

KENOSHA COUNTY

KENOSHA, WISCONSIN

REPORT ON FEDERAL AND STATE AWARDS

**FOR THE YEAR ENDED
DECEMBER 31, 2011**

KENOSHA COUNTY

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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**

To the County Board of Supervisors
Kenosha County
Kenosha, Wisconsin

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Kenosha County, Wisconsin as of and for the year ended December 31, 2011, and have issued our report thereon dated June 21, 2012. We conducted our audit in accordance with 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.

Internal Control Over Financial Reporting

Management of Kenosha County, Wisconsin is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered Kenosha County, Wisconsin's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Kenosha County, Wisconsin's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of Kenosha County, Wisconsin's internal control over financial reporting.

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 combination of deficiencies, in internal control such that there is a reasonable possibility that material misstatement of the County's financial statements will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

To the County Board of Supervisors
Kenosha County, Wisconsin

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Kenosha County, Wisconsin's financial statements are free of 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*.

We noted certain matters that we reported to management of Kenosha County, Wisconsin in a separate letter dated June 21, 2012.

The report is intended solely for the information and use of Kenosha County, Wisconsin's Board of Supervisors, management, others within the County, federal and state awarding agencies, and pass-through entities and is not intended to be, and should not be, used by anyone other than these specified parties.



Certified Public Accountants
Green Bay, Wisconsin
June 21, 2012

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

To the County Board of Supervisors
Kenosha County, Wisconsin
Kenosha, Wisconsin

Compliance

We have audited Kenosha County, Wisconsin's compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* and the *State Single Audit Guidelines* that could have a direct and material effect on each of Kenosha County, Wisconsin's major federal and major state programs for the year ended December 31, 2011. Kenosha County, Wisconsin's major federal and major state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal and major state programs is the responsibility of Kenosha County, Wisconsin's management. Our responsibility is to express an opinion on Kenosha County, Wisconsin's compliance based on our audit.

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; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and the *State Single Audit Guidelines*. Those standards, OMB Circular A-133 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 major state program occurred. An audit includes examining, on a test basis, evidence about Kenosha County, Wisconsin'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. Our audit does not provide a legal determination of Kenosha County, Wisconsin's compliance with those requirements.

In our opinion, Kenosha County, Wisconsin complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal and major state programs for the year ended December 31, 2011.

To the County Board of Supervisors
Kenosha County, Wisconsin

Internal Control Over Compliance

Management of Kenosha County, Wisconsin is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal and state programs. In planning and performing our audit, we considered Kenosha County, Wisconsin's internal control over compliance with the requirements that could have a direct and material effect on a major federal or major 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 the *State Single Audit Guidelines*, but not for the purpose of expressing an opinion on the effectiveness of the internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Kenosha County, Wisconsin'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.

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 deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

Schedule of Expenditures of Federal and State Awards

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Kenosha County, Wisconsin as of and for the year ended December 31, 2011, which collectively comprise Kenosha County, Wisconsin's basic financial statements and have issued our report thereon dated June 21, 2012. Our audit was performed for the purpose for forming opinions on the financial statements that collectively comprise Kenosha County, Wisconsin's basic financial statements. The accompanying schedule of expenditures of federal and state awards is presented for purposes of additional analysis as required by OMB Circular A-133 and the *State Single Audit Guidelines* and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

To the County Board of Supervisors
Kenosha County, Wisconsin

This report is intended solely for the information and use of Kenosha County, Wisconsin's Board of Supervisors, management, others within the County, federal and state awarding agencies and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.



Certified Public Accountants
Green Bay, Wisconsin

August 15, 2012, except for the schedule of
expenditures of federal and state awards as to which the date is
June 21, 2012

KENOSHA COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS For the Year Ended December 31, 2011

Grantor Agency / Pass-Through Agency/ Program Title	Federal CFDA Number	Passed Through Agency	Passed Through Agency ID	Revenues					Total Revenues	Expenditures
				(Accrued) Deferred Beginning Balance	Adjust- ments	Cash Received (Refunded)	Accrued (Deferred) Ending Balance			
FEDERAL PROGRAMS										
U. S. Department of Agriculture										
Special Supplemental Food Program for Women, Infants, and Children	10.557	DHS	na	\$ -	\$ -	814,375	\$ 18,271	832,646	\$ 832,646	
State Administration Matching Grants for Food Stamp Program	10.561	DHS	na	-	-	2,110,765	747,617	2,858,382	2,858,382	
Total U.S. Department of Agriculture				-	-	2,925,140	765,888	3,691,028	3,691,028	
U.S. Department of Housing and Urban Development										
Lead Hazzard Reduction Demonstration Grant	14.905	NA	WILHD0156-09	(95,825)	-	1,299,004	87,474	1,290,653	1,290,653	
Healthy Homes Demonstration Grant - ARRA	14.908	NA	WILHH0180-08	(15,735)	-	384,848	24,136	393,249	393,249	
Community Development Block Grant/State's Program	14.228	WEDC	CDBG-ED FY11-20753	-	-	506,000	-	506,000	506,000	
Community Development Block Grant/State's Program	14.228	COMM	EAP #07-11	-	-	175,000	-0-	175,000	175,000	
Community Development Block Grant/State's Program	14.228	COMM	EAP #07-11	(201,640)	-	300,950	181,856	281,166	281,166	
Total U.S. Department of Housing and Urban Development				(313,200)	-	2,665,802	293,466	2,646,068	2,646,068	
U.S. Department of Justice										
Direct Funding										
Drug Court Discretionary Grant Program	16.585	NA	2010-DC-BX-0067	(5,198)	-	113,527	23,321	131,650	131,650	
State Criminal Alien Assistance Program	16.606	NA	2011-AP-BX-0563	-	-	58,962	-	58,962	58,962	
Organized Crime Drug Enforcement Task Forces	16.XXX	NA	GL-WIE-0145	(1,915)	-	1,915	-	-	-	
Organized Crime Drug Enforcement Task Forces	16.XXX	NA	GL-WIE-0162	-	-	16,763	-	16,763	16,763	
Organized Crime Drug Enforcement Task Forces	16.XXX	NA	GL-WIE-0165	-	-	-	967	967	967	
Bulletproof Vest Partnership Program	16.607	NA	2010 Regular Fund	-	-	4,036	-	4,036	4,036	
Paul Coverdell Forensic Sciences & Improvement Grant	16.742	NA	2010-CD-BX-0095	-	-	148,906	875	149,781	149,781	
Criminal and Juvenile Justice and Mental Health Collaboration Program	16.745	NA	Federal FON: BJA-2011-2861	(10,650)	-	40,003	8,795	38,148	38,148	
Cease Grant	16.595	DOJ	WI Approp #100.241	-	-	5,861	-	5,861	5,861	
High Intensity Drug Trafficking Area (HDTA)	16.XXX	NA	G09ML0008A	(5,829)	-	5,829	-	-	-	
High Intensity Drug Trafficking Area (HDTA)	16.XXX	NA	G10ML0008A	(10,284)	-	23,871	4,111	17,698	17,698	
High Intensity Drug Trafficking Area (HDTA)	16.XXX	NA	G11ML0008A	-	-	20,238	4,104	24,342	24,342	
Total High Intensity Drug Trafficking Area (HDTA)				(16,113)	-	49,938	8,215	42,040	42,040	
JAG Program Cluster										
Edward Byrne Memorial Justice Assistance Grant	16.738	C/Kenosha	2010-DJ-BX-0678	(10,782)	-	18,717	4,425	12,360	12,360	
Edward Byrne Memorial Justice Assistance Grant	16.738	C/Kenosha	2011-DJ-BX-2847	-	-	-	14,207	14,207	14,207	
Edward Byrne Memorial Justice Assistance Grant	16.738	DOA	2008-DX-06-8705	-	-	7,171	-	7,171	7,171	
Edward Byrne Memorial Justice Assistance Grant	16.738	Walworth Co	2010-DJ-01-8386	(19,505)	-	45,334	12,478	38,307	38,307	
Recovery Act - Edward Byrne Memorial JAG / Grants to States and Territories	16.803	DOA	2009-DS-02-8714	-	-	4,397	-	4,397	4,397	
Edward Byrne Memorial Justice Assistance Grant - ARRA	16.804	C/Kenosha	#2009-SB-B9-3042	(408)	-	408	478	478	478	
Total JAG Program Cluster				(30,695)	-	76,027	31,588	76,920	76,920	

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

KENOSHA COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS For the Year Ended December 31, 2011

Grantor Agency / Pass-Through Agency/ Program Title	Federal CFDA Number	Passed Through Agency	Passed Through Agency ID	Revenues					Total Revenues	Expenditures
				(Accrued) Deferred Beginning Balance	Adjust- ments	Cash Received (Refunded)	Accrued (Deferred) Ending Balance			
FEDERAL PROGRAMS continued										
U.S. Department of Justice continued										
Juvenile Accountability Incentive Block Grant	16.523	DOA	2007-JB-11-3546	(10,372)	5,186	19,977	4,418	19,209	19,209	
Juvenile Justice and Delinquency Prevention Allocation to States	16.540	DOA	2008-JF-10-7084	(11,936)	-	15,697	-	3,761	3,761	
Part E - Developing, Testing and Demonstrating Promising New Programs	16.541	DOA	2009-DM-01-8256	-	-	4,992	6,400	11,392	11,392	
STOP Violence Against Women Formula Grants - ARRA	16.588	DOA	2009-SVR-02B-7690	(6,411)	-	20,076	14,092	27,757	27,757	
Total U.S. Department of Justice				(93,290)	5,186	576,680	98,671	587,247	587,247	
U.S. Department of Labor										
WIA Program Cluster										
WIA Adult Program	17.258	DWD	no identifier	(128,093)	-	607,177	213,645	692,729	692,729	
WIA Adult Program	17.258	DWD	MAWIB	(9,508)	-	9,615	-	107	107	
WIA Youth Activities	17.259	DWD	no identifier	(272,719)	18,947	1,124,456	209,249	1,079,933	1,079,933	
WIA Youth Activities	17.259	DWD	WOW Workforce Development, Inc	(580)	-	580	-	-	-	
WIA Dislocated Workers	17.260	DWD	no identifier	(287,095)	(15,580)	1,076,914	165,825	940,064	940,064	
WIA NEG Program - ARRA	17.260	DWD	no identifier	(80,007)	-	229,520	55,193	204,706	204,706	
ARRA - ARRA WIA Dislocated Workers	17.260	DWD	no identifier	(95,714)	(1,227)	292,225	51,506	246,790	246,790	
Total WIA Program Cluster				(873,716)	2,140	3,340,487	695,418	3,164,329	3,164,329	
ARRA -Program of Competitive Grants for Worker Training and Placement in High Growth and Emerging Industry Sectors	17.275	DWD	SAGE - MAWIB	-	-	4,874	7,906	12,780	12,780	
Workforce Investment Act (WIA) National Emergency Grants	17.277	DWD	NEG Chrysler	-	(2,140)	312,881	78,884	389,625	389,625	
Total U.S. Department of Labor				(873,716)	-	3,658,242	782,208	3,566,734	3,566,734	
U.S. Department of Transportation										
Highway Planning and Construction	20.205	DOT	1693-25-74	(31,648)	4,131	27,517	-	-	-	
Recreational Trails Program	20.219	DNR	S-ADLP3-1085	-	-	-	30,000	30,000	30,000	
Recreational Trails Program	20.219	DNR	S-ADLP3-1089	-	-	-	30,000	30,000	30,000	
Recreational Trails Program	20.219	DNR	S-ADLP3-1090	-	-	-	30,000	30,000	30,000	
Recreational Trails Program	20.219	DNR	S-ADLP3-1091	-	-	-	30,000	30,000	30,000	
Maglev Project Selection Program - SAFETEA-LU	20.318	DOT	no identifier	(292,913)	-	470,183	241,593	418,863	418,863	
Formula Grants for Other Than Urbanized Areas	20.509	DOT	no identifier	-	-	-	86,393	86,393	86,393	
New Freedom Program	20.521	DOT	no identifier	(19,164)	-	31,575	1,788	14,199	14,199	
Highway Safety Cluster										
State and Community Highway Safety	20.600	DOT	State Project ID#1035-01-92	(10,129)	-	10,966	22,136	22,973	22,973	
Alcohol Traffic Safety and Drunk Driving Prevention Incentive	20.601	DOT	na	(4,107)	-	40,560	11,415	47,868	47,868	
Child Safety and Child Booster Seats Incentive Grants	20.613	DOT	FG-2011-Kenosha-00298	-	-	4,000	-	4,000	4,000	
Total Highway Safety Cluster				(14,236)	-	55,526	33,551	74,841	74,841	
Interagency Hazardous materials Public Secor Training and Planning Grants	20.703	DMA	na	-	-	16,914	-	16,914	16,914	
Total U.S. Department of Transportation				(357,961)	4,131	601,715	483,325	731,210	731,210	
U.S. Environmental Protection Agency										
Beach Monitoring and Notification Program Implementation Grants	66.472	DNR	NMA00001088	-	-	6,884	-	6,884	6,884	
Indoor Radon Grants	66.032	DHS	na	-	-	8,106	-	8,106	8,106	
Total U.S. Environmental Protection Agency				-	-	14,990	-	14,990	14,990	

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

KENOSHA COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
For the Year Ended December 31, 2011

Grantor Agency / Pass-Through Agency/ Program Title	Federal CFDA Number	Passed Through Agency	Passed Through Agency ID	Revenues					Total Revenues	Expenditures
				(Accrued) Deferred Beginning Balance	Adjust- ments	Cash Received (Refunded)	Accrued (Deferred) Ending Balance			
FEDERAL PROGRAMS continued										
U. S. Department of Energy										
Conservation Research and Development - ARRA	81.086	DOA	AD10-9389	-	-	2,375	-	2,375	2,375	
Energy Efficiency and Conservation Block Grant - ARRA	81.128	COMM	DE-EE0000946	-	-	-	225,000	225,000	225,000	
Total U.S. Department of Energy				-	-	2,375	225,000	227,375	227,375	
U.S. Department of Education										
Early Intervention Services (IDEA) Cluster										
Safe and Drug-Free Schools and Communities-National Program	84.181	DHS	na	-	-	152,903	-	152,903	152,903	
Special Education - Grants for Infants and Families, Recovery Act (ARRA)	84.393	DHS	na	-	-	104,301	-	104,301	104,301	
Total Early Intervention Services (IDEA) Cluster				-	-	257,204	-	257,204	257,204	
Total U.S. Department of Education				-	-	257,204	-	257,204	257,204	
U. S. Department of Health and Human Services										
Public Health Emergency Preparedness	93.069	DHS	na	-	-	232,575	42,723	275,298	275,298	
Immunization Cluster										
Immunization Grants	93.268	DHS	na	-	-	44,367	-	44,367	44,367	
Strengthening Public Health Infrastructure for Improved Health Outcomes	93.507	DHS	na	-	-	57,794	-	57,794	57,794	
Promoting Safe and Stable Families	93.556	DWD	na	-	-	61,800	-	61,800	61,800	
TANF Cluster										
Block Grants for Temporary Assistance for Needy Families	93.558	DWD	na	-	-	3,908,129	249,321	4,157,450	4,157,450	
Block Grants for Temporary Assistance for Needy Families	93.558	DHS	na	-	-	294,673	-	294,673	294,673	
Total TANF Cluster				-	-	4,202,802	249,321	4,452,123	4,452,123	
Child Support Enforcement	93.563	DCF	na	-	-	2,452,897	840,761	3,293,658	3,293,658	
Low Income Home Energy Assistance Block Grant	93.568	DOA	na	(28,614)	-	261,807	46,350	279,543	279,543	
CCDF Cluster										
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	DWD	na	-	-	1,162,213	62,436	1,224,649	1,224,649	
Total CCDF Cluster				-	-	1,162,213	62,436	1,224,649	1,224,649	
Social Services Block Grant	93.667	DHS	na	-	-	591,761	229	591,990	591,990	
Social Services Block Grant	93.667	DWD	na	-	-	119,821	-	119,821	119,821	
Total Social Services Block Grant				-	-	711,582	229	711,811	711,811	
Chafee Education and Training Vouchers Program	93.599	DWD	na	-	-	10,829	-	10,829	10,829	
Child Welfare Services Grant - State Grants	93.645	DWD	na	(4,086)	4,086	78,610	-	78,610	78,610	
Foster Care Title - IV-E	93.658	DWD	na	(5,902)	5,902	1,139,374	16,428	1,155,802	1,155,802	
Chafee Foster Care Independence Program	93.674	DCF	na	-	-	60,921	5,460	66,381	66,381	
National Bioterrorism Hospital Preparedness Program	93.889	DHS	na	-	-	1,644	-	1,644	1,644	
Block Grants for Community Mental Health Services	93.958	DHS	na	-	-	103,833	38,937	142,770	142,770	
Preventive Health and Health Services Block Grant	93.991	DHS	na	-	-	11,219	-	11,219	11,219	
Maternal and Child Health Services Block Grant	93.994	DHS	na	-	-	54,295	-	54,295	54,295	
IMAA Federal Share	93.767	DHS	na	-	-	239,781	89,506	329,287	329,287	
HIV Care Formula Grants	93.917	DHS	na	-	-	-	10,000	10,000	10,000	

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

KENOSHA COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS For the Year Ended December 31, 2011

Grantor Agency / Pass-Through Agency/ Program Title	Federal CFDA Number	Passed Through Agency	Passed Through Agency ID	Revenues					Total Revenues	Expenditures
				(Accrued) Deferred Beginning Balance	Adjust- ments	Cash Received (Refunded)	Accrued (Deferred) Ending Balance			
FEDERAL PROGRAMS continued										
U. S. Department of Health and Human Services continued										
Medicaid Cluster										
Medical Assistance Program	93.778	DHS	na	-	-	4,616,323	715,831	5,332,154	5,332,154	
Medical Assistance Program - WIMCR	93.778	DHS	na	-	-	78,623	-	78,623	78,623	
Total Medicaid Cluster				-	-	4,694,946	715,831	5,410,777	5,410,777	
Block Grants for Prevention and Treatment of Substance Abuse	93.959	DHS	na	-	-	713,679	4,652	718,331	718,331	
Block Grants for Prevention and Treatment of Substance Abuse	93.959	DCF	na	-	-	91,953	-	91,953	91,953	
Total Block Grants for Prevention and Treatment of Substance Abuse				-	-	805,632	4,652	810,284	810,284	
Special Programs for the Aging										
Title III, Part D - Preventive Health	93.043	DHS	na	-	-	2,576	5,250	7,826	7,826	
Title IV and Title II - Discretionary Projects	93.048	DHS	na	-	-	165,983	27,307	193,290	193,290	
Title III, Part E - National Family Support	93.052	DHS	na	-	-	42,677	13,769	56,446	56,446	
Medicare Enrollment Assistance Program	93.071	DHS	na	-	-	3,225	-	3,225	3,225	
CMS Research, Demonstrations, and Evaluations	93.779	DHS	na	-	-	9,975	-	9,975	9,975	
Aging Cluster										
Title III, Part B - Grants for Supportive Services	93.044	DHS	na	-	-	108,489	6,744	115,233	115,233	
Title III, Part C - Nutrition Services	93.045	DHS	na	-	-	148,029	24,349	172,378	172,378	
Nutritional Services Incentive program	93.053	DHS	na	-	-	51,779	-	51,779	51,779	
Total Aging Cluster				-	-	308,297	31,093	339,390	339,390	
Total U.S. Department of Health and Human Services				(38,602)	9,988	16,921,654	2,200,053	19,093,093	19,093,093	
U. S. Department of Homeland Security										
Disaster Grants - Public Assistance	97.036	DMA	no identifier	50,420	-	45,644	60,366	156,430	156,430	
Hazard Mitigation Grant Program	97.039	DMA	FEMA 1719-DR	(15,819)	1,975	73,572	-	59,728	59,728	
Hazard Mitigation Grant Program	97.039	DMA	FEMA 1768-DR	(393,800)	(8,271)	368,880	70,752	37,561	37,561	
Emergency Management Performance Grants	97.042	DMA	no identifier	(60,774)	-	82,231	70,200	91,657	91,657	
Homeland Security Cluster										
Homeland Security Grant Program	97.067	DMA	no identifier	-	-	149	-	149	149	
Homeland Security Grant Program	97.067	DOA	09-HS-04-8166	-	-	26,004	-	26,004	26,004	
Homeland Security Grant Program	97.067	DOA	08-HS-09-8483	-	-	3,197	-	3,197	3,197	
Homeland Security Grant Program	97.067	DOA	08-HS-05-8837	-	-	35,846	-	35,846	35,846	
Homeland Security Grant Program	97.067	DOA	09-HS-05-8901	-	-	-	12,019	12,019	12,019	
Total Homeland Security Cluster				-	-	65,196	12,019	77,215	77,215	
Total U.S. Department of Homeland Security				(419,973)	(6,296)	635,523	213,337	422,591	422,591	
TOTAL FEDERAL PROGRAMS				\$ (2,096,742)	\$ 13,009	\$ 28,259,325	\$ 5,061,948	\$31,237,540	\$ 31,237,540	

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

KENOSHA COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS For the Year Ended December 31, 2011

Grantor Agency / Pass-Through Agency / Program Title	State ID Number	Revenues						Expenditures
		(Accrued) Deferred Beginning Balance	Adjust- ments	Cash Received (Refunded)	Accrued (Deferred) Ending Balance	Total Revenues		
STATE PROGRAMS								
Wisconsin Department of Agriculture, Trade and Consumer Protection								
Agricultural Clean Sweep	115.04	\$ (27,500)	\$ 2,366	\$ 25,134	\$ -	\$ -	\$ -	
Soil and Water Resource Management Grant Program								
County Staff and Support	115.15	(34,233)	-	140,504	54,175	160,446	160,446	
Land and Water Resource Management	115.40	(26,295)	-	44,247	21,960	39,912	39,912	
Farmland Preservation Program Planning Grant	s20.115(7)(dm)(tm)	-	-	4,091	-	4,091	4,091	
Total Wisconsin Department of Agriculture, and Consumer Protection		(88,028)	2,366	213,976	76,135	204,449	204,449	
Wisconsin Department of Public Instruction								
Public Library Systems Aid	255.002	332,229	-	409,749	(299,006)	442,972	442,972	
Wisconsin Department of Natural Resources								
Recreational Trail Aids - S-ADLP3-1085	370.421	-	-	-	74,650	74,650	74,650	
Recreational Trail Aids - S-ADLP3-1089	370.421	-	-	-	44,185	44,185	44,185	
Recreational Trail Aids - S-ADLP3-1090	370.421	-	-	-	42,642	42,642	42,642	
Recreational Trail Aids - S-ADLP3-1091	370.421	-	-	-	98,710	98,710	98,710	
Snowmobile Enforcement	370.485	-	-	6,477	-	6,477	6,477	
Recreational Aids - Snowmobile Trail and Area	370.485	-	-	19,225	-	19,225	19,225	
All Terrain Vehicle Enforcement	370.485	-	-	5,306	-	5,306	5,306	
Boating Enforcement Aids	370.550	-	-	12,109	-	12,109	12,109	
Transient Non-Community Water Sampling Contracts	370.QBHI4824	(4,915)	-	21,115	4,970	21,170	21,170	
Total Wisconsin Department of Natural Resources		(4,915)	-	64,232	265,157	324,474	324,474	
Wisconsin Department of Transportation								
Pretrial Intoxicated Driver Intervention Grant (10938-5010,27)	10938-5010,27	(7,457)	-	32,218	26,787	51,548	51,548	
Elderly and Handicapped County Aids	395.101	59,821	251	342,314	(79,572)	322,814	322,814	
Total Wisconsin Department of Transportation		52,364	251	374,532	(52,785)	374,362	374,362	
Wisconsin Department of Corrections								
Community Corrections Program	410.111	(30,000)	-	95,000	15,000	80,000	80,000	
Windows to Work	410.112	-	-	63,212	14,606	77,818	77,818	
Community Intervention	410.302	(5,471)	-	127,802	2,688	125,019	125,019	
Youth Aids	410.313	(443,999)	(9,988)	3,049,669	124,532	2,720,214	2,720,214	
Total Wisconsin Department of Corrections		(479,470)	(9,988)	3,335,683	156,826	3,003,051	3,003,051	

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

KENOSHA COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS For the Year Ended December 31, 2011

Grantor Agency / Pass-Through Agency / Program Title	State ID Number	Revenues					Expenditures
		(Accrued) Deferred Beginning Balance	Adjust- ments	Cash Received (Refunded)	Accrued (Deferred) Ending Balance	Total Revenues	
STATE PROGRAMS continued							
Wisconsin Department of Health Services							
Funeral/Cemetery W-2 & Non W-2	435.105	-	-	312,870	58,846	371,716	371,716
Medicaid Transportation	435.131	-	-	573,295	(18,060)	555,235	555,235
MA Transportation Administration	435.132	-	-	31,360	2,408	33,768	33,768
WWWP-GPR CC CFY	435.157000	-	-	-	53,303	53,303	53,303
Cons Contracts CHHD LD	435.157720	-	-	-	21,393	21,393	21,393
WIC Farmers Market Grant	435.154720	-	-	2,893	243	3,136	3,136
TPCP - Com Interventions - LHD	435.158125	-	-	141,902	-	141,902	141,902
TPCP - WI Wins	435.158127	-	-	24,104	1,961	26,065	26,065
Cons Contracts MCH	435.159320	-	-	4,143	-	4,143	4,143
FSET Admin GPR/Fed Base	435.231	-	-	116,767	-	116,767	116,767
FSET Admin GPR/Fed Base	435.233	-	-	35,000	-	35,000	35,000
IMAA State Share	435.283	-	-	699,475	6,310	705,785	705,785
IMAA Federal Share	435.284	-	-	270,363	100,922	371,285	371,285
Medicaid Subrogation Collection	435.291	-	-	(10,451)	(41,273)	(51,724)	(51,724)
Adult Protective Services	435.312	-	-	159,031	-	159,031	159,031
Community Options Program	435.367	-	-	553,416	22,995	576,411	576,411
CLTS DD Non-federal	435.450	-	-	268,398	(63,782)	204,616	204,616
CLTS MH Non Federal	435.451	-	-	215,070	(46,527)	168,543	168,543
CLTS Non Federal Other	435.460	-	-	55,700	-	55,700	55,700
CLTS MH Non Fed Other	435.461	-	-	44,102	-	44,102	44,102
CLTS PD Non Fed Other	435.462	-	-	28,864	(7,606)	21,258	21,258
Community Support Program Wait List	435.504	-	-	38,044	-	38,044	38,044
Certified Mental Health Program	435.517	-	-	63,630	14,567	78,197	78,197
Integrated Services for Children with Severe Disabilities	435.530	-	-	9,144	-	9,144	9,144
Non-Resident Reimbursement	435.531	-	-	24,057	868	24,925	24,925
Birth to Three Initiative	435.550	-	-	146,204	-	146,204	146,204
IMD Regular Relocations	435.559	-	-	7,503	22,509	30,012	30,012
Basic County Allocation	435.561	-	-	4,122,927	-	4,122,927	4,122,927
Family Support	435.577	-	-	97,376	9,156	106,532	106,532
Base County Allocation - State Match	435.681	-	-	238,402	292,030	530,432	530,432
Aging & Dis Resource Ctr	435.560100	-	-	952,699	14,666	967,365	967,365
Environmental Monitoring of Nuclear Power Plants for Radiological Emissions	435.DPH 90013 DC	(680)	-	2,062	2,750	4,132	4,132

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

KENOSHA COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS For the Year Ended December 31, 2011

Grantor Agency / Pass-Through Agency / Program Title	State ID Number	Revenues					Expenditures
		(Accrued) Deferred Beginning Balance	Adjust- ments	Cash Received (Refunded)	Accrued (Deferred) Ending Balance	Total Revenues	
STATE PROGRAMS continued							
Wisconsin Department of Health Services continued							
HIV Counseling, Testing and Referral Program	435.FAI0019.	(1,345)	-	16,420	3,175	18,250	18,250
Passed through Children's Health Alliance of Wisconsin							
Seal-a-Smile	435.XXX	-	-	31,525	-	31,525	31,525
Passed Through Greater Wisconsin Agency on Aging Resources, Inc.							
Elderly Benefit Specialist Program	435.560320	-	-	19,065	14,453	33,518	33,518
State Senior Community Services	435.560330	-	-	9,148	241	9,389	9,389
Congregate Meals	435.560350	-	-	139,276	20,864	160,140	160,140
Home Delivered Meals	435.560360	-	-	8,517	1,556	10,073	10,073
Alzheimer's Family and Caregiver Support	435.560381	-	-	31,686	12,304	43,990	43,990
Elder Abuse	435.560490	-	-	32,393	14,611	47,004	47,004
Total State of Wisconsin Department of Health Services		(2,025)	-	9,516,380	514,883	10,029,238	10,029,238
Wisconsin Department of Children and Families							
W-2 Program	437.215	-	-	2,926,115	243,494	3,169,609	3,169,609
W-2 Jobs Access Loans	437.223	-	-	(2,136)	(214)	(2,350)	(2,350)
Adam Walsh Foster/Adoptive Parent Fingerprinting	437.3324	-	-	5,147	1,703	6,850	6,850
CQI Case Review Related Expenses	437.3346	-	-	4,388	-	4,388	4,388
Brighter Future Initiative	437.3540	-	-	108,123	-	108,123	108,123
Basic County Allocation	437.3561	-	-	871,507	-	871,507	871,507
Basic County Allocation Overmatch	437.3561	-	-	178,104	-	178,104	178,104
Children First	437.700	-	-	107,200	-	107,200	107,200
Child Support Enforcement	437.7502	-	-	324,555	2,108	326,663	326,663
Total Wisconsin Department of Children and Family		-	-	4,523,003	247,091	4,770,094	4,770,094
Wisconsin Department of Justice							
DNA Sample Reimbursement Grant	455.221	-	-	2,500	-	2,500	2,500
Law Enforcement Training Fund Local Assistance	455.231	(3,018)	-	50,718	5,000	52,700	52,700
Victim and Witness Assistance Program - Part A	455.532	(131,955)	-	276,836	91,812	236,693	236,693
Attorney General Settlement Funds for Drug Court	455.xxx	-	-	10,000	-	10,000	10,000
Passed through Walworth County							
Drug Crimes Enforcement	455.225	-	-	15,808	-	15,808	15,808
Total Wisconsin Department of Justice		(134,973)	-	355,862	96,812	317,701	317,701

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

KENOSHA COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS For the Year Ended December 31, 2011

Grantor Agency / Pass-Through Agency / Program Title	State ID Number	Revenues					Expenditures
		(Accrued) Deferred Beginning Balance	Adjust- ments	Cash Received (Refunded)	Accrued (Deferred) Ending Balance	Total Revenues	
STATE PROGRAMS continued							
Wisconsin Department of Military Affairs							
Public Safety - Emergency Government Disaster Assistance	465.305	8,928	-	7,608	10,061	26,597	26,597
Public Safety - Emergency Government Disaster Assistance	465.305	(2,640)	(1,975)	10,186	-	5,571	5,571
Public Safety - Emergency Government Disaster Assistance	465.305	(65,710)	8,271	60,439	11,806	14,806	14,806
Emergency Government Response Equipment	465.308	(33,153)	23,961	9,192	8,823	8,823	8,823
Emergency Planning Grant	465.337	-	(23,961)	32,191	25,116	33,346	33,346
Total Wisconsin Department of Military Affairs		(92,575)	6,296	119,616	55,806	89,143	89,143
Wisconsin Department of Veteran Affairs							
County Veterans Service Officer	485.001	-	-	13,000	-	13,000	13,000
Total Wisconsin Department of Veteran Affairs		-	-	13,000	-	13,000	13,000
Wisconsin Department of Administration							
Land Information Board Grants	505.116	-	-	300	-	300	300
Public Benefits	505.371	(34,502)	-	128,964	7,208	101,670	101,670
Passed Through the Office of Justice Assistance							
Youth Diversion - Aids - Gang - PR	505.629	(54,187)	-	142,995	40,346	129,154	129,154
Total Wisconsin Department of Administration		(88,689)	-	272,259	47,554	231,124	231,124
TOTAL STATE PROGRAMS		\$ (506,082)	\$ (1,075)	19,198,292	\$ 1,108,473	\$ 19,799,608	\$ 19,799,608

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

KENOSHA COUNTY

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS For the Year Ended December 31, 2011

NOTE 1 – REPORTING ENTITY

This report on Federal and State Awards includes the federal and state awards of Kenosha County. The reporting entity for the County is based upon criteria established by the Governmental Accounting Standards Board.

The schedule includes only those programs required to be included in accordance with the *State Single Audit Guidelines*.

NOTE 2 – BASIS OF PRESENTATION

The 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.

The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audit of States, Local Governments, and Non-Profit Organizations* and the *State Single Audit Guidelines*.

NOTE 3 – DIRECT PAYMENTS – STATE OF WISCONSIN

Direct payments to individuals from the State of Wisconsin on behalf of Kenosha County, Wisconsin for the year ended December 31, 2011 included:

<u>Program</u>	<u>CFDA No.</u>	<u>Unaudited Amount</u>
W-2 Benefits	93.558	\$ 3,271,863
Food Stamp Program	10.561	<u>35,351,022</u>
Total		\$ <u>38,622,885</u>

KENOSHA COUNTY

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS For the Year Ended December 31, 2011

NOTE 4 – DIRECT PAYMENTS – WISCONSIN MEDICAL ASSISTANCE

The County received the following payments from Wisconsin Medical Assistance through EDS Federal Corporation in 2011:

<u>County Department of Human Services:</u>	<u>Provider Number</u>	<u>Unaudited Amount</u>
Division of Aging & Disability Services	43072900	\$ 43,283
Division of Aging & Disability Services	43422900	652,148
Division of Aging & Disability Services	32975900	578,781
Division of Aging & Disability Services	41761000	113,618
Division of Children & Family Services	43073000	207,003
Brookside Care Center	20130300	3,793,493
Division of Health Services	41862400	16,352
Division of Health Services	32924500	3,861
Division of Health Services	100004693	3,156
Division of Health Services	43835700	5,313
Division of Health Services	42010200	4,830
Division of Health Services	43084000	86,990
Total		<u>\$ 5,508,829</u>

NOTE 5 – CARS/CORE REPORT DATES

The Schedule of Expenditures of Federal and State Awards include adjustments through Community Aids Reporting System reports dated June 1, 2012 and the CORE reports for December, 2011.

KENOSHA COUNTY

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS For the Year Ended December 31, 2011

NOTE 6 – American Recovery and Reinvestment Act

The *Wisconsin Department of Health Services* requires the following additional information be presented for each Recovery Act program with funding passed through that department.

Federal Grantor: U.S. Department of Education

Program or Cluster Title: Early Intervention Services (IDEA) Cluster

Federal CFDA Number: 84.393

CARS profile name or purchase order description: ARRA BIRTH-3 NON CALENDAR

CARS profile number or purchase order number: 81065

CARS or invoice expenses and payments by contract year:

	CARS 603 Column H Actual CTD Expenses	CARS 603 Column K CTD pmts (Advances)
1/1/11 - 12/31/11	\$ 104,301	\$ 104,301

1. Was the funding part of a Type A program or cluster?

No

KENOSHA COUNTY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended December 31, 2011

SECTION I – Summary of Auditors' Results

Financial Statements

Type of Auditor's report issued:	Unqualified
Internal control over financial reporting:	
• Material weakness identified?	No
• Significant deficiencies identified that are not considered to be material weaknesses?	None reported
Noncompliance material to financial statements noted?	No

Federal or State Awards

Internal control over major programs:	
• Material weakness identified?	No
• Significant deficiencies identified that are not considered to be material weaknesses?	None reported
Type of auditor's report issued on compliance for major programs:	Unqualified
Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133?	No
Auditee qualified as low-risk auditee for federal programs?	Yes
Auditee qualified as low-risk auditee for state programs?	Yes

KENOSHA COUNTY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended December 31, 2011

SECTION I – Summary of Auditors’ Results continued

Identification of major federal programs:

CFDA Number	Name of Federal Programs
10.561	Special Supplemental Food Program for Women,
14.228	Community Development Block Grant
14.905	Lead Hazard Reduction Demonstration Grant
14.908	Healthy Homes Demonstration Grant - ARRA
	<i>WIA Program Cluster</i>
17.258	WIA Adult Program
17.259	WIA Youth Activities
17.260	WIA Dislocated Workers
93.778	Medical Assistance Program

	<u>Federal</u>	<u>State</u>	
		<u>DHS</u>	<u>All Others</u>
Dollar threshold used to distinguish between Type A and Type B programs	<u>\$ 937,100</u>	<u>\$ 300,800</u>	<u>\$ 100,000</u>

State ID Number	Name of State Programs
115.15	Soil and Water Resource Management
115.40	Land and Water Resource Management
410.302	Community Intervention
435.367	Community Options Program
435.550	Birth to Three Initiative
435.561	Basic County Allocation
435.681	Basic County Allocation - State Match
435.560100	Aging and Disability Resource Center
	<i>Medical Assistance Programs</i>
435.450	Children's Long Term Support
435.460	Children's Long Term Support DD other
435.461	Children's Long Term Support MH Other
435.462	Children's Long Term Support PD Other
437.3561	Basic County Allocation
505.371	Public Benefits

KENOSHA COUNTY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended December 31,2011

SECTION I – Summary of Auditors' Results (continued)

The following Federal programs were tested as major programs according to the requirements of the State Single Audit Guidelines:

<u>CFDA Number</u>	<u>Name of Federal Program</u>
93.778	Medical Assistance Program – WIMCR

SECTION II – Financial Statement Findings Required to be Reported in Accordance with Government Auditing Standards.

None

SECTION III – Federal and State Award Findings and Questioned Costs

None.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended December 31, 2011

1. Does the auditor's report or the notes to the financial statements include disclosure with regard to substantial doubt as to the auditee's ability to continue as a going concern? _____ yes X no

2. Does the audit report show audit issues (i.e., material non-compliance, non-material noncompliance, questioned costs, material weakness, significant deficiency, management letter comment, excess revenue or excess reserve) related to grants/contracts with funding agencies that require audits to be in accordance with the State Single Audit Guidelines:

Department of Agriculture, Trade and Consumer Protection	_____	yes	<u>X</u>	no
Department of Public Instruction	_____	yes	<u>X</u>	no
Department of Natural Resources	_____	yes	<u>X</u>	no
Department of Transportation	_____	yes	<u>X</u>	no
Department of Corrections	_____	yes	<u>X</u>	no
Department of Health Services	_____	yes	<u>X</u>	no
Department of Children and Families	_____	yes	<u>X</u>	no
Department of Justice	_____	yes	<u>X</u>	no
Department of Military Affairs	_____	yes	<u>X</u>	no
Department of Veteran Affairs	_____	yes	<u>X</u>	no
Department of Administration	_____	yes	<u>X</u>	no

3. Was a Management Letter or other document conveying audit comments issued as a result of this audit? X yes _____ no

4. Name and signature of shareholder


Paul G. Denis, Shareholder

5. Date of report August 15, 2012

KENOSHA COUNTY

SCHEDULE OF PRIOR YEAR AUDIT FINDINGS AND CORRECTIVE ACTION PLAN For the Year Ended December 31,2011

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

DEPARTMENT OF LABOR

Finding 10-1: 17.258/17.259/17.260 Workforce Investment Act Cluster.

Condition: Twenty-five (25) participant files were tested to determine that other grant assistance was applied for to cover the costs of the training. One (1) WIA participant file did not contain evidence that other grants (i.e. Pell grants) were applied for.

Recommendation: County staff should require and maintain documentation that shows other grant assistance was sought.

Current Status: This finding has been resolved. Established processes include steps and written forms that document the requirements that other sources of federal aid are available and are to be used for education purposes before WIA funding is applied. Management has reinforced the need and raised awareness to case managers for financial aid application and consistent documentation in a memo as well as in staff meetings.

CORRECTIVE ACTION PLAN

None Required.