

Oneida County, Wisconsin

ANNUAL FINANCIAL REPORT

December 31, 2018

Oneida County, Wisconsin

DECEMBER 31, 2018

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Oneida County, Wisconsin

DECEMBER 31, 2018

ADDITIONAL INDEPENDENT AUDITORS' REPORT FOR BASIC FINANCIAL STATEMENTS

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Independent auditors' report

To the County Board
Oneida County, Wisconsin

REPORT ON THE FINANCIAL STATEMENTS

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Oneida County, Wisconsin (the "County") as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

AUDITORS' RESPONSIBILITY

Our responsibility is to express opinions on these financial statements based on our audit. 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the County's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

OPINIONS

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County as of December 31, 2018, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparison for the General Fund and the Social Services and County Highway Special Revenue Funds for the year then ended in accordance with accounting principles generally accepted in the United States of America.

CHANGE IN ACCOUNTING PRINCIPLE

For the year ended December 31, 2017, the County early implemented GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, for its single-employer defined postemployment health plan. In the current year, the Local Retiree Life Insurance Fund (LRLIF), a cost-sharing, multiple-employer defined benefit OPEB plan, completed an actuarial study under GASB Statement No. 74, *Financial Reporting for Postemployment Benefit Plans*, which identified a net OPEB liability for the Plan. The County recorded its proportionate share of this liability as of December 31, 2017 as a cumulative effect of change in accounting principle in the 2018 government-wide financial statements. Our opinions are not modified with respect to this matter.

OTHER MATTERS**Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4 through 10 and the schedules relating to pensions and other postemployment benefits on pages 55 through 57 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The financial information listed in the table of contents as supplementary information is presented for purposes of additional analysis and is not a required part of the basic financial statements. The schedules of expenditures of federal and state awards are presented for purposes of additional analysis, as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and the *State Single Audit Guidelines* issued by the Wisconsin Department of Administration, are also not a required part of the basic financial statements.

The supplementary information and the schedules of expenditures of federal and state awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information and the schedules of expenditures of federal and state awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Prior Year Summarized Financial Information

The 2017 financial statements were audited by Schenck SC, whose practice became part of CliftonLarsonAllen LLP as of January 1, 2019, and whose report dated September 17, 2018, expressed unmodified opinions on those respective financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund and the aggregate remaining fund information from which the prior year summarized financial information was derived.

OTHER REPORTING REQUIRED BY GOVERNMENT AUDITING STANDARDS

In accordance with *Government Auditing Standards*, we have also issued our report dated July 29, 2019, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

A handwritten signature in cursive script that reads "CliftonLarsonAllen LLP".

CliftonLarsonAllen LLP

Green Bay, Wisconsin
July 29, 2019

MANAGEMENT'S DISCUSSION AND ANALYSIS

FINANCE DEPARTMENT ONEIDA COUNTY

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Management's Discussion and Analysis December 31, 2018

As management of the County of Oneida, we offer readers of the County's basic financial statements this narrative overview and analysis of the financial activities of the County for the fiscal year ended December 31, 2018.

Financial Highlights

- The assets and deferred outflows of resources of the County exceeded its liabilities and deferred inflows of resources as of December 31, 2018 by \$79,757,035 (*net position*). Of this amount, \$15,467,373 (*unrestricted net position*) may be used to meet the County's ongoing obligations to citizens and creditors.
- The County's total net position increased by \$1,182,699. Several factors contributed to the overall increase as follows:
 - The general fund increased \$1,188,703 during the year, despite applying fund balance due to revenues in excess of budget of \$3,127,566 and expenditures under budget in the amount of \$1,163,693.
 - The County financed capital asset additions of \$5,492,943 from available resources, which exceeded depreciation expense of \$3,081,357.
 - Loan repayments from Expera totaled \$2,865,370, which will be applied against the County's March, 2019 debt payment. The County issued debt for Expera, who is repaying the County, plus interest, in amounts sufficient to retire the County's general obligation debt.
 - Other Post-Employment Benefits (OPEB) reporting requirements under GASB 75 resulted in a decrease of beginning net position of (\$738,129) due to the County's participation in a cost-sharing, multiple-employer OPEB plan.
- As of December 31, 2018, the County's governmental funds reported combined ending fund balances of \$26,906,287 an increase of \$2,154,762 in comparison with the prior year. Approximately 60.9% of this total amount, \$16,387,061 is *available for spending* at the County's discretion (*unassigned fund balance*).
- As of December 31, 2018, the unassigned fund balance for the general fund was \$16,387,061, or 57% of total general fund expenditures.

Overview of the Basic Financial Statements

This discussion and analysis is intended to serve as an introduction to the County's basic financial statements. The County's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the basic financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements. The *government-wide financial statements* are designed to provide readers with a broad overview of the County's finances, in a manner similar to a private-sector business.

The *statement of net position* presents information on all of the County's assets, liabilities, deferred inflows and deferred outflows of resources, with the difference reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the County is improving or deteriorating.

The *statement of activities* presents information showing how the County's net position changed during the most recent year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenditures are reported in this statement for some items that will only result in cash flows in future fiscal periods. (e.g., earned but unused vacation leave.)

Both of the government-wide financial statements distinguish functions of the County that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the County include general government, public safety, public works, highways and streets, economic development, health and human services, culture and recreation, and conservation and development. The business-type activities of the County include highway construction and maintenance and landfill operations.

The government-wide financial statements can be found on pages 11-13 of this report.

Fund financial statements. A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the County can be divided into three categories: governmental funds, proprietary funds and fiduciary funds.

Governmental funds. *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating the County's near-term financing requirements.

It is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the County's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The County maintains 11 individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures and changes in fund balances for the general fund, social services special revenue fund, county highway special revenue fund and debt services fund, all of which are considered major funds. Data from the other 7 governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of *combining statements* elsewhere in this report.

The County adopts an annual appropriated budget for all its governmental funds. As part of the basic governmental fund financial statements, budgetary comparison statements have been provided for the general fund and for each individual, major special revenue fund to demonstrate compliance with the budget.

The basic governmental fund financial statements can be found on pages 14-22 of this report.

Proprietary funds. The County maintains one type of proprietary fund. *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The County uses enterprise funds to account for its highway construction and maintenance and landfill operations. *Internal service funds* are an accounting device used to accumulate and allocate costs internally among the County's various functions. The County does not use internal service funds.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the highway construction and maintenance and landfill operations, both of which are considered major funds of the County.

The basic proprietary fund financial statements can be found on pages 23-25 of this report.

Fiduciary funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are *not* reflected in the government-wide financial statements because the resources of those funds are *not* available to support the County's own programs. The accounting used for fiduciary funds is similar to that used for proprietary funds.

The basic fiduciary fund financial statements can be found on page 26 of this report.

Notes to the basic financial statements and required supplementary information. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the basic financial statements and required supplementary information can be found on pages 27-58 of this report.

Other information. The combining statements referred to earlier in connection with non-major governmental funds, non-major enterprise funds and internal service funds are presented immediately following the required supplementary information. Combining statements and schedules can be found on pages 59-62.

Government-Wide Financial Analysis

Net position. As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the County, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$79,757,035 at the close of 2018.

Oneida County, Wisconsin's Net Position (in thousands of dollars)						
	Governmental Activities		Business-Type Activities		Totals	
	2018	2017	2018	2017	2018	2017
Current and other assets	\$ 66,599	\$ 63,796	\$ 4,382	\$ 3,740	\$ 70,981	\$ 67,536
Capital assets	54,675	52,336	2,889	2,975	57,564	55,311
Total Assets	121,274	116,132	7,271	6,715	128,545	122,847
Deferred Outflows of Resources	4,981	5,705	559	643	5,540	6,348
Long-term liabilities outstanding	23,109	23,087	2,068	2,216	25,177	25,303
Other liabilities	6,121	6,201	355	199	6,476	6,400
Total Liabilities	29,230	29,288	2,423	2,415	31,653	31,703
Deferred Inflows of Resources	22,074	18,656	601	261	22,675	18,917
Net Position						
Net Investment in capital assets	54,675	52,336	2,889	2,975	57,564	55,311
Restricted	6,423	1,448	302	-	6,725	1,448
Unrestricted	13,853	20,109	1,615	1,707	15,468	21,816
Total Net Position	\$ 74,951	\$ 73,893	\$ 4,806	\$ 4,682	\$ 79,757	\$ 78,575

By far the largest portion of the County's net position (72.2%) reflects its investment in capital assets (e.g. land, buildings, machinery and equipment, infrastructure, etc.); less any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are *not* available for future spending. Although, the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

The *unrestricted net position* (\$15,467,373) may be used to meet the County's ongoing obligations to citizens and creditors.

Change in net position. Governmental activities increased the County's net position, prior to the GASB 75 adjustment, by \$1,720,661 while business-type activities increased the net position of the County by \$200,167.

Key elements of the change in net position are shown in the table below:

Oneida County, Wisconsin's Net Position						
(in thousands of dollars)						
	Governmental Activities		Business-Type Activities		Totals	
	2018	2017	2018	2017	2018	2017
Revenues						
Program Revenues						
Charges for Services	\$ 6,841	\$ 6,538	\$ 7,736	\$ 7,282	\$ 14,577	\$ 13,820
Operating grants and contributic	10,486	14,476	106	105	10,592	14,581
General Revenues						
Property taxes	16,333	16,221	-	-	16,333	16,221
Other taxes	5,232	5,203	-	-	5,232	5,203
Grants and contributions not restricted to specific programs	176	158	-	5	176	163
Other	1,883	1,275	27	10	1,910	1,285
Total Revenues	40,951	43,871	7,869	7,402	48,820	51,273
Expenses						
General government	7,004	7,599	-	-	7,004	7,599
Public safety	13,065	11,844	-	-	13,065	11,844
Public works	3,245	2,936	-	-	3,245	2,936
Health and human services	12,127	16,783	-	-	12,127	16,783
Culture and recreation	1,478	1,340	-	-	1,478	1,340
Conservation and development	1,861	1,743	-	-	1,861	1,743
Interest and fiscal charges	450	450	-	-	450	450
Highway construction and maintenance	-	-	6,376	5,845	6,376	5,845
Landfill operations	-	-	1,294	1,298	1,294	1,298
Total Expenses	39,230	42,695	7,670	7,143	46,900	49,838
Change in Net Position	1,721	1,176	199	259	1,920	1,435
Cumulative Effect of Change in Accounting Principle						
	(663)	(2,476)	(75)	(464)	(738)	(2,940)
Net Position - January 1	73,893	75,193	4,682	4,887	78,575	80,080
Net Position - December 31	\$ 74,951	\$ 73,893	\$ 4,806	\$ 4,682	\$ 79,757	\$ 78,575

Financial Analysis of the County's Funds

As noted earlier, the County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds. The focus of the County's *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the County's financing requirements. In particular, *unassigned fund balance* may serve as a useful measure of the County's net resources available for spending at the end of the fiscal year.

As of December 31, 2018, the County's governmental funds reported combined ending fund balances of \$26,906,287 an increase of \$2,154,762 in comparison with the prior year. Approximately 60.9% of this amount (\$16,387,061) constitutes *unassigned fund balance*, which is available for spending at the County's discretion. The remainder of fund balance is *non-spendable, restricted, committed or assigned* to indicate that it is not available for new spending because it has already been accounted for. The *non-spendable* amounts include 1) current year prepayments that benefit periods beyond the end of the current year (\$615,673), 2) the portion of delinquent taxes purchased from other taxing jurisdictions (\$1,303,350) and 3) an advance to the transit commission (\$50,000). The *restricted* includes 1) amounts restricted for debt service (\$2,729,495), 2) amounts restricted for an economic development loan program (\$753,220), and 3) amounts restricted for Airport capital projects (\$641,589). The *assigned* amount represents tentative management plans for certain items in the General Fund (\$3,384,937), County Highway special revenue fund (\$389,191), Nursing special revenue fund (\$478,099) WIC Special revenue fund (\$17,655), Public Health special revenue fund (\$82,470), the Commission on Aging special revenue fund (\$62,614), and the Construction fund (\$10,933).

General fund. The general fund is the chief operating fund of the County. At the end of the current year, unassigned fund balance of the general fund was \$16,387,061 while total general fund balance reached \$21,737,705. As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 57% of total general fund expenditures, while total fund balance represents 75% of that same amount.

The fund balance of the County's general fund increased by \$1,188,703 during the current year. Key factors in this increase are as follows:

- Sales tax revenues exceeded budget by \$63,192.
- Interest revenues exceeded budget by \$448,934 due to higher interest rates.
- County Land sales exceeded budget by \$151,326.
- Vacancies exceeded budget by \$153,668.
- Board of prisoners exceeded budget by \$1,220,330, the majority of the excess is from State prisoner revenues.
- Stumpage revenues exceeded budget by \$470,331.
- Public Health returned \$23,425 of their unspent 2018 budget to the General Fund while the Department on Aging returned \$11,986. Social Service overspent their 2018 budget by \$50,604 due to increased out-of-home care placements.

Social Services. The fund balance of the County's social services special revenue fund decreased by \$77,119, as amounts carried forward from the prior year were expended. No fund balance exists, as the County annually transfers the remaining fund balance, less any carryover, to the general fund.

County Highway. The fund balance of the County's highway special revenue fund decreased by \$1,166,333 as the County did additional work on infrastructure. Fund balance of \$389,191 remains for future maintenance and construction work on the County's roads and bridges.

Debt Service. The fund balance increased by \$2,226,740, as loan receivable amounts were received to make the principal payment due in March. Fund balance of \$2,729,495 remains for future debt service payments.

Proprietary funds. The County's proprietary funds provide the same type of information found in the County's government-wide financial statements, but in more detail.

Unrestricted net position of the Highway fund at the end of the year amounted to \$1,257,622. The increase in total net position was \$48,312.

Unrestricted net position of the Solid Waste fund at the end of the year amounted to \$357,164. The increase in total net position was \$76,413.

Other factors concerning the finances of these funds have already been addressed in the discussion of the County's business-type activities.

General Fund Budgetary Highlights

During the year, actual revenues exceeded budgeted revenues by \$3,127,566. Actual expenditures were less than budgeted expenditures by \$1,163,693.

Capital Asset and Debt Administration

Capital assets. The County's investment in capital assets for its governmental and business-type activities as of December 31, 2018 amounts to \$57,564,394 (net of accumulated depreciation). This investment in capital assets includes land, land improvements, buildings, machinery and equipment, vehicles, public domain infrastructure (highways and bridges), and construction in progress. The total increase in the County's investment in capital assets for the current year was \$2,253,160 or 4% over last year. A Forestry land purchase of two properties accounted for \$911,000 of the increase.

Oneida County, Wisconsin's Capital Assets						
(net of accumulated depreciation)						
	Governmental Activities		Business-Type Activities		Totals	
	2018	2017	2018	2017	2018	2017
Land	\$14,967,131	\$14,090,879	\$ 59,613	\$ 59,613	\$15,026,744	\$14,150,492
Construction in Progress	11,000	244,990	12,000	10,138	23,000	255,128
Buildings	15,296,087	15,462,768	103,408	146,640	15,399,495	15,609,408
Improvements	-	-	78,835	93,669	78,835	93,669
Machinery and equipment	6,619,826	6,416,575	2,635,111	2,664,797	9,254,937	9,081,372
Infrastructure	17,781,383	16,121,165	-	-	17,781,383	16,121,165
Total	\$54,675,427	\$52,336,377	\$2,888,967	\$2,974,857	\$57,564,394	\$55,311,234

Long-term debt. At the end of the current fiscal year, the County had total bonded debt outstanding of \$15,000,000.

Oneida County, Wisconsin's Outstanding Debt						
General Obligation Debt						
	Governmental Activities		Business-Type Activities		Totals	
	2017	2016	2017	2016	2017	2016
State Trust Fund Loans	\$ 15,000,000	\$ 15,000,000	\$ -	\$ -	\$ 15,000,000	\$ 15,000,000
Total	\$ 15,000,000	\$ 15,000,000	\$ -	\$ -	\$ 15,000,000	\$ 15,000,000

The County's total debt remained unchanged in 2018. An interest only payment was made during 2018 on the \$15,000,000 State Trust Fund loan for Expera. The first principal payment on this loan is due March 15, 2019.

The County maintains an Aa2 rating from Moody's Investors Service for its general obligation debt.

State statutes limit the amount of general obligation debt the County may issue to 5% of its total equalized valuation. The current debt limitation for the County is \$333,953,514, which is significantly in excess of the County's \$15,000,000 in outstanding general obligation debt.

Economic Factors and Next Year's Budgets and Rates

- The unemployment rate for the County for April 2019 was 4.1%. This compares to the State of Wisconsin's average unemployment rate of 2.7% and the national average of 3.6%.
- During the current year, unassigned fund balance in the general fund increased to \$16,387,061. The County has appropriated \$2,232,410 for spending in the 2019 fiscal year budget.

All of these factors were considered in preparing the County's budget for the 2019 fiscal year.

Limits have been imposed on the gross levy for Wisconsin counties. The statute establishes specific penalties for failure to meet the levy rate freeze requirements. Among the penalties for exceeding the limits is the reduction of state shared revenues and transportation aids.

Contacting the County's Financial Management

This financial report is designed to provide a general overview of the County's finances for all those with an interest in the County's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to Finance Director, Oneida County PO Box 400 Rhinelander, WI 54501.

BASIC FINANCIAL STATEMENTS

Oneida County, Wisconsin

STATEMENT OF NET POSITION DECEMBER 31, 2018 WITH SUMMARIZED FINANCIAL INFORMATION AS OF DECEMBER 31, 2017

	Governmental Activities	Business-type Activities	Totals	
			2018	2017
ASSETS				
Cash and investments	\$ 26,595,649	\$ 1,687,348	\$ 28,282,997	\$ 26,172,766
Receivables				
Property taxes	16,646,281	-	16,646,281	16,333,427
Delinquent taxes	1,577,503	-	1,577,503	1,656,108
Accounts	1,746,394	111,711	1,858,105	1,917,097
Loans	12,908,235	-	12,908,235	15,339,506
Other, net	1,044,570	-	1,044,570	955,510
Due from other governments	2,073,749	472,927	2,546,676	1,721,902
Inventories and prepaid items	616,758	513,944	1,130,702	1,215,856
Restricted assets				
Cash and investments	731,986	1,293,303	2,025,289	2,222,081
Net pension asset	2,657,228	302,503	2,959,731	-
Capital assets, nondepreciable	14,978,131	71,613	15,049,744	14,405,620
Capital assets, depreciable	39,697,296	2,817,354	42,514,650	40,905,614
Total assets	121,273,780	7,270,703	128,544,483	122,845,487
DEFERRED OUTFLOWS OF RESOURCES				
Pension related amounts	4,897,408	549,497	5,446,905	6,348,179
Other postemployment related amounts	83,887	9,550	93,437	-
Total deferred outflows of resources	4,981,295	559,047	5,540,342	6,348,179
LIABILITIES				
Accounts payable	2,172,214	166,276	2,338,490	2,059,477
Accrued and other current liabilities	2,616,161	92,164	2,708,325	2,584,219
Due to other governments	443,132	-	443,132	513,512
Accrued interest payable	358,767	-	358,767	547,397
Special deposits	397,200	-	397,200	402,190
Other postemployment benefits - due within one one year	419,000	-	419,000	462,000
Unearned revenues	132,944	96,335	229,279	292,286
Long-term obligations				
Due within one year	3,497,287	55,137	3,552,424	708,062
Landfill postclosure care	-	1,293,302	1,293,302	1,300,300
Due in more than one year	13,551,184	211,863	13,763,047	16,570,088
Net pension liability	-	-	-	821,755
Other postemployment benefits	5,642,017	507,198	6,149,215	5,441,076
Total liabilities	29,229,906	2,422,275	31,652,181	31,702,362
DEFERRED INFLOWS OF RESOURCES				
Property taxes levied for subsequent year	16,646,281	-	16,646,281	16,332,618
Pension related amounts	5,238,411	596,349	5,834,760	2,584,350
Other postemployment related amounts	189,698	4,870	194,568	-
Total deferred inflows of resources	22,074,390	601,219	22,675,609	18,916,968
NET POSITION				
Investment in capital assets	54,675,427	2,888,967	57,564,394	55,311,234
Restricted	6,422,765	302,503	6,725,268	1,448,214
Unrestricted	13,852,587	1,614,786	15,467,373	21,814,888
Total net position	\$ 74,950,779	\$ 4,806,256	\$ 79,757,035	\$ 78,574,336

The notes to the basic financial statements are an integral part of this statement.

Oneida County, Wisconsin

**STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2018
WITH SUMMARIZED FINANCIAL INFORMATION FOR THE YEAR ENDED DECEMBER 31, 2017**

Functions/Programs	Expenses	Program Revenues	
		Charges for Services	Operating Grants and Contributions
GOVERNMENTAL ACTIVITIES			
General government	\$ 7,004,371	\$ 707,574	\$ 192,049
Public safety	13,064,536	2,816,750	446,762
Public works	3,245,034	103,313	1,054,047
Health and human services	12,127,236	818,903	6,800,413
Culture and recreation	1,477,871	35,342	878,388
Conservation and development	1,861,493	2,358,939	1,114,384
Interest and fiscal charges	450,000	-	-
Total governmental activities	<u>39,230,541</u>	<u>6,840,821</u>	<u>10,486,043</u>
BUSINESS-TYPE ACTIVITIES			
Solid waste	1,293,513	1,255,357	106,400
Highway	6,375,410	6,480,641	-
Total business-type activities	<u>7,668,923</u>	<u>7,735,998</u>	<u>106,400</u>
Total	<u>\$ 46,899,464</u>	<u>\$ 14,576,819</u>	<u>\$ 10,592,443</u>

General revenues
Taxes
Property taxes
Other taxes
Federal and state grants and other contributions not restricted to specific functions
Interest and investment earnings
Miscellaneous
Gain on sale of asset
Total general revenues
Change in net position
Net position - January 1, as originally reported
Cumulative effect of change in accounting principle
Net position - January 1, as restated
Net position - December 31

The notes to the basic financial statements are an integral part of this statement.

**Net (Expense) Revenue
and Changes in Net Position**

Governmental Activities	Business-type Activities	Totals	
		2018	2017
\$ (6,104,748)	\$ -	\$ (6,104,748)	\$ (6,702,207)
(9,801,024)	-	(9,801,024)	(8,790,688)
(2,087,674)	-	(2,087,674)	(1,867,927)
(4,507,920)	-	(4,507,920)	(4,057,257)
(564,141)	-	(564,141)	(883,975)
1,611,830	-	1,611,830	1,069,693
(450,000)	-	(450,000)	(450,000)
<u>(21,903,677)</u>	<u>-</u>	<u>(21,903,677)</u>	<u>(21,682,361)</u>
-	68,244	68,244	1,955
-	105,231	105,231	241,025
-	173,475	173,475	242,980
<u>(21,903,677)</u>	<u>173,475</u>	<u>(21,730,202)</u>	<u>(21,439,381)</u>
16,332,618	-	16,332,618	16,221,217
5,232,318	-	5,232,318	5,203,353
176,417	-	176,417	157,648
1,112,550	18,602	1,131,152	795,868
528,552	8,090	536,642	421,787
241,883	-	241,883	72,621
<u>23,624,338</u>	<u>26,692</u>	<u>23,651,030</u>	<u>22,872,494</u>
<u>1,720,661</u>	<u>200,167</u>	<u>1,920,828</u>	<u>1,433,113</u>
73,892,805	4,681,531	78,574,336	80,080,794
<u>(662,687)</u>	<u>(75,442)</u>	<u>(738,129)</u>	<u>(2,939,571)</u>
<u>73,230,118</u>	<u>4,606,089</u>	<u>77,836,207</u>	<u>77,141,223</u>
<u>\$ 74,950,779</u>	<u>\$ 4,806,256</u>	<u>\$ 79,757,035</u>	<u>\$ 78,574,336</u>

Oneida County, Wisconsin

**BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2018
WITH SUMMARIZED FINANCIAL INFORMATION AS OF DECEMBER 31, 2017**

	<u>General</u>	<u>Social Services</u>	<u>County Highway</u>	<u>Debt Service</u>
ASSETS				
Cash and investments	\$ 22,236,591	\$ -	\$ 389,191	\$ 2,703,605
Restricted cash and investments	103,363	-	-	-
Receivables				
Property taxes	12,558,121	1,686,513	1,678,796	-
Delinquent taxes	1,577,503	-	-	-
Accounts	1,624,902	8,834	-	25,890
Loans	269,269	-	-	12,638,966
Other, net	1,044,570	-	-	-
Due from other funds	171,615	-	-	-
Due from other governments	1,266,322	400,681	-	-
Inventories and prepaid items	612,357	1,085	-	-
Total assets	<u>\$ 41,464,613</u>	<u>\$ 2,097,113</u>	<u>\$ 2,067,987</u>	<u>\$ 15,368,461</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities				
Accounts payable	\$ 1,802,248	\$ 193,845	\$ -	\$ -
Accrued and other current liabilities	3,120,555	97,454	-	-
Due to other funds	-	118,382	-	-
Due to other governments	443,132	-	-	-
Special deposits	395,005	64	-	-
Unearned revenues	91,669	855	-	-
Total liabilities	<u>5,852,609</u>	<u>410,600</u>	<u>-</u>	<u>-</u>
Deferred inflows of resources				
Property taxes levied for subsequent year	12,558,121	1,686,513	1,678,796	-
Delinquent taxes, interest and penalties	651,061	-	-	-
Loans receivable	219,269	-	-	12,638,966
Court fines receivable	445,848	-	-	-
Total deferred inflows of resources	<u>13,874,299</u>	<u>1,686,513</u>	<u>1,678,796</u>	<u>12,638,966</u>
Fund balances				
Nonspendable	1,965,707	-	-	-
Restricted	-	-	-	2,729,495
Assigned	3,384,937	-	389,191	-
Unassigned	16,387,061	-	-	-
Total fund balances	<u>21,737,705</u>	<u>-</u>	<u>389,191</u>	<u>2,729,495</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 41,464,613</u>	<u>\$ 2,097,113</u>	<u>\$ 2,067,987</u>	<u>\$ 15,368,461</u>

The notes to the basic financial statements are an integral part of this statement.

Other Governmental Funds	Totals	
	2018	2017
\$ 1,266,262	\$ 26,595,649	\$ 24,908,291
628,623	731,986	921,780
722,851	16,646,281	16,333,427
-	1,577,503	1,656,108
86,768	1,746,394	1,727,821
-	12,908,235	15,339,506
-	1,044,570	955,510
-	171,615	129,197
406,746	2,073,749	1,253,996
3,316	616,758	698,439
<u>\$ 3,114,566</u>	<u>\$ 64,112,740</u>	<u>\$ 63,924,075</u>
\$ 176,121	\$ 2,172,214	\$ 1,931,053
69,914	3,287,923	3,164,570
53,233	171,615	129,197
-	443,132	513,512
2,131	397,200	402,190
40,420	132,944	291,531
<u>341,819</u>	<u>6,605,028</u>	<u>6,432,053</u>
722,851	16,646,281	16,332,618
-	651,061	695,845
-	12,858,235	15,289,506
-	445,848	422,528
<u>722,851</u>	<u>30,601,425</u>	<u>32,740,497</u>
3,316	1,969,023	2,099,620
1,394,809	4,124,304	1,950,969
651,771	4,425,899	6,285,987
-	16,387,061	14,414,949
<u>2,049,896</u>	<u>26,906,287</u>	<u>24,751,525</u>
<u>\$ 3,114,566</u>	<u>\$ 64,112,740</u>	<u>\$ 63,924,075</u>

Oneida County, Wisconsin

**BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2018
WITH SUMMARIZED FINANCIAL INFORMATION AS OF DECEMBER 31, 2017**

	2018	2017
RECONCILIATION TO THE STATEMENT OF NET POSITION		
Total fund balances as shown on previous page	\$ 26,906,287	\$ 24,751,525
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets used in governmental activities are not current financial resources and therefore are not reported in the funds.	54,675,427	52,336,377
Other long-term assets are not available to pay current period expenditures and therefore are deferred in the funds.		
Net pension asset	2,657,228	-
Delinquent property taxes	231,822	249,460
Interest and penalties on taxes	419,239	446,385
Loans receivable	12,858,235	15,289,506
Court fines receivable	445,848	422,528
Some deferred outflows and inflows of resources reflect changes in long-term liabilities and are not reported in the funds.		
Deferred outflows related to pensions	4,897,408	5,705,404
Deferred inflows related to pensions	(5,238,411)	(2,323,710)
Deferred outflows related to other postemployment benefits	83,887	-
Deferred inflows related to other postemployment benefits	(189,698)	-
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds.		
Bonds and notes payable	(15,000,000)	(15,000,000)
Compensated absences	(1,376,709)	(1,359,269)
Net pension liability	-	(738,879)
Other postemployment benefit	(6,061,017)	(5,339,125)
Accrued interest on long-term obligations	(358,767)	(547,397)
Net position of governmental activities as reported on the statement of net position (see page 11)	\$ 74,950,779	\$ 73,892,805

The notes to the basic financial statements are an integral part of this statement.

Oneida County, Wisconsin

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2018
WITH SUMMARIZED FINANCIAL INFORMATION FOR THE YEAR ENDED DECEMBER 31, 2017**

	<u>General</u>	<u>Social Services</u>	<u>County Highway</u>	<u>Debt Service</u>
REVENUES				
Taxes	\$ 17,204,641	\$ 1,654,232	\$ 2,028,796	\$ -
Intergovernmental	4,990,421	2,909,204	1,054,047	-
Licenses and permits	5,805	-	-	-
Fines and forfeits	191,009	-	-	-
Public charges for services	3,330,381	16,601	-	-
Intergovernmental charges for services	3,205,682	10,500	-	-
Miscellaneous	1,167,262	6,658	-	2,865,370
Total revenues	<u>30,095,201</u>	<u>4,597,195</u>	<u>3,082,843</u>	<u>2,865,370</u>
EXPENDITURES				
Current				
General government	9,098,617	-	-	-
Public safety	12,221,372	-	-	-
Public works	197,081	-	4,269,003	-
Health and human services	3,920,250	4,727,740	-	-
Culture and recreation	1,780,980	-	-	-
Conservation and development	1,806,741	-	-	-
Debt service				
Interest and fiscal charges	-	-	-	638,630
Capital outlay	-	-	-	-
Total expenditures	<u>29,025,041</u>	<u>4,727,740</u>	<u>4,269,003</u>	<u>638,630</u>
Excess of revenues over (under) expenditures	<u>1,070,160</u>	<u>(130,545)</u>	<u>(1,186,160)</u>	<u>2,226,740</u>
OTHER FINANCING SOURCES (USES)				
Proceeds from sale of capital assets	206,434	-	-	-
Transfers in	109,270	101,352	44,260	-
Transfers out	(197,161)	(47,926)	(24,433)	-
Total other financing sources (uses)	<u>118,543</u>	<u>53,426</u>	<u>19,827</u>	<u>-</u>
Net change in fund balances	1,188,703	(77,119)	(1,166,333)	2,226,740
Fund balances - January 1	20,549,002	77,119	1,555,524	502,755
Fund balances - December 31	<u>\$ 21,737,705</u>	<u>\$ -</u>	<u>\$ 389,191</u>	<u>\$ 2,729,495</u>

The notes to the basic financial statements are an integral part of this statement.

Other Governmental Funds	Totals	
	2018	2017
\$ 722,051	\$ 21,609,720	\$ 21,443,667
1,688,761	10,642,433	14,618,122
-	5,805	6,855
-	191,009	154,624
879,497	4,226,479	4,090,146
54,252	3,270,434	3,136,505
27,687	4,066,977	1,640,644
<u>3,372,248</u>	<u>44,012,857</u>	<u>45,090,563</u>
-	9,098,617	7,952,407
-	12,221,372	11,123,629
-	4,466,084	3,627,875
3,238,874	11,886,864	16,807,834
-	1,780,980	1,309,256
332	1,807,073	1,662,879
-	638,630	-
<u>200,358</u>	<u>200,358</u>	<u>107,466</u>
<u>3,439,564</u>	<u>42,099,978</u>	<u>42,591,346</u>
<u>(67,316)</u>	<u>1,912,879</u>	<u>2,499,217</u>
35,449	241,883	100,768
51,549	306,431	688,736
<u>(36,911)</u>	<u>(306,431)</u>	<u>(688,736)</u>
<u>50,087</u>	<u>241,883</u>	<u>100,768</u>
(17,229)	2,154,762	2,599,985
<u>2,067,125</u>	<u>24,751,525</u>	<u>22,151,540</u>
<u>\$ 2,049,896</u>	<u>\$ 26,906,287</u>	<u>\$ 24,751,525</u>

Oneida County, Wisconsin

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2018
WITH SUMMARIZED FINANCIAL INFORMATION FOR THE YEAR ENDED DECEMBER 31, 2017**

RECONCILIATION TO THE STATEMENT OF ACTIVITIES	<u>2018</u>	<u>2017</u>
Net change in fund balances as shown on previous page	\$ 2,154,762	\$ 2,599,985
Amounts reported for governmental activities in the statement of activities are different because:		
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.		
Capital assets reported as capital outlay in governmental fund statements	5,492,943	3,535,243
Depreciation expense reported in the statement of activities	(3,081,357)	(3,312,178)
Net book value of disposals	(72,536)	(28,147)
Governmental funds do not present revenues that are not available to pay current obligations. In contrast, such revenues are reported in the statement of activities when earned.		
	(2,452,735)	(69,528)
Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds:		
Accrued interest on long-term debt	188,630	(450,000)
Compensated absences	(17,440)	(65,377)
Net pension asset	2,657,228	-
Net pension liability	738,879	724,222
Deferred outflows of resources related to pensions	(807,996)	(2,501,102)
Deferred inflows of resources related to pensions	(2,914,701)	755,361
Other postemployment benefits	(59,205)	(13,189)
Deferred outflows of resources related to other postemployment benefits	83,887	-
Deferred inflows of resources related to other postemployment benefits	(189,698)	-
Change in net position of governmental activities as reported in the statement of activities (see pages 12 - 13)	<u>\$ 1,720,661</u>	<u>\$ 1,175,290</u>

The notes to the basic financial statements are an integral part of this statement.

Oneida County, Wisconsin

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2018
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED DECEMBER 31, 2017**

	Budget		Actual	Variance	2017 Actual
	Original	Final		Final Budget - Positive (Negative)	
REVENUES					
Taxes	\$ 17,016,659	\$ 17,016,659	\$ 17,204,641	\$ 187,982	\$ 17,090,331
Intergovernmental	3,909,470	4,463,961	4,990,421	526,460	7,523,350
Licenses and permits	5,300	5,300	5,805	505	6,855
Fines and forfeits	154,011	161,605	191,009	29,404	154,624
Public charges for services	2,511,863	2,570,129	3,330,381	760,252	3,115,387
Intergovernmental charges for services	1,563,881	1,851,728	3,205,682	1,353,954	3,064,779
Miscellaneous	714,356	898,253	1,167,262	269,009	1,165,901
Total revenues	25,875,540	26,967,635	30,095,201	3,127,566	32,121,227
EXPENDITURES					
Current					
General government	8,141,835	9,366,768	9,098,617	268,151	7,952,407
Public safety	11,355,011	12,426,208	12,221,372	204,836	11,123,629
Public works	197,081	197,081	197,081	-	197,081
Health and human services	4,733,310	4,462,116	3,920,250	541,866	7,761,066
Culture and recreation	1,580,592	1,838,591	1,780,980	57,611	1,309,256
Conservation and development	1,760,988	1,897,970	1,806,741	91,229	1,662,360
Total expenditures	27,768,817	30,188,734	29,025,041	1,163,693	30,005,799
Excess of revenues over (under) expenditures	(1,893,277)	(3,221,099)	1,070,160	4,291,259	2,115,428
OTHER FINANCING SOURCES (USES)					
Proceeds from sale of capital assets	55,750	55,750	206,434	150,684	77,379
Transfers in	-	56,881	109,270	52,389	436,689
Transfers out	-	(216,099)	(197,161)	18,938	(232,047)
Total other financing sources (uses)	55,750	(103,468)	118,543	222,011	282,021
Net change in fund balance	(1,837,527)	(3,324,567)	1,188,703	4,513,270	2,397,449
Fund balance - January 1	20,549,002	20,549,002	20,549,002	-	18,151,553
Fund balance - December 31	\$ 18,711,475	\$ 17,224,435	\$ 21,737,705	\$ 4,513,270	\$ 20,549,002

The notes to the basic financial statements are an integral part of this statement.

Oneida County, Wisconsin

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - SOCIAL SERVICES SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2018
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED DECEMBER 31, 2017**

	Budget		Actual	Variance Final Budget - Positive (Negative)	2017 Actual
	Original	Final			
REVENUES					
Taxes	\$ 1,654,232	\$ 1,654,232	\$ 1,654,232	\$ -	\$ 1,603,001
Intergovernmental	2,820,590	3,022,831	2,909,204	(113,627)	4,588,713
Public charges for services	17,200	18,760	16,601	(2,159)	15,110
Intergovernmental charges for services	-	10,500	10,500	-	21,586
Miscellaneous	6,600	6,600	6,658	58	6,345
Total revenues	4,498,622	4,712,923	4,597,195	(115,728)	6,234,755
EXPENDITURES					
Current					
Health and human services	4,498,622	4,862,462	4,727,740	134,722	5,893,463
Excess of revenues over (under) expenditures	-	(149,539)	(130,545)	18,994	341,292
OTHER FINANCING SOURCES (USES)					
Transfers in	-	120,290	101,352	(18,938)	54,293
Transfers out	-	(30,948)	(47,926)	(16,978)	(368,876)
Total other financing sources (uses)	-	89,342	53,426	(35,916)	(314,583)
Net change in fund balance	-	(60,197)	(77,119)	(16,922)	26,709
Fund balance - January 1	77,119	77,119	77,119	-	50,410
Fund balance - December 31	\$ 77,119	\$ 16,922	\$ -	\$ (16,922)	\$ 77,119

The notes to the basic financial statements are an integral part of this statement.

Oneida County, Wisconsin

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL - COUNTY HIGHWAY SPECIAL REVENUE FUND
 FOR THE YEAR ENDED DECEMBER 31, 2018
 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED DECEMBER 31, 2017**

	Budget		Actual	Variance	2017 Actual
	Original	Final		Final Budget - Positive (Negative)	
REVENUES					
Taxes	\$ 2,028,796	\$ 2,028,796	\$ 2,028,796	\$ -	\$ 2,028,796
Intergovernmental	887,067	983,324	1,054,047	70,723	974,092
Total revenues	2,915,863	3,012,120	3,082,843	70,723	3,002,888
EXPENDITURES					
Current					
Public works	3,549,380	4,683,965	4,269,003	414,962	3,430,794
Excess of revenues over (under) expenditures	(633,517)	(1,671,845)	(1,186,160)	485,685	(427,906)
OTHER FINANCING SOURCES (USES)					
Transfers in	-	44,260	44,260	-	63,021
Transfers out	-	(24,433)	(24,433)	-	-
Total other financing sources (uses)	-	19,827	19,827	-	63,021
Net change in fund balance	(633,517)	(1,652,018)	(1,166,333)	485,685	(364,885)
Fund balance - January 1	1,555,524	1,555,524	1,555,524	-	1,920,409
Fund balance - December 31	\$ 922,007	\$ (96,494)	\$ 389,191	\$ 485,685	\$ 1,555,524

The notes to the basic financial statements are an integral part of this statement.

Oneida County, Wisconsin

**STATEMENT OF NET POSITION
 PROPRIETARY FUNDS
 DECEMBER 31, 2018
 WITH SUMMARIZED FINANCIAL INFORMATION AS OF DECEMBER 31, 2017**

	Solid Waste	Highway	Totals	
			2018	2017
ASSETS				
Current assets				
Cash and investments	\$ 424,973	\$ 1,262,375	\$ 1,687,348	\$ 1,264,475
Receivables				
Accounts	85,377	26,334	111,711	189,276
Due from other governments	20,160	452,767	472,927	467,906
Inventories and prepaid items	21	513,923	513,944	517,417
Total current assets	<u>530,531</u>	<u>2,255,399</u>	<u>2,785,930</u>	<u>2,439,074</u>
Noncurrent assets				
Restricted assets				
Cash and investments	1,293,303	-	1,293,303	1,300,301
Other assets				
Net pension asset	47,848	254,655	302,503	-
Capital assets				
Nondepreciable	-	71,613	71,613	69,751
Depreciable	274,597	2,542,757	2,817,354	2,905,106
Total capital assets	<u>274,597</u>	<u>2,614,370</u>	<u>2,888,967</u>	<u>2,974,857</u>
Total assets	<u>2,146,279</u>	<u>5,124,424</u>	<u>7,270,703</u>	<u>6,714,232</u>
DEFERRED OUTFLOWS OF RESOURCES				
Pension related amounts	86,425	463,072	549,497	642,775
Other postemployment related amounts	1,511	8,039	9,550	-
Total deferred outflows of resources	<u>87,936</u>	<u>471,111</u>	<u>559,047</u>	<u>642,775</u>
LIABILITIES				
Current liabilities				
Accounts payable	98,386	67,890	166,276	128,424
Accrued and other current liabilities	14,319	77,845	92,164	69,348
Unearned revenue	-	96,335	96,335	755
Compensated absences	11,357	43,780	55,137	58,363
Total current liabilities	<u>124,062</u>	<u>285,850</u>	<u>409,912</u>	<u>256,890</u>
Long-term obligations, less current portion				
Compensated absences	28,178	183,685	211,863	210,819
Long-term care - landfill postclosure	1,293,302	-	1,293,302	1,300,300
Net pension liability	-	-	-	82,876
Other postemployment benefits	13,967	493,231	507,198	563,951
Total long-term liabilities	<u>1,335,447</u>	<u>676,916</u>	<u>2,012,363</u>	<u>2,157,946</u>
Total liabilities	<u>1,459,509</u>	<u>962,766</u>	<u>2,422,275</u>	<u>2,414,836</u>
DEFERRED INFLOWS OF RESOURCES				
Pension related amounts	94,327	502,022	596,349	260,640
Other postemployment related amounts	770	4,100	4,870	-
Total deferred inflows of resources	<u>95,097</u>	<u>506,122</u>	<u>601,219</u>	<u>260,640</u>
NET POSITION				
Investment in capital assets	274,597	2,614,370	2,888,967	2,974,857
Restricted	47,848	254,655	302,503	-
Unrestricted	357,164	1,257,622	1,614,786	1,706,674
Total net position	<u>\$ 679,609</u>	<u>\$ 4,126,647</u>	<u>\$ 4,806,256</u>	<u>\$ 4,681,531</u>

The notes to the basic financial statements are an integral part of this statement.

Oneida County, Wisconsin

**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
 PROPRIETARY FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2018
 WITH SUMMARIZED FINANCIAL INFORMATION FOR THE YEAR ENDED DECEMBER 31, 2017**

	Solid Waste	Highway	Totals	
			2018	2017
OPERATING REVENUES				
Charges for services	\$ 1,255,357	\$ 6,480,641	\$ 7,735,998	\$ 7,281,672
Intergovernmental	106,400	-	106,400	105,114
Miscellaneous	-	6,590	6,590	9,112
Total operating revenues	<u>1,361,757</u>	<u>6,487,231</u>	<u>7,848,988</u>	<u>7,395,898</u>
OPERATING EXPENSES				
Operation and maintenance	1,213,944	6,052,716	7,266,660	6,666,196
Depreciation	79,569	322,694	402,263	477,610
Total operating expenses	<u>1,293,513</u>	<u>6,375,410</u>	<u>7,668,923</u>	<u>7,143,806</u>
Operating income	<u>68,244</u>	<u>111,821</u>	<u>180,065</u>	<u>252,092</u>
NONOPERATING REVENUES				
Interest income	18,602	-	18,602	4,731
Gain on disposal of capital assets	1,500	-	1,500	1,000
Total nonoperating revenues	<u>20,102</u>	<u>-</u>	<u>20,102</u>	<u>5,731</u>
Change in net position	<u>88,346</u>	<u>111,821</u>	<u>200,167</u>	<u>257,823</u>
Net position - January 1, as originally reported	603,196	4,078,335	4,681,531	4,887,244
Cumulative effect of change in accounting principle	<u>(11,933)</u>	<u>(63,509)</u>	<u>(75,442)</u>	<u>(463,536)</u>
Net position - January 1, as restated	<u>591,263</u>	<u>4,014,826</u>	<u>4,606,089</u>	<u>4,423,708</u>
Net position - December 31	<u>\$ 679,609</u>	<u>\$ 4,126,647</u>	<u>\$ 4,806,256</u>	<u>\$ 4,681,531</u>

The notes to the basic financial statements are an integral part of this statement.

Oneida County, Wisconsin

**STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2018
WITH SUMMARIZED FINANCIAL INFORMATION FOR THE YEAR ENDED DECEMBER 31, 2017**

	Solid Waste	Highway	Totals	
			2018	2017
CASH FLOWS FROM OPERATING ACTIVITIES				
Cash received from customers	\$ 1,341,647	\$ 6,675,444	\$ 8,017,091	\$ 7,305,329
Cash paid for employee wages and benefits	(417,456)	(2,337,862)	(2,755,318)	(2,757,594)
Cash paid to suppliers	(800,423)	(3,749,204)	(4,549,627)	(4,013,120)
Net cash provided by operating activities	<u>123,768</u>	<u>588,378</u>	<u>712,146</u>	<u>534,615</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Acquisition of capital assets	-	(380,655)	(380,655)	(446,261)
Sale of capital assets	1,500	64,282	65,782	1,000
Net cash provided (used) by capital and related financing activities	<u>1,500</u>	<u>(316,373)</u>	<u>(314,873)</u>	<u>(445,261)</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Sale of long-term investments	175,950	-	175,950	289,068
Interest received	18,602	-	18,602	4,731
Net cash provided by investing activities	<u>194,552</u>	<u>-</u>	<u>194,552</u>	<u>293,799</u>
Change in cash and cash equivalents	319,820	272,005	591,825	383,153
Cash and cash equivalents - January 1	632,180	990,370	1,622,550	1,239,397
Cash and cash equivalents - December 31	<u>\$ 952,000</u>	<u>\$ 1,262,375</u>	<u>\$ 2,214,375</u>	<u>\$ 1,622,550</u>
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES				
Operating income	\$ 68,244	\$ 111,821	\$ 180,065	\$ 252,092
Adjustments to reconcile operating income to net cash provided by operating activities				
Depreciation	79,569	322,694	402,263	477,610
Change in liability (asset) and deferred outflows and inflows of resources				
Pension	5,019	38,589	43,608	107,371
Other postemployment benefits	1,293	(138,168)	(136,875)	(140,810)
Change in operating assets and liabilities				
Accounts receivables	(18,854)	96,419	77,565	(13,174)
Due from other governments	(1,235)	(3,786)	(5,021)	5,983
Inventories and prepaid items	(21)	3,494	3,473	69,172
Accounts payable	(11,789)	49,641	37,852	(38,671)
Accrued and other current liabilities	1,986	20,830	22,816	(26,295)
Unearned revenue	-	95,580	95,580	(83,378)
Landfill post closure care	(6,998)	-	(6,998)	(45,219)
Compensated absences	6,554	(8,736)	(2,182)	(30,066)
Net cash provided by operating activities	<u>\$ 123,768</u>	<u>\$ 588,378</u>	<u>\$ 712,146</u>	<u>\$ 534,615</u>
Reconciliation of cash and cash equivalents to the statement of net position				
Cash and investments in current assets	\$ 424,973	\$ 1,262,375	\$ 1,687,348	\$ 1,264,475
Cash and investments in restricted assets	1,293,303	-	1,293,303	1,300,301
Less: Long-term investments	(766,276)	-	(766,276)	(942,226)
Total cash and cash equivalents	<u>\$ 952,000</u>	<u>\$ 1,262,375</u>	<u>\$ 2,214,375</u>	<u>\$ 1,622,550</u>
Noncash capital and related financing activities				
None				

The notes to the basic financial statements are an integral part of this statement.

Oneida County, Wisconsin

**STATEMENT OF NET POSITION
DEPARTMENTAL CASH FIDUCIARY FUND
DECEMBER 31, 2018
WITH SUMMARIZED FINANCIAL INFORMATION AS OF DECEMBER 31, 2017**

	Totals	
	2018	2017
ASSETS		
Current assets		
Cash and investments	<u>\$ 710,821</u>	<u>\$ 591,137</u>
LIABILITIES		
Current liabilities		
Due to other governments	<u>\$ 710,821</u>	<u>\$ 591,137</u>

The notes to the basic financial statements are an integral part of this statement.

Oneida County, Wisconsin

NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2018

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The basic financial statements of Oneida County, Wisconsin (the "County"), have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The significant accounting principles and policies utilized by the County are described below:

A. REPORTING ENTITY

The County is a municipal corporation governed by an elected twenty-one member board. In accordance with GAAP, the basic financial statements are required to include the County and any separate component units that have a significant operational or financial relationship with the County. The County has not identified any component units that are required to be included in the basic financial statements in accordance with standards established in GASB Statement No. 61.

B. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the County. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities*, which are primarily supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for services.

The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Governmental funds include general, special revenue, debt service and capital projects funds. Proprietary funds include enterprise funds. The County has no internal service funds. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

The County reports the following major governmental funds:

General Fund

This is the County's primary operating fund. It accounts for all financial resources of the general government, except those accounted for in another fund.

Special Revenue - Social Services

This fund accounts for the resources accumulated and payments made for the social service department. The significant revenues for the fund are property taxes and state and federal grants.

Special Revenue – County Highway

This fund accounts for the County's expenditures related to construction and maintenance of County roads and bridges. The significant revenues for the fund are property taxes and state aids.

Debt Service

This fund accounts for the resources accumulated and payments made for the principal and interest of long-term general obligation debt of governmental funds. The significant revenues for the fund are loan payments from a business.

Oneida County, Wisconsin

NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2018

The County reports the following major enterprise funds:

Solid Waste Fund

This fund accounts for the financial activities related to the operation of the solid waste and recycling activities of the County.

Highway Fund

This fund accounts for the financial activities related to the operation of the county highway department, which maintains the state highway system within the County, the County trunk highway system, and roads for other municipalities. The maintenance and construction costs of the County trunk highway system are charged to the County Highway Special Revenue Fund.

Additionally, the County reports the following fund types:

- ▶ The County accounts for assets held for individuals by various departments and funds held for other governmental agencies in agency funds.

C. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenues as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the County considers revenues to be available if they are collected within 60 days of the end of the current fiscal period except for human services, victim witness, and other reimbursable grants, for which available is defined as 180 days. This exception is necessary because the funding source reimbursement process routinely extends to this period and the revenue then more appropriately matches to the related expenditures. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Revenues susceptible to accrual include intergovernmental grants, intergovernmental charges for services, public charges for services and interest. Other revenues such as licenses and permits, fines and forfeits and miscellaneous revenues are recognized when received in cash or when measurable and available.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are charges between the County's highway function and various other functions of the County. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Amounts reported as *program revenues* include 1) charges to customers or applicants for goods, services, or privileges provided, and fees and fines, 2) operating grants and contributions, and 3) capital grants and contributions. Internally dedicated resources are reported as *general revenues* rather than as program revenues. Likewise, general revenues include all taxes.

Oneida County, Wisconsin

NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2018

Proprietary funds distinguish *operating* revenues and expenses from *nonoperating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the County's proprietary funds are charges to customers for services. Operating expenses for proprietary funds include the costs of services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

When both restricted and unrestricted resources are available for use, it is the County's policy to use restricted resources first, then unrestricted resources, as they are needed.

D. ASSETS, LIABILITIES, DEFERRED OUTFLOWS/INFLOWS OF RESOURCES, AND NET POSITION OR FUND BALANCE

1. Cash and Investments

Cash and investments are combined in the financial statements. Cash deposits consist of demand and time deposits with financial institutions and are carried at cost. Investments are stated at fair value. Fair value is the price that would be received to sell an asset in an orderly transaction between market participants at the measurement date. For purposes of the statement of cash flows, all cash deposits and highly liquid investments (including restricted assets) with a maturity of three months or less from date of acquisition are considered to be cash equivalents.

2. Property Tax Apportionments

Property taxes are apportioned annually in November to local taxing units within the County for Financing state charges and the subsequent year's operations of the County. Since the November apportionment is not due from local taxing districts until February of the subsequent year, the County's apportionment is recorded as a deferred inflows of resources at year-end. Property tax payments from individual property owners are due in two installments by January 31 and July 31. During the month of February, each local taxing district settles with the County for both collected and unpaid property taxes. At the February settlement, the County becomes responsible for the collection of unpaid property taxes, including unpaid property taxes returned by local taxing districts for financing their individual operations. Property taxes subsequently not paid by property owners by September 1 of the same year are considered delinquent. The delinquent taxes are then acquired by the County's General Fund in accordance with state statutes in order to provide the County with a statutory lien.

Property taxes of \$16,646,281 are recorded on December 31, 2018 for collection in 2019 for the County apportionment.

The County apportionment is for financing 2019 operations and will be transferred in 2019 from deferred inflows of resources to current revenues of the County's governmental funds.

3. Other Receivables

Other receivables of \$1,068,940 have been shown net of allowance for uncollectible account of \$1,552,254.

4. Loans Receivable

In prior years, the County provide a loan to a business to assist with their development or to the Human Services Center to pay for capital improvements. The County records a loan receivable and expenditure when the loan has been made and the funds disbursed. No allowance for uncollectible accounts has been provided since it is believed that the amount of such allowance would not be material to the basic financial statements. In the governmental funds, the County records a deferred inflow of resources for the net amount of the receivable. As the loans are repaid, revenue is recognized.

Oneida County, Wisconsin

NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2018

5. Interfund Receivables and Payables

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as “due from other funds” and “due to other funds” in the fund financial statements.

The amount reported on the statement of net position for internal balances represents the residual balance outstanding between the governmental and business-type activities.

6. Inventories

Inventories are recorded at cost, which approximates market, using the first-in, first-out method. Inventories consist of expendable supplies held for consumption. The cost is recorded as an expenditure at the time individual inventory items are consumed rather than when purchased.

Inventories of governmental funds in the fund financial statements are offset by nonspendable fund balance to indicate that they do not represent spendable available financial resources.

7. Prepaid Items

Payments made to vendors that will benefit periods beyond the end of the current fiscal year are recorded as prepaid items and are accounted for on the consumption method.

Prepaid items of governmental funds in the fund financial statements are classified as nonspendable fund balance to indicate that they do not represent spendable available financial resources.

8. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the County as assets with an initial, individual cost of \$250 or higher and an estimated useful life in excess of a year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated acquisition value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Capital assets of the County are depreciated using the straight-line method over the following estimated useful lives:

Assets	Governmental	Business-type
	Activities	Activities
	Years	
Land improvements	N/A	10 - 20
Buildings and improvements	10 - 50	20 - 50
Machinery and equipment	5 - 15	3 - 30
Infrastructure	20 - 50	N/A

9. Compensated Absences

It is the County’s policy to permit employees to accumulate earned but unused vacation and sick leave benefits in accordance with employee handbook policies and/or bargaining unit agreements. All vacation and sick leave is accrued when incurred in the government-wide and proprietary fund financial statements. The current portion of the compensated absences has been accrued in the governmental funds.

Oneida County, Wisconsin

NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2018

10. Deferred Outflows/Inflows of Resources

Deferred outflows of resources are a consumption of net position by the government that is applicable to a future reporting period. Deferred inflows of resources are an acquisition of net position by the government that is applicable to a future reporting period. The recognition of those outflows and inflows as expenses or expenditures and revenues are deferred until the future periods to which the outflows and inflows are applicable.

Governmental funds report deferred inflows of resources for unavailable revenues. The County reports unavailable revenues for loan receivables, fines receivable and interest and penalties on delinquent property taxes. These inflows are recognized as revenues in the government-wide financial statements.

11. Long-term Obligations

In the government-wide financial statements, and proprietary funds in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are expensed as incurred.

In the fund financial statements, governmental funds recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

12. Pensions

For purposes of measuring the net pension liability (asset), deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Wisconsin Retirement System (WRS) and additions to/deductions from WRS' fiduciary net position have been determined on the same basis as they are reported by WRS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

13. Other Postemployment Benefits Other Than Pensions (OPEB)

Local Retiree Life Insurance Fund

The fiduciary net position of the Local Retiree Life Insurance Fund (LRLIF) has been determined using the flow of economic resources measurement focus and the accrual basis of accounting. This includes for purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to other postemployment benefits, OPEB expense, and information about the fiduciary net position of the LRLIF and additions to/deductions from LRLIF's fiduciary net position have been determined on the same basis as they are reported by LRLIF. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Oneida County, Wisconsin

NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2018

14. Fund Equity

Governmental Fund Financial Statements

Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The following classifications describe the relative strength of the spending constraints placed on the purposes for which resources can be used:

- ▶ **Nonspendable fund balance.** Amounts that are not in spendable form (such as inventory, prepaid items, or long-term receivables) or are legally or contractually required to remain intact.
- ▶ **Restricted fund balance.** Amounts that are constrained for specific purposes by external parties (such as grantor or bondholders), through constitutional provisions, or by enabling legislation.
- ▶ **Committed fund balance.** Amounts that are constrained for specific purposes by action of the County Board. These constraints can only be removed or changed by the County Board using the same action that was used to create them.
- ▶ **Assigned fund balance.** Amounts that are constrained for specific purposes by action of County management. The County Board has not authorized any position to assign fund balance. Residual amounts in any governmental fund, other than the General Fund, are also reported as assigned.
- ▶ **Unassigned fund balance.** Amounts that are available for any purpose. Positive unassigned amounts are only reported in the General Fund.

The County has not adopted a fund balance spend-down policy regarding the order in which fund balance will be utilized. When a policy does not specify the spend-down policy, GASB Statement No. 54 indicates that restricted funds would be spent first, followed by committed funds, and then assigned funds. Unassigned funds would be spent last.

Government-Wide and Proprietary Fund Statements

Equity is classified as net position and displayed in three components:

- ▶ **Net investment in capital assets.** Amount of capital assets, net of accumulated depreciation, and capital related deferred outflows of resources less outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets and any capital related deferred inflows of resources.
- ▶ **Restricted net position.** Amount of net position that is subject to restrictions that are imposed by 1) external groups, such as creditors, grantors, contributors or laws or regulations of other governments or 2) law through constitutional provisions or enabling legislation.
- ▶ **Unrestricted net position.** Net position that is neither classified as restricted nor as net investment in capital assets.

E. USE OF ESTIMATES

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates.

F. PRIOR YEAR INFORMATION

Comparative amounts for the prior year have been presented in the basic financial statements to provide an understanding of changes in the County's financial position and operations. The comparative amounts may be summarized in total and not at the level of detail required for a presentation in conformity with generally accepted accounting principles. Accordingly, such information should be read in conjunction with the government's financial statements for the year ended December 31, 2017, from which the summarized information was derived.

Oneida County, Wisconsin

NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2018

G. RECLASSIFICATIONS

Certain amounts in the prior year financial statements have been reclassified to conform with the presentation in the current year financial statements with no change in previously reported net position, changes in net position, fund balance or changes in fund balance.

NOTE 2: STEWARDSHIP AND COMPLIANCE

A. BUDGETS AND BUDGETARY ACCOUNTING

The County follows these procedures in establishing the budgetary data reflected in the basic financial statements:

1. During October, County management submits to the County Board a proposed operating budget for the calendar year commencing the following January 1. The operating budget includes proposed expenditures and the means of financing them. After submission to the governing body, public hearings are held to obtain taxpayer comments. Following the public hearings, the proposed budget, including authorized additions and deletions, is legally enacted by County Board action.
2. Budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America for all governmental funds. Budget is defined as the originally approved budget plus or minus approved amendments. Individual amendments throughout the year were not material in relation to the original budget. Budget appropriations not expended during the year are closed to fund balance unless authorized by the governing body to be forwarded into the succeeding year's budget.
3. During the year, formal budgetary integration is employed as a management control device for the governmental funds adopting a budget.
4. Expenditures may not exceed appropriations provided in detailed budget accounts maintained for each activity or department of the County. Amendments to the budget during the year require initial approval by management and are subsequently authorized by the County Board.
5. Encumbrance accounting is not used by the County to record commitments related to unperformed contracts for goods or services.

The County did not have any material violation of legal or contractual provisions for the fiscal year ended December 31, 2018.

B. 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 2018 and 2019 budget years, Wisconsin Statutes limit the increase in the maximum allowable tax levy to the change in the County's January 1 equalized value as a result of net new construction. The actual limit for the County for the 2018 budget was 0.69%. The actual limit for the County for the 2019 budget was 0.64%. 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.

Oneida County, Wisconsin

NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2018

NOTE 3: DETAILED NOTES ON ALL FUNDS

A. CASH AND INVESTMENTS

The County maintains various cash and investment accounts, including pooled funds that are available for use by all funds. Each fund's portion of these accounts is displayed on the financial statements as "Cash and investments".

Invested cash consists of deposits and investments that are restricted by Wisconsin Statutes to the following:

Time deposits; repurchase agreements; securities issued by federal, state and local governmental entities; statutorily authorized commercial paper and corporate securities; and the Wisconsin Local Government Investment Pool.

The carrying amount of the County's cash and investments totaled \$31,019,107 on December 31, 2018 as summarized below:

Petty cash and cash on hand	\$ 12,671
Deposits with financial institutions	11,324,577
Deposits held by a 3rd party	28,977
Investments	
Associated Bank	1,293,302
Wisconsin Local Government Investment Pool	4,362,912
BMO	8,940,603
PMA Portfolio	5,056,065
	<u>\$ 31,019,107</u>

Reconciliation to the basic financial statements:

Government-wide statement of net position	
Cash and investments	\$ 28,282,997
Restricted cash and investments	2,025,289
Fiduciary fund statement of net position	
Agency fund	710,821
	<u>\$ 31,019,107</u>

Fair Value Measurements

The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant observable inputs; Level 3 inputs are significant unobservable inputs. The County has the following fair value measurements as of December 31, 2018:

	Fair Value Measurements Using:		
	Level 1	Level 2	Level 3
Investments			
U.S. Treasury notes	\$ 6,723,208	\$ -	\$ -
Federal agency securities	-	994,846	-
Asset backed securities	-	1,211,110	-
Commercial mortgage backed securities	-	463,913	-
Collateralized mortgage obligations	-	30,288	-
Corporate bonds and notes	-	4,245,481	-
State and municipal bonds	-	757,407	-
Negotiable certificates of deposit	-	175,005	-
Money market mutual funds	688,712	-	-
	<u>\$ 7,411,920</u>	<u>\$ 7,878,050</u>	<u>\$ -</u>

Oneida County, Wisconsin

NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2018

Deposits and investments of the County are subject to various risks. Presented below is a discussion of the County's deposits and investments and the related risks.

Custodial Credit Risk

Custodial credit risk for *deposits* is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for *investments* is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. Wisconsin statutes require repurchase agreements to be fully collateralized by bonds or securities issued or guaranteed by the federal government or its instrumentalities. The County does not have an additional custodial credit policy.

Deposits with financial institutions within the State of Wisconsin are insured by the Federal Deposit Insurance Corporation (FDIC) in the amount of \$250,000 for the combined amount of all time and savings deposits and \$250,000 for interest-bearing and noninterest-bearing demand deposits per official custodian per insured depository institution. Deposits with financial institutions located outside the State of Wisconsin are insured by the FDIC in the amount of \$250,000 for the combined amount of all deposit accounts per official custodian per depository institution. Deposits with credit unions are insured by the National Credit Union Share Insurance Fund (NCUSIF) in the amount of \$250,000 per credit union member. Also, the State of Wisconsin has a State Guarantee Fund which provides a maximum of \$400,000 per public depository above the amount provided by an agency of the U.S. Government. However, due to the relatively small size of the State Guarantee Fund in relation to the Fund's total coverage, total recovery of insured losses may not be available. This coverage has been considered in determining custodial credit risk.

As of December 31, 2018, \$106,287 of the County's deposits with financial institutions were in excess of federal and state depository insurance limits. The entire amount was collateralized with securities held by the pledging financial institution or its trust department or agent but not in the County's name.

Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Wisconsin statutes limit investment in securities to the top two ratings assigned by nationally recognized statistical rating organizations. Presented below is the actual rating as of the year-end for each investment type.

Investment Type	Amount	Exempt from Disclosure	AAA	Aa	Below AA	Not Rated
U.S. Treasury notes	\$ 6,723,208	\$ 6,723,208	\$ -	\$ -	\$ -	\$ -
Federal agency securities	994,846	-	894,894	99,952	-	-
Asset backed securities	1,211,110	-	1,211,110	-	-	-
Commercial mortgage backed securities	463,913	-	463,913	-	-	-
Collateralized mortgage obligations	30,288	-	30,288	-	-	-
Corporate bonds and notes	4,245,481	-	722,506	3,048,945	474,030	-
State and municipal bonds	757,407	-	-	757,407	-	-
Negotiable certificates of deposit	175,005	175,005	-	-	-	-
Money market mutual funds	688,712	-	-	-	-	688,712
Wisconsin Local Government Investment Pool	4,362,912	-	-	-	-	4,362,912
Totals	\$ 19,652,882	\$ 6,898,213	\$ 3,322,711	\$ 3,906,304	\$ 474,030	\$ 5,051,624

Oneida County, Wisconsin

NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2018

Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The County does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Information about the sensitivity of the fair values of the County's investments to market interest rate fluctuations is provided by the following table that shows the distribution of the County's investments by maturity:

Investment Type	Amount	Remaining Maturity (in Months)			
		12 Months or Less	13 to 24 Months	25 to 60 Months	More Than 60 Months
U.S. Treasury notes	\$ 6,723,208	\$ 1,866,329	\$ 1,918,519	\$ 2,938,360	\$ -
Federal agency securities	994,846	129,530	24,712	840,604	-
Asset backed securities	1,211,110	115,791	181,233	803,148	110,938
Commercial mortgage backed securities	463,913	71,534	98,811	199,272	94,296
Collateralized mortgage obligations	30,288	-	-	-	30,288
Corporate bonds and notes	4,245,481	573,316	1,228,465	2,443,700	-
State and municipal bonds	757,407	251,106	98,251	408,050	-
Negotiable certificates of deposit	175,005	100,029	74,976	-	-
Money market mutual funds	688,712	688,712	-	-	-
Wisconsin Local Government Investment Pool	4,362,912	4,362,912	-	-	-
Totals	\$ 19,652,882	\$ 8,159,259	\$ 3,624,967	\$ 7,633,134	\$ 235,522

Investment with Local Government Investment Pool

The County has investments in the Wisconsin Local Government Investment Pool of \$4,362,912 at year-end. The Wisconsin Local Government Investment Pool (LGIP) is part of the State Investment Fund (SIF), and is managed by the State of Wisconsin Investment Board. The SIF is not registered with the Securities and Exchange Commission, but operates under the statutory authority of Wisconsin Chapter 25. The SIF reports the fair value of its underlying assets annually. Participants in the LGIP have the right to withdraw their funds in total on one day's notice. At December 31, 2018, the fair value of the County's share of the LGIP's assets was substantially equal to the carrying value.

B. DELINQUENT PROPERTY TAXES - GENERAL FUND

Delinquent property taxes of the General Fund represent unpaid property taxes on real estate, including state and local government equities therein. Under state statutes, the County annually reimburses the state and local governments for their equities in property taxes not collected from the property owner. Unless redeemed by the property owner, the County will eventually obtain tax deed ownership of the properties comprising delinquent taxes. In the past, the County has generally been able to recover its investment in delinquent taxes by sale of the tax deeded properties.

On December 31, 2018, the County's General Fund showed an investment of \$1,577,503 in delinquent taxes as follows:

Tax certificates	\$ 1,477,417
Tax deeds	100,086
Total	\$ 1,577,503

Oneida County, Wisconsin

NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2018

An aging of the delinquent taxes of \$1,577,503 on December 31, 2018 follows:

Year Acquired	Total	Tax Certificates	Tax Deeds
2007 and prior	\$ 11,298	\$ 110	\$ 11,188
2008	3,302	22	3,280
2009	767	64	703
2010	6,017	6,017	-
2011	6,597	6,597	-
2012	8,880	6,874	2,006
2013	9,199	7,405	1,794
2014	6,090	6,090	-
2015	48,044	48,044	-
2016	218,968	216,923	2,045
2017	441,424	433,049	8,375
2018	816,917	746,222	70,695
Total	<u>\$ 1,577,503</u>	<u>\$ 1,477,417</u>	<u>\$ 100,086</u>

Of the total of \$1,577,503 for delinquent taxes, \$42,330 was collected within 60 days of year-end. \$231,822 was reported as deferred inflows of resources because it represents the County's portion of the levy that was not available at year end and the remaining balance of \$1,303,350 is recorded as nonspendable fund balance for the General Fund.

C. RECEIVABLES

Receivables as of year-end for the County's individual major funds and aggregate nonmajor funds in the aggregate, including the applicable allowances for uncollectible accounts, are as follows:

	General	Social Services	County Highway	Debt Service	Nonmajor Gov't Funds	Solid Waste	Highway	Total
Receivables								
Taxes	\$ 12,558,121	\$ 1,686,513	\$ 1,678,796	\$ -	\$ 722,851	\$ -	\$ -	\$ 16,646,281
Delinquent taxes	1,577,503	-	-	-	-	-	-	1,577,503
Accounts	1,624,902	8,834	-	25,890	86,768	85,377	26,334	1,858,105
Loans	269,269	-	-	12,638,966	-	-	-	12,908,235
Other	2,596,824	-	-	-	-	-	-	2,596,824
Gross receivables	18,626,619	1,695,347	1,678,796	12,664,856	809,619	85,377	26,334	35,586,948
Less: Allowance for uncollectibles	1,552,254	-	-	-	-	-	-	1,552,254
Net total receivables	<u>\$ 17,074,365</u>	<u>\$ 1,695,347</u>	<u>\$ 1,678,796</u>	<u>\$ 12,664,856</u>	<u>\$ 809,619</u>	<u>\$ 85,377</u>	<u>\$ 26,334</u>	<u>\$ 34,034,694</u>

D. RESTRICTED ASSETS

Restricted assets on December 31, 2018 totaled \$2,025,289 and consisted of cash and investments held for the following purposes:

Funds	Amount	Purpose
General		
Health insurance trust	\$ 103,363	Resources for health insurance.
Capital Project		
Airport construction	628,623	Airport improvements
Total governmental funds	<u>731,986</u>	
Enterprise fund		
Solid waste long-term care	1,293,303	Long-term care of closed landfill
Total	<u>\$ 2,025,289</u>	

Oneida County, Wisconsin

NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2018

E. CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2018 was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Governmental activities:				
Capital assets, nondepreciable:				
Land	\$ 14,090,879	\$ 887,502	\$ 11,250	\$ 14,967,131
Construction in progress	244,990	171,410	405,400	11,000
Total capital assets, nondepreciable	<u>14,335,869</u>	<u>1,058,912</u>	<u>416,650</u>	<u>14,978,131</u>
Capital assets, depreciable:				
Buildings and improvements	33,994,493	610,653	-	34,605,146
Machinery and equipment	17,092,011	1,400,316	442,961	18,049,366
Infrastructure	30,869,972	2,828,462	1,199,002	32,499,432
Subtotals	<u>81,956,476</u>	<u>4,839,431</u>	<u>1,641,963</u>	<u>85,153,944</u>
Less accumulated depreciation for:				
Buildings and improvements	18,531,725	777,334	-	19,309,059
Machinery and equipment	10,675,436	1,135,779	381,675	11,429,540
Infrastructure	14,748,807	1,168,244	1,199,002	14,718,049
Subtotals	<u>43,955,968</u>	<u>3,081,357</u>	<u>1,580,677</u>	<u>45,456,648</u>
Total capital assets, depreciable, net	<u>38,000,508</u>	<u>1,758,074</u>	<u>61,286</u>	<u>39,697,296</u>
Governmental activities capital assets, net	<u>\$ 52,336,377</u>	<u>\$ 2,816,986</u>	<u>\$ 477,936</u>	<u>\$ 54,675,427</u>
Business-type activities:				
Capital assets, nondepreciable:				
Land	\$ 59,613	\$ -	\$ -	\$ 59,613
Construction in progress	10,138	12,000	10,138	12,000
Total capital assets, nondepreciable	<u>69,751</u>	<u>12,000</u>	<u>10,138</u>	<u>71,613</u>
Capital assets, depreciable:				
Buildings	1,798,059	-	-	1,798,059
Improvements	1,560,933	-	-	1,560,933
Machinery and equipment	9,245,493	368,655	401,012	9,213,136
Subtotals	<u>12,604,485</u>	<u>368,655</u>	<u>401,012</u>	<u>12,572,128</u>
Less accumulated depreciation for:				
Buildings	1,651,419	14,834	-	1,666,253
Improvements	1,467,264	43,232	-	1,510,496
Machinery and equipment	6,580,696	344,197	346,868	6,578,025
Subtotals	<u>9,699,379</u>	<u>402,263</u>	<u>346,868</u>	<u>9,754,774</u>
Total capital assets, depreciable, net	<u>2,905,106</u>	<u>(33,608)</u>	<u>54,144</u>	<u>2,817,354</u>
Business-type activities capital assets, net	<u>\$ 2,974,857</u>	<u>\$ (21,608)</u>	<u>\$ 64,282</u>	<u>\$ 2,888,967</u>

Oneida County, Wisconsin

NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2018

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

Governmental activities	
General government	\$ 509,976
Public safety	986,836
Public works	1,183,715
Health and human services	174,235
Culture and recreation	161,148
Conservation and development	65,447
Total depreciation expense - governmental activities	<u>\$ 3,081,357</u>
Business-type activities	
Solid waste	\$ 79,569
Highway	322,694
Total depreciation expense - business-type activities	<u>\$ 402,263</u>

F. 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, 2018 are detailed below:

	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
Temporary cash advances to finance operating cash deficits		
General fund	\$ 171,615	\$ -
Special revenue funds		
Social services	-	118,382
Commission on aging	-	53,233
Totals	<u>\$ 171,615</u>	<u>\$ 171,615</u>

Interfund transfers for the year ended December 31, 2018 were as follows:

<u>Funds</u>	<u>Transfer In</u>	<u>Transfer Out</u>
General	\$ 109,270	\$ 197,161
Social services	101,352	47,926
Public health	17,968	24,925
Commission on aging	33,581	11,986
County highway	44,260	24,433
	<u>\$ 306,431</u>	<u>\$ 306,431</u>

Interfund transfers were made for the following purposes:

Return excess funds to the General Fund	\$ 109,270
COLA adjustments, PTO payouts and position vacancies	197,161
	<u>\$ 306,431</u>

Oneida County, Wisconsin

NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2018

G. CLOSURE AND POSTCLOSURE CARE COSTS

Federal and state laws and regulations require the County landfill to place covers on landfill increments as they are filled (closure costs) and to perform certain maintenance and monitoring functions (postclosure 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 postclosure care costs will normally only be paid after the entire landfill stops accepting waste. In accordance with GASB Statement No. 18, the County annually records an estimate of these closure and postclosure 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, 2018, the County has deposited \$1,293,303 and recorded a closure liability in the amount of \$1,293,303. 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.

H. LONG-TERM OBLIGATIONS

The following is a summary of changes in long-term obligations of the County for the year ended December 31, 2018:

	<u>Beginning Balance</u>	<u>Issued</u>	<u>Retired</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Governmental activities:					
General obligation debt					
State trust fund loans	\$ 15,000,000	\$ -	\$ -	\$ 15,000,000	\$ 2,825,525
Compensated absences	2,008,968	675,593	636,090	2,048,471	671,762
Governmental activities					
Long-term obligations	<u>\$ 17,008,968</u>	<u>\$ 675,593</u>	<u>\$ 636,090</u>	<u>\$ 17,048,471</u>	<u>\$ 3,497,287</u>
Business-type activities:					
Compensated absences	<u>\$ 269,182</u>	<u>\$ 56,303</u>	<u>\$ 58,485</u>	<u>\$ 267,000</u>	<u>\$ 55,137</u>

Total interest paid during the year on long-term debt totaled \$638,630.

General Obligation Debt

General obligation debt currently outstanding is detailed as follows:

	<u>Date of Issue</u>	<u>Final Maturity</u>	<u>Interest Rates</u>	<u>Original Indebtedness</u>	<u>Balance 12/31/18</u>
State trust fund loan	10/13/16	3/15/23	3.00%	\$ 15,000,000	\$ 15,000,000

Annual principal and interest maturities of the outstanding general obligation debt of \$15,000,000 on December 31, 2018 are detailed below:

<u>Year Ended December 31,</u>	<u>Governmental Activities</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
2019	\$ 2,825,525	\$ 450,000	\$ 3,275,525
2020	2,909,290	366,235	3,275,525
2021	2,997,569	277,956	3,275,525
2022	3,087,496	188,028	3,275,524
2023	3,180,120	95,404	3,275,524
	<u>\$ 15,000,000</u>	<u>\$ 1,377,623</u>	<u>\$ 16,377,623</u>

For governmental activities, the other long-term liabilities are generally funded by the General Fund.

Oneida County, Wisconsin

NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2018

Legal Margin for New Debt

The County's legal margin for creation of additional general obligation debt on December 31, 2018 was \$333,953,514 as follows:

Equalized valuation of the County		\$6,931,849,600
Statutory limitation percentage		(x) 5%
General obligation debt limitation, per Section 67.03 of the Wisconsin Statutes		<u>346,592,480</u>
Total outstanding general obligation debt applicable to debt limitation	\$ 15,000,000	
Less: Amounts available for financing general obligation debt		
Debt service fund	<u>2,361,034</u>	
Outstanding general obligation debt applicable to debt limitation		<u>12,638,966</u>
Legal margin for new debt		<u><u>\$ 333,953,514</u></u>

I. PENSION PLAN

1. Plan Description

The WRS is a cost-sharing, multiple-employer, defined benefit pension plan. WRS benefits and other plan provisions are established by Chapter 40 of the Wisconsin Statutes. Benefit terms may only be modified by the legislature. The retirement system is administered by the Wisconsin Department of Employee Trust Funds (ETF). The system provides coverage to all eligible State of Wisconsin, local government and other public employees. 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.

ETF issues a standalone Comprehensive Annual Financial Report (CAFR), which can be found at <http://etf.wi.gov/publications/cafr.htm>.

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.

Employees who retire at or after age 65 (54 for protective occupation employees, 62 for elected officials and executive service retirement plan participants, if hired on or before 12/31/2016) are entitled a retirement benefit, based on a formula factor, their final average earnings, and creditable service.

Final average earnings is the average of the participant's three highest earnings periods. Creditable includes current service and prior service for which a participant received earnings and made contributions as required. Creditable service also includes creditable military service. The retirement benefit will be calculated as a money purchase benefit based on the employee's contributions plus matching employer's contributions, with interest, if that benefit is higher than the formula benefit.

Vested participants may retire at or after age 55 (50 for protective occupations) and receive an actuarially reduced benefit. Participants terminating covered employment prior to eligibility for an annuity may either receive employee-required contributions plus interest as a separation benefit or leave contributions on deposit and defer application until eligible to receive a retirement benefit.

The WRS also provides death and disability benefits for employees.

Oneida County, Wisconsin

NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2018

2. Post-Retirement Adjustments

The Employee Trust Funds Board may periodically adjust annuity payments from the retirement system based on annual investment performance in accordance with s. 40.27, Wis. Stat. An increase (or decrease) in annuity payments may result when investment gains (losses), together with other actuarial experience factors, create a surplus (shortfall) in the reserves, as determined by the system's consulting actuary. Annuity increases are not based on cost of living or other similar factors. For Core annuities, decreases may be applied only to previously granted increases. By law, Core annuities cannot be reduced to an amount below the original, guaranteed amount (the "floor") set at retirement. The Core and Variable annuity adjustments granted during recent years are as follows:

<u>Year</u>	<u>Core Fund Adjustment</u>	<u>Variable Fund Adjustment</u>
2007	3%	10%
2008	6.6	0
2009	(2.1)	(42)
2010	(1.3)	22
2011	(1.2)	11
2012	(7.0)	(7)
2013	(9.6)	9
2014	4.7	25
2015	2.9	2
2016	0.5	(5)
2017	2.0	4

3. Contributions

Required contributions are determined by an annual actuarial valuation in accordance with Chapter 40 of the Wisconsin Statutes. The employee required contribution is one-half of the actuarially determined contribution rate for general category employees, including teachers, and Executives and Elected Officials. Starting on January 1, 2017, the Executives and Elected Officials category was merged into the General Employee Category. 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.

During the year ending December 31, 2018, the WRS recognized \$1,049,593 in contributions from the County.

Contribution rates for the reporting period are:

<u>Employee Category</u>	<u>Employee</u>	<u>Employer</u>
General (including teachers, executives and elected officials)	6.8%	6.8%
Protective with Social Security	6.8%	10.6%
Protective without Social Security	6.8%	14.9%

4. Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At December 31, 2018, the County reported an asset of \$2,959,731 for its proportionate share of the net pension asset. The net pension asset was measured as of December 31, 2017, and the total pension liability used to calculate the net pension asset was determined by an actuarial valuation as of December 31, 2016 rolled forward to December 31, 2017. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The County's proportion of the net pension asset was based on the County's share of contributions to the pension plan relative to the contributions of all participating employers.

Oneida County, Wisconsin

NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2018

At December 31, 2017, the County's proportion was 0.09968385%, which was a decrease of 0.00001485% from its proportion measured as of December 31, 2016.

For the year ended December 31, 2018, the County recognized pension expense of \$1,309,039.

At December 31, 2018, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 3,760,412	\$ 1,758,995
Net differences between projected and actual earnings on pension plan investments	-	4,067,876
Changes in assumptions	584,785	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	52,115	7,889
Employer contributions subsequent to the measurement date	1,049,593	-
Total	<u>\$ 5,446,905</u>	<u>\$ 5,834,760</u>

\$1,049,593 reported as deferred outflows related to pension resulting from the County's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

<u>Year Ended December 31,</u>	<u>Expense</u>
2019	\$ 345,419
2020	(8,754)
2021	(1,011,498)
2022	(769,699)
2023	7,084
Total	<u>\$ (1,437,448)</u>

5. Actuarial Assumptions

The total pension liability in the December 31, 2017, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial valuation date:	December 31, 2016
Measurement date of net pension liability (asset):	December 31, 2017
Actuarial cost method:	Entry Age
Asset valuation method:	Fair Market Value
Long-term expected rate of return:	7.2%
Discount rate:	7.2%
Salary increases:	
Inflation	3.2%
Seniority/Merit	0.2% - 5.6%
Mortality	Wisconsin 2012 Mortality Table
Post-retirement adjustments*	2.1%

Oneida County, Wisconsin

NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2018

- * *No post-retirement adjustment is guaranteed. Actual adjustments are based on recognized investment return, actuarial experience and other factors. 2.1% is the assumed annual adjustment based on the investment return assumption and the post-retirement discount rate.*

Actuarial assumptions are based upon an experience study conducted in 2016 using experience from 2013 - 2015. The total pension liability for December 31, 2017 is based upon a roll-forward of the liability calculated from the December 31, 2016 actuarial valuation.

Long-term Expected Return on Plan Assets. The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

	Current Asset Allocation %	Destination Target Asset Allocation %	Long-term Expected Nominal Rate of Return %
<u>Core Fund Asset Class</u>			
Global equities	50%	8.2%	5.3%
Fixed income	24.5%	4.2%	1.4%
Inflation sensitive assets	15.5%	3.8%	1.0%
Real estate	8%	6.5%	3.6%
Private equity/debt	8%	9.4%	6.5%
Multi-asset	4%	6.5%	3.6%
Total Core Fund	110%	7.3%	4.4%
<u>Variable Fund Asset Class</u>			
U.S. equities	70%	7.5%	4.6%
International equities	30%	7.8%	4.9%
Total Variable Fund	100%	7.9%	5.0%

New England Pension Consultants Long Term US CPI (Inflation) Forecast: 2.75%

Asset Allocations are managed within established ranges, target percentages may differ from actual monthly allocations

Single Discount Rate. A single discount rate of 7.20% was used to measure the total pension liability. This single discount rate was based on the expected rate of return on pension plan investments of 7.20% and a long-term bond rate of 3.31%. Because of the unique structure of WRS, the 7.20% expected rate of return implies that a dividend of approximately 2.1% will always be paid. For purposes of the single discount rate, it was assumed that the dividend would always be paid. The projection of cash flows used to determine this single discount rate assumed that plan members contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments (including expected dividends) of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Oneida County, Wisconsin

NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2018

Sensitivity of the County's proportionate share of the net pension liability (asset) to changes in the discount rate. The following presents the County's proportionate share of the net pension liability (asset) calculated using the discount rate of 7.2 percent, as well as what the County's proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (6.20 percent) or 1-percentage-point higher (8.20 percent) than the current rate:

	1% Decrease to Discount Rate (6.20%)	Current Discount Rate (7.20%)	1% Increase to Discount Rate (8.20%)
County's proportionate share of the net pension liability (asset)	\$ 7,657,836	\$ (2,959,731)	\$ (11,029,412)

Pension plan fiduciary net position. Detailed information about the pension plan's fiduciary net position is available in separately issued financial statements available at <http://etf.wi.gov/publications/cafr.htm>.

6. Payables to the Pension Plan

At December 31, 2018, the County reported a payable of \$181,962 for the outstanding amount of contributions to the pension plan for the year ended December 31, 2018.

J. OTHER POSTEMPLOYMENT BENEFITS

For the year ended December 31, 2018, the Local Retiree Life Insurance Fund (LRLIF), a multiple-employer defined benefit OPEB plan, completed an actuarial study under GASB Statement No. 74, *Financial Reporting for Postemployment Benefit Plans*, which identified a net OPEB liability for the Plan. The County recorded its proportionate share of this liability as of December 31, 2016 as a cumulative effect of change in accounting principle in the 2018 government-wide financial statements. The cumulative effect of this change was to decrease the December 31, 2017 net position by \$738,129.

The County reports OPEB related balances at December 31, 2018 as summarized below:

	OPEB Liability	Deferred Outflows of Resources	Deferred Inflows of Resources
Local Retiree Life Insurance Fund (LRLIF)	\$ 863,983	\$ 93,437	\$ 47,650
Single-employer defined OPEB plan	5,704,232	-	146,918
Total pension liability	<u>\$ 6,568,215</u>	<u>\$ 93,437</u>	<u>\$ 194,568</u>

1. Single-employer Defined Postemployment Benefit Plan

Plan Description

The Plan is a single-employer defined benefit postemployment health plan that covers retired employees of Oneida County. Eligible retired employees have access to group medical coverage through the County's group plan. County paid medical benefits are paid for as indicated below. All employees of the County are eligible for the Plan if they meet the following age and service requirements below. No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75.

Benefits Provided

For employees who were hired before January 1, 2010, and retire from the County after attaining age 55 and 20 years of service and applies to begin receiving an annuity from WRS, the employee may remain on the County's insurance plan and the County will provided an amount equal to the single plan rate, which is modified by percentage of time worked. For those retiring with 25 years of service, the County will provide an amount equal to the single plan rate plus \$75 to be applied to the health plan premium cost of a single plus one or family plan. The County's contributions will continue for a specific number of years based upon retirement date or until Medicare eligibility, whichever occurs first.

Oneida County, Wisconsin

NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2018

For sheriff protective and non-represented protective employees who were hired before January 1, 2011, and retire from the County after attaining age 53 and 20 years of service and applies to begin receiving an annuity from WRS, or those actively employed on January 1, 2002 who qualify for early retirement under WRS and with a minimum age of 50, the employee may remain on the County's insurance plan and the County will provided an amount equal to the single plan rate, which is modified by percentage of time worked. For those retiring with 25 years of service, the County will provide an amount equal to the single plan rate plus \$75 to be applied to the health plan premium cost of a single plus one or family plan. The County's contributions will continue for a specific number of years based upon retirement date or until Medicare eligibility: whichever occurs first.

For employees who retire from the County between the age of 55 and Medicare eligibility with less than 20 continuous years with the County and is receiving an annuity from WRS, the employee may choose to remain on the County's group plan provided they pay the full 100% amount of the required premiums until Medicare eligibility.

At December 31, 2017, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	48
Active employees	264
	312

Total OPEB Liability

Oneida County's OPEB liability was determined by an actuarial valuation as of December 31, 2016 rolled forward to December 31, 2018.

Actuarial Assumptions

The total OPEB liability in the December 31, 2016 actuarial valuation rolled forward to December 31, 2018 was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Inflation:	2.5%
Salary Increases:	2.0%
Investment Rate of Return:	3.75%
Healthcare cost trend rates:	7.0% decreasing by 0.50% every two years down to 5.0%, and level thereafter

Mortality rates are a blend of the Death-in-Service and Retired Lives mortality rates from the "Wisconsin Retirement System 2012 - 2014 Experience Study" with the MP-2015 generational improvement scale (multiplied by 50%).

The actuarial assumptions used in the December 31, 2016 valuation were based on the results of the Wisconsin Retirement System's Three-Year Experience Study for the period 2012 through 2014.

The discount rate was changed to the 20-year AA municipal bond rate (4%) as of the measurement date. All other assumptions and methods remained unchanged from the valuation performed as of December 31, 2016.

Discount rate. The discount rate used to measure the total OPEB liability was based on the 20-year AA municipal bond rate.

Oneida County, Wisconsin

NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2018

Changes in the Total OPEB Liability

	Total OPEB Liability
Balance at 12/31/2017	\$ 5,903,076
Changes for the year:	
Service cost	220,143
Interest	202,522
Changes of assumptions or other input	(167,906)
Benefit payments	(453,603)
Net changes	(198,844)
Balance at 12/31/2018	\$ 5,704,232

Sensitivity of the total OPEB liability to changes in the discount rate and healthcare cost trend rates. The following presents the total OPEB liability of Oneida County, as well as what the County's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (3.0%) or 1-percentage-point higher (5.0%) than the current rate:

	1% Decrease to Discount Rate (3.0%)	Current Discount Rate (4.0%)	1% Increase to Discount Rate (5.0%)
Net OPEB liability	\$ 6,042,813	\$ 5,704,232	\$ 5,377,938

Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates. The following presents the total OPEB liability of Oneida County, as well as what the County's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower (6.0% decreasing to 4.0%) or 1-percentage-point higher (8.0% decreasing to 6.0%) than the current healthcare cost trend rates:

	1% Decrease (6.0% decreasing to 4.0%)	Healthcare Cost Trend Rates (7.0% decreasing to 5.0%)	1% Increase (8.0% decreasing to 6.0%)
Net OPEB liability	\$ 5,144,245	\$ 5,704,232	\$ 6,345,056

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended December 31, 2018, the County recognized OPEB expense of \$401,677. At December 31, 2018, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes in assumptions	\$ -	\$ 146,918

Oneida County, Wisconsin

NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2018

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in other postemployment benefits expense as follows:

Year Ended December 31,	Expense
2019	\$ (20,988)
2020	(20,988)
2021	(20,988)
2022	(20,988)
2023	(20,988)
Thereafter	(41,978)
Total	<u>\$ (146,918)</u>

2. Local Retiree Life Insurance Fund

Plan Description

The LRLIF is a cost-sharing, multiple-employer defined benefit OPEB plan. LRLIF benefits and other plan provisions are established by Chapter 40 of the Wisconsin Statutes. The Wisconsin Department of Employee Trust Funds (ETF) and the Group Insurance Board have statutory authority for program administration and oversight. The plan provides postemployment life insurance benefits for all eligible employees.

OPEB Plan Fiduciary Net Position

ETF issues a standalone Comprehensive Annual Financial Report (CAFR), which can be found at <http://etf.wi.gov/publications/cafr.htm>.

Benefits Provided

The LRLIF plan provides fully paid up life insurance benefits for post-age 64 retired employees and pre-65 retirees who pay for their coverage.

Contributions

The Group Insurance Board approves contribution rates annually, based on recommendations from the insurance carrier. Recommended rates are based on an annual valuation, taking into consideration an estimate of the present value of future benefits and the present value of future contributions. A portion of employer contributions made during a member's working lifetime funds a post-retirement benefit.

Employers are required to pay the following contributions based on employee contributions for active members to provide them with Basic Coverage after age 65. There are no employer contributions required for pre-age 65 annuitant coverage. If a member retires prior to age 65, they must continue paying the employee premiums until age 65 in order to be eligible for the benefit after age 65.

Contribution rates as of December 31, 2018 are:

Coverage Type	Employer Contribution
50% Post-retirement coverage	40% of employee contribution
25% Post-retirement coverage	20% of employee contribution

Oneida County, Wisconsin

NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2018

Employee contributions are based upon nine age bands through age 69 and an additional eight age bands for those age 70 and over. Participating employees must pay monthly contribution rates per \$1,000 of coverage until the age of 65 (age 70 if active). The employee contribution rates in effect for the year ended December 31, 2017 are listed below:

Life Insurance	
Employee Contribution Rates	
For the Year Ended December 31, 2017	
Attained Age	Basic
Under 30	\$0.05
30 - 34	0.06
35 - 39	0.07
40 - 44	0.08
45 - 49	0.12
50 - 54	0.22
55 - 59	0.39
60 - 64	0.49
65 - 69	0.57

During the year ended December 31, 2018, the LRLIF recognized \$5,402 in contributions from the employer.

OPEB Liabilities, OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

At December 31, 2018, the County reported a liability of \$863,983 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of December 31, 2017, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of December 31, 2016 rolled forward to December 31, 2017. No material changes in assumptions or benefits terms occurred between the actuarial valuation date and the measurement date. The County's proportion of the net OPEB liability was based on the County's share of contributions to the OPEB plan relative to the contributions of all participating employers. At December 31, 2017, the County's proportion was 0.28717300%, which was a decrease of 0.01685% from its proportion measured as of December 31, 2016.

For the year ended December 31, 2018, the County recognized OPEB expense of \$85,991.

At December 31, 2018, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 12,173
Net differences between projected and actual earnings on OPEB plan investments	9,949	-
Changes in assumptions	83,488	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	-	35,477
Total	<u>\$ 93,437</u>	<u>\$ 47,650</u>

Oneida County, Wisconsin

NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2018

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ended December 31,	Expense
2019	\$ 7,975
2020	7,975
2021	7,975
2022	7,976
2023	5,488
Thereafter	8,398
Total	<u>\$ 45,787</u>

Actuarial assumptions. The total OPEB liability in the January 1, 2017 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Actuarial valuation date:	January 1, 2017
Measurement date of net OPEB liability (asset):	December 31, 2017
Actuarial cost method:	Entry age normal
20 year tax-exempt municipal bond yield:	3.44%
Long-term expected rate of return:	5.00%
Discount rate:	3.63%
Salary increases:	
Inflation	3.20%
Seniority/Merit	0.2% - 5.6%
Mortality:	Wisconsin 2012 Mortality Table

Long-term expected return on plan assets. The long-term expected rate of return is determined by adding expected inflation to expected long-term real returns and reflecting expected volatility and correlation. Investments for the LRLIF are held with Securian, the insurance carrier. Interest is calculated and credited to the LRLIF based on the rate of return for a segment of the insurance carriers' general fund, specifically 10-year A- Bonds (as a proxy, and not tied to any specific investments). The overall aggregate interest rate is calculated using a tiered approach based on the year the funds were originally invested and the rate of return for that year. Investment interest is credited based on the aggregate rate of return and assets are not adjusted to fair market value. Furthermore, the insurance carrier guarantees the principal amounts of the reserves, including all interest previously credited thereto.

Asset Class	Index	Target Allocation	Long-term Expected Geometric Real Rate of Return %
U.S. Government Bonds	Barclays Government	1%	1.13%
U.S. Credit Bonds	Barclays Credit	65%	2.61%
U.S. Long Credit Bonds	Barclays Long Credit	3%	3.08%
U.S. Mortgages	Barclays MBS	31%	2.19%
Inflation			2.30%
Long-term expected rate of return			5.00%

Oneida County, Wisconsin

NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2018

Single discount rate. A single discount rate of 3.63% was used to measure the total OPEB liability. The Plan's fiduciary net position was projected to be insufficient to make all projected future benefit payments of current active and inactive employees. Therefore, the discount rate for calculating the Total OPEB Liability is equal to the single equivalent rate that results in the same actuarial present value as the long-term expected rate of return applied to benefit payments, to the extent that the plan's fiduciary net position is projected to be sufficient to make projected benefit payments, and the municipal bond rate applied to benefit payment to the extent that the plan's fiduciary net position is projected to be insufficient.

Sensitivity of the County's proportionate share of net OPEB liability (asset) to changes in the discount rate. The following presents the County's proportionate share of the net OPEB liability (asset) calculated using the discount rate of 3.63%, as well as what the County's proportionate share of the net OPEB liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (2.63%) or 1-percentage-point higher (4.63%) than the current rate:

	<u>1% Decrease to Discount Rate (2.63%)</u>	<u>Current Discount Rate (3.63%)</u>	<u>1% Increase to Discount Rate (4.63%)</u>
County's proportionate share of the net OPEB liability (asset)	\$ 1,221,136	\$ 863,983	\$ 589,905

OPEB plan fiduciary net position. Detailed information about the OPEB plan's fiduciary net position is available in separately issued financial statements available at <http://etf.wi.gov/publications/cafr.htm>.

Payable to the OPEB Plan

At December 31, 2018, the County reported a payable of \$514 for the outstanding amount of contribution to the Plan required for the year ended December 31, 2018.

K. FUND EQUITY

Nonspendable Fund Balance

In the fund financial statements, portions of the governmental fund balances are amounts that cannot be spent because they are either 1) not in spendable form or 2) legally or contractually required to be maintained intact. At December 31, 2018, nonspendable fund balance was as follows:

General Fund	
Nonspendable	
Delinquent taxes	\$ 1,303,350
Inventories and prepaid items	612,357
Advance to transit commission	50,000
Total General Fund nonspendable fund balance	<u>1,965,707</u>
Special Revenue Funds	
Nonspendable	
Prepaid items	
Nursing	504
Public Health	581
Commission on Aging	2,231
Total	<u>3,316</u>
Total nonspendable fund balance	<u>\$ 1,969,023</u>

Oneida County, Wisconsin

NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2018

Restricted Fund Balance

In the fund financial statements, portions of governmental fund balances are not available for appropriation or are legally restricted for use for a specific purpose. At December 31, 2018, restricted fund balance was as follows:

Restricted for	
Special Revenue Fund	
Revolving loans	\$ 753,220
Debt Service Fund	
Restricted for principal retirement	2,361,034
Restricted for interest	368,461
Total	<u>2,729,495</u>
Capital Projects Fund	
Airport capital improvements	<u>641,589</u>
Total restricted fund balance	<u>\$ 4,124,304</u>

Assigned Fund Balance

Portions of governmental fund balances have been assigned to represent tentative management plans that are subject to change. At December 31, 2018, fund balance was assigned as follows:

General Fund	
Information technology	\$ 427,500
Risk management	38,158
Land information project	14,221
Sheriff vehicles	81,900
Hospital subsidies	128,431
Ambulance repair and replacement	239,728
Ambulance grants	60,055
911 system	95,371
Jail assessment	84,053
Forest roads	27,652
Register of deeds	289,472
Buildings and grounds	51,188
Major renovation	178,455
Accrued compensated absences	806,124
Commissary fees	133,485
Parks project	47,537
Economic development	43,678
Advertising	23,644
Medical examiner	27,517
Others	236,904
Buildings and grounds - one time	246,501
Health insurance trust	103,363
Total General Fund	<u>3,384,937</u>
Special Revenue Funds	
County highway	389,191
Public health	578,224
Commission on aging	62,614
Total special revenue funds	<u>1,030,029</u>
Capital Project Fund	
Capital improvements	<u>10,933</u>
Total assigned fund balance	<u>\$ 4,425,899</u>

Oneida County, Wisconsin

NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2018

Net Position

The County reports restricted net position at December 31, 2018 as follows:

Governmental activities	
Restricted for	
Revolving loans	\$ 753,220
Pension benefits	2,657,228
Debt service	
Principal retirement	2,361,034
Interest	9,694
Airport capital improvements	641,589
Total governmental activities restricted net position	<u>6,422,765</u>
Business-type activities	
Restricted for	
Pension benefits	<u>302,503</u>
Total restricted net position	<u>\$ 6,725,268</u>

NOTE 4: OTHER INFORMATION

A. 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' compensations 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.

B. CONTINGENCIES

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 the Uniform Guidance 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.

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 the 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.

C. PASSENGER FACILITY CHARGE PROGRAM

The County participates in the Passenger Facility Charge (PFC) program and received \$103,148 in 2018. The County's annual audit included this program.

Oneida County, Wisconsin

NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2018

D. UPCOMING ACCOUNTING PRONOUNCEMENTS

In January 2017, the GASB issued Statement No. 84, *Fiduciary Activities*. The Statement establishes criteria for identifying fiduciary activities and addresses financial reporting for these activities. This statement is effective for reporting periods beginning after June 15, 2018. The County is currently evaluating the impact this standard will have on the financial statements when adopted.

In June 2017, the GASB issued Statement No. 87, *Leases*. The Statement establishes a single model for lease accounting based on the principle that leases are financings of the right to use an underlying asset. This statement is effective for reporting periods beginning after December 15, 2019. The County is currently evaluating the impact this standard will have on the financial statements when adopted.

REQUIRED SUPPLEMENTARY INFORMATION

Oneida County, Wisconsin

SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY (ASSET) WISCONSIN RETIREMENT SYSTEM LAST 10 FISCAL YEARS

<u>Plan Year Ending</u>	<u>Proportion of the Net Pension Liability (Asset)</u>	<u>Proportionate Share of the Net Pension Liability (Asset)</u>	<u>Covered Payroll (plan year)</u>	<u>Proportionate Share of the Net Pension Liability (Asset) as a Percentage of Covered Payroll</u>	<u>Plan Fiduciary Net Position as a Percentage of the Total Pension Liability (Asset)</u>
12/31/14	0.10154893%	\$ (2,493,634)	\$ 12,780,692	19.51%	102.74%
12/31/15	0.09992058%	1,623,690	13,028,809	12.46%	98.20%
12/31/16	0.09969870%	821,755	13,540,852	6.07%	99.12%
12/31/17	0.09968385%	(2,959,731)	13,326,730	22.21%	102.93%

SCHEDULE OF CONTRIBUTIONS WISCONSIN RETIREMENT SYSTEM LAST 10 FISCAL YEARS

<u>Fiscal Year Ending</u>	<u>Contractually Required Contributions</u>	<u>Contributions in Relation to the Contractually Required Contributions</u>	<u>Contribution Deficiency (Excess)</u>	<u>Covered Payroll (fiscal year)</u>	<u>Contributions as a Percentage of Covered Payroll</u>
12/31/15	\$ 953,757	\$ 953,757	\$ -	\$ 13,028,809	7.32%
12/31/16	965,439	965,439	-	13,540,852	7.13%
12/31/17	1,001,531	1,001,531	-	13,326,730	7.52%
12/31/18	1,049,593	1,049,593	-	13,929,833	7.53%

See notes to required supplementary information.

Oneida County, Wisconsin

SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS LAST 10 FISCAL YEARS

	<u>2018</u>	<u>2017</u>
Total OPEB Liability		
Service cost	\$ 220,143	\$ 220,143
Interest	202,522	205,249
Benefit payments	(453,603)	(553,013)
Change in assumptions	(167,906)	-
Net change in total OPEB liability	<u>(198,844)</u>	<u>(127,621)</u>
Total OPEB liability - beginning	<u>5,903,076</u>	<u>6,030,697</u>
Total OPEB liability - ending	<u>\$ 5,704,232</u>	<u>\$ 5,903,076</u>
Covered-employee payroll	<u>\$ 11,661,071</u>	<u>\$ 11,661,071</u>
County's total OPEB liability as a percentage of covered-employee payroll	<u>48.92%</u>	<u>50.62%</u>

See notes to required supplementary information.

Oneida County, Wisconsin

SCHEDULE OF PROPORTIONATE SHARE OF THE NET OPEB LIABILITY (ASSET) LOCAL RETIREE LIFE INSURANCE FUND LAST 10 FISCAL YEARS

<u>Plan Fiscal Year Ending</u>	<u>Proportion of the Net OPEB Liability (Asset)</u>	<u>Proportionate Share of the Net OPEB Liability (Asset)</u>	<u>Covered-employee Payroll</u>	<u>Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of Covered-employee Payroll</u>	<u>Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability (Asset)</u>
12/31/17	0.28717300%	\$ 863,983	\$ 13,326,730	6.48%	44.81%

SCHEDULE OF CONTRIBUTIONS LOCAL RETIREE LIFE INSURANCE FUND LAST 10 FISCAL YEARS

<u>Fiscal Year Ending</u>	<u>Contractually Required Contributions</u>	<u>Contributions in Relation to the Contractually Required Contributions</u>	<u>Contribution Deficiency (Excess)</u>	<u>Covered-employee Payroll</u>	<u>Contributions as a Percentage of Covered-employee Payroll</u>
12/31/18	\$ 5,402	\$ 5,402	\$ -	\$ 13,929,833	0.04%

See notes to required supplementary information.

Oneida County, Wisconsin

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION DECEMBER 31, 2018

NOTE 1: WISCONSIN RETIREMENT SYSTEM

There were no changes in benefit terms or assumptions for any participating employer in the WRS.

The County is required to present the last ten fiscal years of data; however accounting standard allow the presentation of as many years as are available until ten fiscal years are presented.

NOTE 2: OTHER POSTEMPLOYMENT BENEFITS

The County implemented GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, for its single-employer defined postemployment health plan in 2017. The Local Retiree Life Insurance Fund (LRLIF), a cost-sharing, multiple-employer defined benefit OPEB plan, completed an actuarial study under GASB Statement No. 74, *Financial Reporting for Postemployment Benefit Plans*, which identified a net OPEB liability for the Plan. The County is required to present the last ten fiscal years of data; however accounting standard allow the presentation of as many years as are available until ten fiscal years are presented.

Single-employer Defined Postemployment Benefit Plan

The discount rate was changed to the 20-year AA municipal bond rate (4%) for the measurement date of December 31, 2017. All other assumptions and methods remained unchanged from the valuation performed as of December 31, 2016. No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75.

Local Retiree Life Insurance Fund (LRLIF)

The discount rate was changed to 3.63% for the measurement date of December 31, 2017. All other assumptions and methods remained unchanged from the valuation performed as of December 31, 2016. The amounts reported for each fiscal year were determined as of the calendar year-end that occurred within the fiscal year.

SUPPLEMENTARY INFORMATION

Oneida County, Wisconsin

COMBINING BALANCE SHEET NONMAJOR GOVERNMENTAL FUNDS DECEMBER 31, 2018

	Special Revenue			
	Nursing	WIC	Public Health	Commission on Aging
ASSETS				
Cash and investments	\$ 369,696	\$ 27,145	\$ 105,268	\$ -
Restricted cash and investments	-	-	-	-
Receivables				
Property taxes	-	-	466,342	256,509
Accounts	9,861	187	8,420	55,334
Due from other governments	306,943	-	-	99,803
Prepaid items	504	-	581	2,231
	<u>504</u>	<u>-</u>	<u>581</u>	<u>2,231</u>
Total assets	<u>\$ 687,004</u>	<u>\$ 27,332</u>	<u>\$ 580,611</u>	<u>\$ 413,877</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities				
Accounts payable	\$ 154,243	\$ 6,232	\$ 2,376	\$ 13,270
Accrued and other current liabilities	14,814	3,445	28,842	22,813
Due to other funds	-	-	-	53,233
Special deposits	-	-	-	2,131
Unearned revenues	39,344	-	-	1,076
	<u>39,344</u>	<u>-</u>	<u>-</u>	<u>1,076</u>
Total liabilities	<u>208,401</u>	<u>9,677</u>	<u>31,218</u>	<u>92,523</u>
Deferred inflows of resources				
Property taxes levied for subsequent year	-	-	466,342	256,509
	<u>-</u>	<u>-</u>	<u>466,342</u>	<u>256,509</u>
Fund balances				
Nonspendable	504	-	581	2,231
Restricted	-	-	-	-
Assigned	478,099	17,655	82,470	62,614
	<u>478,099</u>	<u>17,655</u>	<u>82,470</u>	<u>62,614</u>
Total fund balances	<u>478,603</u>	<u>17,655</u>	<u>83,051</u>	<u>64,845</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 687,004</u>	<u>\$ 27,332</u>	<u>\$ 580,611</u>	<u>\$ 413,877</u>

Capital Projects			
Revolving Loan Fund	Airport Construction	Construction Fund	Total
\$ 753,220	\$ -	\$ 10,933	\$ 1,266,262
-	628,623	-	628,623
-	-	-	722,851
-	12,966	-	86,768
-	-	-	406,746
-	-	-	3,316
<u>\$ 753,220</u>	<u>\$ 641,589</u>	<u>\$ 10,933</u>	<u>\$ 3,114,566</u>

\$ -	\$ -	\$ -	\$ 176,121
-	-	-	69,914
-	-	-	53,233
-	-	-	2,131
-	-	-	40,420
<u>-</u>	<u>-</u>	<u>-</u>	<u>341,819</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>722,851</u>
-	-	-	3,316
753,220	641,589	-	1,394,809
-	-	10,933	651,771
<u>753,220</u>	<u>641,589</u>	<u>10,933</u>	<u>2,049,896</u>
<u>\$ 753,220</u>	<u>\$ 641,589</u>	<u>\$ 10,933</u>	<u>\$ 3,114,566</u>

Oneida County, Wisconsin

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES NONMAJOR GOVERNMENTAL FUNDS FOR THE YEAR ENDED DECEMBER 31, 2018

	Special Revenue			
	Nursing	WIC	Public Health	Commission on Aging
REVENUES				
Taxes	\$ -	\$ -	\$ 456,442	\$ 265,609
Intergovernmental	770,271	113,597	-	804,893
Public charges for services	430,414	1,877	148,203	195,855
Intergovernmental charges for services	25,854	-	28,398	-
Miscellaneous	6,656	-	1,605	10,738
Total revenues	1,233,195	115,474	634,648	1,277,095
EXPENDITURES				
Current				
Health and human services	1,200,413	113,734	619,696	1,305,031
Conservation and development	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	1,200,413	113,734	619,696	1,305,031
Excess of revenues over (under) expenditures	32,782	1,740	14,952	(27,936)
OTHER FINANCING SOURCES (USES)				
Proceeds from sale of capital assets	-	-	-	-
Transfers in	-	-	17,968	33,581
Transfers out	-	-	(24,925)	(11,986)
Total other financing sources (uses)	-	-	(6,957)	21,595
Net change in fund balances	32,782	1,740	7,995	(6,341)
Fund balances - January 1	445,821	15,915	75,056	71,186
Fund balances - December 31	\$ 478,603	\$ 17,655	\$ 83,051	\$ 64,845

Capital Projects			
Revolving Loan Fund	Airport Construction	Construction Fund	Total
\$ -	\$ -	\$ -	\$ 722,051
-	-	-	1,688,761
-	103,148	-	879,497
-	-	-	54,252
5,185	3,503	-	27,687
5,185	106,651	-	3,372,248
-	-	-	3,238,874
332	-	-	332
-	200,358	-	200,358
332	200,358	-	3,439,564
4,853	(93,707)	-	(67,316)
-	35,449	-	35,449
-	-	-	51,549
-	-	-	(36,911)
-	35,449	-	50,087
4,853	(58,258)	-	(17,229)
748,367	699,847	10,933	2,067,125
<u>\$ 753,220</u>	<u>\$ 641,589</u>	<u>\$ 10,933</u>	<u>\$ 2,049,896</u>

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, (the "County") as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated July 29, 2019.

INTERNAL CONTROL OVER FINANCIAL REPORTING

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

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the 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 the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

PURPOSE OF THIS REPORT

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

A handwritten signature in black ink that reads "CliftonLarsonAllen LLP". The signature is written in a cursive, flowing style.

CliftonLarsonAllen LLP

Green Bay, Wisconsin
July 29, 2019

FEDERAL AND STATE AWARDS



Independent auditors' report on compliance for each major federal and state program and on internal control over compliance required by the Uniform Guidance and the *State Single Audit Guidelines*

To the County Board
Oneida County, Wisconsin

REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL AND STATE PROGRAM

We have audited Oneida County, Wisconsin's (the "County's") compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Compliance Supplement* and the *State Single Audit Guidelines* issued by the Wisconsin Department of Administration that could have a direct and material effect on each of the County's major federal and state programs for the year ended December 31, 2018. The County'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 of federal and state statutes, regulations, and the terms and conditions of its federal and state awards applicable to its federal and state programs.

AUDITORS' RESPONSIBILITY

Our responsibility is to express an opinion on compliance for each of the County's major federal and state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), and the *State Single Audit Guidelines* issued by the Wisconsin Department of Administration. Those standards, Uniform Guidance and the *State Single Audit Guidelines* require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal or state program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

OPINION ON EACH MAJOR FEDERAL AND STATE PROGRAM

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal and state programs for the year ended December 31, 2018.

REPORT ON INTERNAL CONTROL OVER COMPLIANCE

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal or 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 the Uniform Guidance and the *State Single Audit Guidelines*, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been 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 2018-001, that we consider to be a significant deficiency.

The County's response to the internal control over compliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. The County'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 the Uniform Guidance and the *State Single Audit Guidelines*. Accordingly, this report is not suitable for any other purpose.



CliftonLarsonAllen LLP

Green Bay, Wisconsin
July 29, 2019

Oneida County, Wisconsin

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED DECEMBER 31, 2018

Grantor Agency/Federal Program Title	CFDA Number	Pass-Through Agency	Pass-Through Entity Identifying Number	(Accrued) Deferred Revenue 1/1/18	Cash Received (Refunded)	Accrued (Deferred) Revenue 12/31/18	Total Expenditures	Subrecipient Payment
U.S. DEPARTMENT OF AGRICULTURE								
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	WI DHS	154710	\$ (21,962)	\$ 92,272	\$ 33,570	\$ 103,880	\$ -
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	WI DHS	154760	(8,964)	13,607	4,214	8,857	-
Total Special Supplemental Nutrition Program for Women, Infants, and Children				<u>(30,926)</u>	<u>105,879</u>	<u>37,784</u>	<u>112,737</u>	<u>-</u>
SNAP Cluster								
State Administrative Matching Grants for Food Stamp Program	10.561	WI DHS	154661	(3,317)	15,521	(521)	11,683	-
State Administrative Matching Grants for Food Stamp Program	10.561	WI DHS	277	(149)	149	-	-	-
State Administrative Matching Grants for Food Stamp Program	10.561	WI DHS	284	(36,681)	137,636	57,476	158,431	-
State Administrative Matching Grants for Food Stamp Program	10.561	Marathon	61	(291)	8,556	167	8,432	-
Total SNAP Cluster				<u>(40,438)</u>	<u>161,862</u>	<u>57,122</u>	<u>178,546</u>	<u>-</u>
Sustainable Agriculture Research and Education	10.215	UW Ext	2015-38640-23781	(2,107)	2,107	-	-	-
Total U.S. Department of Agriculture				<u>(73,471)</u>	<u>269,848</u>	<u>94,906</u>	<u>291,283</u>	<u>-</u>
U.S. DEPARTMENT OF JUSTICE								
Public Safety Partnership and Community Policing Grants	16.710	WI DOJ	Unknown	(8,597)	38,789	7,504	37,696	-
Edward Byrne Memorial Justice Assistance Grant Program	16.738	WI DOJ	2015-DJ-01-012767	-	24,223	-	24,223	-
Bulletproof Vest Program	16.607	WI DOJ	Unknown	-	2,795	-	2,795	-
Total U.S. Department of Justice				<u>(8,597)</u>	<u>65,807</u>	<u>7,504</u>	<u>64,714</u>	<u>-</u>
U.S. DEPARTMENT OF TRANSPORTATION								
Highway Planning and Construction Cluster								
Recreational Trails Program	20.219	WI DNR	RTP-877-17N	-	-	3,762	3,762	-
Recreational Trails Program	20.219	WI DNR	RTP-887-17D	-	2,087	1,814	3,901	-
Recreational Trails Program	20.219	WI DNR	RTP-811-16N	-	7,842	-	7,842	-
Recreational Trails Program	20.219	WI DNR	RTP-816-16N	(4,287)	4,612	-	325	-
Recreational Trails Program	20.219	WI DNR	RTP-817-16N	-	3,963	-	3,963	-
Total Highway Planning and Construction Cluster				<u>(4,287)</u>	<u>18,504</u>	<u>5,576</u>	<u>19,793</u>	<u>-</u>
Highway Safety Cluster								
State and Community Highway Safety	20.600	WI DOT	WGSIMPGRANT4222	-	15,209	-	15,209	-
Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703	WI DOT	2017-HEMP-FED-01-11065	-	765	-	765	-
Total U.S. Department of Transportation				<u>(4,287)</u>	<u>34,478</u>	<u>5,576</u>	<u>35,767</u>	<u>-</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES								
Special Programs for the Aging Title III, Part D Disease Prevention and Health Promotion Services								
Special Programs for the Aging Title III, Part D Disease Prevention and Health Promotion Services	93.043	GWAAR	560510	(3,559)	7,069	1,184	4,694	-
Aging Cluster								
Special Programs for the Aging Title III, Part B Grants for Supportive Services and	93.044	GWAAR	560340	(5,466)	58,669	692	53,895	-
Special Programs for the Aging Title III, Part C Nutrition Services	93.045	GWAAR	560350	(19,522)	70,004	26,116	76,598	-
Special Programs for the Aging Title III, Part C Nutrition Services	93.045	GWAAR	560350	(6,507)	89,900	6,127	89,520	-
Total Special Programs for the Aging Title III, Part C Nutrition Services				<u>(26,029)</u>	<u>159,904</u>	<u>32,243</u>	<u>166,118</u>	<u>-</u>
Nutrition Services Incentive Program	93.053	GWAAR		-	34,651	-	34,651	-
Total Aging Cluster				<u>(31,495)</u>	<u>253,224</u>	<u>32,935</u>	<u>254,664</u>	<u>-</u>

Oneida County, Wisconsin

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED DECEMBER 31, 2018

Grantor Agency/Federal Program Title	CFDA Number	Pass-Through Agency	Pass-Through Entity Identifying Number	(Accrued) Deferred Revenue 1/1/18	Cash Received (Refunded)	Accrued (Deferred) Revenue 12/31/18	Total Expenditures	Subrecipient Payment
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued)								
National Family Caregiver Support, Title III, Part E	93.052	GWAAR		(10,017)	29,034	13,950	32,967	-
Public Health Emergency Preparedness	93.069	WI DHS	155015	-	35,303	7,468	42,771	-
Public Health Emergency Preparedness	93.069	WI DHS	155050	-	3,002	-	3,002	-
Total Public Health Emergency Preparedness				-	38,305	7,468	45,773	-
MIPPA	93.071	GWAAR		-	3,200	-	3,200	-
Public Health Emergency Preparedness Aligned Cooperative Agreements	93.074	WI DHS	155015	(22,488)	22,488	-	-	-
Injury Prevention and Control Research and State and Community Based Programs	93.136	WI DHS	155080	-	32,822	11,731	44,553	-
Immunization Cooperative Agreements	93.268	WI DHS	155020	(3,791)	3,791	-	-	-
Capacity Building Assistance	93.539	WI DHS	155020	-	6,336	2,108	8,444	-
Promoting Safe and Stable Families	93.556	WI DCF	3306	-	37,316	5,511	42,827	-
TANF Cluster								
Temporary Assistance for Needy Families	93.558	WI DHS	561	-	8,442	-	8,442	-
Temporary Assistance for Needy Families	93.558	WI DCF	852	(1,729)	1,729	-	-	-
Temporary Assistance for Needy Families	93.558	WI DCF	3377	(11,353)	11,353	-	-	-
Temporary Assistance for Needy Families	93.558	WI DCF	3380	(204)	204	-	-	-
Temporary Assistance for Needy Families	93.558	WI DCF	3612A	-	9,069	-	9,069	-
Total TANF Cluster				(13,286)	30,797	-	17,511	-
Child Support Enforcement (Title IV-D)	93.563	WI DCF	7477	(122,487)	411,867	106,036	395,416	-
Child Support Enforcement (Title IV-D)	93.563	WI DCF	7482	1,851	(7,020)	(1,923)	(7,092)	-
Child Support Enforcement (Title IV-D)	93.563	WI DCF	7506	(52)	420	49	417	-
Child Support Enforcement (Title IV-D)	93.563	WI DCF	7558	-	4,840	4,840	9,680	-
Child Support Enforcement (Title IV-D)	93.563	WI DCF	7616	-	66,577	1,464	68,041	-
Total Child Support Enforcement (Title IV-D)				(120,688)	476,684	110,466	466,462	-
Low Income Home Energy Assistance	93.568	WI DOA	2017-18	(4,831)	4,831	-	-	-
Low Income Home Energy Assistance	93.568	WI DOA	2018-19	-	29,234	5,883	35,117	-
Total Low Income Home Energy Assistance				(4,831)	34,065	5,883	35,117	-
CCDF Cluster								
Child Care and Development Block Grant	93.575	WI DCF	831	-	3,450	71	3,521	-
Child Care and Development Block Grant	93.575	WI DCF	840	-	1,475	276	1,751	-
Child Care and Development Block Grant	93.575	WI DCF	852	-	22,294	6,810	29,104	-
Total Child Care and Development Block Grant				-	27,219	7,157	34,376	-
Child Care Mandatory and Matching Funds of the Child Care and Development F	93.596	WI DCF	840	(428)	428	-	-	-
Child Care Mandatory and Matching Funds of the Child Care and Development F	93.596	WI DCF	852	(1,729)	1,729	-	-	-
Total Child Care and Development Block Grant				(2,157)	2,157	-	-	-
Total CCDF Cluster				(2,157)	29,376	7,157	34,376	-
Grants to States for Access and Visitation Programs	93.597	WI DCF	7332	-	23,089	1,900	24,989	-
Adoption and Legal Guardianship Incentive Payments	93.603	WI DCF	3394	-	-	2,980	2,980	-
Stephanie Tubbs Jones Child Welfare Services Program	93.645	WI DCF	3413	(924)	6,230	132	5,438	-
Stephanie Tubbs Jones Child Welfare Services Program	93.645	WI DCF	3561	-	21,249	-	21,249	-
Stephanie Tubbs Jones Child Welfare Services Program	93.645	WI DCF	3681	-	1,691	-	3,382	-
Total Stephanie Tubbs Jones Child Welfare Services Program				(924)	29,170	132	30,069	-

Oneida County, Wisconsin

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED DECEMBER 31, 2018

Grantor Agency/Federal Program Title	CFDA Number	Pass-Through Agency	Pass-Through Entity Identifying Number	(Accrued) Deferred Revenue 1/1/18	Cash Received (Refunded)	Accrued (Deferred) Revenue 12/31/18	Total Expenditures	Subrecipient Payment
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued)								
Foster Care (Title IV-E)	93.658	WI DCF	3344	(1,012)	1,012	-	-	-
Foster Care (Title IV-E)	93.658	WI DCF	3396	-	613	230	843	-
Foster Care (Title IV-E)	93.658	WI DCF	3413	(1,658)	11,173	236	9,751	-
Foster Care (Title IV-E)	93.658	WI DCF	3561	-	238,474	-	238,474	-
Foster Care (Title IV-E)	93.658	WI DCF	3681	-	18,974	-	37,948	-
Foster Care (Title IV-E)	93.658	WI DCF	3344A	(6,612)	25,942	-	19,330	-
Foster Care (Title IV-E)	93.658	WI DCF	3604	(415)	643	-	228	-
Total Foster Care (Title IV-E)				(9,697)	296,831	466	306,574	-
Social Services Block Grant	93.667	WI DHS	561	-	15,766	-	15,766	-
Children's Health Insurance Program	93.767	Marathon	277	(19)	19	-	-	-
Children's Health Insurance Program	93.767	Marathon	277	(4,862)	17,863	7,402	20,403	-
Total Children's Health Insurance Program				(4,881)	17,882	7,402	20,403	-
Preventive Health and Health Services Block Grant funded solely with Prevention and Public Health Funds	93.758	WI DHS	155800	-	17	-	17	-
Preventive Health and Health Services Block Grant funded solely with Prevention and Public Health Funds	93.758	WI DHS	159220	-	13,184	20	13,204	-
Total Preventive Health and Health Services Block Grant funded solely with Prevention and Public Health Funds				-	13,201	20	13,221	-
Medicaid Cluster								
Medical Assistance Program	93.778	GWAAR	N/A	(3,545)	7,485	7,096	11,036	-
Medical Assistance Program	93.778	GWAAR	N/A	-	4,894	-	4,894	-
Medical Assistance Program	93.778	WI DHS	159320	(1,129)	1,129	-	-	-
Medical Assistance Program	93.778	WI DHS	339	1,796	(1,796)	-	-	-
Medical Assistance Program	93.778	WI DHS	349	12,383	(12,382)	-	1	-
Medical Assistance Program	93.778	WI DHS	376	40	(40)	-	-	-
Medical Assistance Program	93.778	Marathon	62	(291)	291	-	-	-
Medical Assistance Program	93.778	Marathon	277	(193)	193	-	-	-
Medical Assistance Program	93.778	Marathon	284	(50,007)	178,614	73,219	201,826	-
Medical Assistance Program	93.778	WI DHS	N/A	-	21,379	-	21,379	-
Medical Assistance Program	93.778	ADRC	560487	(14,503)	72,923	23,217	81,637	-
Medical Assistance Program	93.778	ADRC	560091	(7,396)	18,341	-	10,945	-
Medical Assistance Program	93.778	ADRC	560097	-	28,591	14,834	43,425	-
Total Medicaid Cluster				(62,845)	319,622	118,366	375,143	-
Cancer Prevention and Control Programs for State, Territorial and Tribal Organizati	93.779	GWAAR		-	3,075	-	3,075	-
Cancer Prevention and Control Programs for State, Territorial and Tribal Organizati	93.779	WI DHS	157120	-	3,956	-	3,956	-
Total Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations				-	7,031	-	7,031	-
CIP II MFP FED	93.791	WI DHS	479	(960)	(2,024)	-	(2,984)	-
Block Grants for Community Mental Health Services	93.958	WI DHS	515	(538)	4,742	1,680	5,884	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	WI DHS	515	-	696	278	974	-
Maternal and Child Health Services Block Grant to the States	93.994	WI DHS	159320	(21,220)	32,471	6,021	17,272	-
Maternal and Child Health Services Block Grant to the States	93.994	WI DHS	159321	(84,040)	192,616	40,722	149,298	-
Total Maternal and Child Health Services Block Grant to the States				(105,260)	225,087	46,743	166,570	-
Total U.S. Department of Health and Human Services				(397,417)	1,955,600	378,360	1,957,208	-

Oneida County, Wisconsin

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED DECEMBER 31, 2018

<u>Grantor Agency/Federal Program Title</u>	<u>CFDA Number</u>	<u>Pass-Through Agency</u>	<u>Pass-Through Entity Identifying Number</u>	<u>(Accrued) Deferred Revenue 1/1/18</u>	<u>Cash Received (Refunded)</u>	<u>Accrued (Deferred) Revenue 12/31/18</u>	<u>Total Expenditures</u>	<u>Subrecipient Payment</u>
U.S. DEPARTMENT OF HOMELAND SECURITY								
Hazard Mitigation Grant	97.039	WI DMA	N/A	-	23,348	-	23,348	-
Emergency Management Performance Grants	97.042	WI DMA	FFY2018	(21,962)	50,609	21,897	50,544	-
Homeland Cluster								
Homeland Security Grant Program	97.067	WI DMA	2016-HSW-0A-010820	(10,000)	10,000	-	-	-
Homeland Security Grant Program	97.067	WI DMA	2017-HSW-02A-10937	-	4,000	-	4,000	-
Homeland Security Grant Program	97.067	WI DMA	2017-HSW-02A-10939	-	14,978	-	14,978	-
Homeland Security Grant Program	97.067	WI DMA	2015-HSW-02A-10940	-	3,344	-	3,344	-
Homeland Security Grant Program	97.067	WI DMA	2017-HSW-02A-10978	-	7,000	-	7,000	-
Total Homeland Cluster				<u>(10,000)</u>	<u>39,322</u>	<u>-</u>	<u>29,322</u>	<u>-</u>
Total U.S. Department of Homeland Security				<u>(31,962)</u>	<u>113,279</u>	<u>21,897</u>	<u>103,214</u>	<u>-</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS				<u>\$ (515,734)</u>	<u>\$ 2,439,012</u>	<u>\$ 508,243</u>	<u>\$ 2,452,186</u>	<u>\$ -</u>

<u>Pass-Through Agency</u>	<u>Pass-Through Agency Name</u>
WI DOA	Wisconsin Department of Administration
WI DCF	Wisconsin Department of Children and Families
WI DHS	Wisconsin Department of Health Services
WI DOJ	Wisconsin Department of Justice
WI DMA	Wisconsin Department of Military Affairs
WI DNR	Wisconsin Department of Natural Resources
WI DOT	Wisconsin Department of Transportation
ADRC	ADRC of the Northwoods
GWAAR	Greater WI Area Agency on Aging
Marathon	Marathon County, Wisconsin
UW Ext	University of Wisconsin Extension

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

Oneida County, Wisconsin

SCHEDULE OF EXPENDITURES OF STATE AWARDS FOR THE YEAR ENDED DECEMBER 31, 2018

Grantor Agency/State Program Title	State I.D. Number	Pass-Through Agency	State Identifying Number	(Accrued) Deferred Revenue 1/1/18	Cash Received (Refunded)	Accrued (Deferred) Revenue 12/31/18	Total Expenditures	Subrecipient Payment
DEPARTMENT OF AGRICULTURE, TRADE AND CONSUMER PROTECTION								
Agriculture Clean Sweep Program	115.04	Direct Program	N/A	\$ -	\$ 18,925	\$ 20,160	\$ 39,085	\$ -
County Staff and Support	115.15	Direct Program	N/A	(92,391)	92,391	92,565	92,565	-
LWRM Plan Implementation Projects	115.40	Direct Program	ARM-LR-123	(35,000)	35,000	42,600	42,600	-
Farmland Preservation	115.708			-	-	-	-	-
Total Department of Agriculture, Trade and Consumer Protection				(127,391)	146,316	155,325	174,250	-
DEPARTMENT OF NATURAL RESOURCES								
Boating Enforcement	370.550	Direct Program	N/A	(8,500)	18,184	14,000	23,684	-
ATV Enforcement	370.551	Direct Program	N/A	(8,489)	9,905	7,990	9,406	-
Snowmobile Enforcement	370.552	Direct Program	N/A	(11,707)	26,011	17,198	31,502	-
Wildlife Damage Abatement and Claims	370.553	Direct Program	N/A	(38,773)	38,773	25,736	25,736	-
County Forest Wildlife Habitat Grant	370.564	Direct Program	2018 FWHiG	-	3,862	-	3,862	-
Aquatic Invasive Species	370.663	Direct Program	AEPP-544-18	-	6,404	13,888	20,292	-
Aquatic Invasive Species	370.663	Direct Program	AEPP-469-16	(26,310)	26,317	-	7	-
Aquatic Invasive Species	370.663	Direct Program	AEPP 507.17	(9,894)	-	22,509	12,615	-
Aquatic Invasive Species	370.663	Direct Program	AIRR-242-19	-	382	(382)	-	-
Total Aquatic Invasive Species				(36,204)	33,103	36,015	32,914	-
Knowles-Nelson Stewardship Grant	370.TZ1	Direct Program	N/A	-	-	543,227	543,227	-
Urban Forestry/CO Forests	370.572	Direct Program	N/A	-	61,703	-	61,703	-
Recreational Aids - Snowmobile Trail and Area Aid	370.574 & 370.575	Direct Program	S-5039	-	181,211	121,123	302,334	-
Recreational Aids - Snowmobile Trail and Area Aid	370.574 & 370.575	Direct Program	S-4739	(72,496)	72,496	-	-	-
Recreational Aids - Snowmobile Trail and Area Aid	370.574 & 370.575	Direct Program	S-5239	-	60,525	-	60,525	-
Total Recreational Aids - Snowmobile Trail and Area Aid				(72,496)	314,232	121,123	362,859	-
All-Terrain Vehicle (ATV) Program	370.576 & 370.577	Direct Program	ATV-3668T	-	542	-	542	-
All-Terrain Vehicle (ATV) Program	370.576 & 370.577	Direct Program	ATV-3819	-	11,270	(11,270)	-	-
All-Terrain Vehicle (ATV) Program	370.576 & 370.577	Direct Program	ATV-3525	205,411	-	265,270	470,681	-
All-Terrain Vehicle (ATV) Program	370.576 & 370.577	Direct Program	ATV-3622	11,270	11,270	-	22,540	-
All-Terrain Vehicle (ATV) Program	370.576 & 370.577	Direct Program	ATV-3362	(39,243)	39,243	-	-	-
Total All-Terrain Vehicle (ATV) Program				177,438	62,325	254,000	493,763	-
Recycling Grant	370.670	Direct Program	N/A	-	79,247	-	79,247	-
Recycling Consolidation Grant	370.673	Direct Program	N/A	-	6,993	-	6,993	-
Total Department of Natural Resources				1,269	654,338	1,019,289	1,674,896	-
DEPARTMENT OF TRANSPORTATION								
Elderly and Handicapped Transportation Aids	395.101	Direct Program	N/A	-	120,261	-	120,261	107,102
DEPARTMENT OF HEALTH SERVICES								
Fraud Presentation Investigation State Share	435.060	Marathon	60	(582)	8,847	167	8,432	-
IMAA State Share	435.276	Marathon	276	(364)	364	-	-	-
IMAA Fed Share	435.277	Marathon	277	(2)	2	-	-	-
IMAA State Share	435.283	Marathon	283	-	161,811	6,555	168,366	-
IMAA Federal Share	435.284	Marathon	284	(1,056)	1,056	-	-	-

Oneida County, Wisconsin

SCHEDULE OF EXPENDITURES OF STATE AWARDS FOR THE YEAR ENDED DECEMBER 31, 2018

Grantor Agency/State Program Title	State I.D. Number	Pass-Through Agency	State Identifying Number	(Accrued) Deferred Revenue 1/1/18	Cash Received (Refunded)	Accrued (Deferred) Revenue 12/31/18	Total Expenditures	Subrecipient Payment
DEPARTMENT OF HEALTH SERVICES (continued)								
Adult Protective Services	435.312	Direct Program	312	-	22,500	7,505	30,005	-
COP-W	435.338	Direct Program	338	37,439	(37,439)	-	-	-
CIP II	435.348	Direct Program	348	42,671	(42,671)	-	-	-
Community Options Program	435.367	Direct Program	367	(153,983)	183,997	-	30,014	-
CIP II Diversion	435.375	Direct Program	375	28	(28)	-	-	-
CIP II MFP Nonfed	435.478	Direct Program	478	(17,162)	16,388	-	(774)	-
Coordinated Services - County	435.515	Direct Program	515	(4,195)	27,780	9,427	33,012	-
Basic County Allocation	435.561	Direct Program	561	-	90,858	-	90,858	-
State/County Match	435.681	Direct Program	681	-	12,654	-	25,308	-
TPCP-NP-WINS	435.181004	Direct Program	181004	-	15,010	840	15,850	-
TPCP-WIS-WINS	435.181005	Direct Program	181005	(2,741)	2,741	-	-	-
TPCP-NP-INTRV	435.181010	Direct Program	181010	-	74,159	16,033	90,192	-
TPCP-COM-INTRVN-LHD	435.181012	Direct Program	181012	(24,073)	24,073	-	-	-
Fluoride Supplement	435.151734	Direct Program	151734	(170)	904	527	1,261	-
WIC Farmers Market	435.154720	Direct Program	154720	(431)	1,291	-	860	-
Comm Disease Ctrl & Prev	435.155800	Direct Program	155800	-	4,083	-	4,083	-
WWWP GPR	435.157010	Direct Program	157010	(20,869)	51,723	35,177	66,031	-
Cons Contracts CHHD LD	435.157720	Direct Program	157720	(1,780)	4,523	1,417	4,160	-
Maternal & Child Health Svc. Block Grant	435.159320	Direct Program	159320	(1,129)	1,129	-	-	-
Reproductive Health	435.159321	Direct Program	159321	(64,808)	168,443	38,870	142,505	-
Dementia Care Innovation	435.560203	Direct Program	560203	(5,661)	21,111	7,274	22,724	-
Elder Abuse	435.560490	Direct Program	N/A	(1,851)	12,674	8,777	19,600	-
Aging Disability Resource Center	435.560100	ADRC	560100	(31,246)	146,861	38,599	154,214	-
State Alzheimer's Family and Caregiver Support	435.560381	GWAAR	N/A	(11,263)	32,878	1,744	23,359	-
State Senior Community Services	435.560330	GWAAR	N/A	-	6,165	127	6,292	-
Title III-CI Congregate Meals	435.560350	GWAAR	N/A	-	7,278	3,765	11,043	-
Title III-C2 Home Delivered Meals	435.560360	GWAAR	N/A	-	1,261	93	1,354	-
State Elderly Benefit Specialist	435.560020	GWAAR	N/A	(11,126)	32,851	6,490	28,215	-
State Elderly Benefit Specialist - Other Replacement	435.560327	GWAAR	N/A	-	4,894	-	4,894	-
Total Department of Health Services				(231,253)	1,060,171	226,852	981,858	-
DEPARTMENT OF CHILDREN AND FAMILIES								
Food Stamp Agency Incentives	437.965	Direct Program	965	(485)	3,108	262	2,885	-
AFDC Agency Incentives	437.975	Direct Program	975	-	9	-	9	-
Medicaid Agency Incentives	437.980	Direct Program	980	(142)	2,658	379	2,895	-
Kinship Care Program - Benefits	437.3377	Direct Program	3377	-	76,162	24,584	100,746	-
Kinship Care Program - Assessment	437.3380	Direct Program	3380	-	1,222	173	1,395	-
Grants for Foster Parents - Foster Parent Retention	437.3390	Direct Program	3390A	-	1,519	2,322	3,841	-
Grants for Foster Parents - Foster Parent Retention	437.3390	Direct Program	3390B	-	207	344	551	-
Grants for Foster Parents - Foster Parent Retention	437.3390	Direct Program	3390C	-	165	475	640	-
Youth Justice Innovation Grant	437.3409	Direct Program	3409	-	59,956	15,422	75,378	-
Community Intervention Program	437.3410	Direct Program	3410	-	13,266	(1,650)	11,616	-
Youth Aids AODA	437.3411	Direct Program	3411	(5,900)	5,900	7,398	7,398	-
Youth Aids Early Intervention	437.3412	Direct Program	3412	-	476	1,618	2,094	-
Youth Aids	437.3413	Direct Program	3413	(103,681)	698,798	14,760	609,877	-
Community Supervision Services	437.3414	Direct Program	3414	-	-	4,920	4,920	-

Oneida County, Wisconsin

SCHEDULE OF EXPENDITURES OF STATE AWARDS FOR THE YEAR ENDED DECEMBER 31, 2018

Grantor Agency/State Program Title	State I.D. Number	Pass-Through Agency	State Identifying Number	(Accrued) Deferred Revenue 1/1/18	Cash Received (Refunded)	Accrued (Deferred) Revenue 12/31/18	Total Expenditures	Subrecipient Payment
DEPARTMENT OF CHILDREN AND FAMILIES (Continued)								
Basic County Allocation	437.3561	Direct Program	3561	-	243,811	-	243,811	-
State County match	437.3681	Direct Program	3681	-	19,399	-	38,798	-
Mobility Support Liability Incentive	437.7332	Direct Program	7332	(3,314)	3,314	-	-	-
Child Support Activities	437.7502	Direct Program	7502	-	44,584	-	44,584	-
Child Support Medical Support	437.7606	Direct Program	7606	-	1,067	-	1,067	-
Child Support Medical Support	437.7607	Direct Program	7607	-	-	209	209	-
Total Department of Children and Families				(70,421)	1,175,621	114,681	1,152,714	-
DEPARTMENT OF JUSTICE								
CEASE	455.221	Direct program	N/A	-	1,450	-	1,450	-
Penalty Surcharge Grant	455.225	Direct program	2017-DJ-01-12767	20,967	-	-	20,967	-
Tribal Law Enforcement Grant	455.263	Direct program	N/A	-	31,152	-	31,152	-
Victim Witness Cluster	455.532	Direct program	N/A	-	13,982	-	13,982	-
Total Department of Justice				20,967	46,584	-	67,551	-
DEPARTMENT OF MILITARY AFFAIRS								
Emergency Polices Services Mobile Field Forces	465.312	Direct Program	2018-MFF-02-11187	-	-	8,655	8,655	-
EPCRA Compute rand Hazmat Equipment Grant	465.308	Direct Program	2018-EPCRA-01-11132	-	-	6,951	6,951	-
Emergency Training Grant Program	465.337	Direct Program	N/A	(4,695)	9,405	4,710	9,420	-
Computer and Hazmat Equipment Grant	465.367	Direct Program	N/A	-	150	-	150	-
Total Department of Military Affairs				(4,695)	9,555	20,316	25,176	-
DEPARTMENT OF ADMINISTRATION								
Land Information Board	505.110	Direct program	N/A	-	7,120	(6,861)	259	-
Training Grant	505.118	Direct program	N/A	-	1,000	-	1,000	-
Strategic Initiative Grant	505.166	Direct program	N/A	15,505	50,000	16,855	82,360	-
Public Benefits - Low Income Energy Assistance Program	505.371	Direct Program	2017-18	(8,180)	8,180	-	-	-
Public Benefits - Low Income Energy Assistance Program	505.371	Direct Program	2018-19	-	28,672	10,448	39,120	-
Total Public Benefits - Low Income Energy Assistance Program				(8,180)	36,852	10,448	39,120	-
Total Department of Administration				7,325	94,972	20,442	122,739	-
TOTAL STATE PROGRAMS				\$ (404,199)	\$ 3,307,818	\$ 1,556,905	\$ 4,319,445	\$ 107,102

(1) Victim Witness is a cluster program funded by the following State ID Numbers: 455.503, 455.532, 455.536, 4553537 and 455.539

Pass-Through Agency	Pass-Through Agency Name
ADRC	ADRC of the Northwoods
GWAAR	Greater WI Area Agency on Aging
Marathon	Marathon County, Wisconsin

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

Oneida County, Wisconsin

NOTES TO THE SCHEDULES OF EXPENDITURES OF FEDERAL AND STATE AWARDS FOR THE YEAR ENDED DECEMBER 31, 2018

NOTE 1: BASIS OF PRESENTATION

The accompanying Schedules of Expenditures of Federal and State Awards for the County are presented in accordance with the requirements of Title 2 *U.S. Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and the *State Single Audit Guidelines* issued by the Wisconsin Department of Administration and the *Passenger Facility Charge Audit Guide for Public Agencies* issued by the Federal Aviation Administration.

The Schedules of Expenditures of Federal and State Awards include all federal and state awards of the County. Because the schedules present only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position, or cash flows of the County.

NOTE 2: 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 2018 fund financial statements. Accrued revenue at year-end consists of federal and state program expenditures scheduled for reimbursement to the County in the succeeding year while unearned revenue represents advances for federal and state programs that exceed recorded County expenditures. Because of subsequent program adjustments, these amounts may differ from the prior year's ending balances.

The County has not elected to charge a de minimis rate of 10% of modified total costs.

NOTE 3: OVERSIGHT AGENCIES

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

Federal - U.S. Department of Health and Human Services

State - Wisconsin Department of Health Services

NOTE 4: TITLE 19 MEDICAL ASSISTANCE PAYMENTS

The Schedules of Expenditures of Federal and State Awards do not include recorded revenues received by the County for 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 or state awards.

NOTE 5: 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 Schedules of Expenditures of Federal and State Awards.

NOTE 6: STATE OF WISCONSIN COMMUNITY AIDS REPORTING SYSTEM

The Wisconsin Departments of Health Services (DHS) and Children and Families (DCF) utilize the Community Aids Reporting System (CARS) and the System for Payments and Reports of Contracts (SPARC) for reimbursing the County for various federal and state program expenditures. The expenditures reported on the Schedules of Expenditures of Federal and State Awards for various DHS & DCF programs agree with the expenditures reported on the May 2019 CARS for the Human Services and Public Health Departments, and the December 2018 SPARC for Child Support and Child Care programs.

Oneida County, Wisconsin

SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED DECEMBER 31, 2018

SECTION I - SUMMARY OF AUDITORS' RESULTS

BASIC FINANCIAL STATEMENTS

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

FEDERAL AND STATE AWARDS

Internal control over major program:	
▶ Material weakness(es) identified?	No
▶ Significant deficiency(ies) 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 Uniform Guidance?	Yes
Any audit findings disclosed that are required to be reported in accordance with the <i>State Single Audit Guidelines</i> ?	Yes

Identification of major federal programs:

<u>CFDA Number</u>	<u>Name of Federal Program</u>
93.563	Child Support Enforcement
93.597	Grants to States for Access and Visitation Programs

Identification of major state programs:

<u>State ID Number</u>	<u>Name of State Programs</u>
115.15	Basic Annual Staffing Grants
115.40	LWRM Plan Implementation
437.7502	Child Support GPR
437.760	Child Support Medical Support
370.TA10	Knowles Nelson Stewardship Grant
370.576 & 370.557	ATV Trails

Audit threshold used to determine between Type A and Type B programs:

Federal Awards	\$750,000
State Awards	\$250,000
Auditee qualified as low-risk auditee	Yes

Oneida County, Wisconsin

SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED DECEMBER 31, 2018

SECTION II - FINANCIAL STATEMENT FINDINGS

There were no financial statement findings reported for the year ended December 31, 2018.


SECTION III - FEDERAL AND STATE AWARD FINDINGS AND QUESTIONED COSTS

FINDING NO.	UNIFORM GUIDANCE AND STATE SINGLE AUDIT GUIDELINES FINDINGS
2018-001	Financial Reporting for Federal and State Awards Repeat of Finding 2017-001 <i>Federal CFDA - All</i> <i>State IDs - All</i>
Compliance Requirement:	Other
Type of finding:	Internal control, significant deficiency
Criteria:	Having staff with expertise in federal and state financial reporting prepare the County's schedules of expenditures of federal and state awards is an internal control intended to prevent, detect and correct a potential misstatement in the schedules of expenditures of federal and state awards, or accompanying notes to the schedule.
Condition:	Uniform Guidance and the <i>State Single Audit Guidelines</i> require the County to prepare appropriate financial statements, including the schedules of expenditures of federal and state awards. While the current staff of the County maintains financial records supporting amounts reported in the schedules of expenditures of federal and state awards, the County contracts with CliftonLarsonAllen to compile the data from these records and assist in the preparation of the schedules of expenditures of federal and state awards for the County.
Context:	While performing audit procedures, it was noted that management does not internal controls in place to provide reasonable assurance that schedules of expenditures of federal and statement awards are prepared in accordance with the Uniform Guidance and the <i>State Single Audit Guidelines</i> .
Cause:	The additional costs associated with hiring staff sufficiently experienced to prepare the County's schedules of expenditures of federal and state awards, including the additional training time, outweigh the derived benefits.
Effect:	The County could receive federal or state grant awards which are not included in the accompanying schedules of expenditures of federal and state awards.
Recommendation:	We recommend County personnel continue reviewing the County's schedules of expenditures of federal and state awards. 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 ensure all federal and state financial assistance programs are properly reported in the County's single audit report.

Oneida County, Wisconsin

SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED DECEMBER 31, 2018

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 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 | 

David Maccoux, CPA |
| 5. Date of report | July 29, 2019 |