Insurance Program	93.767	DHS	284	155,643	94,902
Medicaid Cluster					
Medical Assistance Program	93.778	DHS	62, 75, 284, 878, 881, 81078, 560021, 560029, 560061, 560081, 560087, 560097, 560152, 560155	2,543,837	974,442
Medical Assistance Program-WIMCR	93.778	DHS	N/A	433,654	16,790
Medical Assistance Program-Enhanced Funds	93.778	DHS	N/A	382,086	232,973
Medical Assistance Program-RMS	93.778	DHS	N/A	175,027	106,721
Medical Assistance Program	93.778	DHS	872, 875, 560058	1,813,886	-
Total Medicaid Cluster				<u>5,348,490</u>	<u>1,330,926</u>
Opioid STR	93.788	DHS	533118, 533259	255,975	-
Hospital Preparedness Program (HPP) Ebola Preparedness and Response Activities	93.817	DHS	6 U3REP150530-001-02	3,361	-
Hospital Preparedness Program (HPP) Ebola Preparedness and Response Activities	93.817	DHS	U3REP150530	298	-
Subtotal				<u>3,659</u>	<u>-</u>
National Bioterrorism Hospital Preparedness Program	93.889	DHS	U3REP190586	116,032	-
Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations	93.898	DHS	157120	3,006	-
HIV Prevention Activities Health Department Based	93.940	DHS	155957	5,293	-
Block Grants for Community Mental Health Services	93.958	DHS	515, 569	85,944	-
Block Grants for Community Mental Health Services	93.958	DHS	533277	31,376	-
Subtotal				<u>117,320</u>	<u>-</u>
Block Grants for Prevention and Treatment of Substance Abuse	93.959	DHS	515, 545, 546, 570	206,107	41,240
Block Grants for Prevention and Treatment of Substance Abuse	93.959	DHS	533165	4,267	-
Subtotal				<u>210,374</u>	<u>41,240</u>

See accompanying notes to the schedule of expenditures of federal and state awards.

LA CROSSE COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS For the Year Ended December 31, 2019

Grantor Agency / Program Title	Federal CFDA Number	Pass- Through Agency	Pass- Through Agency ID	Expenditures	Payments to Subrecipients
FEDERAL PROGRAMS (cont.)					
U. S. Department of Health and Human Services(cont.)					
Preventive Health and Health Services Block Grant funded solely with Prevention and Public Health Funds	93.991	DHS	159220	\$ 14,050	\$ -
Maternal and Child Health Services Block Grant to the States	93.994	DHS	159320	40,476	-
Total U.S. Department of Health and Human Services				<u>10,755,636</u>	<u>1,784,651</u>
U. S. Department of Homeland Security					
Disaster Assistance - Public Assistance	97.036	DMA	PA-05-WI-4402-PW-00297	4,304	-
Disaster Assistance - Public Assistance	97.036	DMA	PA-05-WI-4343-PW-00125	14,999	-
Disaster Assistance - Public Assistance	97.036	DMA	PA-05-WI-4402-PW-00288	2,446	-
Disaster Assistance - Public Assistance	97.036	DMA	PA-05-WI-4343-PW-00289	233	-
Disaster Assistance - Public Assistance	97.036	DMA	PA-05WI-4402-PW-00096, 00103, 00117, 00333, 00051, 00020, 00006	315,159	-
Subtotal				<u>337,141</u>	<u>-</u>
Emergency Management Performance Grants	97.042	DMA	EMC-2017-EP-00004	51,532	-
Emergency Management Performance Grants	97.042	DMA	EMPG-WI-2019-11336	16,871	-
Subtotal				<u>68,403</u>	<u>-</u>
Pre-Disaster Mitigation Grant Program	97.047	DMA	PDMC-PL-05-WI-2017-012	17,479	-
Homeland Security Grant Program	97.067	DMA	17-HSW-02A-011467-JL-01	20,000	-
Homeland Security Grant Program	97.067	DMA	18-HSW-02A-011431-JL-01	9,700	-
Homeland Security Grant Program	97.067	DMA	17-HSW-02A-011468-AU-01	5,932	-
Homeland Security Grant Program	97.067	DMA	18-HSW-02B-011530-OC-01	17,652	-
Homeland Security Grant Program	97.067	DMA	17-HSW-02B-011484-AU-01	5,800	-
Homeland Security Grant Program	97.067	DMA	18-HSW-02B-011705-DE-01	14,066	-
Homeland Security Grant Program	97.067	DMA	18-HSW-02A-011706-DE-01	2,940	-
Subtotal				<u>76,090</u>	<u>-</u>
Total U.S. Department of Homeland Security				<u>499,113</u>	<u>-</u>
TOTAL FEDERAL PROGRAMS				<u>\$ 16,480,120</u>	<u>\$ 2,645,879</u>

See accompanying notes to the schedule of expenditures of federal and state awards.

LA CROSSE COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS For the Year Ended December 31, 2019

Grantor Agency / Program Title	State ID Number	Expenditures	Payments to Subrecipients
STATE PROGRAMS			
Wisconsin Department of Agriculture, Trade and Consumer Protection			
Clean Sweep Household Hazardous Waste Program	115.040	\$ 55,000	\$ -
County Staff and Support	115.150	157,839	-
Land and Water Resource Management	115.400	<u>59,569</u>	<u>-</u>
Total Wisconsin Department of Agriculture, Trade, and Consumer Protection		<u>272,408</u>	<u>-</u>
Wisconsin Department of Natural Resources			
Wildlife Damage Claims and Abatement	370.553	17,850	-
County Conservation Aids	370.563	17,889	-
Snowmobile Trail Aids	370.575	48,431	-
Snowmobile Trail Aids	370.575	<u>19,260</u>	<u>-</u>
Subtotal		<u>67,691</u>	<u>-</u>
Total Wisconsin Department of Natural Resources		<u>103,430</u>	<u>-</u>
Wisconsin Department of Transportation			
Elderly and Handicapped County Aids	395.101	269,614	-
Public Transit Assistance Program (PTAP)	395.117	49,867	-
Transportation Planning Grant	395.202	<u>4,332</u>	<u>-</u>
Total Wisconsin Department of Transportation		<u>323,813</u>	<u>-</u>

See accompanying notes to the schedule of federal and state awards.

LA CROSSE COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS For the Year Ended December 31, 2019

Grantor Agency / Program Title	State ID Number	Expenditures	Payments to Subrecipients
STATE PROGRAMS (cont.)			
Wisconsin Department of Health Services			
Fluoride Mouthrinse	435.151735	\$ 456	\$ -
Trauma Care System - RTACS	435.153311	20,058	-
HIV PREV PS & LINKAGES	435.155957	10,707	-
WWWP GPR CC	435.157010	51,015	-
Cons Contracts CHHD LD	435.157720	10,026	-
WIC Farmers Market Grant	435.154720	3,333	-
COMM DISEASE CTRL & PREV	435.155800	15,328	-
TPCP-NP-WINS	435.181004	9,413	-
TPCP-NP-INTRVNTNS	435.181010	112,880	-
IMAA State Share	435.283	1,236,137	753,723
IMAA Federal Share	435.284	19,455	11,863
Adult Protective Services	435.312	62,953	-
CHILDREN'S COP	435.377	439,732	-
Alzheimer's Family Support	435.381	42,490	-
Coordinated Services County	435.515	50,586	-
Community Mental Health	435.516	343,078	54,166
Birth to Three Initiative	435.550	89,103	76,897
Basic County Allocation	435.561	1,963,327	-
FPI NON-FED	435.60	58,534	35,691
Base County Allocation - State Match	435.681	273,536	-
Regional Crisis Grants	435.81075	115,408	16,832
MA Crisis Training - Nonfed	435.81079	1,740	125
CLTS Autism GPR	435.871	587,184	-
CLTS GPR	435.874	145,209	-
CLTS Other CWA Admin GPR	435.877	140,230	-
IM REG PILOT Second 6MTHS	435.880	18,672	-
Other EBS Ben Spec	435.560025	28,215	-
ADRC MFP-NH Relocation	435.560065	20,861	-

See accompanying notes to the schedule of federal and state awards.

LA CROSSE COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
For the Year Ended December 31, 2019

Grantor Agency / Program Title	State ID Number	Expenditures	Payments to Subrecipients
STATE PROGRAMS (cont.)			
Wisconsin Department of Health Services (cont.)			
Aging & Dis Resource Ctr	435.560100	\$ 808,936	\$ -
ADRC Dementia Care proj	435.560158	89,735	-
Senior Community Svs Prog	435.560330	9,944	-
Title 3C-1 Cong Meal Prog	435.560350	115,603	-
Title 3C-2 Home Meals	435.560360	5,838	-
Elder Abuse Service	435.560490	<u>38,588</u>	<u>-</u>
Total Wisconsin Department of Health Services		<u>6,938,310</u>	<u>949,297</u>
Wisconsin Department of Children and Families			
Food Stamp Agency Incentives	437.0965	48,488	13,076
Food Stamp Agency Incentives	437.0965	<u>42,253</u>	<u>42,253</u>
Subtotal		<u>90,741</u>	<u>55,329</u>
Child Support Fingerprint	437.0961	540	-
AFDC Agency Incentives	437.0975	244	142
AFDC Agency Incentives	437.0975	<u>18</u>	<u>18</u>
Subtotal		<u>262</u>	<u>160</u>
Medicaid Agency Incentives	437.0980	27,938	2,254
Medicaid Agency Incentives	437.0980	<u>37,876</u>	<u>37,876</u>
Subtotal		<u>65,814</u>	<u>40,130</u>

See accompanying notes to the schedule of federal and state awards.

LA CROSSE COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS For the Year Ended December 31, 2019

Grantor Agency / Program Title	State ID Number	Expenditures	Payments to Subrecipients
STATE PROGRAMS (cont.)			
Wisconsin Department of Children and Families (cont.)			
CW Kinship Care Program - Benefits	437.3377	\$ 319,429	\$ -
CW Kinship Care Program - Assessment	437.3380	125,470	-
Youth Justice Innovation Grants 2018-19	437.3407	248,756	-
JJ Community Intervention Program	437.3410	82,173	-
JJ AODA	437.3411	23,544	-
JJ Youth Aids	437.3413	1,150,748	-
Basic County Allocation	437.3561	892,316	-
CW Children & Families Allocations	437.3681	71,332	-
Out-of-Home Care Placements for Sex Trafficked Youth	437.3720	197,273	-
CW WSACWIS Annual Op Maint Fee	437.3935	(13,100)	-
PDS Partnership Fees	437.3940	(5,310)	-
Youth Specific Case Management Systems Fee	437.3945	(38,000)	-
CS State GPR Funding/PR Funding Allocation	437.7502	123,796	-
CS Medical Support GPR Earned Federal Match	437.7606	3,791	-
		3,339,575	95,619
Total Wisconsin Department of Children and Families			
Wisconsin Department of Justice			
Edward Byrne Memorial Justice Assistance Program	455.225	16,035	-
Treatment and Alternatives and Diversions	455.271	156,885	-
Victim and Witness Assistance Program - A Program Cluster	455.532	87,665	-
		260,585	-
Total Wisconsin Department of Justice			

See accompanying notes to the schedule of federal and state awards.

LA CROSSE COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
For the Year Ended December 31, 2019

Grantor Agency / Program Title	State ID Number	Expenditures	Payments to Subrecipients
STATE PROGRAMS (cont.)			
Wisconsin Department of Military Affairs			
Public Safety - Emergency Government Disaster Assistance	465.305	\$ 717	\$ -
Public Safety - Emergency Government Disaster Assistance	465.305	408	-
Public Safety - Emergency Government Disaster Assistance	465.305	39	-
Public Safety - Emergency Government Disaster Assistance	465.305	2,500	-
Public Safety - Emergency Government Disaster Assistance	465.305	52,527	-
Subtotal		<u>56,191</u>	<u>-</u>
Computer & Hazmat Response Equipment Grant	465.308	7,430	-
Mobile Field Forces- Equip	465.312	10,400	-
Emergency Planning Grant	465.337	31,683	-
Total Wisconsin Department of Military Affairs		<u>105,704</u>	<u>-</u>
Wisconsin Department of Veteran Affairs			
County Veterans Service Officer	485.001	13,000	-
Total Wisconsin Department of Veteran Affairs		<u>13,000</u>	<u>-</u>
Wisconsin Department of Administration			
Land Information Grant	505.166	13,250	-
Low Income Home Energy Assistance Program	505.371	53,620	-
Total Wisconsin Department of Administration		<u>66,870</u>	<u>-</u>
TOTAL STATE PROGRAMS		<u>\$ 11,423,695</u>	<u>\$ 1,044,916</u>

See accompanying notes to the schedule of federal and state awards.

LA CROSSE COUNTY

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS For the Year Ended December 31, 2019

NOTE 1 – BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal and state awards (the “schedule”) includes the federal and state award activity of La Crosse County, Wisconsin under programs of the federal and state government for the year ended December 31, 2019. The information in this schedule is 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) and the *State Single Audit Guidelines*. Because the schedule presents only a selected portion of the operations of La Crosse County, it is not intended to and does not present the financial position, changes in net position or cash flows of La Crosse County.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the schedule are reported on the accrual or modified accrual basis of accounting. 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. 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. Pass-through entity identifying numbers are presented where available.

The underlying accounting records for some grant programs are maintained on the modified accrual basis of accounting. Under the modified accrual basis, revenues are recorded when susceptible to accrual, i.e., both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recorded when the liability is incurred. The accounting records for other grant programs are maintained on the accrual basis, i.e., when the revenue has been earned and the liability is incurred.

NOTE 3 – CARS/SPARC REPORT DATES

The Schedule of Expenditures of Federal and State Awards includes adjustments through the following Community Aids Reporting System (CARS) reports dated May 1, 2020 and System for Payments and Reports of Contracts (SPARC) reports for December 2019.

NOTE 4 – INDIRECT COST RATE

La Crosse County has not elected to use the 10% de minimis indirect cost rate of the Uniform Guidance.

LA CROSSE COUNTY

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS For the Year Ended December 31, 2019

NOTE 5 – PASS-THROUGH AGENCIES

La Crosse County received federal awards from the following pass-through agencies:

DOA	Wisconsin Department of Administration
DHS	Wisconsin Department of Health Services
DMA	Wisconsin Department of Military Affairs
DOE	Wisconsin Department of Energy
DOT	Wisconsin Department of Transportation
MN DOT	Minnesota Department of Transportation
DCF	Wisconsin Department of Children and Families
WI DOJ	Wisconsin Department of Justice
GWAAR	Greater Wisconsin Agency on Aging Resources
City of La Crosse	City of La Crosse, Wisconsin
City of Onalaska	City of Onalaska, Wisconsin

LA CROSSE COUNTY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS For the Year Ended December 31, 2019

SECTION I – SUMMARY OF AUDITORS’ RESULTS

FINANCIAL STATEMENTS

Type of auditors’ report issued on whether the financial statements audited were prepared in accordance with GAAP:

unmodified

Internal control over financial reporting:

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

Noncompliance material to financial statements noted?

 yes X no

FEDERAL OR STATE AWARDS

Internal control over major programs:

- | | Federal Programs | State Programs |
|--|--|--|
| > Material weakness(es) identified? | <u> </u> yes <u> X </u> no | <u> </u> yes <u> X </u> no |
| > Significant deficiencies identified that are not considered to be material weakness(es)? | <u> </u> yes <u> X </u> none reported | <u> </u> yes <u> X </u> none reported |

Type of auditor’s report issued on compliance for major programs:

unmodified

Any audit findings disclosed that are required to be reported in accordance with section 2 CFR 200.516(a) of the Uniform Guidance or the *State Single Audit Guidelines*?

	Federal Programs	State Programs
	<u> </u> yes <u> X </u> no	<u> </u> yes <u> X </u> no

Auditee qualified as low-risk auditee?

	Federal Programs	State Programs
	<u> X </u> yes <u> </u> no	<u> X </u> yes <u> </u> no

Dollar threshold used to distinguish between type A and type B programs:

	Federal	State DHS	All Others
	\$ <u> 750,000</u>	\$ <u> 481,443</u>	\$ <u> 250,000</u>

LA CROSSE COUNTY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended December 31, 2019

SECTION I – SUMMARY OF AUDITORS’ RESULTS (cont.)

FEDERAL OR STATE AWARDS (cont.)

Identification of major federal programs:

<u>CFDA Number</u>	<u>Name of Federal Program/Cluster</u>
20.205	Highway Planning and Construction Cluster
93.658	Foster Care – Title IV – E
93.778	Medicaid Cluster

Identification of major state programs:

<u>State Number</u>	<u>Name of State Program</u>
395.101	Elderly and Handicapped County Aids
435.560100	Aging & Disability Resource Center
435.871	CLTS Autism GPR
437.3413	JJ Youth Aids

**SECTION II – FINANCIAL STATEMENT FINDINGS REQUIRED TO BE REPORTED IN ACCORDANCE WITH
*GOVERNMENT AUDITING STANDARDS***

No findings were reported.

SECTION III – FEDERAL AND STATE AWARDS FINDINGS AND QUESTIONED COSTS

No findings were reported.

