

ONEIDA COUNTY, WISCONSIN
Notes to Basic Financial Statements
December 31, 2013

NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)

	Beginning Balance	Increases	Decreases	Ending Balance
Business-type activities:				
Capital assets, not being depreciated:				
Land	\$ 59,613	\$ -	\$ -	\$ 59,613
Capital assets, being depreciated:				
Buildings and improvements	1,766,114	-	-	1,766,114
Improvements	1,560,933	-	-	1,560,933
Machinery and equipment	7,874,248	460,969	300,973	8,034,244
Subtotals	11,201,295	460,969	300,973	11,361,291
Less accumulated depreciation for:				
Buildings	1,330,634	57,169	-	1,387,803
Improvements	1,100,639	84,107	-	1,184,746
Machinery and equipment	5,396,887	336,707	253,559	5,480,035
Subtotals	7,828,160	477,983	253,559	8,052,584
Total capital assets, being depreciated, net	3,373,135	(17,014)	47,414	3,308,707
Business-type activities capital assets, net	\$ 3,432,748	\$ (17,014)	\$ 47,414	\$ 3,368,320

Depreciation expense was charged to functions of the County as follows:

Governmental activities	
General government	\$ 406,035
Public safety	647,811
Public works	1,540,214
Health and human services	306,031
Culture and recreation	103,967
Conservation and development	68,738
Total depreciation expense - governmental activities	<u>\$ 3,072,796</u>
Business-type activities	
Highway	\$ 312,067
Solid waste	165,916
Total depreciation expense - business-type activities	<u>\$ 477,983</u>

ONEIDA COUNTY, WISCONSIN
Notes to Basic Financial Statements
December 31, 2013

NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)

7. Interfund Receivable, Payables, and Transfers

Interfund receivables and payables between individual funds of the County, as reported in the fund financial statements, as of December 31, 2013 are detailed below:

	Interfund Receivables	Interfund Payables
Advance to Finance Capital Asset Purchases		
General fund	\$ 141,013	\$ -
Enterprise fund		
Solid waste	-	141,013
Totals	<u>\$ 141,013</u>	<u>\$ 141,013</u>

Annual payments due on the cash advances to finance capital purchases, as of December 31, 2013, are detailed below:

Year Ended December 31	Solid Waste		
	Principal	Interest	Total
2014	\$ 67,836	\$ 2,498	\$ 70,334
2015	59,692	964	60,656
2016	13,485	102	13,587
	<u>\$ 141,013</u>	<u>\$ 3,564</u>	<u>\$ 144,577</u>

Interfund transfers for the year ended December 31, 2013 were as follows:

	Interfund Transfers:	
	In	Out
Governmental Funds		
General fund	\$ 511,348	\$ 220,542
Special revenue - social services	83,280	356,592
Special revenue - county highway	29,072	-
Special revenue - nursing	-	3,181
Special revenue - public health	11,831	23,373
Special revenue - state aid forestry	3,038	6,803
Special revenue - commission on aging	12,321	16,296
Capital project fund	-	105,100
Construction fund	81,000	-
Debt service - PSL Highway Construction	-	3
Totals	<u>\$ 731,890</u>	<u>\$ 731,890</u>

The purpose of interfund transfers for the year ended December 31, 2013 is summarized below:

COLA adjustments, PTO payouts and position vacancies	\$ 169,793
Building demolition	81,000
Return excess funds to the general fund	347,563
2013 budgeted transfers	105,100
2013 approved transfers to finance specific expenditures	28,434
	<u>\$ 731,890</u>

ONEIDA COUNTY, WISCONSIN
Notes to Basic Financial Statements
December 31, 2013

NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)

8. Long-term Obligations

The following is a summary of changes in long-term obligations of the County for the year ended December 31, 2013:

	Outstanding 1/1/13	Issued	Retired	Outstanding 12/31/13	Due Within One Year
Governmental activities:					
General Obligation Debt					
Bonds	\$ 595,000	\$ -	\$ 55,000	\$ 540,000	\$ 55,000
State Trust Fund Loans	2,109,256	950,000	96,603	2,962,653	135,305
Total General Obligation Debt	2,704,256	950,000	151,603	3,502,653	190,305
Post-employment benefits	2,243,369	733,887	514,257	2,462,999	-
Compensated absences	2,016,908	736,768	700,080	2,053,596	736,768
Governmental activities Long-term obligations	<u>\$ 6,964,533</u>	<u>\$ 2,420,655</u>	<u>\$ 1,365,940</u>	<u>\$ 8,019,248</u>	<u>\$ 927,073</u>
Business-type activities:					
Landfill					
Long-term care	\$ 1,447,405	\$ 72,370	\$ 63,825	\$ 1,455,950	\$ -
Post-employment benefits	210,519	153,838	140,429	223,928	-
Compensated absences	281,439	16,123	-	297,562	61,114
Business-type activities Long-term obligations	<u>\$ 1,939,363</u>	<u>\$ 242,331</u>	<u>\$ 204,254</u>	<u>\$ 1,977,440</u>	<u>\$ 61,114</u>

Total interest paid during the year on long-term debt totaled \$127,353.

ONEIDA COUNTY, WISCONSIN
Notes to Basic Financial Statements
December 31, 2013

NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)

General Obligation Debt

General obligation debt currently outstanding is detailed as follows:

Bonds

\$1,245,000 issued 12/30/02; \$55,000 to \$80,000 due annually through 2021; interest 4.00% to 4.65%	<u>\$ 540,000</u>
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State Trust Fund Loans

\$305,225 issued 1/4/06; \$14,415 to \$23,391 due annually through 2025; interest at 4.5%	222,858
\$175,000 issued 3/7/06; \$8,205 to \$13,314 due annually through 2025; interest at 4.5%	126,848
\$861,000 issued 4/24/06; \$37,188 to \$63,058 due annually through 2026; interest at 4.5%	637,957
\$158,775 issued 8/22/06; \$7,290 to \$12,390 due annually through 2026; interest at 4.5%	125,049
\$150,000 issued 11/3/10; \$5,407 to \$12,255 due annually through 2030; interest 5.25%	142,709
\$500,000 issued 11/24/10; \$17,971 to \$40,736 due annually through 2030; interest 5.25%	474,355
\$250,000 issued 1/5/11; \$8,935 to \$20,253 due annually through 2030; interest 5.25%	235,837
\$50,000 issued 1/25/11; \$1,782 to \$4,040 due annually through 2030; interest 5.25%	47,040
\$475,000 issued 03/01/2013; \$16,963 to \$34,173 due annually through 2032; interest at 3.75%	475,000
\$475,000 issued 04/01/2013; \$17,149 to \$32,898 due annually through 2032; interest at 3.75%	<u>475,000</u>
Total State Trust Fund Loans	<u><u>2,962,653</u></u>

Total Outstanding General Obligation Debt

\$ 3,502,653

Annual principal and interest maturities of the outstanding general obligation debt of \$3,502,653 on December 31, 2013 are detailed below:

Year Ended December 31	Governmental Activities		
	Principal	Interest	Total
2014	\$ 190,305	\$ 155,986	\$ 346,291
2015	201,247	147,628	348,875
2016	212,278	138,892	351,170
2017	219,244	129,001	348,245
2018	231,198	118,941	350,139
2019-2023	1,146,681	434,971	1,581,652
2024-2028	868,502	199,310	1,067,812
2029-2032	433,198	41,977	475,175
	<u>\$ 3,502,653</u>	<u>\$ 1,366,706</u>	<u>\$ 4,869,359</u>

For governmental activities, the other long-term liabilities are generally funded by the general fund. At December 31, 2013, the County's general fund includes a liability of \$736,768, the current portion of the County's compensated absences.

ONEIDA COUNTY, WISCONSIN
Notes to Basic Financial Statements
December 31, 2013

NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)

Legal Margin for New Debt

The County's legal margin for creation of additional general obligation debt on December 31, 2013 was \$328,170,567 as follows:

Equalized valuation of the County	\$ 6,633,464,400
Statutory limitation percentage	<u>(x) 5%</u>
General obligation debt limitation, per Section 67.03 of the Wisconsin Statutes	331,673,220
Net outstanding general obligation debt applicable to debt limitation	<u>3,502,653</u>
Legal Margin for New Debt	<u><u>\$ 328,170,567</u></u>

9. Other Post-Employment Benefits

Plan Description and Funding Policy - The County provides postretirement medical benefits for retired employees and their spouses until they reach the age of 65. For those employees who retire from the County after attaining 55 (age 50 or age 53 for protective employees) and twenty years of service and commence receipt of their pension from the Wisconsin Retirement System, the entire cost of coverage for the retired employee is paid for by the County. For employees who retire from the County after attaining 55 (age 50 or age 53 for protective employees) with less than twenty years of service, the retiree must contribute an amount equal to 100% of the premium cost for coverage. Coverage is available for spouses of retirees, provided the retired employee pays 100% of the premium cost. The County will pay \$75 per month toward the cost of spousal coverage if the employee retired with 25 years of service. There are 253 active and 29 retired employees in the plan. The County funds this cost on a pay-as-you-go or cash basis, recognizing the cost in their fund financial statements when paid.

Annual OPEB Cost and Net OPEB Obligation - The County's annual other post-employment benefit (OPEB) cost (expense) is calculated based on the annual required contribution (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities over a period not to exceed thirty years. The following table shows the components of the County's annual OPEB cost for the year, the amount actually contributed to the plan, and changes in the County's net OPEB obligation.

Component	Amount
Annual required contribution	\$ 924,664
Interest on net OPEB	122,695
Adjustment to annual required contribution	<u>(159,634)</u>
Annual OPEB cost (expense)	887,725
Contributions made	<u>654,686</u>
Change in net OPEB obligation	233,039
OPEB obligation - beginning of year	<u>2,453,888</u>
OPEB obligation - end of year	<u><u>\$ 2,686,927</u></u>

The annual required contribution for the current year was determined as part of the January 1, 2013 actuarial valuation using the projected unit credit method.

The actuarial methods and assumptions used include techniques that are designed to reduce the effect of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with a long-term perspective of the calculations. The unfunded actuarial accrued liability is being amortized as a level dollar amount of projected payroll on a closed basis. The remaining amortization period at December 31, 2013 is 28 years, and the remaining amount is \$7,573,367.

ONEIDA COUNTY, WISCONSIN
Notes to Basic Financial Statements
December 31, 2013

NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)

Trend Information - The County's annual OPEB cost, the percentage of the annual OPEB cost contributed to the plan, and the net OPEB obligation for 2013 is as follows:

Fiscal Year Ended	Annual OPEB Cost	Percentage Of Annual OPEB Cost Contributed	Net OPEB Obligation
12/31/11	\$ 903,874	50.40%	\$ 2,101,982
12/31/12	926,347	62.01%	2,453,888
12/31/13	887,725	73.75%	2,686,927

Funded Status and Funding Progress - As of January 1, 2013, the most recent actuarial valuation date, the County's unfunded actuarial accrued liability (UAAL) was \$8,090,566. The annual payroll for active employees covered by the plan for the 2013 fiscal year (year of study) was \$12,924,419 for a ratio of the UAAL to covered payroll of 63%.

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future, such as assumptions about future terminations, mortality, and healthcare cost trends. Actuarially determined amounts are subject to continual revision as actuarial results are compared with past experience and new estimates are made about the future.

Actuarial Methods and Assumptions - Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effect of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the January 1, 2013 actuarial valuation, the projected unit credit method was used. The actuarial assumptions included a rate of 5% to discount expected liabilities to the valuation date. The initial healthcare trend rate was 9% for medical, reduced by decrements to an ultimate rate of 5.5% for medical after fourteen years. The UAAL is being amortized as a level dollar of projected payrolls on a closed basis. The remaining amortization period at December 31, 2013 was 28 years.

10. Closure and Post-closure Care Costs

Federal and state laws and regulations require the Oneida County landfill to place covers on landfill increments as they are filled (closure costs) and to perform certain maintenance and monitoring functions (post-closure care) of the landfill site for forty years after the landfill stops accepting waste. Most closure costs are paid when individual landfill increments reach capacity for accepting waste and post-closure care costs will normally only be paid after the entire landfill stops accepting waste. In accordance with GASB Statement No. 18, the Oneida County landfill annually records an estimate of these closure and post-closure care costs as an operating expense during the life of the landfill based on landfill capacity used compared to total estimated capacity available. The resultant liabilities for these estimated operating expenses is reduced each year for actual payments made.

Payments for long-term care and closure of the landfill are deposited in a trust account with Associated Bank. As of December 31, 2013, the County has deposited \$1,479,929 and recorded a closure liability in the amount of \$1,455,950. The final cell of the landfill was closed in February 2002, and from that point forward the landfill has operated as a transfer station only, with all solid waste being transported out of the County on a contract basis. All future costs of the closed landfill are expected to be funded by the payments deposited in the trust account with Associated Bank.

ONEIDA COUNTY, WISCONSIN
Notes to Basic Financial Statements
December 31, 2013

NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)

11. Fund Equity

In the fund financial statements, portions of governmental fund balances have been assigned to represent tentative management plans that are subject to change. At December 31, 2013, fund balances assigned was as follows:

Assigned for	
General Fund	
Continuing appropriations	
Elections	\$ 73,794
Information technology	527,768
Land records fee	155,674
Land information project	19,362
Insurance liability deductible	106,393
Sheriff vehicles	60,545
Hospital subsidies	417,612
Ambulance repair and replacement	205,125
Jail assessment	110,073
Forest roads	4,427
Buildings and grounds	48,071
Major renovation	215,755
Accrued compensated absences	797,542
Courthouse remodeling	135,042
Parks project	19,822
Records management	74,443
Register of deeds	452,298
Storage building	8,087
Others	699,542
Health insurance trust	480,834
Total general fund	<u>4,612,209</u>
Special Revenue Funds	
Social services	80,617
County highway	1,223,759
Nursing	385,876
WIC	14,736
Public health	84,017
State aid forestry	9,789
Commission on aging	39,665
Total special revenue funds	<u>1,838,459</u>
Total assigned fund balance	<u><u>\$ 6,450,668</u></u>

ONEIDA COUNTY, WISCONSIN
Notes to Basic Financial Statements
December 31, 2013

NOTE D - OTHER INFORMATION

1. Retirement Commitments

All eligible County employees participate in the Wisconsin Retirement System (WRS), a cost-sharing, multiple-employer, defined benefit, public employee retirement system. All employees initially employed by a participating WRS employer prior to July 1, 2011, expected to work at least 600 hours a year (440 hours for teachers and school district educational support employees) and expected to be employed for at least one year from employee's date of hire, are eligible to participate in the WRS. All employees initially employed by a participating WRS employer on or after July 1, 2011, and expected to work at least 1200 hours a year (880 hours for teachers and school district educational support employees) and expected to be employed for at least one year from employee's date of hire are eligible to participate in the WRS. Employees hired to work nine or ten months per year, (e.g. teachers contracts), but expected to return year after year are considered to have met the one-year requirement.

Effective the first day of the first pay period on or after June 29, 2011 the employee required contribution was changed to one-half of the actuarially determined contribution rate for employees in the General category, including Teachers, and Executives and Elected Officials. Required contributions for protective employees are the same rate as general employees. Employers are required to contribute the remainder of the actuarially determined contribution rate. The employer may not pay the employee required contribution unless provided for by an existing collective bargaining agreement. Contribution rates are as follows:

	2013	
	Employee	Employer
General (including Teachers)	6.65%	6.65%
Executives & Elected Officials	7.0%	7.0%
Protective with Social Security	6.65%	9.75%
Protective without Social Security	6.65%	12.35%

The payroll for County employees covered by the WRS for the year ended December 31, 2013 was \$12,725,588; the employer's total payroll was \$12,924,419. The total required contribution for the year ended December 31, 2013 was \$1,769,258, which consisted of \$922,161 or 7.2% of covered payroll from the employer, and \$847,097, or 6.7% of covered payroll from employees. Total contributions for the years ended December 31, 2012 and 2011 were \$1,568,948 and \$1,576,934, respectively, equal to the required contributions for each year.

Employees who retire at or after age 65 (62 for elected officials and 54 for protective occupation employees with less than 25 years of service, 53 for protective occupation employees with more than 25 years of service) are entitled to receive a retirement benefit. Employees may retire at age 55 (50 for protective occupation employees) and receive actuarially reduced benefits. The factors influencing the benefit are: (1) final average earnings, (2) years of creditable service, and (3) a formula factor. A final average earnings is the average of the employee's three highest year's earnings. Employees terminating covered employment and submitting application before becoming eligible for a retirement benefit may withdraw their contributions and, by doing so, forfeit all rights to any subsequent benefit. For employees beginning participation on or after January 1, 1990, and no longer actively employed on or after April 24, 1998, creditable service in each of five years is required for eligibility for a retirement annuity. Participants employed prior to 1990 and on or after April 24, 1998 and prior to July 1, 2011 are immediately vested. Participants who initially became WRS eligible on or after July 1, 2011 must have five years of creditable service to be vested.

The WRS also provides death and disability benefits for employees. Eligibility and the amount of all benefits are determined under Chapter 40 of Wisconsin Statutes.

The WRS issues an annual financial report that may be obtained by writing to the Department of Employee Trust Funds, P.O. Box 7931, Madison, WI 53707-7931.

ONEIDA COUNTY, WISCONSIN
Notes to Basic Financial Statements
December 31, 2013

NOTE D - OTHER INFORMATION (Continued)

2. Risk Management

The County's risk management activities are recorded in the general fund. The County purchases commercial insurance for life, property, general liability, motor vehicle, monies and securities, and workers' compensation on a cost reimbursement basis.

Significant losses are covered by commercial policies up to individual policy limits reduced by deductible amounts. There have been no significant reductions in insurance coverage. Settlement amounts have not exceeded insurance coverage for the current year or the prior three years.

3. Contingencies

a. The County participates in a number of federal and state assisted grant programs. These programs are subject to program compliance audits by the grantors or their representatives. An audit under OMB Circular A-133 has been conducted but final acceptance is still pending. Accordingly, the County's compliance with applicable grant requirements will be established at some future date. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time although the County expects such amounts, if any, to be immaterial.

b. From time to time, the County is party to other various pending claims and legal proceedings. Although the outcome of such matters cannot be forecast with certainty, it is the opinion of management and Corporation Counsel that the likelihood is remote that any such claims or proceedings will have a material adverse effect on the County's financial position or results of operations.

4. Property Tax Levy Limit

Wisconsin state statutes provide for a limit on the property tax levies for all Wisconsin cities, villages, towns and counties. For the 2013 and 2014 budget years, the increase in the maximum allowable tax levy is limited to the percentage change in the County's January 1 equalized value as a result of net new construction. The actual limit for the County for the 2013 budget was 0.49%. The actual limit for the County for the 2014 budget was 0.70%. Debt service for debt authorized after July 1, 2005 is exempt from the levy limit. In addition, Wisconsin statutes allow the limit to be adjusted for the increase in debt service authorized prior to July 1, 2005 and in certain other situations.

5. Passenger Facility Charge Program

The County participates in the Passenger Facility Charge (PFC) program and received \$69,815 in 2013. The County's annual audit included this program.

REQUIRED SUPPLEMENTARY INFORMATION

ONEIDA COUNTY, WISCONSIN
Schedule of Funding Progress
Other Post-Employment Benefit Plan
For the Year Ended December 31, 2013

Actuarial Valuation Date	(1) Actuarial Value of Assets	(2) Actuarial Accrued Liability (AAL) Entry Age Normal	(3) Funded Ratio (1) / (2)	(4) Unfunded Actuarial Accrued Liability (UAAL) (2) - (1)	(5) Covered Payroll	UAAL as a Percentage of Covered Payroll (4) / (5)
1/1/2009	-	5,493,432	0.00%	5,493,432	13,158,285	41.75%
1/1/2011	-	7,891,983	0.00%	7,891,983	13,054,572	60.45%
1/1/2013	-	8,090,566	0.00%	8,090,566	12,924,419	62.60%

See Notes to Required Supplemental Information.

ONEIDA COUNTY, WISCONSIN
 Schedule of Employer Contributions
 Other Post-Employment Benefit Plan
 For the Year Ended December 31, 2013

Year Ended December 31,	Employer Contributions	Annual Required Contribution (ARC)	Percentage Contributed
2011	\$ 455,541	\$ 928,767	49.05%
2012	574,441	960,075	59.83%
2013	654,686	924,664	70.80%

See Notes to Required Supplemental Information.

ONEIDA COUNTY, WISCONSIN
Notes to Required Supplemental Information
For the Year Ended December 31, 2013

NOTE A - GOVERNMENTAL ACCOUNTING STANDARDS BOARD STATEMENT NO. 45

The County implemented GASB Statement No. 45, "Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions" for the fiscal year ended December 31, 2007.

NOTE B - SCHEDULE OF FUNDING PROGRESS

The January 1, 2013 actuarial valuation differs from the January 1, 2011 actuarial valuations due to the following factors:

January 1, 2011 valuation	\$ 7,891,983
Expected increase due to interest and the accrual of additional service by active employees	590,578
Effect of increases in per capita claims costs that were less than assumed	(1,363,128)
Effect of the change in the assumption regarding the increase in medical cost due to aging	927,137
Other adjustments	<u>43,996</u>
January 1, 2013 valuation	<u>\$ 8,090,566</u>

SUPPLEMENTARY INFORMATION

NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

County Highway

To account for the resources accumulated and payments made to maintain the county highway system.

Nursing

To account for funds needed to provide health care services to people in need of care.

WIC

To account for the operation of a supplemental food program for pregnant and lactating women, infants, and children up to four years of age.

Public Health

To account for funds needed to provide health care to County residents.

State Aid Forestry

To account for the receipt and disbursement of funds received from the State for the purchase, development, preservation, and maintenance of county forest lands.

Commission on Aging

To account for the operation and maintenance of nutrition and other programs for senior citizens.

Revolving Loan Fund

To account for receipt and disbursement of funds for the economic development throughout the county.

DEBT SERVICE FUNDS

PSL Highway Construction

To finance the repayment of general obligation notes dated December 30, 2002 for highway construction projects.

Human Service Center Refunding

To finance the repayment of general obligation refunding bonds dated December 30, 2002 and the general obligation notes dated December 30, 2002 incurred for refunding the state trust fund loans for the Human Service Center.

Economic Development Trust Fund Loans

To finance the repayment of the State Trust Fund loans dated January 4, 2006, March 7, 2006, April 24, 2006 and August 22, 2006 for economic development

Economic Development Trust Fund Loans

To finance the repayment of the State Trust Fund loans dated November 3, 2010, November 24, 2010, January 5, 2011, and January 25, 2011 for economic development which were authorized after July 1, 2005.

CAPITAL PROJECTS FUNDS

Airport Construction

To account for the financing of remodeling and construction at the Rhinelander-Oneida County Airport.

Capital Project Fund

To account for the financing of general capital projects to be accounted for separate from the general fund.

Construction Fund

To account for the financing of construction of a Department of Aging facility.

ONEIDA COUNTY, WISCONSIN
 Combining Balance Sheet
 Nonmajor Governmental Funds
 December 31, 2013

(With summarized financial information as of December 31, 2012)

		Special Revenue Funds					
	County Highway	Nursing	WIC	Public Health	State Aid Forestry	Commission on Aging	Revolving Loan Fund
ASSETS							
Cash and investments	\$ 1,223,759	\$ 330,573	\$ 18,357	\$ 17,876	\$ 9,789	\$ 6,641	\$ 1,042,919
Restricted cash and investments	-	-	-	-	-	-	-
Receivables							
Taxes	1,578,924	-	-	450,367	-	272,093	-
Accounts	-	35,632	-	82,424	-	6,050	-
Loans	-	-	-	-	-	-	156,612
Due from other governments	-	55,916	-	-	-	71,890	-
Inventories and prepaid items	-	-	-	-	200	-	-
TOTAL ASSETS	\$ 2,802,683	\$ 422,121	\$ 18,357	\$ 550,867	\$ 9,789	\$ 356,674	\$ 1,199,531
LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCES							
Liabilities							
Accounts payable	\$ -	\$ 26,818	\$ 1,312	\$ 1,358	\$ -	\$ 20,747	\$ -
Accrued and other current liabilities	-	9,427	2,309	14,925	-	14,971	-
Deposits	-	-	-	-	-	3,198	-
Due to other funds	-	-	-	-	-	-	-
Unearned revenues	-	-	-	-	-	6,000	-
Total Liabilities	-	36,245	3,621	16,283	-	44,916	-
Deferred Inflows of Resources							
Property taxes	1,578,924	-	-	450,367	-	272,093	-
Loans receivable	-	-	-	-	-	-	156,612
Total Deferred Inflows of Resources	1,578,924	-	-	450,367	-	272,093	156,612
Fund Balances							
Non-spendable	-	-	-	200	-	-	-
Inventories and prepaid items	-	-	-	-	-	-	-
Restricted for							
Revolving loan program	-	-	-	-	-	-	1,042,919
Retirement of long-term debt	-	-	-	-	-	-	-
Capital projects	-	-	-	-	-	-	-
Assigned	1,223,759	385,876	14,736	84,017	9,789	39,665	-
Total Fund Balances	1,223,759	385,876	14,736	84,217	9,789	39,665	1,042,919
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 2,802,683	\$ 422,121	\$ 18,357	\$ 550,867	\$ 9,789	\$ 356,674	\$ 1,199,531

(Continued)

ONEIDA COUNTY, WISCONSIN

Combining Balance Sheet
 Nonmajor Governmental Funds (Continued)
 December 31, 2013

(With summarized financial information as of December 31, 2012)

	Debt Service Funds				Capital Projects Funds			Total Nonmajor Governmental Funds	
	Human Service Center Refunding	Economic Development Trust Fund Loans	Economic Development Trust Fund Loans	1	Airport Construction	Capital Project Fund	Construction Fund	2013	2012
ASSETS									
Cash and investments	\$ 3	\$ 4	\$ 1	\$ -	\$ 77,536	\$ 118,303	\$ 2,845,761	\$ 2,274,330	
Restricted cash and investments	-	-	-	314,890	-	-	314,890	357,729	
Receivables									
Taxes	78,189	117,171	150,933	-	-	-	2,647,677	2,348,069	
Accounts	-	-	-	-	-	-	124,106	206,199	
Loans	-	-	-	-	-	-	156,612	240,087	
Due from other governments	-	-	-	-	-	-	127,806	101,909	
Inventories and prepaid items	-	-	-	-	-	-	200	85	
TOTAL ASSETS	\$ 78,192	\$ 117,175	\$ 150,934	\$ 314,890	\$ 77,536	\$ 118,303	\$ 6,217,052	\$ 5,528,408	
LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCES									
Liabilities									
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ 918	\$ 41,700	\$ 92,853	\$ 88,622	
Accrued and other current liabilities	-	-	-	-	-	-	41,632	31,576	
Deposits	-	-	-	-	-	-	3,198	1,112	
Due to other funds	-	-	-	-	-	-	-	32,867	
Unearned revenues	-	-	-	-	-	-	6,000	10,552	
Total Liabilities	-	-	-	-	918	41,700	143,683	164,729	
Deferred Inflows of Resources									
Property taxes	78,189	117,171	150,933	-	-	-	2,647,677	2,348,069	
Loans receivable	-	-	-	-	-	-	156,612	240,087	
Total Deferred Inflows of Resources	78,189	117,171	150,933	-	-	-	2,804,289	2,588,156	
Fund Balances									
Non-spendable	-	-	-	-	-	-	200	85	
Inventories and prepaid items	-	-	-	-	-	-	-	-	
Restricted for									
Revolving loan program	-	-	-	-	-	-	1,042,919	924,596	
Retirement of long-term debt	3	4	1	-	-	-	8	10	
Capital projects	-	-	-	314,890	76,618	76,603	468,111	610,064	
Assigned	-	-	-	-	-	-	1,757,842	1,240,768	
Total Fund Balances	3	4	1	314,890	76,618	76,603	3,269,080	2,775,523	
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 78,192	\$ 117,175	\$ 150,934	\$ 314,890	\$ 77,536	\$ 118,303	\$ 6,217,052	\$ 5,528,408	

ONEIDA COUNTY, WISCONSIN

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

Nonmajor Governmental Funds

For the Year Ended December 31, 2013

(With summarized financial information for the year ended December 31, 2012)

	Special Revenue Funds						Revolving Loan Fund
	County Highway	Nursing	WIC	Public Health	State Aid Forestry	Commission on Aging	
Revenues							
Taxes	\$ 1,367,924	\$ -	\$ -	\$ 434,667	\$ -	\$ 266,521	\$ -
Intergovernmental	901,681	636,666	127,448	-	-	689,616	-
Public charges for services	-	499,666	3,096	115,026	-	207,913	-
Intergovernmental charges for services	-	-	-	19,133	-	-	-
Miscellaneous	-	-	-	7,749	-	3,389	138,324
Total Revenues	2,269,605	1,136,332	130,544	576,575	-	1,167,439	138,324
Expenditures							
Public works	1,798,582	-	-	-	-	-	-
Health and human services	-	1,125,272	133,636	547,931	-	1,167,626	-
Conservation and development	-	-	-	-	118	-	20,001
Debt service	-	-	-	-	-	-	-
Principal	-	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Total Expenditures	1,798,582	1,125,272	133,636	547,931	118	1,167,626	20,001
Excess of Revenues Over (Under)	471,023	11,060	(3,092)	28,644	(118)	(187)	118,323
Expenditures							
Other Financing Sources (Uses)							
Sale of capital assets	-	-	-	-	-	3,250	-
Transfers in	29,072	-	-	11,831	3,038	12,321	-
Transfers out	-	(3,181)	-	(23,373)	(6,803)	(16,296)	-
Total Other Financing Sources (Uses)	29,072	(3,181)	-	(11,542)	(3,765)	(725)	-
Net Change in Fund Balances	500,095	7,879	(3,092)	17,102	(3,883)	(912)	118,323
Fund Balances - January 1	723,664	377,997	17,828	67,115	13,672	40,577	924,596
Fund Balances - December 31	\$ 1,223,759	\$ 385,876	\$ 14,736	\$ 84,217	\$ 9,789	\$ 39,665	\$ 1,042,919

(Continued)

ONEIDA COUNTY, WISCONSIN

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
 Nonmajor Governmental Funds (Continued)
 For the Year Ended December 31, 2013
 (With summarized financial information for the year ended December 31, 2012)

	Debt Service Funds				Capital Projects Funds			Total Nonmajor	
	Human Service Center Refunding	Economic Development Trust Fund Loans	Economic Development Trust Fund Loans		Airport Construction	Capital Project Fund	Construction Fund	2013	2012
Revenues									
Taxes	\$ 80,444	\$ 117,171	\$ 81,342	\$ -	\$ -	\$ -	\$ -	\$ 2,348,069	\$ 2,649,593
Intergovernmental	-	-	-	-	201,220	-	-	2,556,631	2,404,821
Public charges for services	-	-	-	66,789	-	-	-	892,490	874,847
Intergovernmental charges for services	-	-	-	-	-	-	-	19,133	39,645
Miscellaneous	-	-	-	313	-	-	-	149,775	150,092
Total Revenues	80,444	117,171	81,342	67,102	201,220	-	-	5,966,098	6,118,998
Expenditures									
Public works	-	-	-	-	-	-	-	1,798,582	2,441,703
Health and human services	-	-	-	-	-	-	-	2,974,465	2,834,026
Conservation and development	-	-	-	-	-	-	-	20,119	-
Debt service									
Principal	55,000	64,209	32,394	-	-	-	-	151,603	303,963
Interest and fiscal charges	25,444	52,962	48,947	-	-	-	-	127,353	150,606
Capital outlay	-	-	-	133,575	225,441	50,793	50,793	409,809	560,575
Total Expenditures	80,444	117,171	81,341	133,575	225,441	50,793	50,793	5,481,931	6,290,873
Excess of Revenues Over (Under) Expenditures	-	-	1	(66,473)	(24,221)	(50,793)	(50,793)	484,167	(171,875)
Other Financing Sources (Uses)									
Sale of capital assets	-	-	-	23,634	-	-	-	26,884	120,270
Transfers in	-	-	-	-	-	-	81,000	137,262	54,646
Transfers out	(3)	-	-	-	(105,100)	-	-	(154,756)	(204,899)
Total Other Financing Sources (Uses)	(3)	-	-	23,634	(105,100)	81,000	81,000	9,390	(29,983)
Net Change in Fund Balances	(3)	-	1	(42,839)	(129,321)	30,207	30,207	493,557	(201,858)
Fund Balances - January 1	3	4	-	357,729	205,939	46,396	46,396	2,775,523	2,977,381
Fund Balances - December 31	-	3	4	314,890	76,618	76,603	76,603	3,269,080	2,775,523

**ADDITIONAL INDEPENDENT AUDITORS' REPORT
FOR BASIC FINANCIAL STATEMENTS**



**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
Oneida County, Wisconsin

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Oneida County, Wisconsin, as of and for the year ended December 31, 2013, and the related notes to the financial statements, which collectively comprise Oneida County's basic financial statements, and have issued our report thereon dated July 15, 2014.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Oneida County, Wisconsin'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 Oneida County, Wisconsin's internal control. Accordingly, we do not express an opinion on the effectiveness of Oneida County, Wisconsin's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or 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. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Oneida 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*.

Purpose of this Report

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



Certified Public Accountants
Green Bay, Wisconsin
July 15, 2014

FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE



**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL AND STATE PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE
REQUIRED BY OMB CIRCULAR A-133, STATE SINGLE AUDIT GUIDELINES, AND
PASSENGER FACILITY CHARGE AUDIT GUIDE FOR PUBLIC AGENCIES**

To the County Board
Oneida County, Wisconsin

Report on Compliance for Each Major Federal and State Program

We have audited Oneida County, Wisconsin's compliance with the types of compliance requirements described in the *U. S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement, State Single Audit Guidelines* issued by the Wisconsin Department of Administration and the *Passenger Facility Charge Audit Guide for Public Agencies* issued by the Federal Aviation Administration that could have a direct and material effect on each of Oneida County, Wisconsin's major federal and state programs for the year ended December 31, 2013. Oneida County, Wisconsin's major federal and state programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of Oneida County, Wisconsin'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*; *State Single Audit Guidelines* issued by the Wisconsin Department of Administration and the *Passenger Facility Charge Audit Guide for Public Agencies* issued by the Federal Aviation Administration. Those standards, OMB Circular A-133, *State Single Audit Guidelines* and the *Passenger Facility Charge Audit Guide for Public Agencies* 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 Oneida 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 on compliance for each major federal and state program. However, our audit does not provide a legal determination of Oneida County, Wisconsin's compliance.

Opinion on Each Major Federal and State Program

In our opinion, Oneida County, Wisconsin complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal and state programs for the year ended December 31, 2013.

Report on Internal Control Over Compliance

Management of Oneida County, Wisconsin is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Oneida County, Wisconsin's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal or state program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal and state program and to test and report on internal control over compliance in accordance with OMB Circular A-133, *State Single Audit Guidelines*, and the *Passenger Facility Charge Audit Guide for Public Agencies* 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 Oneida 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. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal or state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified a certain deficiency in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as item 2013-001 that we consider to be a significant deficiency.

Oneida County, Wisconsin's response to the internal control over compliance findings identified in our audit is described in the accompanying schedule of prior year audit findings and corrective action plan. Oneida County, Wisconsin's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, *State Single Audit Guidelines* and the *Passenger Facility Charge Audit Guide for Public Agencies*. Accordingly, this report is not suitable for any other purpose.



Certified Public Accountants
Green Bay, Wisconsin
July 15, 2014

ONEIDA COUNTY, WISCONSIN
 Schedule of Expenditures of Federal Awards
 For the Year Ended December 31, 2013

Grantor Agency/Federal Program Title	Pass-through Agency	Federal CFDA Number	Revenues				Total Expenditures
			(Accrued) or Deferred Revenue 1/1/13	Cash Received	Accrued or (Deferred) Revenue 12/31/13	Total Revenues	
U.S. DEPARTMENT OF AGRICULTURE							
Special Supplemental Nutrition Program For Women, Infants and Children	WI Department of Health Services	10.557	\$ (12,307)	\$ 135,105	\$ 3,927	\$ 126,725	\$ 126,725
Slate Administrative Matching Grants for the Supplemental Nutrition Assistance Program	WI Department of Health Services	10.561	-	7,828	3,630	11,458	11,458
Slate Administrative Matching Grants for the Supplemental Nutrition Assistance Program	Marathon County, Wisconsin	10.561	(22,864)	134,568	11,601	123,305	123,305
Total State Administrative Matching Grants for the Supplemental Nutrition Assistance Program			(22,864)	142,396	15,231	134,763	134,763
Schools and Roads - Grants to States	WI Department of Natural Resources	10.665	-	12,671	-	12,671	12,671
Total U.S. Department of Agriculture			(35,171)	290,172	19,158	274,159	274,159
U.S. DEPARTMENT OF JUSTICE							
Cannabis Enforcement and Suppression Effort (CEASE)	WI Department of Justice	16.unk	-	-	379	379	379
Juvenile Justice and Delinquency Prevention	WI Department of Administration	16.540	(13,226)	33,487	5,347	25,608	25,608
2010-JF-08-7308	Direct Program	16.607	-	14,700	3,500	18,200	18,200
Bulletproof Vest Partnership Program	WI Department of Administration	16.609	(4,078)	30,505	-	26,427	26,427
Project Safe Neighborhoods							
Edward Byrne Memorial Formula Grant Program	Direct Program	16.579	-	637	-	637	637
Forest Service Grant							
Public Safety Partnership and Community Policing Grant	Direct Program	16.710	(63,165)	63,165	-	-	-
2010-CKWX-0068	Direct Program	16.710	-	201,220	-	201,220	201,220
2008-CKWX-0201			(63,165)	264,385	-	201,220	201,220
Total Public Safety Partnership and Community Policing Grant							
JAG Program Cluster							
Edward Byrne Memorial Justice Assistance Grant Program	WI Department of Administration	16.738	(8,044)	26,073	12,273	30,302	30,302
2011-DJ-01-9317							
Recovery Act - Edward Byrne Memorial Justice Assistance Grant Program	WI Department of Administration	16.803	(136,225)	136,225	-	-	-
Total JAG Program Cluster			(144,269)	162,298	12,273	30,302	30,302
Total U.S. Department of Justice			(224,738)	506,012	21,499	302,773	302,773

(Continued)

ONEIDA COUNTY, WISCONSIN
 Schedule of Expenditures of Federal Awards (Continued)
 For the Year Ended December 31, 2013

Grantor Agency/Federal Program Title	Pass-through Agency	Federal CFDA Number	Revenues				Total Expenditures
			(Accrued) or Deferred Revenue 1/1/13	Cash Received	Accrued or (Deferred) Revenue 12/31/13	Total Revenues	
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>							
<i>Highway Planning and Construction Cluster</i>							
National Recreational Trails							
		20.219					
	WI Department of Natural Resources		(3,602)	3,602	-	-	-
	WI Department of Natural Resources		(3,806)	3,806	-	-	-
	WI Department of Natural Resources		(8,464)	8,464	-	-	-
	WI Department of Natural Resources		-	-	2,635	2,635	2,635
	WI Department of Natural Resources		-	-	2,173	2,173	2,173
	WI Department of Natural Resources		-	-	6,474	6,474	6,474
	Total National Recreational Trails		(15,872)	15,872	11,282	11,282	11,282
<i>Highway Safety Cluster</i>							
	WI Department of Transportation	20.600	(982)	26,268	2,292	27,578	27,578
	State and Community Highway Safety Speed Enforcement						
	Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703	-	10,095	-	10,095	10,095
	Total Department of Transportation		(16,854)	52,235	13,574	48,955	48,955
<u>U.S. ENVIRONMENTAL PROTECTION AGENCY</u>							
	State Indoor Radon Grants	66.032	(743)	743	-	-	-
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>							
<i>Aging Cluster</i>							
	Greater WI Area Agency on Aging	93.044	(3,355)	48,172	5,882	50,699	50,699
	Greater WI Area Agency on Aging	93.045	(1,899)	64,265	5,248	67,614	67,614
	Greater WI Area Agency on Aging		-	28,672	-	28,672	28,672
	Total Nutrition Services		(1,899)	92,937	5,248	96,286	96,286
	Nutrition Services Incentive Program						
	Congregate Meal Program (Title III C-1)	93.053	(7,433)	23,234	-	15,801	15,801
	Home Delivered Meals (Title III C-2)	93.053	-	17,858	-	17,858	17,858
	Total Nutrition Services Incentive Program		(7,433)	41,092	-	33,659	33,659
	Total Aging Cluster		(12,687)	182,201	11,130	180,644	180,644

(Continued)

ONEIDA COUNTY, WISCONSIN
 Schedule of Expenditures of Federal Awards (Continued)
 For the Year Ended December 31, 2013

Grantor Agency/Federal Program Title	Pass-through Agency	Federal CFDA Number	Revenues			Total Revenues	Total Expenditures
			(Accrued) or Deferred Revenue 1/1/13	Cash Received	Accrued or (Deferred) Revenue 12/31/13		
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)							
In-Home Services (Title III-D)	Greater WI Area Agency on Aging	93.043	(1,270)	3,693	(833)	1,590	1,590
National Family Caregiver Support, Title III, Part E	Greater WI Area Agency on Aging	93.052	(2,163)	22,000	2,424	22,261	22,261
Public Health Emergency Preparedness	WI Department of Health Services	93.069	(28,851)	34,762	-	5,911	5,911
Hospital Preparedness Program	WI Department of Health Services	93.074	-	29,002	13,642	42,644	42,644
PPHF 2013: Nutrition, Physical Activity and Obesity Program	WI Department of Health Services	93.548	(576)	9,987	-	9,411	9,411
Promoting Safe and Stable Families	WI Department of Children and Families	93.556	-	38,354	4,473	42,827	42,827
Block Grants for Temporary Assistance for Needy Families (TANF)	WI Department of Children and Families	93.558	(214)	99,943	734	100,463	100,463
Block Grants for Temporary Assistance for Needy Families (TANF)	WI Department of Health Services	93.558	-	8,921	-	8,921	8,921
Block Grants for Temporary Assistance for Needy Families (TANF)	Marathon County, Wisconsin	93.558	-	3,132	374	3,506	3,506
Total Block Grants for Temporary Assistance for Needy Families (TANIF)			(214)	111,996	1,108	112,890	112,890
Child Support Enforcement (Title IV-D)	WI Department of Children and Families	93.563	(86,976)	419,720	84,451	417,195	417,195
Low Income Energy Assistance Program	WI Department of Administration	93.568	(5,043)	40,860	5,090	40,907	40,907
Child Care Development Fund	WI Department of Children and Families	93.596	6,251	26,965	7,255	40,471	40,471
Chafee Education and Training Vouchers Program	WI Department of Children and Families	93.599	(574)	574	-	-	-
Child Welfare Services - State Grants	WI Department of Children and Families	93.645	-	20,470	-	20,470	20,470
Child Welfare Services - State Grants	WI Department of Corrections	93.645	(231)	6,397	-	6,166	6,166
Total Child Welfare Services - State Grants			(231)	26,867	-	26,636	26,636
Foster Care (Title IV-E)	WI Department of Children and Families	93.658	(16)	126,898	19	126,901	126,901
Foster Care (Title IV-E)	WI Department of Corrections	93.658	(370)	9,619	-	9,249	9,249
Total Foster Care (Title IV-E)			(386)	136,517	19	136,150	136,150
Social Services Block Grant	WI Department of Health Services	93.667	-	15,559	-	15,559	15,559
Social Services Block Grant	Greater WI Area Agency on Aging	93.667	(109)	3,123	129	3,143	3,143
Social Services Block Grant	ADRC of the Northwoods	93.667	(284)	894	274	884	884
Social Services Block Grant	WI Department of Children and Families	93.667	-	56,026	-	56,026	56,026
Total Social Services Block Grant			(393)	75,602	403	75,612	75,612
Chafee Foster Care Independence Program	WI Department of Children and Families	93.674	(2,787)	11,306	2,004	10,523	10,523
State Children's Insurance Program	Marathon County, Wisconsin	93.767	(5,017)	25,116	2,168	22,267	22,267

(Continued)

ONEIDA COUNTY, WISCONSIN
 Schedule of Expenditures of Federal Awards (Continued)
 For the Year Ended December 31, 2013

Grantor Agency/Federal Program Title	Pass-through Agency	Federal CFDA Number	Revenues			Total Expenditures
			(Accrued) or Deferred Revenue 1/1/13	Cash Received	Accrued or (Deferred) Revenue 12/31/13	
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)						
Medical Assistance Program		93.778				
Public Health	WI Department of Health Services		(25)	777	146	898
Department of Aging	Greater WI Area Agency on Aging		-	4,103	2,227	6,330
Aging and Disability Resource Center	ADRC of the Northwoods		(25,531)	87,819	25,088	87,376
Human Services	Marathon County, Wisconsin		(28,320)	175,142	16,075	162,897
Human Services	WI Department of Health Services		(8,810)	1,249,634	24,916	1,265,740
Total Medical Assistance Program			(62,686)	1,517,475	68,452	1,523,241
Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations	Greater WI Area Agency on Aging	93.779	(1,620)	4,620	-	3,000
<i>Immunization Cluster</i>						
Immunization Grants	WI Department of Health Services	93.268	(3,010)	13,546	-	10,536
State Pharmaceutical Assistance Program	Greater WI Area Agency on Aging	93.786	-	4,894	-	4,894
Preventive Health and Health Services Block Grant	WI Department of Health Services	93.991	12,935	(8,885)	-	4,050
Maternal and Child Health Services Block Grant	WI Department of Health Services	93.994	(340)	221,974	2,398	224,032
Total U.S. Department of Health and Human Services			(195,638)	2,949,146	204,184	2,957,692
U.S. DEPARTMENT OF HOMELAND SECURITY						
Homeland Security Grant		97.067	-	1,810	-	1,810
2010-HS-03-10175	WI Department of Administration	97.042	(21,821)	60,914	21,255	60,348
Emergency Management Performance Grants	WI Department of Military Affairs		(21,821)	60,914	21,255	60,348
Total U.S. Department of Homeland Security			\$ (494,965)	\$ 3,859,222	\$ 279,670	\$ 3,643,927
TOTAL EXPENDITURES OF FEDERAL AWARDS						\$ 3,643,927

The notes to the schedule of expenditures of federal awards are an integral part of this schedule.

ONEIDA COUNTY, WISCONSIN
 Schedule of State Financial Assistance
 For the Year Ended December 31, 2013

Grantor Agency/State Program Title	Pass-through Agency	State I.D. Number	Revenues				Total Expenditures	
			(Accrued) or Deferred Revenue 1/1/13	Adjustments	Cash Received	Accrued or (Deferred) Revenue 12/31/13		Total Revenues
DEPARTMENT OF AGRICULTURE, TRADE, AND CONSUMER PROTECTION								
Agriculture Clean Sweep Program	Direct Program	115.04	\$ (4,000)	\$ -	\$ 19,963	\$ -	\$ 15,963	\$ 15,963
Soil and Water Resource Management County Staff and Support	Direct Program	115.15	(84,947)	-	84,947	104,786	104,786	104,786
Basic Annual Staffing Grant	Direct Program							
Land and Water Resource Management	Direct Program	115.40	(25,341)	-	59,462	6,457	40,578	40,578
Plan Implementation	Direct Program		(114,288)	-	164,372	111,243	161,327	161,327
Total Department of Agriculture, Trade, and Consumer Protection								
DEPARTMENT OF SAFETY AND PROFESSIONAL SERVICES								
Wisconsin Fund Private Sewage System Replacement or Rehabilitation	Direct Program	143.110	-	-	16,879	-	16,879	16,879
DEPARTMENT OF NATURAL RESOURCES								
Boating Enforcement	Direct Program	370.550	(7,500)	-	8,913	7,800	9,213	9,213
All Terrain Enforcement	Direct Program	370.551	(166)	-	3,108	333	3,275	3,275
Snowmobiling Enforcement Aid	Direct Program	370.552	(11,603)	-	20,296	9,280	17,973	17,973
Wildlife Claims and Abatement	Direct Program	370.553	(13,656)	-	13,656	11,641	11,641	11,641
County Conservation Aids	Direct Program	370.563	-	-	2,599	-	2,599	2,599
Recreation Aids - Fish, Wildlife & Forestry	Direct Program	370.564	-	-	4,085	-	4,085	4,085
Forest Crop / Managed Forest	Direct Program	370.566	-	-	86,950	-	86,950	86,950
Urban Forestry	Direct Program	370.572	-	-	55,505	-	55,505	55,505
Recreation Aids - Snowmobile Trails and Area Aid	Direct Program	370.574 & 370.575	-	-	177,938	29,261	207,199	207,199
S-4149	Direct Program		-	-	49,700	-	49,700	49,700
S-4269	Direct Program		-	-	-	-	-	-
Recreation Aids - ATV Trails	Direct Program	370.576	(15,424)	-	34,820	-	19,396	19,396
ATV-2083	Direct Program		(9,929)	-	9,929	-	-	-
ATV-2094	Direct Program		6,818	-	11,363	-	18,181	18,181
ATV-2247	Direct Program		-	-	9,090	(9,090)	-	-
ATV-3072	Direct Program		-	-	-	-	-	-
Environmental Aids - Lake Protection Grant	Direct Program	370.663	(23,753)	-	23,753	-	-	-
AEEP-259-11	Direct Program		(45,705)	-	-	45,705	-	-
AEEP-317-12	Direct Program		11,813	-	-	35,440	47,253	47,253
AEEP-373-13	Direct Program		-	-	11,715	(11,715)	-	-
AEEP-408-14	Direct Program		-	-	64,115	-	64,115	64,115
Recycling Programs	Direct Program	370.670	-	-	7,051	-	7,051	7,051
Recycling Efficiency	Direct Program	370.671	(109,105)	-	594,586	118,655	604,136	604,136
Total Department of Natural Resources								
DEPARTMENT OF TRANSPORTATION								
Elderly and Handicapped Transportation Aids	Direct Program	395.101	-	-	116,021	-	116,021	116,021

(Continued)

ONEIDA COUNTY, WISCONSIN
 Schedule of State Financial Assistance (Continued)
 For the Year Ended December 31, 2013

Grantor Agency/State Program Title	Pass-through Agency	State I.D. Number	Revenues				Total Revenues	Total Expenditures
			(Accrued) or Revenue 1/1/13	Adjustments	Cash Received	Accrued or (Deferred) Revenue 12/31/13		
DEPARTMENT OF CORRECTIONS								
Community Intervention	Direct Program	410.302	(5,115)	-	19,799	1,930	16,614	16,614
Community Youth and Family Aids	Direct Program	410.313	(22,524)	-	623,717	-	601,193	601,193
Total Department of Corrections			(27,639)	-	643,516	1,930	617,807	617,807
DEPARTMENT OF HEALTH SERVICES								
IMAA State Share	Marathon County, Wisconsin	435.283	(1,021)	-	133,858	-	132,837	132,837
Medicaid Subrogation	Marathon County, Wisconsin	435.291	3,387	-	(6,610)	-	(3,223)	(3,223)
IMAA State Share Supplemental	Marathon County, Wisconsin	435.292	-	-	1,759	-	1,759	1,759
IMAA Federal Share Supplemental	Marathon County, Wisconsin	435.293	-	-	15	-	15	15
IMAA State Share ACA	Marathon County, Wisconsin	435.297	-	-	30,917	87	31,004	31,004
IMAA Federal Share ACA	Marathon County, Wisconsin	435.298	-	-	260	-	260	260
Community Options Program	Direct Program	435.367	(65,679)	-	403,453	84,927	422,701	422,701
Medical Assistance Program Benefits								
COP W Program	Direct Program	435.338	-	-	153,094	-	153,094	153,094
CIP II Program	Direct Program	435.348	-	-	551,122	-	551,122	551,122
CIP II Relocation	Direct Program	435.369	7,260	-	19,687	17,229	44,176	44,176
CIP II Diversions	Direct Program	435.375	11,350	-	20,117	(14,758)	16,709	16,709
Temporary Family Care COP W	Direct Program	435.392	-	-	20,638	463	21,101	21,101
Basic County Allocation	Direct Program	435.561	-	-	91,982	-	91,982	91,982
Community Service and Mental Health Service	Direct Program	435.681	-	-	12,782	-	12,782	12,782
MA COP LTS Expansion	Direct Program	435.1425	(700)	-	4,036	9,954	13,990	13,990
Oral Health - Fluoride Supplement	Direct Program	435.151734	-	-	1,735	325	1,360	1,360
WIC Farmers Market	Direct Program	435.154720	-	-	671	52	723	723
Wisconsin Well Woman Program	Direct Program	435.157000	(17,079)	-	35,342	850	19,113	19,113
Childhood Lead - Consolidated	Direct Program	435.157720	11,398	-	(7,521)	363	4,240	4,240
Tobacco Prevention and Control Program - Community Interventions	Direct Program	435.158125	(96,716)	-	121,795	25,078	50,157	50,157
Tobacco Prevention and Control Program - Wisconsin Wins	Direct Program	435.158127	83,647	-	(79,064)	2,773	7,356	7,356
Maternal Child Health - Consolidated	Direct Program	435.159320	(25)	-	777	146	898	898
Reproductive Health	Direct Program	435.159321	-	-	161,381	-	161,381	161,381
Tobacco Prevention and Control Program - Wisconsin Wins	Direct Program	435.181005	-	-	4,485	-	4,485	4,485
Tobacco Prevention and Control Program - Community Interventions	Direct Program	435.181012	-	-	50,157	-	50,157	50,157
Aging and Disability Resource Center	ADRC of the Northwoods	435.560100	(44,055)	-	143,457	44,596	143,998	143,998
Elderly Benefit Specialists	Greater WI Area Agency on Aging	435.560320	(1,222)	-	27,456	1,981	28,215	28,215
Senior Community Services	Greater WI Area Agency on Aging	435.560330	-	-	516	516	6,292	6,292
Congregate Meals Program (Title III-C-1)	Greater WI Area Agency on Aging	435.560350	(3,160)	-	68,538	5,501	70,879	70,879
Home Delivered Meals (Title III-C-2)	Greater WI Area Agency on Aging	435.560360	-	-	4,177	-	4,177	4,177

(Continued)

ONEIDA COUNTY, WISCONSIN
 Schedule of State Financial Assistance (Continued)
 For the Year Ended December 31, 2013

Grantor Agency/State Program Title	Pass-through Agency	State I.D. Number	Revenues				Total Revenues	Total Expenditures
			(Accrued) or Deferred Revenue 1/1/13	Adjustments	Cash Received	Accrued or (Deferred) Revenue 12/31/13		
DEPARTMENT OF HEALTH SERVICES (Continued)								
Elder Abuse	Greater WI Area Agency on Aging	435.560490	(4,523)	-	11,743	3,894	11,114	11,114
Alzheimer Family Support	Greater WI Area Agency on Aging	435.560381	(1,740)	-	9,472	2,181	9,913	9,913
Total Department of Health Services			(118,878)	-	1,997,487	186,158	2,064,767	2,077,549
DEPARTMENT OF CHILDREN AND FAMILIES								
AW DOJ Fingerprint Background	Direct Program	437.3324	(43)	-	194	50	201	201
Basic County Allocation	Direct Program	437.3561	-	-	202,520	-	202,520	202,520
Community Service and Mental Health Service	Direct Program	437.3681	-	-	35,696	-	35,696	71,392
Child Support Enforcement (Title IV-D)	Direct Program	437.7502	-	-	30,384	-	30,384	30,384
Total Department of Children and Families			(43)	-	268,794	50	268,801	304,497
DEPARTMENT OF JUSTICE								
Penalty Assessment Grants - MEG Units	Direct Program	455.unk	-	-	27,008	-	27,008	27,008
2011-DJ-01-9317	Direct Program	455.221	-	-	320	-	320	320
DNA Reimbursement	Direct Program	455.263	-	-	33,289	-	33,289	33,289
Tribal Law Enforcement	Direct Program	455.503, 455.532 & 455.539	(7,309)	-	14,610	9,078	16,379	16,379
Victim and Witness Assistance Program	Direct Program		(7,309)	-	75,227	9,078	76,996	76,996
Program Cluster								
Total Department of Justice								
DEPARTMENT OF MILITARY AFFAIRS								
Emergency Planning Grant Program	Direct Program	465.337	(4,562)	-	4,562	-	-	-
2012-2013			-	-	4,497	4,496	8,993	8,993
2013-2014			-	-	-	-	-	-
EPCRA Computer and Hazmat Equipment Grant	Direct Program	465.367	-	-	9,190	-	9,190	9,190
Total Department of Military Affairs			(4,562)	-	18,249	4,496	18,183	18,183
DEPARTMENT OF ADMINISTRATION								
Land Information Board	Direct Program	505.438	-	-	300	-	300	300
Education and Training	Direct Program	505.371	(9,291)	-	37,069	-	27,778	27,778
2012-13			-	-	6,878	12,055	18,933	18,933
2013-14			(9,291)	-	44,247	12,055	47,011	47,011
Total Department of Administration			(9,291)	-	44,247	12,055	47,011	47,011
TOTAL STATE PROGRAMS			\$ (391,115)	\$ -	\$ 3,939,378	\$ 443,665	\$ 3,991,928	\$ 4,040,406

The notes to the schedule of state financial assistance are an integral part of this schedule.

ONEIDA COUNTY, WISCONSIN
 Schedule of Expenditures of Passenger Facility Charges
 For the Year Ended December 31, 2013

	Balance 1/1/2013	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Total	Balance 12/31/2013
Revenues							
Passenger facility charges	\$ 1,944,762	\$ 11,359	\$ 19,435	\$ 19,757	\$ 19,264	\$ 69,815	\$ 2,014,577
Interest	32,107	7	7	(15)	(9)	(10)	32,097
Total Revenues	1,976,869	11,366	19,442	19,742	19,255	69,805	2,046,674
Expenses							
	1,905,936	16,586	19,632	5,000	3,749	44,967	1,950,903
Revenues Over (Under)							
Expenses	\$ 70,933	\$ (5,220)	\$ (190)	\$ 14,742	\$ 15,506	\$ 24,838	\$ 95,771

The notes to the schedules are an integral part of this schedule.

ONEIDA COUNTY, WISCONSIN
Notes to the Schedules of Expenditures of Federal Awards, State Financial Assistance
and Expenditures of Passenger Facility Charges
For the Year Ended December 31, 2013

NOTE A - BASIS OF PRESENTATION

The accompanying Schedules of Expenditures of Federal Awards, State Financial Assistance, and Passenger Facility Charges for Oneida County, Wisconsin are presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, the *State Single Audit Guidelines* issued by the Wisconsin Department of Administration, and the *Passenger Facility Charge Audit Guide for Public Agencies* issued by the Federal Aviation Administration.

NOTE B - SIGNIFICANT ACCOUNTING POLICIES

Revenues and expenditures in the schedules are presented in accordance with the modified accrual basis of accounting and are generally in agreement with revenues and expenditures reported in the County's 2013 financial statements. Accrued revenue at year-end consists of state program expenditures scheduled for reimbursement to the County in the succeeding year while deferred revenue represents advances for federal and state programs that exceed recorded County expenditures.

Major federal and state financial assistance programs are identified in the Schedule of Findings and Questioned Costs and are determined as follows:

Federal Programs: Oneida County qualifies as a low risk auditee in accordance with paragraph 530 of OMB Circular A-133. Therefore major programs, as identified in Section I of the Schedule of Findings and Questioned Costs, represent those with combined expenditures exceeding 25% of total federal awards that also were deemed major programs based on the auditor's risk assessment. All other federal programs are considered non-major programs.

State Programs: Oneida County, Wisconsin, qualifies as a low risk auditee in accordance with the *State Single Audit Guidelines*. Therefore major programs represent those with combined expenditures exceeding 25% of total state financial assistance that also were deemed major programs based on the auditor's risk assessment. In addition, certain state financial assistance programs were designated state major by the state granting agency and therefore considered state major. All other state financial assistance programs are considered non-major programs

NOTE C - OVERSIGHT AGENCIES

The federal and state oversight agencies for the County are as follows:

Federal - U.S. Department of Justice
State - Wisconsin Department of Health Services

NOTE D - TITLE 19 MEDICAL ASSISTANCE PAYMENTS

The Schedules of Expenditures of Federal and State Awards does not include repayments received by the County's Social Service Department and Public Health Department for various Title 19 Medical Assistance programs. The payments are considered a contract for services between the State and the County and therefore are not reported as federal awards or state financial assistance. Payments received under the Medicaid Personal Care Program, Wisconsin Medicaid Cost Reporting (WIMCR), and Case Management Agency Providers are included in the amount received from the Title 19 Medical Assistance program.

ONEIDA COUNTY, WISCONSIN
Notes to the Schedules of Expenditures of Federal Awards, State Financial Assistance
and Expenditures of Passenger Facility Charges
For the Year Ended December 31, 2013

NOTE E - PASSENGER FACILITY CHARGE (PFC)

Oneida County, Wisconsin collects a passenger facility charge (PFC) from various airlines doing business with the Rhinelander/Oneida County Airport. The PFC is paid to the County in accordance with federal airline regulations. Based on U.S. Department of Transportation pronouncements, the PFC is required to be included in the scope of the County's audit of federal assistance programs. However, since there are no federal or state funds directly received for the PFC program, we have not reported any amounts on the Schedule of Expenditures of Federal Awards, but included a separate Schedule of Expenditures of Passenger Facility Charges.

NOTE F - STATE DIRECT PAYMENTS

Payments made directly to recipients and vendors by the State of Wisconsin under the FoodShare Wisconsin program on behalf of the County are not included in the Schedule of Expenditures of Federal Awards and Schedule of State Financial Assistance.

NOTE G - STATE OF WISCONSIN REPORTING SYSTEMS

The Wisconsin Department of Health Services (DHS), Department of Children and Families (DCF) and Department of Workforce Development (DWD) utilize the Community Aids Reporting System (CARS) and the Central Office Reporting System (CORE) for reimbursing the County for various federal and state program expenditures. The expenditures reported on the Schedules of Expenditures of Federal Awards and the State Financial Assistance for various DHS, DCF and DWD programs agree with the expenditures reported on the March 1, 2014 CARS for the Social Services Department and the December 31, 2013 CORE for Child Support and Child Care programs.

ONEIDA COUNTY, WISCONSIN
 Schedule of Findings and Questioned Costs
 For the Year Ended December 31, 2013

Section I - Summary of Auditors' Results

Financial Statements

Type of auditors' report issued:	Unmodified
Internal control over financial reporting:	
• Material weakness(es) identified?	No
• Significant deficiencies identified?	None Reported
Noncompliance material to financial statements noted?	No

Federal Awards and State Financial Assistance

Internal control over major programs:	
• Material weakness(es) identified?	No
• Significant deficiencies identified?	Yes
Type of auditors' report issued on compliance for major programs	Unmodified
Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of Circular A-133?	Yes
Any audit findings disclosed that are required to be reported in accordance with the State Single Audit Guidelines?	Yes
Identification of major federal and state programs:	

CFDA Number	Name of Federal Program
93.778	Medical Assistance

State I.D. Number	Name of State Programs
395.101	Elderly and Handicapped Transportation Aids
435.283	IMAA State Share
	Medical Assistance Program Benefits
435.338	COP W Program
435.348	CIP II Program
435.369	CIP II Relocation
435.375	CIP II Diversions
435.561	Basic County Allocation
435.681	Community and Mental Health Services
437.3561	Basic County Allocation
437.3681	Community and Mental Health Services
435.560100	ADRC
N/A	Case Management

Audit threshold used to determine between Type A and Type B programs:	
Federal	\$300,000
State	\$100,000
Auditee qualified as low-risk auditee	Yes

ONEIDA COUNTY, WISCONSIN
 Schedule of Findings and Questioned Costs (Continued)
 For the Year Ended December 31, 2013

Section II - Financial Statement Finding


There was no financial statement findings reported for the year ended December 31, 2013.

Section III - Federal Award and State Financial Assistance Findings and Questioned Costs

Finding No.	Control Deficiencies
2013-001	<p>Year End Financial Reporting for Federal Awards and State Financial Assistance</p> <p>CFDA #: All federal programs State ID #: All state programs</p> <p>Condition: OMB Circular A-133 and State Single Audit Guidelines require the County to prepare appropriate financial statements, including the schedules of expenditures of federal awards and schedule of state financial assistance. While the current staff of the County maintain financial records supporting amounts reported in the schedules of expenditures of federal awards and schedules of state financial assistance, the County contracts with Schenck to compile the data from these records and assist in the preparation of the single audit report for the County.</p> <p>Criteria: Having staff with expertise in federal and state financial reporting prepare the County's single audit report is an internal control intended to prevent, detect and correct a potential misstatement in the schedules of expenditures of federal awards and schedules of state financial assistance or accompanying notes to the schedule</p> <p>Cause: The additional costs associated with hiring staff experienced in preparing these schedules and notes, including additional training time outweigh the derived benefits.</p> <p>Effect: The County could receive federal or state grant awards which are not included in the accompanying Schedules of Expenditures of Federal Awards and State Financial Assistance.</p> <p>Recommendation: We recommend the County continue reviewing the federal and state financial assistance reports prepared by Schenck. While it may not be cost beneficial to hire additional staff to prepare these items, a thorough review of this information by appropriate staff of the County is necessary to obtain an adequate understanding of the County's single audit report.</p>

ONEIDA COUNTY, WISCONSIN
 Schedule of Findings and Questioned Costs (Continued)
 For the Year Ended December 31, 2013

Section IV - Other Issues

- | | |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1. Does the auditor have substantial doubt as to the auditee's ability to continue as a going concern? | No |
| 2. Does the audit report show audit issues (i.e. material non-compliance, non-material non-compliance, questioned cost, material weakness, significant deficiencies, management letter comment, excess revenue or excess reserve) related to grant/contracts with funding agencies that require audits to be in accordance with the <i>State Single Audit Guidelines</i> : | |
| Department of Agriculture, Trade and Consumer Protection | Yes |
| Department of Safety and Professional Services | Yes |
| Department of Natural Resources | Yes |
| Department of Transportation | Yes |
| Department of Corrections | Yes |
| Department of Health Services | Yes |
| Department of Children and Families | Yes |
| Department of Justice | Yes |
| Department of Military Affairs | Yes |
| Department of Administration | Yes |
| 3. Was a Management Letter or other document conveying audit comments issued as a result of this audit? | Yes |
| 4. Name and signature of partner | 
<hr style="width: 20%; margin-left: auto; margin-right: 0;"/> David L. Maccoux, CPA |
| 5. Date of report | July 15, 2014 |

ONEIDA COUNTY, WISCONSIN
Schedule of Prior Year Audit Findings and Corrective Action Plan
For the Year Ended December 31, 2013

Prior Year Audit Findings

The County's financial department has assisted Schenck SC with the determination of grant programs; however, we still relied on Schenck SC to prepare the schedules of expenditures of federal awards and state financial assistance for 2012. The County will continue to improve on the preparation of the single audit.

Corrective Action Plan

Finding No.	Control Deficiencies
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2013-001	Financial Reporting for Federal and State Financial Assistance
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Management believes the cost of additional staff time and training to prepare these items outweigh the benefits to be received. The County's finance director reviews and approves the County's single audit report before issuance.