

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

**BARRON COUNTY, WISCONSIN
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DECEMBER 31, 2012**

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**BARRON 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	
Department of Agriculture								
Direct Grant:								
Environmental Quality Incentives Program:	10.912	\$ -	\$ -	\$ 1,240	\$ 1,240	\$ -	\$ 1,240	\$ 1,240
Passed through Wisconsin Department of Health Services:								
Special Supplemental Food Program for Women, Infants and Children	10.557 (X)	-	-	231,522	-	229,824	-	1,698
State Administrative Matching Grants for Supplement Nutrition Assistance Program	10.561	16,326	-	46,170	-	68,368	-	(5,872)
Income Maintenance Contract	10.561	-	-	179,381	100,318	67,467	100,318	111,914
WIC Farmers' Market Nutrition Program (FMNP)	10.572	-	-	1,792	-	1,792	-	-
Total Department of Agriculture		16,326	-	460,105	101,558	367,451	101,558	108,980
Department of Justice								
Direct Grant:								
State Criminal Alien Assistance Program:	16.606	-	-	3,271	-	3,271	-	-
Bulletproof Vest Partnership Program	16.607	-	-	2,218	1,505	-	1,505	2,218
Public Safety Partnership an Community Policing Grants	16.710 *	8,423	-	23,331	-	31,754	-	-
Edward Byrne Memorial Justice Grant Program	16.738	8,618	-	24,559	-	17,343	-	15,834
Crisis Intervention Team Training	16.738	-	-	32,605	-	-	-	32,605
Total Direct Grants		17,041	-	85,984	1,505	52,368	1,505	50,657
Passed through Wisconsin Department of Transportation:								
Enforcing Underage Drinking Laws Program	16.727	-	-	23,248	-	23,248	-	-
Total Department of Justice		17,041	-	109,232	1,505	75,616	1,505	50,657
Department of Transportation								
Passed through Wisconsin Department of Transportation:								
Occupant Protection Incentive Grant	20.602 (A)	-	-	1,682	-	-	-	1,682
Child Safety and Child Booster Seats Incentive Grants	20.613 (A)	-	-	2,321	-	2,321	-	-
Rail Line Relocation and Improvement	20.320	10,132	-	-	-	-	-	10,132
Total Department of Transportation		10,132	-	4,003	-	2,321	-	11,814
Department of Education								
Passed through Wisconsin Department of Health Services								
Special Education - Grants for Infants and Families	84.181	-	-	47,330	-	47,330	-	-
* American Recovery and Reinvestment Act Funds								
(A) Highway Safety Cluster								
(X) Major Federal Awards Program								

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

**BARRON 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	
Department of Health and Human Services								
Passed through Greater Wisconsin Area Agency on Aging:								
Title III, D - Preventive Health:	93.043	\$ 561	\$ -	\$ 5,112	\$ 568	\$ 5,632	\$ 568	\$ 41
Title III, B - Supportive Services	93.045	(B) 9,274	-	61,745	32,089	63,422	32,089	7,597
Title III, Part C-1 - Nutrition Services	93.045	(B) 2,409	-	46,831	36,437	47,553	36,437	1,687
Title III, Part C-2 - Home Delivered Nutrition	93.045	(B) -	-	37,718	4,191	37,718	4,191	-
Alzheimer's Disease Demonstration Grants to States	93.051	43,124	-	126,647	-	146,806	-	22,965
Title III, Part E - National Family Caregiver Support	93.052	7,461	-	29,121	9,707	35,497	9,707	1,085
Nutrition Services Incentive Program:								
Congregate Nutrition Services	93.053	(B) -	-	16,133	-	16,133	-	-
Home Delivered Nutrition Services	93.053	(B) -	-	32,755	-	32,755	-	-
Social Services Block Grant	93.667	-	-	2,696	2,097	2,599	2,097	97
Communities Putting Prevention to Work								
WI Chronic Disease Self Management	93.725	757	-	741	-	1,498	-	-
State Pharmaceutical Assistance	93.786	-	-	3,250	-	3,250	-	-
Medical Assistance Program	93.778	(X) -	-	17,553	-	17,105	-	448
Aging and Disability Resource Center MIPPA	93.779	18	-	17,055	-	17,073	-	-
Medicare Improvements for Patients and Providers Act	93.779	-	-	39,950	31,083	38,511	31,083	1,439
Passed through Wisconsin Department of Health Services:								
Public Health Emergency Preparedness	93.069	17,043	-	23,948	-	36,165	-	4,826
Enhance the Safety of Children Affected by Parental								
Methamphetamine or Other Substance Abuse	93.087	-	-	15,000	120	255	120	14,745
Substance Abuse and Mental Health Services	93.243	65,020	-	49,538	-	114,558	-	-
Immunization Grants	93.268	-	-	11,427	-	11,427	-	-
Drug Free Communities Support Program	93.276	13,854	-	126,016	-	114,445	-	25,425
PPHF 2012 National Public Health Improvement Initiative	93.507	-	-	10,000	-	10,000	-	-
Affordable Care Act - Aging Disability Resource Center	93.517	-	-	13,276	-	13,276	-	-
Temporary Assistance for Needy Families	93.558	(X) -	-	73,686	-	73,686	-	-
Income Maintenance Contract	93.558	(X) -	-	5,797	3,242	2,180	3,242	3,617
HIV Prevention Activities	93.940	102	-	-	-	102	-	-
Social Services Block Grant:								
Basic County Allocation	93.667	-	-	144,377	-	144,377	-	-
Aging Disability Resource Center	93.667	-	-	3,792	-	3,778	-	14
Children's Health Insurance Program	93.767	2,991	-	-	-	2,991	-	-
Income Maintenance Contract	93.767	-	-	33,567	18,772	12,625	18,772	20,942
(B) Aging Cluster								
(X) Major Federal Awards Program								

See Notes to Schedules of Expenditures of Federal Awards and State Financial Assistance
(2)

**BARRON 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	
Department of Health and Human Services (Continued)									
Passed through Wisconsin Department of Health Services (Continued):									
Medical Assistance Program Cluster:									
Medical Assistance Program:									
Maternal and Child Health Services Block Grant	93.778	(X)	\$ -	\$ -	\$ 847	\$ -	\$ 735	\$ -	\$ 112
Case Management	93.778	(X)	13,922	-	112,456	319,574	116,645	319,574	9,733
Human Services Contract	93.778	(X)	(45,765)	-	-	-	(45,765)	-	-
Income Maintenance Contract	93.778	(X)	24,397	-	-	-	24,397	-	-
Income Maintenance Contract	93.778	(X)	-	-	111,942	163,261	90,825	163,261	21,117
Wisconsin Medicaid Cost Reporting	93.778	(X)	-	-	157,399	-	157,399	-	-
Aging and Disability Resource Center	93.778	^ (X)	153,166	-	458,565	-	470,861	-	140,870
CMS Research, Demonstrations and Evaluations:									
Medicare Improvements for Patients and Providers Act	93.779		4,616	-	3,560	-	8,000	-	176
Block Grant for Community Health	93.958		-	-	20,066	-	20,066	-	-
Block Grant for Prevention and Treatment of Substance Abuse	93.959		-	-	139,713	-	139,713	-	-
Maternal and Child Health Service Block Grant	93.994		-	-	40,972	-	39,451	-	1,521
Passed through Wisconsin Department of Children and Families:									
CW Promoting Safe and Stable Families	93.556		-	-	46,350	48,142	46,350	48,142	-
Temporary Assistance for Needy Families	93.558	(X)	(294)	-	151,483	15,696	149,588	15,696	1,601
Child Support Enforcement Program (Title IV-D)	93.563	(X)	133,037	-	476,337	140,362	489,459	140,362	119,915
Refugee and Entrant Assistance	93.566		-	-	415	-	340	-	75
Chafee Education and Training Vouchers Program	93.599		48	-	1,247	1,020	1,691	1,020	(396)
Stephanie Tubbs Jones Child Welfare Services Program	93.645		-	-	20,202	-	20,202	-	-
Foster Care-Title IV-E	93.658	(X)	307	-	286,206	-	281,365	-	5,148
Social Services Block Grant	93.667		-	-	31,169	-	31,169	-	-
Chafee Foster Care Independence Program	93.674		(43)	-	60,588	29,648	52,948	29,648	7,597
(X) Major Federal Awards Program									
^ Tested as State Major Program									

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

BARRON 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) Reimbursement 12/31/12
				Federal	Local	Grant Reimburse- ments	Local Share	
Department of Health and Human Services (Continued)								
Passed through Wisconsin Department of Workforce Development:								
Child Care Development Program	93.596	\$ (4,124)	\$ -	\$ 38,376	\$ 316	\$ 31,557	\$ 316	\$ 2,695
Passed through Wisconsin Department of Administration:								
Low-Income Home Energy Assistance:	93.568							
Non-CARS Reporting		23,239	-	47,990	1,081	56,946	1,081	14,283
Passed through Wisconsin Department of Corrections:								
Stephanie Tubbs Jones Child Welfare Services Program	93.645	640	-	5,391	6,123	5,107	6,123	924
Foster Care - Title IV-E	93.658	(X) 640	-	8,077	9,797	7,239	9,797	1,478
Total Department of Health and Human Services		466,400	-	3,167,082	873,326	3,201,705	873,326	431,777
Department of Homeland Security								
Passed through Wisconsin Department of Military Affairs:								
Emergency Management Performance Grants	97.042	28,502	(4)	51,416	71,333	50,496	71,333	29,418
Passed through Wisconsin Department of Administration								
Office of Justice Assistance:								
Pre-Disaster Mitigation	97.047	-	-	4,668	814	4,668	814	-
Passed through Wisconsin Department of Administration								
Office of Justice Assistance:								
Homeland Security Grant Program	97.067	-	-	119,449	-	119,449	-	-
Total Department of Homeland Security		28,502	(4)	175,533	72,147	174,613	72,147	29,418
TOTAL FEDERAL AWARDS		\$ 538,401	\$ (4)	\$ 3,963,285	\$ 1,048,536	\$ 3,869,036	\$ 1,048,536	\$ 632,646
Claims Paid to Providers via Third Party Administrator								
Medical Assistance (Medicaid Cluster)	93.778	^^ (X)		154,456				
TOTATL FEDERAL AWARD EXPENDITURES				\$ 4,117,741				

(X) Major Federal Awards Program

^^ See Note 5

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

**BARRON 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:							
Basic Annual Staffing Grant	115.15	\$ 35,949	\$ -	\$ 171,046	\$ 124,973	\$ 74,146	\$ 7,876
LWRM Plan Implementation	115.40	37,735	-	48,241	37,735	-	48,241
Total Department of Agriculture, Trade and Consumer Protection		73,684	-	219,287	162,708	74,146	56,117
<u>Department of Commerce</u>							
Environmental Aids - Private Sewage System	143.110	-	-	32,402	32,402	-	-
<u>Department of Natural Resources</u>							
Boating Enforcement Aids	370.550	-	-	5,759	5,759	-	-
All-Terrain Vehicle Enforcement Aids	370.551	-	-	17,369	17,369	-	-
Snowmobile Enforcement Aids	370.552	-	-	6,286	6,286	-	-
Wildlife Damage Claims and Abatement	370.553	21,813	-	21,929	21,813	-	21,929
Urban and Community Forestry:	370.572	-	-	10,185	-	-	10,185
Snowmobile Trails and Areas:							
7/1/11-6/30/12	#S-4030	370.574	(20,872)	70,955	77,425	-	(27,342)
All-Terrain Vehicle Aids (Transp. Fd.):							
7/1/11-6/30/12	#ATV-2116	370.575	11,646	3,660	15,306	-	-
7/1/11-6/30/12	#ATV-2117	370.575	2,378	415	2,452	341	-
1/13/10-6/30/12	#ATV-1972	370.575	(139,234)	139,234	-	-	-
5/28/08-6/30/10	#ATV-1773	370.575	4,909	(4,909)	-	-	-
7/1/11-6/30/12	#ATV-2159	370.575	(1,227)	4,587	3,360	-	-
1/13/10-6/30/12	#ATV-1971	370.575	(84,954)	3,107	-	-	(81,847)
1/12/10-6/30/12	#ATV-1970	370.575	(8,603)	22,374	-	-	13,771
4/25/11-6/30/12	#ATV-2092	370.575	(4,172)	8,074	-	-	3,902

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

**BARRON 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		
<u>Department of Natural Resources (Continued)</u>								
All-Terrain Vehicle Aids [Transp. Fd.] (Continued):								
10/29/10-6/30/12	#ATV-2106	370.575	\$ 6,767	\$ -	\$ -	\$ 6,767	\$ -	\$ -
2/28/12-6/30/14	#ATV-2208	370.575	-	-	-	10,365	-	(10,365)
2/28/12-6/30/14	#ATV-2209	370.575	-	-	8,855	13,551	-	(4,696)
2/28/12-6/30/14	#ATV-2216	370.575	-	-	-	33,404	-	(33,404)
10/3/12-6/30/14	#ATV-2227	370.575	-	-	-	14,063	-	(14,063)
4/19/12-6/30/13	#ATV-2212	370.575	-	-	34,851	34,851	-	-
7/2/12-6/30/13	#ATV-2230	370.575	-	-	21,487	13,675	-	7,812
7/2/12-6/30/13	#ATV-2231	370.575	-	-	480	2,452	-	(1,972)
7/2/12-6/30/13	#ATV-2273	370.575	-	-	2,352	2,997	-	(645)
Municipal and County Recycling Aids		370.670	-	-	285,152	88,345	196,807	-
Knowles-Nelson Stewardship Program		370.512	-	-	231,510	231,510	-	-
Total Department of Natural Resources			(211,549)	-	893,712	601,750	197,148	(116,735)
<u>Department of Transportation</u>								
Elderly and Handicapped County Aids:		395.101	-	-	171,040	137,258	33,782	-
<u>Department of Corrections</u>								
Community Intervention-Capacity Building:		410.302	2,678	-	32,136	17,080	11,706	6,028
AODA Group Intensive:		410.411	2,381	-	30,090	28,696	575	3,200
Youth Aids Community:		410.313	** 54,350	-	1,066,658	434,668	596,373	89,967
Total Department of Corrections			59,409	-	1,128,884	480,444	608,654	99,195
** Major State Financial Assistance Program								

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

**BARRON 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	
<u>Department of Health Services</u>							
Income Maintenance Contract:							
Funeral/Cemetery W-2 and Non W-2	435.105	\$ 21,951	\$ -	\$ -	\$ 21,951	\$ -	\$ -
Medicaid Transportation	435.131	(1,976)	-	-	(1,976)	-	-
FSET Administration GPR/FED Base	435.231	2,044	-	22,435	25,922	-	(1,443)
FSET Transportation GPR/FED Base	435.233	(1,373)	-	8,595	8,733	-	(1,511)
FSET Retention GPR/FED Base	435.235	(281)	-	3,517	2,086	-	1,150
Fluoride Rinse Program	435.151735	-	-	2,387	-	-	2,387
WI Well Woman Program GPR	435.157000	-	-	14,330	16,020	-	(1,690)
Lead Poisoning - Consolidated Contract	435.157720	-	-	1,350	3,007	-	(1,657)
TPCP WI WINS	435.158127	-	-	2,730	-	-	2,730
Maternal and Child Health Services Block Grant - Consolidated Contract	435.159320	-	-	847	735	-	112
Maternal and Child Health Services Block Grant - Reproductive Health	435.159321	-	-	20,511	20,511	-	-
Income Maintenance Contract:							
Available Allocation State Share	435.283	2,399	-	-	2,399	-	-
Available Allocation State Share	436.283	-	-	199,515	175,833	-	23,682
Available Allocation Federal Share	435.284	3,372	-	-	3,372	-	-
Adult Protective Services	435.312	-	-	41,501	41,501	-	-
Community Options Program	435.367	** 26,883	-	143,285	150,877	-	19,291
Children Long Term Support GPR	435.450	** (13,726)	-	-	(13,726)	-	-
Children Long Term Support Mental Health	435.451	** (3,395)	-	-	(3,395)	-	-

** Major State Financial Assistance Program

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

**BARRON 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 (Continued)							
Certified Mental Health Program	435.517	\$ -	\$ -	\$ 23,938	\$ 13,800	\$ -	\$ 10,138
Birth-to-Three Initiative	435.550	-	-	46,338	46,338	-	-
Aging and Disability Resource Center	435.560100	** -	-	588,676	586,518	-	2,158
Aging and Disability Resource Center MFP - NH Relocate GPR	435.560062	** -	-	1,700	753	-	947
Aging and Disability Resource Center MFP - NH Relocate Non MA	435.560063	** -	-	615	74	-	541
Aging and Disability Resource Center MFP - NH Relocation	435.560065	** -	-	891	1,275	-	(384)
Aging and Disability Resource Center Prevention-Elder Abuse	435.560490	** -	4,000	96,645	26,579	74,066	-
Basic County Allocation	435.561	** -	-	1,083,808	1,083,808	-	-
IMD-OBRA Relocations	435.571	-	-	27,082	25,375	-	1,707
Family Support Program	435.577	(1,577)	-	51,039	37,326	-	12,136
Community Services and MH Services							
Human Services Contract	435.681	** -	-	142,887	142,887	-	-
CST Counties 2014	435.81099	-	-	50,097	50,097	-	-
CW Alternative Response Initiative	437.3312	-	-	1,834	1,834	-	-
AW Fingerprint Background:	437.3324	163	-	583	645	-	101
Basic County Allocation	437.3561	** -	-	225,689	225,689	-	-
CW WSACWIS Annual Op Maint Fee	437.3604	-	-	(5,902)	(5,902)	-	-
CE County Data Leadership Initiative	437.3611	-	-	944	734	-	210
State/County Match	437.3681	-	-	659,877	46,313	613,564	-
Passed through Area Agency on Aging:							
State Pharmaceutical Assistance Program	435.560028	-	-	5,329	5,329	-	-
Elderly Benefit Specialist Program	435.560320	2,560	-	31,001	24,615	2,786	6,160
State Senior Community Services	435.560330	3,665	-	9,846	12,526	985	-
Congregate Nutrition III C-1	435.560350	4,097	-	138,612	79,245	60,655	2,809
Home Delivered III C-2	435.560360	-	-	4,481	4,033	448	-
Community Services and MH Services:							
Alzheimer's Family Support	435.560381	(355)	-	19,543	13,337	-	5,851
CST Counties 2013	435.81007	8,349	-	-	8,349	-	-
Total Department of Health and Family Services		52,800	4,000	3,666,556	2,885,427	752,504	85,425
** Major State Financial Assistance Program							

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

**BARRON 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	
Child Support Enforcement: Child Support-State Share	437.202	\$ -	\$ -	\$ 47,507	\$ 47,507	\$ -	\$ -
<u>Department of Justice</u>							
County-Tribal Local Assistance	455.263	-	-	13,192	13,192	-	-
Law Enforcement Program	455.226	-	-	13,121	13,121	-	-
Law Enforcement Training	455.231	-	-	9,220	9,220	-	-
Victim and Witness Assistance Program-A Program Cluster	455.503, 532, 539	18,841	-	83,361	37,656	44,457	20,089
Total Department of Justice		18,841	-	118,894	73,189	44,457	20,089
<u>Department of Military Affairs</u>							
Emergency Response Equipment: Computer and Hazmat Equipment	465.308	8,823	-	8,605	8,823	-	8,605
Emergency Response Training: Hazmat Training	465.310	-	-	4,661	4,424	-	237
Emergency Planning Grant Program: LEPC Emergency Planning Grant	465.337	6,240	-	12,482	12,481	-	6,241
Total Department of Military Affairs		15,063	-	25,748	25,728	-	15,083
<u>Department of Administration</u>							
Public Benefits:	505.371	12,544	-	47,877	47,582	273	12,566
Land Information Board Grants:	505.116	-	-	300	300	-	-
Total Department of Administration		12,544	-	48,177	47,882	273	12,566
Subtotal State Financial Assistance		\$ 20,792	\$ 4,000	6,352,207	\$ 4,494,295	\$ 1,710,964	\$ 171,740
<u>Claims Paid to Providers via Third Party Administrator</u> Children's Long Term Support	^^	**		102,628			
Deduct: Local Share of Expenditures				(1,710,964)			
TOTAL STATE FINANCIAL ASSISTANCE EXPENDITURES				<u>\$ 4,743,871</u>			

** Major State Financial Assistance Program

^^ See Note 5

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

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

NOTE 1 REPORTING ENTITY

Barron County (County) is governed by a board of supervisors consisting of twenty-nine 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 solely of the primary government. No other organizations were identified for inclusion in the financial reporting entity of the 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 represent the amounts of local funds used to finance the County's share of program expenditures.

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.

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.

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

NOTE 4 CDBG REVOLVING LOAN FUND

Housing Rehabilitation

The County was awarded Community Development Block Grants (CDBG) for financing housing rehabilitation loans. Repayments received on the loans are recorded in separate revolving loan funds by the County and are used to finance similar loans in accordance with the original grant agreements. At December 31, 2012 the revolving loan fund had a balance of \$36,716 and outstanding loans totaled \$594,258 at that date as described below:

Owner Occupied Loans. The County had sixty-seven (67) owner-occupied mortgage loans outstanding at December 31, 2012 totaling \$594,258. 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."

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

Balance January 1, 2012	\$	50,823
Loan Repayments		17,072
Interest on Loans		73
Loans Made from Fund		(23,578)
Administration Paid from Fund		(7,674)
Balance December 31, 2012	\$	36,716

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

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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CliftonLarsonAllen LLP
www.cliftonlarsonallen.com

**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
Barron 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 business-type activities, each major fund and the aggregate remaining fund information of Barron 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 24, 2013.

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 and significant deficiencies.

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 items 2012-01 and 2012-02 in the accompanying Schedule of Findings and Questioned Costs to be material weaknesses.

The County Board
Barron County, Wisconsin

A significant deficiency is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit the attention by those charged with governance. We consider item 2012-03 in the accompanying Schedule of Findings and Questioned Costs to be a significant deficiency.

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*.

Barron 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 24, 2013



CliftonLarsonAllen

CliftonLarsonAllen LLP
www.cliftonlarsonallen.com

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
Barron County, Wisconsin

Report on Compliance for Each Major Federal and State Program

We have audited Barron 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.

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.

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.

The County Board
Barron 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 business-type activities, each major fund, and the aggregate remaining fund information of Barron County as of and for the year ended December 31, 2012, and the related notes to the financial statements, which collectively comprise Barron County's basic financial statements. We issued our report thereon dated July 24, 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

CliftonLarsonAllen LLP
Rice Lake, Wisconsin
July 24, 2013

**BARRON 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. A material weakness 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 is listed as Findings 2012-01 and 2012-02. Finding 2012-03 is considered a significant deficiency.
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.

**BARRON 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 Lead Fiscal Coordinator 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 Administrator will be monitoring this corrective action plan.

**BARRON 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 Lead Fiscal Coordinator 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 Administrator will be monitoring this corrective action plan.

**BARRON 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 Lead Fiscal Coordinator 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 Administrator will be monitoring this corrective action plan.

Compensating Controls and Mitigating Factors:

The cash disbursements process includes approval of the disbursement by the department and approval of invoices by the County administrator. Review of the vouchers and account coding is completed by the finance department. The payroll disbursements process includes supervisor approval of timesheets and finance department review of timesheets and proper account distribution. The receipts process includes pre-numbering and a reconciliation of departmental deposits performed by the Treasurer. In addition to the above, receipts are reviewed by finance for proper coding and classification.

**BARRON 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.

**BARRON 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 Program for Women, Infants and Children	\$ 231,522
93.558	Temporary Assistance for Needy Families	230,966
93.563	Child Support Enforcement	476,337
93.658	Foster Care	294,283
93.778	Medical Assistance Program	1,013,218
		<u>\$ 2,246,326</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:		
410.313	Youth Aids	\$ 1,066,658
435.367	Community Options Program	143,285
^^	CLTS Paid via Third Party Administrator	102,628
435.561	Basic County Allocation	1,083,808
437.3561	Basic County Allocation	225,689
435.560100	Aging and Disability Resource Center	588,676
435.560062	Aging and Disability Resource Center MFP - NH Relocate GPR	1,700
435.560063	Aging and Disability Resource Center MFP - NH Relocate Non MA	615
435.560065	Aging and Disability Resource Center MFP - NH Relocation	891
435.560490	Aging and Disability Resource Center Prevention-Elder Abuse	96,645
435.681	Community Services and MH Services - State/County Match	<u>142,887</u>
Federal Programs on Schedule of Expenditures of Federal Awards:		
93.778	Medical Assistance Program - Aging and Disability Resource Center	\$ 458,565
		<u>\$ 3,912,047</u>