

# Oneida County, Wisconsin

## ANNUAL FINANCIAL REPORT

December 31, 2020



WEALTH ADVISORY | OUTSOURCING  
AUDIT, TAX, AND CONSULTING

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# Oneida County, Wisconsin

DECEMBER 31, 2020

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# Oneida County, Wisconsin

DECEMBER 31, 2020

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## **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 Oneida County, Wisconsin (the "County") as of and for the year ended December 31, 2020, 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, 2020, 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.

**EMPHASIS OF MATTERS**

*Change in Accounting Principle*

During fiscal year ended December 31, 2020, the County adopted GASB Statement No. 84 *Fiduciary Activities*. Our auditor’s opinion was not modified with respect to the adoption

**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 3 through 9 and the schedules relating to pensions and other postemployment benefits on pages 56 through 58 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.

**OTHER REPORTING REQUIRED BY GOVERNMENT AUDITING STANDARDS**

In accordance with *Government Auditing Standards*, we have also issued our report dated July 30, 2021, 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.



**CliftonLarsonAllen LLP**

Green Bay, Wisconsin  
July 30, 2021

MANAGEMENT'S DISCUSSION AND ANALYSIS

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# FINANCE DEPARTMENT ONEIDA COUNTY

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## Management's Discussion and Analysis December 31, 2020

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, 2020.

### **Financial Highlights**

- The assets and deferred outflows of resources of the County exceeded its liabilities and deferred inflows of resources as of December 31, 2020 by \$81,437,720 (*net position*). Of this amount, \$16,450,800 (*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 \$1,682,606. Several factors contributed to the overall decrease as follows:
  - Governmental activities increased the County's net position by \$985,979 while Business-Type Activities (Highway and Solid Waste) increased the County's net position by \$696,627.
  - The general fund decreased \$2,183,832 during the year, mainly due to a large transfer of \$4,925,510 of funds to the Capital Projects fund.
  - The County financed capital asset additions of \$6,323,657 from available resources, while depreciation expense of \$3,985,701 was recorded.
  - Pension reporting requirements under GASB 68 resulted in a decrease in net position of (\$53,707).
- As of December 31, 2020, the County's governmental funds reported combined ending fund balances of \$29,020,895 a decrease of \$24,118 in comparison with the prior year. Approximately 54.4% of this total amount, \$15,783,421 is *available for spending* at the County's discretion (*unassigned fund balance*).
- As of December 31, 2020, the unassigned fund balance for the general fund was \$15,783,421, or 57.9% of total 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 10-12 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 service 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 13-21 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 22-24 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 pages 25-26 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 27-55 of this report.

**Other information.** The combining statements referred to earlier in connection with non-major governmental funds, and non-major enterprise funds are presented immediately following the required supplementary information. Combining statements and schedules can be found on pages 56-59.

**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 \$81,487,741 at the close of 2020.

Oneida County, Wisconsin's Net Position (in thousands of dollars)						
	Governmental Activities		Business-Type Activities		Totals	
	2020	2019	2020	2019	2020	2019
Current and other assets	\$ 63,191	\$ 63,006	\$ 4,047	\$ 4,070	\$ 67,238	\$ 67,076
Capital assets	54,896	53,548	4,258	3,304	59,154	56,852
Total Assets	118,087	116,554	8,305	7,374	126,392	123,928
Deferred Outflows of Resources	7,480	8,882	786	984	8,266	9,866
Long-term liabilities outstanding	18,017	22,609	1,920	2,277	19,937	24,886
Other liabilities	5,448	5,948	367	408	5,815	6,356
Total Liabilities	23,465	28,557	2,287	2,685	25,752	31,242
Deferred Inflows of Resources	26,487	22,250	981	547	27,468	22,797
Net Position						
Net Investment in capital assets	54,720	53,372	4,198	3,269	58,918	56,641
Restricted	5,757	3,622	312	-	6,069	3,622
Unrestricted	15,138	17,635	1,313	1,857	16,451	19,492
Total Net Position	\$ 75,615	\$ 74,629	\$ 5,823	\$ 5,126	\$ 81,438	\$ 79,755

By far the largest portion of the County's net position (72.3%) 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* (\$16,450,800) 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 by \$985,979 while business-type activities increased the net position of the County by \$696,627.

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

<b>Oneida County, Wisconsin's Net Position</b>						
<b>(in thousands of dollars)</b>						
	Governmental Activities		Business-Type Activities		Totals	
	2020	2019	2020	2019	2020	2019
<b>Revenues</b>						
<b>Program Revenues</b>						
Charges for Services	\$ 6,565	\$ 6,116	\$ 7,004	\$ 6,720	\$ 13,569	\$ 12,836
Operating grants and contributions	12,257	9,948	116	104	12,373	10,052
Capital grants and contributions	-	-	-	206	-	206
<b>General Revenues</b>						
Property taxes	16,886	16,646	-	-	16,886	16,646
Other taxes	6,129	5,565	-	-	6,129	5,565
Grants and contributions not restricted to specific programs	283	259	-	-	283	259
Other	1,224	2,021	4	34	1,228	2,055
<b>Total Revenues</b>	<b>43,344</b>	<b>40,555</b>	<b>7,124</b>	<b>7,064</b>	<b>50,468</b>	<b>47,619</b>
<b>Expenses</b>						
General government	8,944	7,883	-	-	8,944	7,883
Public safety	13,137	13,166	-	-	13,137	13,166
Public works	2,578	3,851	-	-	2,578	3,851
Health and human services	12,826	12,160	-	-	12,826	12,160
Culture and recreation	1,375	1,552	-	-	1,375	1,552
Conservation and development	2,477	1,883	-	-	2,477	1,883
Interest and fiscal charges	296	382	-	-	296	382
Highway construction and maintenance	-	-	5,815	5,345	5,815	5,345
Landfill operations	-	-	1,337	1,399	1,337	1,399
<b>Total Expenses</b>	<b>41,633</b>	<b>40,877</b>	<b>7,152</b>	<b>6,744</b>	<b>48,785</b>	<b>47,621</b>
Transfers	(725)	-	725	-	-	-
<b>Change in Net Position</b>	<b>986</b>	<b>(322)</b>	<b>697</b>	<b>320</b>	<b>1,683</b>	<b>(2)</b>
Net Position - January 1	74,629	74,951	5,126	4,806	79,755	79,757
Net Position - December 31	\$ 75,615	\$ 74,629	\$ 5,823	\$ 5,126	\$ 81,438	\$ 79,755

## **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, 2020, the County's governmental funds reported combined ending fund balances of \$29,020,895 a decrease of \$24,118 in comparison with the prior year. Approximately 54.4% of this amount (\$15,783,421) 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 (\$224,265), 2) the portion of delinquent taxes purchased from other taxing jurisdictions (\$1,285,477), 3) an advance to the transit commission (\$50,000) and 4) an advance to the solid waste fund (\$141,627). The *restricted* includes 1) amounts restricted for debt service (\$2,683,129), and 2) amounts restricted for Airport capital projects (\$376,729). The *committed* amount represents amounts committed for approved Capital Projects (\$2,998,919). The *assigned* amount represents tentative management plans for certain items in the General Fund (\$3,523,062), County Highway special revenue fund (\$1,142,258), Nursing special revenue fund (\$650,498) WIC Special revenue fund (\$18,174), Public Health special revenue fund (\$96,480), the Aging and Disability Resource Center special revenue fund (\$35,923), 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 \$15,783,421 while total general fund balance reached \$21,007,147. 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 58% of total general fund expenditures, while total fund balance represents 77% of that same amount.

The fund balance of the County's general fund decreased by \$2,183,482 during the current year. Key factors in this increase are as follows:

- Transfer out to capital projects fund in the amount of \$4,925,510 for future capital needs of the County.
- Transfer out of \$724,615 to Highway fund for capital needs.
- Sales tax revenue exceeded budget by \$743,000
- Interest revenues exceeded budget by \$294,000
- Board of prisoners exceeded budget by \$1,130,000, the majority of the excess is from State prisoner revenues.

**Social Services.** The County annually transfers any remaining Social Services fund balance to the general fund at the end of the year. For 2020, \$333,129 was returned to the general fund.

**County Highway.** The fund balance of the County's highway special revenue fund increased by \$167,747. A fund balance of \$974,511 remains for future maintenance and construction work on the County's roads and bridges.

**Debt Service.** The fund balance decreased by \$15,179. Fund balance of \$2,683,129 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 \$1,152,682. The increase in total net position was \$618,441.

Unrestricted net position of the Solid Waste fund at the end of the year amounted to \$160,536. The increase in total net position was \$78,186.

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 \$2,560,927. Actual expenditures were less than budgeted expenditures by \$1,876,531.

**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, 2020 amounts to \$59,154,258 (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 \$2,302,585 or 4% over last year.

<b>Oneida County, Wisconsin's Capital Assets</b>						
(net of accumulated depreciation)						
	Governmental Activities		Business-Type Activities		Totals	
	2020	2019	2020	2019	2020	2019
Land	\$14,970,625	\$15,000,625	\$ 59,613	\$ 59,613	\$15,030,238	\$15,060,238
Construction in Progress	11,000	232,031	657,968	64,927	668,968	296,958
Buildings	16,060,630	14,877,889	322,519	376,756	16,383,149	15,254,645
Improvements	-	-	34,341	8,458	34,341	8,458
Machinery and equipment	7,284,914	6,853,947	3,183,344	2,794,087	10,468,258	9,648,034
Infrastructure	16,569,304	16,583,340	-	-	16,569,304	16,583,340
<b>Total</b>	<b>\$54,896,473</b>	<b>\$53,547,832</b>	<b>\$4,257,785</b>	<b>\$3,303,841</b>	<b>\$59,154,258</b>	<b>\$56,851,673</b>

**Long-term debt.** At the end of the current fiscal year, the County had total debt outstanding of \$9,265,185.

<b>Oneida County, Wisconsin's Outstanding Debt</b>						
General Obligation Debt						
	Governmental Activities		Business-Type Activities		Totals	
	2020	2019	2020	2019	2020	2019
State Trust Fund Loans	\$ 9,265,185	\$12,174,475	\$ -	\$ -	\$ 9,265,185	\$12,174,475
<b>Total</b>	<b>\$ 9,265,185</b>	<b>\$12,174,475</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 9,265,185</b>	<b>\$12,174,475</b>

The County’s total debt decreased in 2020 by \$2,909,290.

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 \$373,528,845, which is significantly in excess of the County’s \$9,265,185 in outstanding general obligation debt.

### **Economic Factors and Next Year's Budgets and Rates**

- During the current year, unassigned fund balance in the general fund decreased to \$15,783,421. The County has appropriated \$3,638,252 for spending in the 2021 fiscal year budget.

All of these factors were considered in preparing the County's budget for the 2021 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

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# Oneida County, Wisconsin

## STATEMENT OF NET POSITION DECEMBER 31, 2020

	Governmental Activities	Business-type Activities	Totals
<b>ASSETS</b>			
Cash and investments	\$ 29,557,423	\$ 1,611,421	\$ 31,168,844
Receivables			
Property taxes	16,939,863	-	16,939,863
Delinquent taxes	1,548,503	-	1,548,503
Accounts, net	1,372,177	90,403	1,462,580
Loans	6,936,775	-	6,936,775
Other, net	470,379	-	470,379
Internal balances	141,627	(141,627)	-
Due from other governments	2,694,087	220,167	2,914,254
Inventories and prepaid items	224,615	681,713	906,328
Restricted assets			
Cash and investments	386,795	1,272,494	1,659,289
Net pension asset	2,918,570	312,029	3,230,599
Capital assets, nondepreciable	14,981,625	717,581	15,699,206
Capital assets, depreciable	39,914,848	3,540,204	43,455,052
Total assets	<u>118,087,287</u>	<u>8,304,385</u>	<u>126,391,672</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Pension related amounts	6,844,851	731,793	7,576,644
Other postemployment related amounts	635,217	54,173	689,390
Total deferred outflows of resources	<u>7,480,068</u>	<u>785,966</u>	<u>8,266,034</u>
<b>LIABILITIES</b>			
Accounts payable	1,906,000	224,640	2,130,640
Accrued and other current liabilities	2,544,360	41,561	2,585,921
Due to other governments	242,325	-	242,325
Accrued interest payable	221,603	-	221,603
Special deposits	534,025	-	534,025
Other postemployment benefits - due within one year			
one year	360,000	-	360,000
Unearned revenues	326,055	100,645	426,700
Long-term obligations			
Due within one year	3,732,076	67,492	3,799,568
Landfill postclosure care	-	1,272,494	1,272,494
Due in more than one year	7,794,240	235,209	8,029,449
Other postemployment benefits	5,804,738	344,601	6,149,339
Total liabilities	<u>23,465,422</u>	<u>2,286,642</u>	<u>25,752,064</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Property taxes levied for subsequent year	16,932,994	-	16,932,994
Pension related amounts	8,744,468	934,885	9,679,353
Other postemployment related amounts	809,630	45,946	855,576
Total deferred inflows of resources	<u>26,487,091</u>	<u>980,831</u>	<u>27,467,922</u>
<b>NET POSITION</b>			
Net investment in capital assets	54,720,435	4,197,631	58,918,066
Restricted	5,756,825	312,029	6,068,854
Unrestricted	15,137,582	1,313,218	16,450,800
Total net position	<u>\$ 75,614,842</u>	<u>\$ 5,822,878</u>	<u>\$ 81,437,720</u>

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, 2020

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
<b>GOVERNMENTAL ACTIVITIES</b>				
General government	\$ 8,944,086	\$ 1,182,172	\$ 1,252,793	\$ -
Public safety	13,136,986	2,891,888	570,525	-
Public works	2,577,602	64,505	1,029,432	-
Health and human services	12,826,252	752,629	8,310,701	-
Culture and recreation	1,375,202	21,861	497,461	-
Conservation and development	2,476,933	1,651,627	595,814	-
Interest and fiscal charges	296,650	-	-	-
Total governmental activities	<u>41,633,711</u>	<u>6,564,682</u>	<u>12,256,726</u>	<u>-</u>
<b>BUSINESS-TYPE ACTIVITIES</b>				
Solid waste	1,336,494	1,305,513	105,597	-
Highway	5,814,586	5,698,133	10,279	-
Total business-type activities	<u>7,151,080</u>	<u>7,003,646</u>	<u>115,876</u>	<u>-</u>
<b>Total</b>	<u>\$ 48,784,791</u>	<u>\$ 13,568,328</u>	<u>\$ 12,372,602</u>	<u>\$ -</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  
 Transfers

Total general revenues

**Change in net position**

**Net position - January 1**

**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**

<b>Governmental Activities</b>	<b>Business-type Activities</b>	<b>Totals</b>
\$ (6,509,121)	\$ -	\$ (6,509,121)
(9,674,573)	-	(9,674,573)
(1,483,665)	-	(1,483,665)
(3,762,922)	-	(3,762,922)
(855,880)	-	(855,880)
(229,492)	-	(229,492)
(296,650)	-	(296,650)
<u>(22,812,303)</u>	<u>-</u>	<u>(22,812,303)</u>
-	74,616	74,616
-	(106,174)	(106,174)
-	(31,558)	(31,558)
<u>(22,812,303)</u>	<u>(31,558)</u>	<u>(22,843,861)</u>
16,886,110	-	16,886,110
6,129,412	-	6,129,412
283,453	-	283,453
946,566	3,570	950,136
159,233	-	159,233
118,123	-	118,123
(724,615)	724,615	-
<u>23,798,282</u>	<u>728,185</u>	<u>24,526,467</u>
985,979	696,627	1,682,606
<u>74,628,863</u>	<u>5,126,251</u>	<u>79,755,114</u>
<u>\$ 75,614,842</u>	<u>\$ 5,822,878</u>	<u>\$ 81,437,720</u>

# Oneida County, Wisconsin

**BALANCE SHEET  
GOVERNMENTAL FUNDS  
DECEMBER 31, 2020**

	<b>General</b>	<b>Social Services</b>	<b>County Highway</b>	<b>Debt Service</b>
<b>ASSETS</b>				
Cash and investments	\$ 22,329,532	\$ -	\$ 1,142,258	\$ 2,667,137
Restricted cash and investments	-	-	-	-
Receivables				
Property taxes	12,742,020	1,859,578	1,666,796	-
Delinquent taxes	1,548,503	-	-	-
Accounts	1,300,751	11,173	-	15,992
Loans	123,422	-	-	6,813,353
Other, net	470,379	-	-	-
Due from other funds	543,150	-	-	-
Advance to other funds	141,627	-	-	-
Due from other governments	816,681	511,502	-	-
Prepaid assets	223,560	350	-	-
<b>Total assets</b>	<b><u>\$ 40,239,625</u></b>	<b><u>\$ 2,382,603</u></b>	<b><u>\$ 2,809,054</u></b>	<b><u>\$ 9,496,482</u></b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>				
Liabilities				
Accounts payable	\$ 1,034,334	\$ 120,431	\$ -	\$ -
Accrued and other current liabilities	3,211,078	37,608	-	-
Due to other funds	-	328,353	-	-
Due to other governments	205,702	36,623	-	-
Special deposits	532,015	10	-	-
Unearned revenues	296,469	-	-	-
<b>Total liabilities</b>	<b><u>5,279,598</u></b>	<b><u>523,025</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
Deferred inflows of resources				
Property taxes levied for subsequent year	13,413,078	1,859,578	1,666,796	-
Loans receivable	73,422	-	-	6,813,353
Court fines receivable	466,380	-	-	-
<b>Total deferred inflows of resources</b>	<b><u>13,952,880</u></b>	<b><u>1,859,578</u></b>	<b><u>1,666,796</u></b>	<b><u>6,813,353</u></b>
Fund balances				
Nonspendable	1,700,664	-	-	-
Restricted	-	-	-	2,683,129
Committed	-	-	-	-
Assigned	3,523,062	-	1,142,258	-
Unassigned	15,783,421	-	-	-
<b>Total fund balances</b>	<b><u>21,007,147</u></b>	<b><u>-</u></b>	<b><u>1,142,258</u></b>	<b><u>2,683,129</u></b>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<b><u>\$ 40,239,625</u></b>	<b><u>\$ 2,382,603</u></b>	<b><u>\$ 2,809,054</u></b>	<b><u>\$ 9,496,482</u></b>

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

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<b>Other Governmental Funds</b>	<b>Totals</b>
\$ 3,418,496	\$ 29,557,423
386,795	386,795
671,469	16,939,863
-	1,548,503
44,261	1,372,177
-	6,936,775
-	470,379
-	543,150
-	141,627
1,365,904	2,694,087
705	224,615
<u>\$ 5,887,630</u>	<u>\$ 60,815,394</u>
\$ 751,235	\$ 1,906,000
30,181	3,278,867
214,797	543,150
-	242,325
2,000	534,025
29,587	326,056
<u>1,027,800</u>	<u>6,830,423</u>
671,469	17,610,921
-	6,886,775
-	466,380
<u>671,469</u>	<u>24,964,076</u>
705	1,701,369
376,729	3,059,858
2,998,919	2,998,919
812,008	5,477,328
-	15,783,421
<u>4,188,361</u>	<u>29,020,895</u>
<u>\$ 5,887,630</u>	<u>\$ 60,815,394</u>

# Oneida County, Wisconsin

## BALANCE SHEET GOVERNMENTAL FUNDS DECEMBER 31, 2020

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### RECONCILIATION TO THE STATEMENT OF NET POSITION

Total fund balances as shown on previous page	\$ 29,020,895
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.	54,896,473
Other long-term assets are not available to pay current period expenditures and therefore are deferred in the funds.	
Net pension asset	2,918,570
Delinquent property taxes	225,747
Interest and penalties on taxes	452,180
Loans receivable	6,886,776
Court fines receivable	466,381
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	6,844,851
Deferred inflows related to pensions	(8,744,468)
Deferred outflows related to other postemployment benefits	635,217
Deferred inflows related to other postemployment benefits	(809,630)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds.	
Bonds and notes payable	(9,265,185)
Compensated absences	(1,526,624)
Other postemployment benefit	(6,164,738)
Accrued interest on long-term obligations	<u>(221,603)</u>
Net position of governmental activities as reported on the statement of net position (see page 10)	<u>\$ 75,614,842</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 BALANCES GOVERNMENTAL FUNDS FOR THE YEAR ENDED DECEMBER 31, 2020

	<u>General</u>	<u>Social Services</u>	<u>County Highway</u>	<u>Debt Service</u>
<b>REVENUES</b>				
Taxes	\$ 18,747,481	\$ 1,846,687	\$ 1,728,796	\$ -
Intergovernmental	4,796,353	3,265,857	1,029,432	-
Licenses and permits	5,640	-	-	-
Fines and forfeits	130,703	-	-	-
Public charges for services	2,692,866	14,994	-	-
Intergovernmental charges for services	3,558,671	-	-	-
Miscellaneous	901,803	6,336	-	3,260,345
	<u>30,833,517</u>	<u>5,133,874</u>	<u>2,758,228</u>	<u>3,260,345</u>
Total revenues				
<b>EXPENDITURES</b>				
Current				
General government	7,725,468	-	-	-
Public safety	12,327,310	-	-	-
Public works	197,081	-	3,359,319	-
Health and human services	3,991,018	4,947,778	-	-
Culture and recreation	1,331,183	-	-	-
Conservation and development	1,665,767	-	-	-
Debt service				
Principal	-	-	-	2,909,290
Interest and fiscal charges	-	-	-	366,234
Capital outlay	-	-	-	-
	<u>27,237,827</u>	<u>4,947,778</u>	<u>3,359,319</u>	<u>3,275,524</u>
Total expenditures				
Excess of revenues over (under) expenditures	<u>3,595,690</u>	<u>186,096</u>	<u>(601,091)</u>	<u>(15,179)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds from sale of capital assets	86,697	-	-	-
Transfers in	777,031	147,033	771,088	-
Transfers out	<u>(6,642,900)</u>	<u>(333,129)</u>	<u>(2,250)</u>	<u>-</u>
Total other financing sources (uses)	<u>(5,779,172)</u>	<u>(186,096)</u>	<u>768,838</u>	<u>-</u>
<b>Net change in fund balances</b>	<b>(2,183,482)</b>	<b>-</b>	<b>167,747</b>	<b>(15,179)</b>
<b>Fund balances - January 1</b>	<u>23,190,629</u>	<u>-</u>	<u>974,511</u>	<u>2,698,308</u>
<b>Fund balances - December 31</b>	<u>\$ 21,007,147</u>	<u>\$ -</u>	<u>\$ 1,142,258</u>	<u>\$ 2,683,129</u>

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

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<b>Other Governmental Funds</b>	<b>Totals</b>
\$ 696,909	\$ 23,019,873
3,393,484	12,485,126
-	5,640
-	130,703
769,419	3,477,279
30,428	3,589,099
56,741	4,225,225
<u>4,946,981</u>	<u>46,932,945</u>
-	7,725,468
-	12,327,310
-	3,556,400
3,729,391	12,668,187
-	1,331,183
770,976	2,436,743
-	2,909,290
-	366,234
3,027,877	3,027,877
<u>7,528,244</u>	<u>46,348,692</u>
<u>(2,581,263)</u>	<u>584,253</u>
29,547	116,244
4,971,694	6,666,846
(413,182)	(7,391,461)
<u>4,588,059</u>	<u>(608,371)</u>
2,006,796	(24,118)
<u>2,181,565</u>	<u>29,045,013</u>
<u>\$ 4,188,361</u>	<u>\$ 29,020,895</u>

# Oneida County, Wisconsin

## STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES GOVERNMENTAL FUNDS FOR THE YEAR ENDED DECEMBER 31, 2020

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### RECONCILIATION TO THE STATEMENT OF ACTIVITIES

Net change in fund balances as shown on previous page \$ (24,118)

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	4,910,214
Depreciation expense reported in the statement of activities	(3,516,827)
Net book value of disposals	(44,746)

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. (3,057,005)

Debt issued provides current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position. Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.

Principal repaid	2,909,290
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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	69,584
Compensated absences	(150,096)
Net pension asset	2,918,570
Net pension liability	3,217,775
Deferred outflows of resources related to pensions	(1,876,073)
Deferred inflows of resources related to pensions	(4,306,686)
Other postemployment benefits	(654,053)
Deferred outflows of resources related to other postemployment benefits	474,146
Deferred inflows of resources related to other postemployment benefits	<u>116,004</u>

Change in net position of governmental activities as reported in the statement of activities (see pages 11 - 12) \$ 985,979

*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, 2020

	Budget		Actual	Variance
	Original	Final		Final Budget - Positive (Negative)
<b>REVENUES</b>				
Taxes	\$ 17,851,838	\$ 17,851,838	\$ 18,747,481	\$ 895,643
Intergovernmental	3,894,093	4,705,834	4,796,353	90,519
Licenses and permits	5,500	5,500	5,640	140
Fines and forfeits	161,000	161,000	130,703	(30,297)
Public charges for services	2,601,929	2,624,273	2,692,866	68,593
Intergovernmental charges for services	2,140,248	2,387,978	3,558,671	1,170,693
Miscellaneous	532,275	536,167	901,803	365,636
Total revenues	<u>27,186,883</u>	<u>28,272,590</u>	<u>30,833,517</u>	<u>2,560,927</u>
<b>EXPENDITURES</b>				
Current				
General government	7,390,242	8,344,105	7,725,468	618,637
Public safety	12,260,211	13,300,267	12,327,310	972,957
Public works	197,081	197,081	197,081	-
Health and human services	3,999,881	4,008,554	3,991,018	17,536
Culture and recreation	1,369,446	1,375,488	1,331,183	44,305
Conservation and development	1,782,233	1,888,863	1,665,767	223,096
Total expenditures	<u>26,999,094</u>	<u>29,114,358</u>	<u>27,237,827</u>	<u>1,876,531</u>
Excess of revenues over (under) expenditures	<u>187,789</u>	<u>(841,768)</u>	<u>3,595,690</u>	<u>4,437,458</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds from sale of capital assets	50,000	54,160	86,697	32,537
Transfers in	28,470	119,170	777,031	657,861
Transfers out	(5,002,587)	(6,575,735)	(6,642,900)	(67,165)
Total other financing sources (uses)	<u>(4,924,117)</u>	<u>(6,402,405)</u>	<u>(5,779,172)</u>	<u>623,233</u>
<b>Net change in fund balance</b>	<u>(4,736,328)</u>	<u>(7,244,173)</u>	<u>(2,183,482)</u>	<u>5,060,691</u>
<b>Fund balance - January 1</b>	<u>23,190,629</u>	<u>23,190,629</u>	<u>23,190,629</u>	<u>-</u>
<b>Fund balance - December 31</b>	<u>\$ 18,454,301</u>	<u>\$ 15,946,456</u>	<u>\$ 21,007,147</u>	<u>\$ 5,060,691</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 - SOCIAL SERVICES SPECIAL REVENUE FUND  
FOR THE YEAR ENDED DECEMBER 31, 2020**

	Budget		Actual	Variance Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Taxes	\$ 1,846,687	\$ 1,846,687	\$ 1,846,687	\$ -
Intergovernmental	2,888,082	3,075,235	3,265,857	190,622
Public charges for services	16,600	16,400	14,994	(1,406)
Miscellaneous	6,336	6,336	6,336	-
Total revenues	<u>4,757,705</u>	<u>4,944,658</u>	<u>5,133,874</u>	<u>189,216</u>
<b>EXPENDITURES</b>				
Current				
Health and human services	<u>4,757,705</u>	<u>5,023,806</u>	<u>4,947,778</u>	<u>76,028</u>
Excess of revenues over (under) expenditures	<u>-</u>	<u>(79,148)</u>	<u>186,096</u>	<u>265,244</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	147,033	147,033	-
Transfers out	<u>-</u>	<u>(67,885)</u>	<u>(333,129)</u>	<u>(265,244)</u>
Total other financing sources (uses)	<u>-</u>	<u>79,148</u>	<u>(186,096)</u>	<u>(265,244)</u>
<b>Net change in fund balance</b>	-	-	-	-
<b>Fund balance - January 1</b>	-	-	-	-
<b>Fund balance - December 31</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</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 - COUNTY HIGHWAY SPECIAL REVENUE FUND FOR THE YEAR ENDED DECEMBER 31, 2020

	Budget		Actual	Variance Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Taxes	\$ 1,728,796	\$ 1,728,796	\$ 1,728,796	\$ -
Intergovernmental	1,136,054	1,136,054	1,029,432	(106,622)
Total revenues	<u>2,864,850</u>	<u>2,864,850</u>	<u>2,758,228</u>	<u>(106,622)</u>
<b>EXPENDITURES</b>				
Current				
Public works	<u>3,133,000</u>	<u>4,608,199</u>	<u>3,359,319</u>	<u>1,248,880</u>
Excess of revenues over (under) expenditures	<u>(268,150)</u>	<u>(1,743,349)</u>	<u>(601,091)</u>	<u>1,142,258</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	771,088	771,088	-
Transfers out	-	(2,250)	(2,250)	-
Total other financing sources (uses)	<u>-</u>	<u>768,838</u>	<u>768,838</u>	<u>-</u>
<b>Net change in fund balance</b>	<u>(268,150)</u>	<u>(974,511)</u>	<u>167,747</u>	<u>1,142,258</u>
<b>Fund balance - January 1</b>	<u>974,511</u>	<u>974,511</u>	<u>974,511</u>	<u>-</u>
<b>Fund balance - December 31</b>	<u>\$ 706,361</u>	<u>\$ -</u>	<u>\$ 1,142,258</u>	<u>\$ 1,142,258</u>

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, 2020

	<u>Solid Waste</u>	<u>Highway</u>	<u>Totals</u>
<b>ASSETS</b>			
Current assets			
Cash and investments	\$ 414,942	\$ 1,196,479	\$ 1,611,421
Receivables			
Accounts	62,449	27,954	90,403
Due from other governments	19,295	200,872	220,167
Prepaid assets	2,490	679,223	681,713
Total current assets	<u>499,176</u>	<u>2,104,528</u>	<u>2,603,704</u>
Noncurrent assets			
Restricted assets			
Cash and investments	<u>1,272,494</u>	<u>-</u>	<u>1,272,494</u>
Other assets			
Net pension asset	<u>44,375</u>	<u>267,654</u>	<u>312,029</u>
Capital assets			
Nondepreciable	340,774	376,807	717,581
Depreciable	<u>327,272</u>	<u>3,212,932</u>	<u>3,540,204</u>
Total capital assets	<u>668,046</u>	<u>3,589,739</u>	<u>4,257,785</u>
Total assets	<u>2,484,091</u>	<u>5,961,921</u>	<u>8,446,012</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Pension related amounts	104,072	627,721	731,793
Other postemployment related amounts	7,229	46,944	54,173
Total deferred outflows of resources	<u>111,301</u>	<u>674,665</u>	<u>785,966</u>
<b>LIABILITIES</b>			
Current liabilities			
Accounts payable	169,410	55,230	224,640
Accrued and other current liabilities	4,217	37,344	41,561
Unearned revenue	-	100,645	100,645
Compensated absences	9,022	58,470	67,492
Total current liabilities	<u>182,649</u>	<u>251,689</u>	<u>434,338</u>
Long-term obligations, less current portion			
Advance from other funds	141,627	-	141,627
Compensated absences	31,421	203,788	235,209
Long-term care - landfill postclosure	1,272,494	-	1,272,494
Other postemployment benefits	<u>18,255</u>	<u>326,346</u>	<u>344,601</u>
Total long-term liabilities	<u>1,463,797</u>	<u>530,134</u>	<u>1,993,931</u>
Total liabilities	<u>1,646,446</u>	<u>781,823</u>	<u>2,428,269</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Pension related amounts	132,955	801,930	934,885
Other postemployment related amounts	3,188	42,758	45,946
Total deferred inflows of resources	<u>136,143</u>	<u>844,688</u>	<u>980,831</u>
<b>NET POSITION</b>			
Net investment in capital assets	607,892	3,589,739	4,197,631
Restricted	44,375	267,654	312,029
Unrestricted	<u>160,536</u>	<u>1,152,682</u>	<u>1,313,218</u>
Total net position	<u>\$ 812,803</u>	<u>\$ 5,010,075</u>	<u>\$ 5,822,878</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, 2020**

	<u>Solid Waste</u>	<u>Highway</u>	<u>Totals</u>
<b>OPERATING REVENUES</b>			
Charges for services	\$ 1,305,513	\$ 5,697,033	\$ 7,002,546
Intergovernmental	105,597	10,279	115,876
Miscellaneous	-	1,100	1,100
	<u>1,411,110</u>	<u>5,708,412</u>	<u>7,119,522</u>
Total operating revenues			
<b>OPERATING EXPENSES</b>			
Operation and maintenance	1,262,208	5,419,998	6,682,206
Depreciation	74,286	394,588	468,874
	<u>1,336,494</u>	<u>5,814,586</u>	<u>7,151,080</u>
Total operating expenses			
Operating income (loss)	<u>74,616</u>	<u>(106,174)</u>	<u>(31,558)</u>
<b>NONOPERATING REVENUES</b>			
Interest income (loss)	<u>3,570</u>	<u>-</u>	<u>3,570</u>
Income before transfers	78,186	(106,174)	(27,988)
Transfers in	<u>-</u>	<u>724,615</u>	<u>724,615</u>
<b>Change in net position</b>	78,186	618,441	696,627
<b>Net position - January 1</b>	<u>734,617</u>	<u>4,391,634</u>	<u>5,126,251</u>
<b>Net position - December 31</b>	<u>\$ 812,803</u>	<u>\$ 5,010,075</u>	<u>\$ 5,822,878</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, 2020

	Solid Waste	Highway	2020
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Cash received from customers	\$ 1,410,430	\$ 6,053,826	\$ 7,464,256
Cash paid for employee wages and benefits	(395,941)	(2,512,447)	(2,908,388)
Cash paid to suppliers	(905,223)	(3,154,018)	(4,059,241)
Net cash provided by operating activities	<u>109,266</u>	<u>387,361</u>	<u>496,627</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>			
Due to/from other funds	(33,373)	-	(33,373)
Transfer in (out)	-	724,615	724,615
Net cash provided (used) by noncapital financing activities	<u>(33,373)</u>	<u>724,615</u>	<u>691,242</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>			
Acquisition of capital assets	<u>(458,719)</u>	<u>(938,923)</u>	<u>(1,397,642)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Sale of long-term investments	200,188	-	200,188
Interest received	3,570	-	3,570
Net cash provided by investing activities	<u>203,758</u>	<u>-</u>	<u>203,758</u>
<b>Change in cash and cash equivalents</b>	(179,068)	173,053	(6,015)
<b>Cash and cash equivalents - January 1</b>	<u>1,866,504</u>	<u>1,023,426</u>	<u>2,889,930</u>
<b>Cash and cash equivalents - December 31</b>	<u>\$ 1,687,436</u>	<u>\$ 1,196,479</u>	<u>\$ 2,883,915</u>
<b>RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES</b>			
Operating income (loss)	\$ 74,616	\$ (106,174)	\$ (31,558)
Adjustments to reconcile operating income to net cash provided by operating activities			
Depreciation	74,286	394,588	468,874
Change in liability (asset) and deferred outflows and inflows of resources			
Pension Liability/Asset	(99,092)	(572,364)	(671,456)
Deferred Outflows Related to Pension	43,610	195,956	239,566
Deferred Inflows Related to Pension	57,492	381,691	439,183
Other postemployment benefits liability	6,921	(25,053)	(18,132)
Deferred Outflows Related to OPEB	(5,877)	(35,522)	(41,399)
Deferred Inflows Related to OPEB	(303)	(5,416)	(5,719)
Change in operating assets and liabilities			
Accounts receivables	455	57,924	58,379
Due from other governments	(1,135)	266,739	265,604
Prepaid assets	130	(161,059)	(160,929)
Accounts payable	(12,210)	1,789	(10,421)
Accrued and other current liabilities	(11,775)	(64,716)	(76,491)
Unearned revenue	-	20,751	20,751
Landfill post closure care	(22,030)	-	(22,030)
Compensated absences	4,178	38,227	42,405
Net cash provided by operating activities	<u>\$ 109,266</u>	<u>\$ 387,361</u>	<u>\$ 496,627</u>
Reconciliation of cash and cash equivalents to the statement of net position			
Cash and investments in current assets	\$ 414,942	\$ 1,196,479	\$ 1,611,421
Cash and investments in restricted assets	1,272,494	-	1,272,494
Total cash and cash equivalents	<u>\$ 1,687,436</u>	<u>\$ 1,196,479</u>	<u>\$ 2,883,915</u>
Noncash capital and related financing activities			
Capital assets purchased on accounts payable	\$ 60,154	\$ -	\$ 60,154

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

# Oneida County, Wisconsin

## STATEMENT OF FIDUCIARY NET POSITION FIDUCIARY FUNDS DECEMBER 31, 2020

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	<b>Custodial Funds</b>
<b>ASSETS</b>	
Cash and investments	\$ 647,792
Receivables	
Accounts	<u>1,135,169</u>
Total assets	<u>1,782,961</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>	
Liabilities	
Due to other governments	<u>525,445</u>
<b>NET POSITION</b>	
Restricted for:	
Other governments	<u><u>\$ 1,039,420</u></u>

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

# Oneida County, Wisconsin

## STATEMENT OF CHANGES IN FIDUCIARY NET POSITION FIDUCIARY FUNDS FOR THE YEAR ENDED DECEMBER 31, 2020

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	<u>Custodial Funds</u>
<b>Additions</b>	
Contributions	
Individuals	\$ 2,408,145
<b>Deductions</b>	
Payments to other governments	1,927,647
Bad debt expense	<u>59,767</u>
Total Deductions	<u>1,987,414</u>
<b>Net Increase (Decrease) in Fiduciary Net Position</b>	420,731
<b>Fiduciary Net Position - January 1, as originally reported</b>	218,096
<b>Cumulative Effect of Change in Accounting Principal</b>	<u>618,689</u>
<b>Fiduciary Net Position - December 31, as restated</b>	<u>836,785</u>
<b>Fiduciary Net Position - December 31</b>	<u><u>\$ 1,039,420</u></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, 2020

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### 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 the standards.

#### 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, 2020

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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 custodial 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, 2020

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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 \$16,932,994 are recorded on December 31, 2020 for collection in 2021 for the County apportionment.

The County apportionment is for financing 2021 operations and will be transferred in 2021 from deferred inflows of resources to current revenues of the County's governmental funds.

#### **3. Other Receivables**

Other receivables of \$1,169,949 have been shown net of allowance for uncollectible accounts of \$699,570.

#### **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, 2020

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### 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. Noncurrent portions of the interfund receivables for the governmental funds are reported as “advances to other funds” and are classified as nonspendable fund balance in the general fund since they do not constitute expendable available financial resources and therefore are not available for appropriation.

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. Prepaid Supplies and Items

Payments made to vendors that will benefit periods beyond the end of the current fiscal year are recorded as prepaid items and supplies 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.

### 7. 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

### 8. 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, 2020

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### 9. **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. The governmental activities report two types of deferred outflows related to cash flow differences for the pension and other postemployment benefit plans. 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 and property taxes levied for subsequent years. These inflows with the exception of property taxes levied for subsequent years are recognized as revenues in the government-wide financial statements. Property taxes levied for subsequent years are included in deferred inflows for both governmental funds and activities. Other deferred inflows reported in governmental activities are related to timing differences in recognition of cash flows for pension and other postemployment benefit plans.

### 10. **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.

### 11. **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.

### 12. **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, 2020

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### 13. 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.

# Oneida County, Wisconsin

## NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2020

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### 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, 2020.

#### 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 2020 and 2021 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 2020 budget was 0.773%. The actual limit for the County for the 2021 budget was 0.740%. 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.

### 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.

# Oneida County, Wisconsin

## NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2020

The carrying amount of the County's cash and investments totaled \$33,475,925 on December 31, 2020 as summarized below:

Petty cash and cash on hand	\$ 12,671
Deposits with financial institutions	11,728,139
Deposits held by a 3rd party	26,191
Investments	
Associated Bank	1,272,493
Wisconsin Local Government Investment Pool	7,642,739
BMO	7,284,812
PMA Portfolio	5,508,880
	<u>\$ 33,475,925</u>

Reconciliation to the basic financial statements:

Government-wide statement of net position	
Cash and investments	\$ 31,168,844
Restricted cash and investments	1,659,289
Fiduciary fund statement of net position	
Agency fund	647,792
	<u>\$ 33,475,925</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, 2020:

	Fair Value Measurements Using:		
	Level 1	Level 2	Level 3
Investments			
U.S. Treasury notes	\$ -	\$ 4,527,297	\$ -
Federal agency securities	-	840,596	-
Asset backed securities	-	309,281	-
Commercial mortgage backed securities	-	369,636	-
Collateralized mortgage obligations	-	17,286	-
Corporate bonds and notes	-	5,054,925	-
State and municipal bonds	-	911,702	-
Money market mutual funds	1,368,719	-	-
	<u>\$ 1,368,719</u>	<u>\$ 12,030,723</u>	<u>\$ -</u>

### Methods Used to Value Investments

Bonds and other fixed income assets reported in Level 2 are reported at fair values obtained from independent pricing services.

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.

# Oneida County, Wisconsin

## NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2020

### 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, 2020, \$10,003,474 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			Not Rated
		Disclosure	AAA	Aa	
U.S. Treasury notes	\$ 4,527,297	\$ 4,527,297	\$ -	\$ -	\$ -
Federal agency securities	840,596	-	-	840,596	-
Asset backed securities	309,281	-	309,281	-	-
Commercial mortgage backed securities	369,637	-	201,038	168,599	-
Collateralized mortgage obligations	17,286	-	-	17,286	-
Corporate bonds and notes	5,054,926	-	232,837	3,023,150	1,723,464
State and municipal bonds	911,703	-	370,917	540,786	-
Money market mutual funds	2,035,460	-	-	-	2,035,460
Wisconsin Local Government Investment Pool	7,642,738	-	-	-	7,642,738
<b>Totals</b>	<b>\$ 21,708,924</b>	<b>\$ 4,527,297</b>	<b>\$ 1,114,073</b>	<b>\$ 4,590,417</b>	<b>\$ 1,723,464</b>



# Oneida County, Wisconsin

## NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2020

### 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	\$ 4,527,298	\$ 2,307,352	\$ 820,853	\$ 1,399,093	\$ -
Federal agency securities	840,596	505,172	-	335,424	-
Asset backed securities	309,280	91,998	103,055	114,227	-
Commercial mortgage backed securities	369,637	286	96,679	272,672	-
Collateralized mortgage obligations	17,287	-	8,803	8,484	-
Corporate bonds and notes	5,054,926	1,411,403	1,418,639	2,224,884	-
State and municipal bonds	911,702	166,639	213,150	531,913	-
Money market mutual funds	2,035,460	2,035,460	-	-	-
Wisconsin Local Government Investment Pool	7,642,738	7,642,738	-	-	-
<b>Totals</b>	<b>\$ 21,708,924</b>	<b>\$ 14,161,048</b>	<b>\$ 2,661,179</b>	<b>\$ 4,886,697</b>	<b>\$ -</b>

### Investment with Local Government Investment Pool

The County has investments in the Wisconsin Local Government Investment Pool of \$7,642,738 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, 2020, 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, 2020, the County's General Fund showed an investment of \$1,548,503 in delinquent taxes as follows:

Tax certificates	\$ 1,512,182
Tax deeds	36,321
<b>Total</b>	<b>\$ 1,548,503</b>

# Oneida County, Wisconsin

## NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2020

An aging of the delinquent taxes of \$1,548,503 on December 31, 2020 follows:

<u>Year Acquired</u>	<u>Total</u>	<u>Tax Certificates</u>	<u>Tax Deeds</u>
2007 and prior	\$ 10,814	\$ -	\$ 10,814
2008	3,344	64	3,280
2009	6,719	6,017	702
2010	6,597	6,597	-
2011	6,874	6,874	-
2012	9,120	7,114	2,006
2013	4,833	3,039	1,794
2014	2,894	2,894	-
2015	2,848	2,848	-
2016	37,941	35,671	2,270
2017	265,410	259,252	6,158
2018	435,962	435,656	306
2019	746,156	746,156	-
2020	8,991	-	8,991
<b>Total</b>	<b>\$ 1,548,503</b>	<b>\$ 1,512,182</b>	<b>\$ 36,321</b>

Of the total of \$1,548,503 for delinquent taxes, \$37,279 was collected within 60 days of year-end. \$225,747 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 \$1,285,477 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:

	<u>General</u>	<u>Social Services</u>	<u>County Highway</u>	<u>Debt Service</u>	<u>Nonmajor Gov't Funds</u>	<u>Solid Waste</u>	<u>Highway</u>	<u>Total</u>
Receivables								
Taxes	\$ 12,742,020	\$ 1,859,578	\$ 1,666,796	\$ -	\$ 671,469	\$ -	\$ -	\$ 16,939,863
Delinquent taxes	1,548,503	-	-	-	-	-	-	1,548,503
Accounts	1,300,751	11,173	-	15,992	44,261	68,050	27,954	1,468,181
Loans	123,422	-	-	6,813,353	-	-	-	6,936,775
Other	1,169,949	-	-	-	-	-	-	1,169,949
Gross receivables	16,884,645	1,870,751	1,666,796	6,829,345	715,730	68,050	27,954	28,063,271
Less: Allowance for uncollectibles	699,570	-	-	-	-	5,601	-	705,171
Net total receivables	<u>\$ 16,185,075</u>	<u>\$ 1,870,751</u>	<u>\$ 1,666,796</u>	<u>\$ 6,829,345</u>	<u>\$ 715,730</u>	<u>\$ 62,449</u>	<u>\$ 27,954</u>	<u>\$ 27,358,100</u>

# Oneida County, Wisconsin

## NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2020

### D. RESTRICTED ASSETS

Restricted assets on December 31, 2020 totaled \$1,659,289 and consisted of cash and investments held for the following purposes:

Funds	Amount	Purpose
Capital Project		
Airport construction	\$ 386,795	Airport improvements
Enterprise fund		
Solid waste long-term care	<u>1,272,494</u>	Long-term care of closed landfill
Total	<u>\$ 1,659,289</u>	

### E. CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2020 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
<b>Governmental activities:</b>				
Capital assets, nondepreciable:				
Land	\$ 15,000,625	\$ -	\$ 30,000	\$ 14,970,625
Construction in progress	232,031	11,000	232,031	11,000
Total capital assets, nondepreciable	<u>15,232,656</u>	<u>11,000</u>	<u>262,031</u>	<u>14,981,625</u>
Capital assets, depreciable:				
Buildings and improvements	34,961,222	1,891,864	138,243	36,714,843
Machinery and equipment	19,016,930	1,665,579	3,535,508	17,147,001
Infrastructure	32,433,529	1,573,802	-	34,007,331
Subtotals	<u>86,411,681</u>	<u>5,131,245</u>	<u>3,673,751</u>	<u>87,869,175</u>
Less accumulated depreciation for:				
Buildings and improvements	20,083,333	694,378	123,498	20,654,213
Machinery and equipment	12,162,983	1,234,611	3,535,507	9,862,087
Infrastructure	15,850,189	1,587,838	-	17,438,027
Subtotals	<u>48,096,505</u>	<u>3,516,827</u>	<u>3,659,005</u>	<u>47,954,327</u>
Total capital assets, depreciable, net	<u>38,315,176</u>	<u>1,614,418</u>	<u>14,746</u>	<u>39,914,848</u>
Governmental activities capital assets, net	<u>\$ 53,547,832</u>	<u>\$ 1,625,418</u>	<u>\$ 276,777</u>	54,896,473
Less: Retainage and construction related accounts payable				<u>176,038</u>
Net investment in capital assets				<u>\$ 54,720,435</u>

# Oneida County, Wisconsin

## NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2020

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
<b>Business-type activities:</b>				
Capital assets, nondepreciable:				
Land	\$ 59,613	\$ -	\$ -	\$ 59,613
Construction in progress	64,927	593,041	-	657,968
Total capital assets, nondepreciable	<u>124,540</u>	<u>593,041</u>	<u>-</u>	<u>717,581</u>
Capital assets, depreciable:				
Buildings	2,056,155	-	-	2,056,155
Improvements	1,560,933	38,376	-	1,599,309
Machinery and equipment	9,586,158	782,026	7,125	10,361,059
Subtotals	<u>13,203,246</u>	<u>820,402</u>	<u>7,125</u>	<u>14,016,523</u>
Less accumulated depreciation for:				
Buildings	1,679,399	54,237	-	1,733,636
Improvements	1,552,475	12,493	-	1,564,968
Machinery and equipment	6,792,071	402,144	16,500	7,177,715
Subtotals	<u>10,023,945</u>	<u>468,874</u>	<u>16,500</u>	<u>10,476,319</u>
Total capital assets, depreciable, net	<u>3,179,301</u>	<u>351,528</u>	<u>(9,375)</u>	<u>3,540,204</u>
Business-type activities capital assets, net	<u>\$ 3,303,841</u>	<u>\$ 944,569</u>	<u>\$ (9,375)</u>	4,257,785
Less: Retainage and construction related accounts payable				<u>60,154</u>
Net investment in capital assets				<u>\$ 4,197,631</u>

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

Governmental activities	
General government	\$ 506,968
Public safety	758,368
Public works	2,062,701
Health and human services	123,150
Culture and recreation	60,490
Conservation and development	5,150
Total depreciation expense - governmental activities	<u>\$ 3,516,827</u>
Business-type activities	
Solid waste	\$ 74,286
Highway	394,588
Total depreciation expense - business-type activities	<u>\$ 468,874</u>

# Oneida County, Wisconsin

## NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2020

### 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, 2020 are detailed below:

	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
Temporary cash advances to finance operating cash deficits		
General fund	\$ 543,150	\$ -
Special revenue funds		
Social services	-	328,353
Commission on aging	-	214,797
Subtotal	<u>543,150</u>	<u>543,150</u>
Long-term advances for working capital		
General fund	141,627	-
Enterprise fund		
Solid waste	-	141,627
Subtotal	<u>141,627</u>	<u>141,627</u>
Totals	<u>\$ 684,777</u>	<u>\$ 684,777</u>

Interfund transfers for the year ended December 31, 2020 were as follows:

<u>Funds</u>	<u>Transfer In</u>	<u>Transfer Out</u>
General	\$ 777,031	\$ 6,642,900
Social services	147,033	333,129
Public health	30,381	324,616
Commission on aging	15,803	88,566
County highway	771,088	2,250
Capital projects	4,925,510	-
Highway Enterprise	724,615	-
	<u>\$ 7,391,461</u>	<u>\$ 7,391,461</u>

Interfund transfers were made for the following purposes:

Return excess funds to the General Fund	\$ 723,290
COLA adjustments, PTO payouts and position vacancies	193,217
Transfer capital asset to correct fund	53,741
Transfer to Highway for budget and winter road maintenance	771,088
Transfer to fund capital projects fund from general fund	5,650,125
	<u>\$ 7,391,461</u>

# Oneida County, Wisconsin

## NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2020

### 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.

The agreement with the Wisconsin Department of Natural Resources, requires the Landfill to perform certain maintenance and monitoring functions (postclosure) of the closed landfill site through December 2046. In accordance with GASB Statement No. 18, the County has recorded an estimate of \$1,272,494 as of December 31, 2020 for these costs. Actual costs incurred by the County in the future may be higher due to inflation, changes in technology, or changes in regulations. Payments for long-term care and closure of the landfill are deposited in a trust account with Associated Bank. As of December 31, 2020, the County has deposited \$1,272,494 and recorded a closure liability in the amount of \$1,272,494. 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, 2020:

	Beginning Balance	Additions	Deletions	Ending Balance	Due Within One Year
<b>Governmental activities:</b>					
General obligation debt					
Notes from direct borrowings	\$ 12,174,475	\$ -	\$ 2,909,290	\$ 9,265,185	\$ 2,997,569
Compensated absences	2,096,164	165,406	439	2,261,131	734,507
Governmental activities					
Long-term obligations	<u>\$ 14,270,639</u>	<u>\$ 165,406</u>	<u>\$ 2,909,729</u>	<u>\$ 11,526,316</u>	<u>\$ 3,732,076</u>
<b>Business-type activities:</b>					
Compensated absences	<u>\$ 260,296</u>	<u>\$ 47,421</u>	<u>\$ 5,016</u>	<u>\$ 302,701</u>	<u>\$ 67,492</u>

Total interest paid during the year on long-term debt totaled \$366,234.

#### General Obligation Debt

General obligation debt currently outstanding is detailed as follows:

	Date of Issue	Final Maturity	Interest Rates	Original Indebtedness	Balance 12/31/20
State trust fund loan	10/13/16	3/15/23	3.00%	\$ 15,000,000	\$ 9,265,185

The County's outstanding loan of \$9,265,185 is subject to a statutory provision that in an event of late or nonpayment, a one percent per month penalty will be charged and the payment will be collected through a reduction in payments from the State of Wisconsin.

# Oneida County, Wisconsin

## NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2020

Annual principal and interest maturities of the outstanding general obligation debt of \$9,265,185 on December 31, 2020 are detailed below:

Year Ended December 31,	Governmental Activities		
	Principal	Interest	Totals
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>\$ 9,265,185</u>	<u>\$ 561,388</u>	<u>\$ 9,826,573</u>

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

### Legal Margin for New Debt

The County's legal margin for creation of additional general obligation debt on December 31, 2020 was \$364,263,660 as follows:

Equalized valuation of the County	\$7,470,576,900
Statutory limitation percentage	(x) 5%
General obligation debt limitation, per Section 67.03 of the Wisconsin Statutes	<u>373,528,845</u>
Less: Outstanding general obligation debt applicable to debt limitation	9,265,185
Legal margin for new debt	<u>\$ 364,263,660</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 issued a standalone WRS Financial Report, which can be found at <https://etf.wi.gov/about-etf/reports-and-studies/financial-reports-and-statements>.

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.

# Oneida County, Wisconsin

## NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2020

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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.

### 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>
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
2018	2.4	17
2019	0.0	(10)

### 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, 2020, the WRS recognized \$1,184,484 in contributions from the County.



# Oneida County, Wisconsin

## NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2020

Contribution rates for the reporting period are:

<b>Employee Category</b>	<b>Employee</b>	<b>Employer</b>
General (including teachers, executives and elected officials)	6.75%	6.75%
Protective with Social Security	6.75%	11.65%
Protective without Social Security	6.75%	16.25%

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

At December 31, 2020, the County reported an asset of \$3,230,599 for its proportionate share of the net pension asset. The net pension asset was measured as of December 31, 2019, and the total pension liability used to calculate the net pension asset was determined by an actuarial valuation as of December 31, 2018 rolled forward to December 31, 2019. 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.

At December 31, 2019, the County's proportion was 0.10019051%, which was a decrease of 0.00035805% from its proportion measured as of December 31, 2018.

For the year ended December 31, 2020, the County recognized pension expense of \$1,235,674.

At December 31, 2020, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Differences between expected and actual experience	\$ 6,132,414	\$ 3,068,863
Net differences between projected and actual earnings on pension plan investments	-	6,604,492
Changes in assumptions	251,748	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	7,998	5,998
Employer contributions subsequent to the measurement date	1,184,484	-
<b>Total</b>	<b>\$ 7,576,644</b>	<b>\$ 9,679,353</b>

\$1,184,484 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 asset in the year ended December 31, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

<b>Year Ended December 31,</b>	<b>Expense</b>
2021	\$ (973,073)
2022	(730,018)
2023	114,295
2024	(1,698,397)
<b>Total</b>	<b>\$ (3,287,193)</b>

# Oneida County, Wisconsin

## NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2020

### 5. Actuarial Assumptions

The total pension liability in the December 31, 2018 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial valuation date:	December 31, 2018
Actuarial cost method:	Entry Age
Asset valuation method:	Fair Value
Long-term expected rate of return:	7.0%
Discount rate:	7.0%
Salary increases:	
Inflation	3.0%
Seniority/Merit	0.1% - 5.6%
Mortality	Wisconsin 2018 Mortality Table
Post-retirement adjustments*	1.9%

\* *No post-retirement adjustment is guaranteed. Actual adjustments are based on recognized investment return, actuarial experience and other factors. 1.9% 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 2018 that covered a three-year period from January 1, 2015 to December 31, 2017. The total pension liability for December 31, 2019 is based upon a roll-forward of the liability calculated from the December 31, 2018 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 geometric real rates of return for each major asset class are summarized in the following table:

	<b>Current Asset Allocation %</b>	<b>Destination Target Asset Allocation %</b>	<b>Long-term Expected Nominal Rate of Return %</b>
<u>Core Fund Asset Class</u>			
Global equities	49%	8.0%	5.1%
Fixed income	24.5%	4.9%	2.1%
Inflation sensitive assets	15.5%	4.0%	1.2%
Real estate	9%	6.3%	3.5%
Private equity/debt	8%	10.6%	7.6%
Multi-asset	4%	6.9%	4.0%
Total Core Fund	110%	7.5%	4.6%
<u>Variable Fund Asset Class</u>			
U.S. equities	70%	7.5%	4.6%
International equities	30%	8.2%	5.3%
Total Variable Fund	100%	7.8%	4.9%

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

# Oneida County, Wisconsin

## NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2020

**Single Discount Rate.** A single discount rate of 7.00% was used to measure the Total Pension Liability for the current and prior year. This single discount rate is based on the expected rate of return on pension plan investments of 7.00% and a municipal bond rate of 2.75% (Source: Fixed-income municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index's "20-year Municipal GO AA Index" as of December 31, 2019. In describing this index, Fidelity notes that the Municipal Curves are constructed using option-adjusted analytics of a diverse population of over 10,000 tax-exempt securities.). Because of the unique structure of WRS, the 7.00% expected rate of return implies that a dividend of approximately 1.9% 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 member 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.

**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 7.0 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 (6.00 percent) or 1-percentage-point higher (8.00 percent) than the current rate:

	<b>1% Decrease to Discount Rate (6.00%)</b>	<b>Current Discount Rate (7.00%)</b>	<b>1% Increase to Discount Rate (8.00%)</b>
County's proportionate share of the net pension liability (asset)	\$ 8,319,370	\$ (3,230,599)	\$ (11,865,530)

**Pension plan fiduciary net position.** information about the pension plan's fiduciary net position is available in separately issued financial statements available at <https://etf.wi.gov/about-etf/reports-and-studies/financial-reports-and-statements>.

### 6. Payables to the Pension Plan

At December 31, 2020, the County reported a payable of \$278,275 for the outstanding amount of contributions to the pension plan for the year ended December 31, 2020.

### J. OTHER POSTEMPLOYMENT BENEFITS

The County reports OPEB related balances at December 31, 2020 as summarized below:

	<b>OPEB Liability</b>	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>	<b>OPEB Expense</b>
Local Retiree Life Insurance Fund (LRLIF)	\$ 1,239,893	\$ 490,983	\$ 216,536	\$ 127,555
Single-employer defined OPEB plan	5,269,446	198,407	639,040	282,568
Total pension liability	<u>\$ 6,509,339</u>	<u>\$ 689,390</u>	<u>\$ 855,576</u>	<u>\$ 410,123</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.

# Oneida County, Wisconsin

## NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2020

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### 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.

For sheriff protective and nonrepresented 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, 2020, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	35
Active employees	233
	<hr/>
	268
	<hr/>

### Total OPEB Liability

Oneida County's OPEB liability was determined by an actuarial valuation as of December 31, 2018 rolled forward to December 31, 2020.

### Actuarial Assumptions

The total OPEB liability in the December 31, 2018 actuarial valuation rolled forward to December 31, 2020 was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Inflation:	2.0%
Salary Increases:	2.0%
Investment Rate of Return:	2.25%
Healthcare cost trend rates:	7.5% decreasing by 0.50% every two years down to 5.0%, and level thereafter

Mortality rates are from the Wisconsin 2018 Mortality Table adjusted for future mortality improvements using the MP-2018 fully generated improvement scale (multiplied by 60%).

The actuarial assumptions used in the December 31, 2018 valuation were based on the results of the Wisconsin Retirement System's Three-Year Experience Study for the period 2015 through 2017.

# Oneida County, Wisconsin

## NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2020

The discount rate was changed to the 20-year AA municipal bond rate (2.25%) as of the measurement date. All other assumptions and methods remained unchanged from the valuation performed as of December 31, 2018.

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

### **Changes in the Total OPEB Liability**

	<b>Total OPEB Liability</b>
Balance at 12/31/2019	\$ 5,132,412
Changes for the year:	
Service cost	223,339
Interest	139,145
Changes of assumptions or other input	143,061
Benefit payments	(368,511)
Net changes	137,034
Balance at 12/31/2020	\$ 5,269,446

**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 (1.25%) or 1-percentage-point higher (3.25%) than the current rate:

	<b>1% Decrease to Discount Rate (1.25%)</b>	<b>Current Discount Rate (2.25%)</b>	<b>1% Increase to Discount Rate (3.25%)</b>
Net OPEB liability	\$ 5,558,783	\$ 5,269,446	\$ 4,984,881

**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 (6.5% decreasing to 4.0%) or 1-percentage-point higher (8.5% decreasing to 6.0%) than the current healthcare cost trend rates:

	<b>1% Decrease (6.5% decreasing to 4.0%)</b>	<b>Healthcare Cost Trend Rates (7.5% decreasing to 5.0%)</b>	<b>1% Increase (8.5% decreasing to 6.0%)</b>
Net OPEB liability	\$ 4,747,956	\$ 5,269,446	\$ 5,864,375

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

For the year ended December 31, 2020, the County recognized OPEB expense of \$282,568. At December 31, 2020, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Differences between expected and actual experience	\$ -	\$ 534,098
Changes in assumptions	198,407	104,942
Total	\$ 198,407	\$ 639,040

# Oneida County, Wisconsin

## NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2020

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
2021	\$ (79,916)
2022	(79,916)
2023	(79,916)
2024	(79,916)
2025	(79,918)
Thereafter	(41,051)
Total	<u>\$ (440,633)</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 <https://etf.wi.gov/publications/cafr.htm>.

Additionally, ETF issued a standalone Retiree Life Insurance Financial Report, which can be found at <https://etfonline.wi.gov/ETFGASBPublicWeb/gasb75Local.do>.

#### **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, 2020 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, 2020

Member contributions are based upon nine age bands through age 69 and an additional eight age bands for those age 70 and over. Participating members must pay monthly contribution rates per \$1,000 of coverage until the age of 65 (age 70 if active). The member contribution rates in effect for the year ended December 31, 2020 are listed below:

<b>Life Insurance Employee Contribution Rates For the Year Ended December 31, 2019</b>		
<b>Attained Age</b>	<b>Basic</b>	<b>Supplemental</b>
Under 30	\$0.05	\$0.05
30 - 34	0.06	0.06
35 - 39	0.07	0.07
40 - 44	0.08	0.08
45 - 49	0.12	0.12
50 - 54	0.22	0.22
55 - 59	0.39	0.39
60 - 64	0.49	0.49
65 - 69	0.57	0.57

\* Disabled members under age 70 receive a waiver-of-premium benefit

During the reporting period, the LRLIF recognized \$10,192 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, 2020, the County reported a liability of \$1,239,893 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of December 31, 2019, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of December 31, 2018 rolled forward to December 31, 2019. 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, 2019, the County's proportion was 0.29117800%, which was an increase of 0.00400400% from its proportion measured as of December 31, 2018.

For the year ended December 31, 2020, the County recognized OPEB expense of \$127,555.

At December 31, 2020, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Differences between expected and actual experience	\$ -	\$ 55,546
Net differences between projected and actual earnings on OPEB plan investments	23,389	-
Changes in assumptions	457,402	136,379
Changes in proportion and differences between employer contributions and proportionate share of contributions	10,192	24,611
<b>Total</b>	<b>\$ 490,983</b>	<b>\$ 216,536</b>

# Oneida County, Wisconsin

## NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2020

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
2020	\$ 45,644
2021	45,644
2022	43,122
2023	40,525
2024	35,237
Thereafter	64,275
Total	<u>\$ 274,447</u>

**Actuarial assumptions.** The total OPEB liability in the January 1, 2019 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, 2019
Actuarial cost method:	Entry age normal
20 year tax exempt rate of return:	2.70%
Long-term expected rate of return:	4.25%
Discount rate:	2.87%
Salary increases:	
Inflation	3.00%
Seniority/Merit	.01% - 5.6%
Mortality	Wisconsin 2018 Mortality Table

Actuarial assumptions are based upon an experience study conducted in 2018 that covered a three-year period from January 1, 2015 to December 31, 2017. The total OPEB liability for December 31, 2019 is based upon a roll-forward of the liability calculated from the January 1, 2019 actuarial valuation.

**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. Credit Bonds	Barclays Credit	45%	2.12%
U.S. Long Credit Bonds	Barclays Long Credit	5%	2.90%
U.S. Mortgages	Barclays MBS	50%	1.53%
Inflation			2.20%
Long-term expected rate of return			4.25%



# Oneida County, Wisconsin

## NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2020

The long-term expected rate of return decreased slightly from 5.00% in the prior year to 4.25% in the current year. This change was primarily based on the target asset allocation and capital market expectations. The expected inflation rate also decreased slightly from 2.30% in the prior year to 2.20% in the current year. 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.

**Single Discount rate.** A single discount rate of 2.87% was used to measure the Total OPEB Liability for the current year, as opposed to a discount rate of 4.22% for the prior year. The significant change in the discount rate was primarily caused by the decrease in the municipal bond rate from 4.10% as of December 31, 2018 to 2.74% as of December 31, 2019. The Plan's fiduciary net position was projected to be insufficient to make all projected future benefit payments of current active and inactive members. 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. The plan's fiduciary net position was projected to be available to make projected future benefit payments of current plan members through December 31, 2036.

The projection of cash flows used to determine the single discount rate assumed that employer contributions will be made according to the current employer contribution schedule and that contributions are made by plan members retiring prior to age 65.

**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 2.87%, 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 (1.87%) or 1-percentage-point higher (3.87%) than the current rate:

	<b>1% Decrease to Discount Rate (1.87%)</b>	<b>Current Discount Rate (2.87%)</b>	<b>1% Increase to Discount Rate (3.87%)</b>
County's proportionate share of the net OPEB liability (asset)	\$ 1,712,084	\$ 1,239,893	\$ 880,647

***Payable to the OPEB Plan***

At December 31, 2020, the County reported a payable of \$450 for the outstanding amount of contribution to the Plan required for the year ended December 31, 2020.

# Oneida County, Wisconsin

## NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2020

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### 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, 2020, nonspendable fund balance was as follows:

General Fund	
Nonspendable	
Prepaid assets	\$ 223,560
Delinquent taxes	1,285,477
Advance to transit commission	50,000
Advance to solid waste fund	141,627
Total General Fund nonspendable fund balance	<u>1,700,664</u>
Special Revenue Funds	
Nonspendable	
Prepaid items	
Public Health	505
Commission on Aging	200
Total	<u>705</u>
Total nonspendable fund balance	<u>\$ 1,701,369</u>

#### 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, 2020, restricted fund balance was as follows:

Debt Service Fund	
Restricted for debt service	\$ 2,683,129
Capital Projects Fund	
Airport capital improvements	<u>376,729</u>
Total restricted fund balance	<u>\$ 3,059,858</u>

#### Committed Fund Balance

In the fund financial statements, portions of government fund balances are committed by County Board action. At December 31, 2020, fund balance was committed as follows:

Capital Improvements Fund	
Committed for	
Capital projects	<u>\$ 2,998,919</u>

# Oneida County, Wisconsin

## NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2020

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### Assigned Fund Balance

Portions of governmental fund balances have been assigned to represent tentative management plans that are subject to change. At December 31, 2020, fund balance was assigned as follows:

Assigned for

General Fund

Information technology	\$ 381,180
Remonumentation	1,751
Risk management	45,158
Land information project	14,221
Insurance liability deductible	12,032
Sheriff vehicles	112,609
Hospital subsidies	95,984
Ambulance repair and replacement	523,506
Ambulance grants	72,716
911 system	124,454
Jail assessment	122,727
Forest roads	66,572
Register of deeds	188,410
Buildings and grounds	32,675
Major renovation	130,955
Land purchase	30,361
Mining impact	5,000
Accrued compensated absences	757,613
Commissary fees	226,279
Parks project	71,560
Economic development	33,678
Advertising	21,236
Medical examiner	15,948
Various sheriff	143,734
Others	274,546
Buildings and grounds - one time	18,157
Total General Fund	<u>3,523,062</u>

Special Revenue Funds

County highway	1,142,258
Public health	96,480
WIC	18,174
Nursing	650,498
Commission on aging	35,923
Total special revenue funds	<u>1,943,333</u>

Capital Project Funds

Capital improvements	<u>10,933</u>
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Total assigned fund balance \$ 5,477,328

# Oneida County, Wisconsin

## NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2020

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### Net Position

The County reports restricted net position at December 31, 2020 as follows:

Governmental activities	
Restricted for	
Pension benefits	\$ 2,918,570
Debt service	2,461,526
Airport capital improvements	376,729
Total governmental activities restricted net position	<u>5,756,825</u>
Business-type activities	
Restricted for	
Pension benefits	<u>312,029</u>
Total restricted net position	<u>\$ 6,068,854</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 \$67,740 in 2020. The County's annual audit included this program.

REQUIRED SUPPLEMENTARY INFORMATION

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# 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%
12/31/18	0.10054856%	3,577,202	13,929,833	25.68%	96.45%
12/31/19	0.10019051%	(3,230,599)	14,343,617	22.52%	102.96%

## 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%
12/31/19	1,054,023	1,054,023	-	14,341,466	7.35%
12/31/20	1,184,485	1,184,485	-	15,356,459	7.71%

See notes to required supplementary information.

# Oneida County, Wisconsin

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

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Total OPEB Liability				
Service cost	\$ 223,339	\$ 202,404	\$ 220,143	\$ 220,143
Interest	139,145	224,532	202,522	205,249
Benefit payments	(368,511)	(384,265)	(453,603)	(553,013)
Differences between expected and actual experience	-	(712,130)	-	-
Change in assumptions	143,061	97,639	(167,906)	-
Net change in total OPEB liability	<u>137,034</u>	<u>(571,820)</u>	<u>(198,844)</u>	<u>(127,621)</u>
Total OPEB liability - beginning	<u>5,132,412</u>	<u>5,704,232</u>	<u>5,903,076</u>	<u>6,030,697</u>
Total OPEB liability - ending	<u>\$ 5,269,446</u>	<u>\$ 5,132,412</u>	<u>\$ 5,704,232</u>	<u>\$ 5,903,076</u>
Covered-employee payroll	<u>\$ 13,070,195</u>	<u>\$ 13,070,195</u>	<u>\$ 11,661,071</u>	<u>\$ 11,661,071</u>
County's total OPEB liability as a percentage of covered-employee payroll	<u>40.32%</u>	<u>39.27%</u>	<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	0.28717400%	\$ 863,983	\$ 13,326,730	6.48%	44.81%
12/31/18	0.28717300%	741,006	13,170,000	5.63%	48.69%
12/31/19	0.29117800%	1,239,893	13,526,000	9.17%	37.58%

**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	\$ 5,532	\$ 5,532	\$ -	\$ 13,170,000	0.04%
12/31/19	5,481	5,481	-	14,341,466	0.04%
12/31/20	5,263	5,263	-	15,356,459	0.03%

*See notes to required supplementary information.*



# Oneida County, Wisconsin

## NOTES TO REQUIRED SUPPLEMENTARY INFORMATION DECEMBER 31, 2020

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### **NOTE 1: WISCONSIN RETIREMENT SYSTEM**

There were no changes in benefit terms 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**

#### ***Single-employer Defined Postemployment Benefit Plan***

The discount rate was changed to the 20-year AA municipal bond rate (2.25%) for the measurement date of December 31, 2018. All other assumptions and methods remained unchanged from the valuation performed as of December 31, 2018. No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75.

#### ***Local Retiree Life Insurance Fund (LRLIF)***

There were no changes in benefit terms for any participating employer.

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.

SUPPLEMENTARY INFORMATION

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# Oneida County, Wisconsin

**COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
DECEMBER 31, 2020**

	<b>Special Revenue</b>			
	<b>Nursing</b>	<b>WIC</b>	<b>Public Health</b>	<b>Commission on Aging</b>
<b>ASSETS</b>				
Cash and investments	\$ 207,152	\$ 21,226	\$ 137,865	\$ -
Restricted cash and investments	-	-	-	-
Receivables				
Property taxes	-	-	522,054	149,415
Accounts	11,670	-	9,307	12,544
Due from other governments	547,455	-	-	267,496
Prepaid items	-	-	505	200
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Total assets	<u>\$ 766,277</u>	<u>\$ 21,226</u>	<u>\$ 669,731</u>	<u>\$ 429,655</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>				
Liabilities				
Accounts payable	\$ 110,821	\$ 2,208	\$ 6,958	\$ 17,088
Accrued and other current liabilities	4,958	844	15,035	9,344
Due to other funds	-	-	-	214,797
Special deposits	-	-	-	2,000
Unearned revenues	-	-	28,699	888
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Total liabilities	<u>115,779</u>	<u>3,052</u>	<u>50,692</u>	<u>244,117</u>
Deferred inflows of resources				
Property taxes levied for subsequent year	-	-	522,054	149,415
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Fund balances				
Nonspendable	-	-	505	200
Restricted	-	-	-	-
Committed	-	-	-	-
Assigned	650,498	18,174	96,480	35,923
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Total fund balances	<u>650,498</u>	<u>18,174</u>	<u>96,985</u>	<u>36,123</u>
Total liabilities, deferred inflows of resources, and fund balances				
	<u>\$ 766,277</u>	<u>\$ 21,226</u>	<u>\$ 669,731</u>	<u>\$ 429,655</u>

**Capital Projects**

<u>Airport Construction</u>	<u>Capital Projects</u>	<u>Construction Fund</u>	<u>Total</u>
\$ -	\$ 3,041,320	\$ 10,933	\$ 3,418,496
386,795	-	-	386,795
-	-	-	671,469
10,740	-	-	44,261
550,953	-	-	1,365,904
-	-	-	705
<u>\$ 948,488</u>	<u>\$ 3,041,320</u>	<u>\$ 10,933</u>	<u>\$ 5,887,630</u>
\$ 571,759	\$ 42,401	\$ -	\$ 751,235
-	-	-	30,181
-	-	-	214,797
-	-	-	2,000
-	-	-	29,587
<u>571,759</u>	<u>42,401</u>	<u>-</u>	<u>1,027,800</u>
-	-	-	671,469
-	-	-	705
376,729	-	-	376,729
-	2,998,919	-	2,998,919
-	-	10,933	812,008
<u>376,729</u>	<u>2,998,919</u>	<u>10,933</u>	<u>4,188,361</u>
<u>\$ 948,488</u>	<u>\$ 3,041,320</u>	<u>\$ 10,933</u>	<u>\$ 5,887,630</u>

# Oneida County, Wisconsin

**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2020**

	Special Revenue			
	Nursing	WIC	Public Health	Commission on Aging
<b>REVENUES</b>				
Taxes	\$ -	\$ -	\$ 494,800	\$ 202,109
Intergovernmental	1,507,233	102,374	26,654	1,126,243
Public charges for services	401,128	546	148,610	154,630
Intergovernmental charges for services	-	-	13,828	146
Miscellaneous	28,189	-	5,895	9,383
<b>Total revenues</b>	<b>1,936,550</b>	<b>102,920</b>	<b>689,787</b>	<b>1,492,511</b>
<b>EXPENDITURES</b>				
Current				
Health and human services	1,828,246	102,399	392,775	1,405,971
Conservation and development	-	-	-	-
Capital outlay	-	-	-	-
<b>Total expenditures</b>	<b>1,828,246</b>	<b>102,399</b>	<b>392,775</b>	<b>1,405,971</b>
Excess of revenues over (under) expenditures	108,304	521	297,012	86,540
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds from sale of capital assets	-	-	-	-
Transfers in	-	-	30,381	15,803
Transfers out	-	-	(324,616)	(88,566)
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>(294,235)</b>	<b>(72,763)</b>
<b>Net change in fund balances</b>	<b>108,304</b>	<b>521</b>	<b>2,777</b>	<b>13,777</b>
<b>Fund balances - January 1</b>	<b>542,194</b>	<b>17,653</b>	<b>94,208</b>	<b>22,346</b>
<b>Fund balances - December 31</b>	<b>\$ 650,498</b>	<b>\$ 18,174</b>	<b>\$ 96,985</b>	<b>\$ 36,123</b>

<b>Capital Projects</b>				
<b>Revolving Loan Fund</b>	<b>Airport Construction</b>	<b>Capital Projects</b>	<b>Construction Fund</b>	<b>Total</b>
\$ -	\$ -	\$ -	\$ -	\$ 696,909
-	616,280	14,700	-	3,393,484
-	64,505	-	-	769,419
-	-	16,454	-	30,428
3,244	10,030	-	-	56,741
<u>3,244</u>	<u>10,030</u>	<u>-</u>	<u>-</u>	<u>56,741</u>
<u>3,244</u>	<u>690,815</u>	<u>31,154</u>	<u>-</u>	<u>4,946,981</u>
-	-	-	-	3,729,391
770,976	-	-	-	770,976
-	790,683	2,237,194	-	3,027,877
<u>770,976</u>	<u>790,683</u>	<u>2,237,194</u>	<u>-</u>	<u>7,528,244</u>
<u>(767,732)</u>	<u>(99,868)</u>	<u>(2,206,040)</u>	<u>-</u>	<u>(2,581,263)</u>
-	29,547	-	-	29,547
-	-	4,925,510	-	4,971,694
-	-	-	-	(413,182)
<u>-</u>	<u>29,547</u>	<u>4,925,510</u>	<u>-</u>	<u>4,588,059</u>
<u>(767,732)</u>	<u>(70,321)</u>	<u>2,719,470</u>	<u>-</u>	<u>2,006,796</u>
<u>767,732</u>	<u>447,050</u>	<u>279,449</u>	<u>10,933</u>	<u>2,181,565</u>
<u>\$ -</u>	<u>\$ 376,729</u>	<u>\$ 2,998,919</u>	<u>\$ 10,933</u>	<u>\$ 4,188,361</u>

# Oneida County, Wisconsin

## COMBINING STATEMENT OF FIDUCIARY NET POSITION FIDUCIARY FUNDS DECEMBER 31, 2020

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	<u>Clerk of Courts</u>	<u>Register of Deeds</u>	<u>Total</u>
<b>ASSETS</b>			
Cash and investments	\$ 525,445	\$ 122,347	\$ 647,792
Receivables			
Accounts	1,135,169	-	1,135,169
Total assets	<u>\$ 1,660,614</u>	<u>\$ 122,347</u>	<u>\$ 1,782,961</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>			
Liabilities			
Due to other governments	<u>\$ 525,445</u>	<u>\$ -</u>	<u>\$ 525,445</u>
<b>NET POSITION</b>			
Restricted for:			
Other governments	<u>\$ 1,135,169</u>	<u>\$ 122,347</u>	<u>\$ 1,257,516</u>

# Oneida County, Wisconsin

**COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
FIDUCIARY FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2020**

	<u>Clerk of Courts</u>	<u>Register of Deeds</u>	<u>Totals</u>
<b>Additions</b>			
Contributions			
Individuals	\$ 1,235,320	\$ 1,172,825	\$ 2,408,145
<b>Deductions</b>			
Payments to other governments	800,857	1,126,790	1,927,647
Bad debt expense	59,767	-	59,767
Total Deductions	860,624	1,126,790	1,987,414
<b>Net Increase (Decrease) in Fiduciary Net Position</b>	374,696	46,035	420,731
<b>Fiduciary Net Position - January 1, as originally reported</b>	218,096	-	218,096
<b>Cumulative Effect of Change in Accounting Principal</b>	542,377	76,312	618,689
<b>Fiduciary Net Position - January 1, as restated</b>	760,473	76,312	836,785
<b>Fiduciary Net Position - December 31</b>	<u>\$ 1,135,169</u>	<u>\$ 122,347</u>	<u>\$ 1,257,516</u>



ADDITIONAL INDEPENDENT AUDITORS' REPORT  
FOR BASIC FINANCIAL STATEMENTS

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## Independent auditors' report on internal control over financial reporting and on compliance and other matters based on an audit of financial statements performed in accordance with *Government Auditing Standards*

To the County Board  
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, 2020, 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 30, 2021.

### **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) as a basis of designing 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 and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2020-001 that we consider to be a significant deficiency.

### **COMPLIANCE AND OTHER MATTERS**

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. 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*.

**ONEIDA COUNTY'S RESPONSE TO FINDINGS**

The County's response to the 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 the financial statements and, accordingly, we express no opinion on it.

**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 cursive script that reads "CliftonLarsonAllen LLP".**CliftonLarsonAllen LLP**

Green Bay, Wisconsin

July 30, 2021

FEDERAL AND STATE AWARDS

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## 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, 2020. 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, 2020.

## 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 certain deficiencies in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as items 2020-002 and 2020-003, that we consider to be significant deficiencies.

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 30, 2021

# Oneida County, Wisconsin

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED DECEMBER 31, 2020

Grantor Agency/Federal Program Title	CFDA Number	Pass-Through Agency	Pass-Through Entity Identifying Number	(Accrued) Deferred Revenue 1/1/20	Cash Received (Refunded)	Accrued (Deferred) Revenue 12/31/20	Total Expenditures	Subrecipient Payment
<b>U.S. DEPARTMENT OF AGRICULTURE</b>								
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	WI DHS	154710	\$ (34,168)	\$ 94,635	\$ 33,927	\$ 94,394	\$ -
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	WI DHS	154746	-	1,906	-	1,906	-
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	WI DHS	154760	(3,936)	7,159	2,031	5,254	-
Total Special Supplemental Nutrition Program for Women, Infants, and Children				<u>(38,104)</u>	<u>103,700</u>	<u>35,958</u>	<u>101,554</u>	<u>-</u>
SNAP Cluster								
State Administrative Matching Grants for Food Stamp Program	10.561	WI DHS	154661	(3,250)	10,912	2,142	9,804	-
State Administrative Matching Grants for Food Stamp Program	10.561	Marathon	284	(53,296)	112,818	52,252	111,774	-
State Administrative Matching Grants for Food Stamp Program	10.561	Marathon	61	(1,434)	2,523	1,997	3,086	-
Total SNAP Cluster				<u>(57,980)</u>	<u>126,253</u>	<u>56,391</u>	<u>124,664</u>	<u>-</u>
Forest Service School and Roads Cluster - Grants to States	10.665	WI DNR	N/A	-	12,371	-	12,371	-
Law Enforcement Agreements - Forest Services	10.704	Direct Program	N/A	(2,176)	2,176	3,108	3,108	-
Total U.S. Department of Agriculture				<u>(98,260)</u>	<u>244,500</u>	<u>95,457</u>	<u>241,697</u>	<u>-</u>
<b>U.S. DEPARTMENT OF JUSTICE</b>								
COVID-19 Coronavirus Emergency Supplemental Funding	16.034	WI DOJ	2020-CV-01-16257	-	-	52,789	52,789	-
Public Safety Partnership and Community Policing Grants	16.710	WI DOJ	N/A	(1,070)	17,659	1,572	18,161	-
Public Safety Partnership and Community Policing Grants	16.710	WI DOJ	N/A	(901)	8,648	1,241	8,988	-
Public Safety Partnership and Community Policing Grants	16.710	WI DOJ	455COPSMETH16	(17,054)	51,754	-	34,700	-
Edward Byrne Memorial Justice Assistance Grant Program	16.738	WI DOJ	2017-DJ-01-04975	(6,079)	30,302	20,497	44,720	-
Bulletproof Vest Program	16.607	WI DOJ	N/A	(4,535)	4,535	4,275	4,275	-
Total U.S. Department of Justice				<u>(29,639)</u>	<u>112,898</u>	<u>80,374</u>	<u>163,633</u>	<u>-</u>
<b>U.S. DEPARTMENT OF TREASURY</b>								
COVID-19 Coronavirus Relief Fund	21.019	WI DHS	155803	-	18,180	6,451	24,631	-
COVID-19 Coronavirus Relief Fund	21.019	WI DHS	155804	-	26,622	3,378	30,000	-
COVID-19 Coronavirus Relief Fund	21.019	WI DHS	155805	-	151,784	126,249	278,033	-
COVID-19 Coronavirus Relief Fund	21.019	WI DOA	N/A	-	603,870	-	603,870	-
COVID-19 Coronavirus Relief Fund	21.019	Tourism	N/A	-	24,560	-	24,560	-
Total U.S. Department of Treasury				<u>-</u>	<u>825,016</u>	<u>136,078</u>	<u>961,094</u>	<u>-</u>
<b>U.S. DEPARTMENT OF TRANSPORTATION</b>								
COVID-19 Airport Improvement Program	20.106	Direct Program	N/A	-	37,296	564,883	602,179	-
Highway Planning and Construction Cluster								
Recreational Trails Program	20.219	WI DNR	RTP-877-17N	(1,286)	13,819	3,637	16,170	-
Recreational Trails Program	20.219	WI DNR	RTP-909-18M	(51,150)	51,150	-	-	-
Recreational Trails Program	20.219	WI DNR	RTP-995-20M	-	3,229	-	3,229	-
Total Highway Planning and Construction Cluster				<u>(52,436)</u>	<u>68,198</u>	<u>3,637</u>	<u>19,399</u>	<u>-</u>
Highway Safety Cluster								
State and Community Highway Safety	20.600	WI DOT	WGSOWIGRANT5473SEP20	-	7,587	-	7,587	-
Total U.S. Department of Transportation				<u>(52,436)</u>	<u>113,081</u>	<u>568,520</u>	<u>629,165</u>	<u>-</u>
<b>U.S. ELECTION ASSISTANCE COMMISSION</b>								
HAVA Election Security	90.404	WI EC	WI2020CARES	-	46,304	-	46,304	-

# Oneida County, Wisconsin

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED DECEMBER 31, 2020

Grantor Agency/Federal Program Title	CFDA Number	Pass-Through Agency	Pass-Through Entity Identifying Number	(Accrued) Deferred Revenue 1/1/20	Cash Received (Refunded)	Accrued (Deferred) Revenue 12/31/20	Total Expenditures	Subrecipient Payment
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>								
Special Programs for the Aging Title III, Part D Disease Prevention and Health Promotion Services	93.043	GWAAR	560510	(698)	995	1,429	1,726	-
Aging Cluster								
Special Programs for the Aging Title III, Part B Grants for Supportive Services and COVID-19: Grants for Supportive Services & Senior Centers	93.044	GWAAR	560340	(2,646)	15,745	-	13,099	-
	93.044	GWAAR	560340	-	71,310	33,289	104,599	-
Special Programs for the Aging Title III, Part C Nutrition Services	93.045	GWAAR	560350	(55,446)	76,760	-	21,314	-
Special Programs for the Aging Title III, Part C Nutrition Services	93.045	GWAAR	560350	(41,023)	134,681	62,890	156,548	-
COVID-19: FFCRA C2	93.045	GWAAR	560359	-	34,404	-	34,404	-
Total Special Programs for the Aging Title III, Part C Nutrition Services				(96,469)	245,845	62,890	212,266	-
COVID-19 Special Programs for the Aging-Title IV-and Title II-Discretionary Project	93.048	WI DHS	560200	-	3,218	1,208	4,426	-
Nutrition Services Incentive Program	93.053	GWAAR	560422	-	29,673	-	29,673	-
Total Aging Cluster				(99,115)	365,791	97,387	364,063	-
National Family Caregiver Support, Title III, Part E	93.052	GWAAR	560520	(14,396)	25,704	4,990	16,298	-
COVID-19 National Family Caregiver Support, Title III, Part E	93.052	GWAAR	560220	-	6,163	-	6,163	-
Public Health Emergency Preparedness	93.069	WI DHS	155015	(8,422)	36,289	(692)	27,175	-
Public Health Emergency Preparedness	93.069	WI DHS	155050	-	11,425	-	11,425	-
Total Public Health Emergency Preparedness Cluster				(8,422)	47,714	(692)	38,600	-
MIPPA	93.071	GWAAR	560620	-	3,685	-	3,685	-
Injury Prevention and Control Research and State and Community Based Programs	93.136	WI DHS	150211	-	4,989	25,172	30,161	-
Injury Prevention and Control Research and State and Community Based Programs	93.136	WI DHS	155080	(8,085)	34,402	13,527	39,844	-
Family Planning Services	93.217	WI DHS	159328	(90,316)	306,143	178,475	394,302	-
Immunization Cooperative Agreements	93.268	WI DHS	155020	(3,132)	11,162	931	8,961	-
COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases	93.323	WI DHS	155802	-	-	16,400	16,400	-
COVID-19 Public Health Crisis Response Awards	93.354	WI DHS	155801	-	1,070	20,928	21,998	-
Prevention and Management of Diabetes and Heart Disease and Stroke	93.426	WI DHS	150426	(3,276)	11,041	4,366	12,131	-
Prevention and Management of Diabetes and Heart Disease and Stroke	93.426	WI DHS	150427	(6,310)	13,724	4,365	11,779	-
Promoting Safe and Stable Families	93.556	WI DCF	3306	-	42,827	-	42,827	-
TANF Cluster								
Temporary Assistance for Needy Families	93.558	WI DHS	561	-	8,471	-	8,471	-
Temporary Assistance for Needy Families	93.558	WI DCF	3632	-	23,651	7,838	31,489	-
Temporary Assistance for Needy Families	93.558	WI DCF	3612B	576	(576)	-	-	-
Total TANF Cluster				576	31,546	7,838	39,960	-
Child Support Enforcement (Title IV-D)	93.563	WI DCF	7332	(1,252)	17,292	-	16,040	-
Child Support Enforcement (Title IV-D)	93.563	WI DCF	7477	(106,310)	402,842	116,505	413,037	-
Child Support Enforcement (Title IV-D)	93.563	WI DCF	7332F	-	(1,131)	(1,004)	(2,135)	-
Child Support Enforcement (Title IV-D)	93.563	WI DCF	7506	(347)	1,410	530	1,593	-
Child Support Enforcement (Title IV-D)	93.563	WI DCF	7332R	-	1,713	1,521	3,234	-
Child Support Enforcement (Title IV-D)	93.563	WI DCF	7560	-	1,779	-	1,779	-
Child Support Enforcement (Title IV-D)	93.563	WI DCF	7482	1,876	(6,619)	(2,126)	(6,869)	-
Child Support Enforcement (Title IV-D)	93.563	WI DCF	7618	-	66,969	-	66,969	-
Total Child Support Enforcement (Title IV-D)				(106,033)	484,255	115,426	493,648	-
Low Income Home Energy Assistance	93.568	WI DOA	WHEAP19.43	-	18,078	-	18,078	-



# Oneida County, Wisconsin

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED DECEMBER 31, 2020

Grantor Agency/Federal Program Title	CFDA Number	Pass-Through Agency	Pass-Through Entity Identifying Number	(Accrued) Deferred Revenue 1/1/20	Cash Received (Refunded)	Accrued (Deferred) Revenue 12/31/20	Total Expenditures	Subrecipient Payment
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued)</b>								
CCDF Cluster								
Child Care and Development Block Grant	93.575	WI DCF	831	(6)	2,259	-	2,253	-
Child Care and Development Block Grant	93.575	WI DCF	840	(251)	2,900	63	2,712	-
Child Care and Development Block Grant	93.575	WI DCF	852	(6,831)	45,663	7,290	46,122	-
Total CCDF Cluster				(7,088)	50,822	7,353	51,087	-
Stephanie Tubbs Jones Child Welfare Services Program	93.645	WI DCF	3413	(168)	4,743	60	4,635	-
Stephanie Tubbs Jones Child Welfare Services Program	93.645	WI DCF	3561	-	24,867	-	24,867	-
Stephanie Tubbs Jones Child Welfare Services Program	93.645	WI DCF	3681	-	2,006	-	2,006	-
Total Stephanie Tubbs Jones Child Welfare Services Program				(168)	31,616	60	31,508	-
Foster Care (Title IV-E)	93.658	WI DCF	3564	-	8,580	600	9,180	-
Foster Care (Title IV-E)	93.658	WI DCF	3396	-	20	-	20	-
Foster Care (Title IV-E)	93.658	WI DCF	3413	(301)	8,505	108	8,312	-
Foster Care (Title IV-E)	93.658	WI DCF	3561	-	321,335	-	321,335	-
Foster Care (Title IV-E)	93.658	WI DCF	3681	-	25,927	-	25,927	-
COVID-19 Foster Care (Title IV-E)	93.658	WI DCF	3619	-	30,912	(300)	30,612	-
Foster Care (Title IV-E)	93.658	WI DCF	3604	-	180	-	180	-
Total Foster Care (Title IV-E)				(301)	395,459	408	395,566	-
Social Services Block Grant	93.667	WI DHS	561	-	15,838	-	15,838	-
Children's Health Insurance Program	93.767	Marathon	277	(6,978)	16,882	8,695	18,599	-
Medicaid Cluster								
Medical Assistance Program	93.778	GWAAR	560021	(2,695)	9,418	-	6,723	-
Medical Assistance Program	93.778	GWAAR	560029	-	7,131	-	7,131	-
Medical Assistance Program	93.778	WI DHS	159322	-	24,600	-	24,600	-
Medical Assistance Program	93.778	WI DHS	560074	(402)	402	-	-	-
Medical Assistance Program	93.778	WI DHS	560081	(6,655)	6,655	-	-	-
Medical Assistance Program	93.778	WI DHS	560087	(25,520)	25,520	-	-	-
Medical Assistance Program	93.778	WI DHS	560097	(32,816)	32,816	-	-	-
Medical Assistance Program	94.778	WI DHS	560152	-	113,564	51,144	164,708	-
Medical Assistance Program	95.778	WI DHS	150155	-	74,471	22,580	97,051	-
Medical Assistance Program	93.778	Marathon	284	(69,022)	190,560	106,695	228,233	-
Medical Assistance Program	93.778	WI DHS	N/A	-	1,733	-	1,733	-
Total Medicaid Cluster				(137,110)	486,870	180,419	530,179	-
Cancer Prevention and Control Programs for State, Territorial and Tribal Organization	93.779	GWAAR	655050	-	3,000	-	3,000	-
Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations	93.898	WI DHS	157120	(3,956)	3,956	-	-	-
Block Grants for Community Mental Health Services	93.958	WI DHS	515	(2,022)	6,404	797	5,179	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	WI DHS	515	(328)	1,039	129	840	-
Preventive Health and Health Services Block Grant funded solely with Prevention and	93.991	WI DHS	159220	(39)	8,526	32	8,519	-
Maternal and Child Health Services Block Grant to the States	93.994	WI DHS	159320	(3,718)	4,894	229	1,405	-
Retired and Senior Volunteer Program	94.002	CNCS	2021-OPEI-P74-OPO-26000-4101	-	-	9,955	9,955	-
Total U.S. Department of Health and Human Services				(500,915)	2,434,595	698,619	2,632,299	-

# Oneida County, Wisconsin

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED DECEMBER 31, 2020

Grantor Agency/Federal Program Title	CFDA Number	Pass-Through Agency	Pass-Through Entity Identifying Number	(Accrued) Deferred Revenue 1/1/20	Cash Received (Refunded)	Accrued (Deferred) Revenue 12/31/20	Total Expenditures	Subrecipient Payment
<b>U.S. DEPARTMENT OF HOMELAND SECURITY</b>								
Emergency Management Performance Grants	97.042	WI DMA	2020-EMPG-01-11757	(43,684)	43,684	-	-	-
Emergency Management Performance Grants	97.042	WI DMA	2020-EMPG-S-01-12246	-	2,697	46,552	49,249	-
Disaster Grants -Public Assistance	97.036	WI DMA	PA-05-WI4459-PW-00036	(32,962)	32,962	-	-	-
Homeland Cluster								
Homeland Security HS SWAT Equipment	97.067	WI DMA	2020-HSW-02A-11946	-	-	45,000	45,000	-
Homeland Security HS SWAT Equipment	97.067	WI DMA	2020-HSW=02A-12310	-	-	20,000	20,000	-
Total Homeland Cluster				-	-	65,000	65,000	-
Total U.S. Department of Homeland Security				(76,646)	79,343	111,552	114,249	-
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>				<u>\$ (757,896)</u>	<u>\$ 3,855,737</u>	<u>\$ 1,690,600</u>	<u>\$ 4,788,441</u>	<u>\$ -</u>

Pass-Through Agency	Pass-Through Agency Name
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
CNCS	Corporation for National and Community Service
Tourism	Wisconsin Department of Tourism
WI EC	Wisconsin Elections Commission

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, 2020

Grantor Agency/State Program Title	State I.D. Number	Pass-Through Agency	State Identifying Number	(Accrued) Deferred Revenue 1/1/20	Cash Received (Refunded)	Accrued (Deferred) Revenue 12/31/20	Total Expenditures	Subrecipient Payment
<b>DEPARTMENT OF AGRICULTURE, TRADE AND CONSUMER PROTECTION</b>								
Agriculture Clean Sweep Program	115.04	Direct Program	N/A	\$ (18,160)	\$ 18,160	\$ 19,295	\$ 19,295	\$ -
County Staff and Support	115.15	Direct Program	N/A	(94,591)	94,591	-	-	-
County Staff and Support	115.15	Direct Program	N/A	-	-	99,771	99,771	-
LWRM Plan Implementation Projects	115.40	Direct Program	ARM-LR-123	-	-	15,568	15,568	-
Total Department of Agriculture, Trade and Consumer Protection				(112,751)	112,751	134,634	134,634	-
<b>DEPARTMENT OF NATURAL RESOURCES</b>								
Boating Enforcement	370.550	Direct Program	N/A	(8,300)	10,532	6,200	8,432	-
ATV Enforcement	370.551	Direct Program	N/A	(6,488)	15,043	13,083	21,638	-
Snowmobile Enforcement	370.552	Direct Program	N/A	(829)	23,341	1,133	23,645	-
Wildlife Damage Abatement and Claims	370.553	Direct Program	N/A	(44,694)	44,694	-	-	-
Wildlife Damage Abatement and Claims	370.553	Direct Program	N/A	-	-	28,298	28,298	-
County Forest Wildlife Habitat Grant	370.564	Direct Program	2019 FWHIG	-	3,876	(2,376)	1,500	-
Aquatic Invasive Species	370.663	Direct Program	AEPP-544-18	(18,305)	18,305	-	-	-
Aquatic Invasive Species	370.663	Direct Program	AEPP-573-19	(17,702)	-	28,128	10,426	-
Aquatic Invasive Species	370.663	Direct Program	AIRR-242-19	94	-	(94)	-	-
Aquatic Invasive Species	370.663	Direct Program	AIRR-242-19	-	10,956	3,236	14,192	-
Total Aquatic Invasive Species				(35,913)	29,261	31,270	24,618	-
Urban Forestry/CO Forests	370.572	Direct Program	N/A	(9,513)	59,419	1,896	51,802	-
Urban Forestry/CO Forests	370.572	Direct Program	N/A	-	54,398	-	54,398	-
Recreational Aids - Snowmobile Trail and Area Aid	370.574 & 370.575	Direct Program	S-5499	-	62,025	-	62,025	-
Recreational Aids - Snowmobile Trail and Area Aid	370.574 & 370.575	Direct Program	S-5239	(121,050)	121,050	-	-	-
Recreational Aids - Snowmobile Trail and Area Aid	370.574 & 370.575	Direct Program	S-5359	-	187,575	124,050	311,625	-
Recreational Aids - Snowmobile Trail and Area Aid	370.574 & 370.575	Direct Program	S-5568	-	7,763	-	7,763	-
Recreational Aids - Snowmobile Trail and Area Aid	370.574 & 370.575	Direct Program	S-5569	-	22,838	-	22,838	-
Total Recreational Aids - Snowmobile Trail and Area Aid				(121,050)	401,251	124,050	404,251	-
All-Terrain Vehicle (ATV) Program	370.576 & 370.577	Direct Program	ATV-3888	(12,787)	12,787	-	-	-
All-Terrain Vehicle (ATV) Program	370.576 & 370.577	Direct Program	ATV-4220	-	17,200	(17,200)	-	-
All-Terrain Vehicle (ATV) Program	370.576 & 370.577	Direct Program	ATV-4294	-	96,139	(96,139)	-	-
All-Terrain Vehicle (ATV) Program	370.576 & 370.577	Direct Program	ATV-4020	14,175	15,925	-	30,100	-
All-Terrain Vehicle (ATV) Program	370.576 & 370.577	Direct Program	ATV-4317	-	19,325	(19,325)	-	-
All-Terrain Vehicle (ATV) Program	370.576 & 370.577	Direct Program	ATV-4316	-	149,288	(134,078)	15,210	-
All-Terrain Vehicle (ATV) Program	370.576 & 370.577	Direct Program	ATV-3915	(1,934)	1,934	-	-	-
Total All-Terrain Vehicle (ATV) Program				(546)	312,598	(266,742)	45,310	-
Recycling Grant	370.670	Direct Program	N/A	-	79,228	-	79,228	-
Recycling Consolidation Grant	370.673	Direct Program	N/A	-	6,837	-	6,837	-
River Planning Grant	370.675	Direct Program	N/A	-	7,500	1,474	8,974	-
Lake Management Planning	370-678	Direct Program	N/A	-	11,250	(1,883)	9,367	-
Total Department of Natural Resources				(227,333)	1,059,228	(63,597)	768,298	-

# Oneida County, Wisconsin

## SCHEDULE OF EXPENDITURES OF STATE AWARDS FOR THE YEAR ENDED DECEMBER 31, 2020

Grantor Agency/State Program Title	State I.D. Number	Pass-Through Agency	State Identifying Number	(Accrued) Deferred Revenue 1/1/20	Cash Received (Refunded)	Accrued (Deferred) Revenue 12/31/20	Total Expenditures	Subrecipient Payment
<b>DEPARTMENT OF TRANSPORTATION</b>								
Elderly and Handicapped Transportation Aids	395.101	Direct Program	N/A	-	130,288	-	130,288	130,288
<b>DEPARTMENT OF HEALTH SERVICES</b>								
Fraud Presentation Investigation State Share	435.060	Marathon	60	(1,434)	2,523	1,997	3,086	-
IMAA State Share	435.283	Marathon	283	(7,768)	170,568	8,306	171,106	-
IMAA Federal Share	435.284	Marathon	284	(885)	1,864	859	1,838	-
Enhanced IM	435.468	Marathon	468	-	37,129	13,808	50,937	-
Adult Protective Services	435.312	Direct Program	312	(7,500)	30,005	7,500	30,005	-
Coordinated Services - County	435.515	Direct Program	515	(12,627)	39,991	4,979	32,343	-
Basic County Allocation	435.561	Direct Program	561	-	90,791	-	90,791	-
State/County Match	435.681	Direct Program	681	-	12,651	-	12,651	-
PH Emergency Quarantine	435.105	Direct Program	105000	-	327	-	327	-
TPCP-NP-WINS	435.181004	Direct Program	181004	(368)	7,367	(791)	6,208	-
TPCP-NP-INTRV	435.181010	Direct Program	181010	(16,714)	72,744	13,120	69,150	-
Fluoride Supplement	435.151734	Direct Program	151734	(262)	262	-	-	-
WIC Farmers Market	435.154720	Direct Program	154720	(429)	429	820	820	-
Comm Disease Ctrl & Prev	435.155800	Direct Program	155800	(343)	2,279	-	1,936	-
WWWP GPR	435.157010	Direct Program	157010	(15,472)	26,462	20,861	31,851	-
Cons Contracts CHHD LD	435.157720	Direct Program	157720	(1,608)	1,899	-	291	-
WH/FP RH 253.07 GPR	435.159317	Direct Program	159317	(21,596)	174,662	62,274	215,340	-
WH/FP RH 20.435 (1)(EV)	435.159322	Direct Program	159322	-	24,600	-	24,600	-
Elder Abuse	435.560490	Direct Program	N/A	(10,813)	10,813	-	-	-
Elder Abuse	435.560490	Direct Program	N/A	-	8,474	8,626	17,100	-
Aging Disability Resource Center	435.560065	Direct Program	560065	-	3,699	778	4,477	-
Aging Disability Resource Center	435.560100	Direct Program	560100	(82,374)	253,497	73,203	244,326	-
Aging Disability Resource Center	435.560320	Direct Program	560320	-	28,215	-	28,215	-
Aging Disability Resource Center	435.560328	Direct Program	560328	-	4,894	4,894	9,788	-
State Alzheimer's Family and Caregiver Support	435.560381	GWAAR	N/A	(9,887)	31,885	-	21,998	-
State Senior Community Services	435.560330	GWAAR	N/A	-	6,292	-	6,292	-
Title III-C1 Congregate Meals	435.560350	GWAAR	N/A	(7,993)	11,066	-	3,073	-
Title III-C2 Home Delivered Meals	435.560360	GWAAR	N/A	(620)	2,038	950	2,368	-
Total Department of Health Services				(198,693)	1,057,426	222,184	1,080,917	-
<b>DEPARTMENT OF CHILDREN AND FAMILIES</b>								
Children First	437.700	Direct Program	700	(172)	2,816	2,135	4,779	-
Child Support Fingerprint	437.961	Direct Program	961	(216)	216	-	-	-
Food Stamp Agency Incentives	437.965	Direct Program	965	(272)	1,987	261	1,976	-
Medicaid Agency Incentives	437.980	Direct Program	980	(378)	2,602	386	2,610	-
Kinship Care Program - Benefits	437.3377	Direct Program	3377A	-	31,724	-	31,724	-
Kinship Care Program - Benefits	437.3377	Direct Program	3377B	(22,241)	92,254	28,493	98,506	-
Kinship Care Program - Assessment	437.3380	Direct Program	3380A	-	3,021	-	3,021	-
Kinship Care Program - Assessment	437.3380	Direct Program	3380B	(1,260)	3,500	579	2,819	-
Grants for Foster Parents - Foster Parent Retention	437.3390	Direct Program	3390A	(12,803)	12,803	-	-	-
Grants for Foster Parents - Foster Parent Retention	437.3390	Direct Program	3390C	(11,714)	11,714	-	-	-
Youth Justice Innovation Grants 2018-2019	437.3407	Direct Program	3407	(25,698)	25,698	-	-	-

# Oneida County, Wisconsin

## SCHEDULE OF EXPENDITURES OF STATE AWARDS FOR THE YEAR ENDED DECEMBER 31, 2020

Grantor Agency/State Program Title	State I.D. Number	Pass-Through Agency	State Identifying Number	(Accrued) Deferred Revenue 1/1/20	Cash Received (Refunded)	Accrued (Deferred) Revenue 12/31/20	Total Expenditures	Subrecipient Payment
<b>DEPARTMENT OF CHILDREN AND FAMILIES (Continued)</b>								
Community Intervention Program	437.3410	Direct Program	3410	(2,582)	13,603	4,421	15,442	-
Youth Aids AODA	437.3411	Direct Program	3411	(7,398)	7,398	7,398	7,398	-
Youth Aids	437.3413	Direct Program	3413	(18,837)	531,932	6,775	519,870	-
Community Supervision Services	437.3414	Direct Program	3414	(6,984)	6,984	-	-	-
Basic County Allocation	437.3561	Direct Program	3561	-	346,479	-	346,479	-
State County match	437.3681	Direct Program	3681	-	27,956	-	27,956	-
Out of Home Care Placement for Sex Trafficked Youth	437.3720	Direct Program	3720	-	94,675	99,503	194,178	-
Out of Home Care Placement for Sex Trafficked Youth	437.3720	Direct Program	3720A	(61,975)	61,975	-	-	-
Child Support Additional Funding	437.734	Direct Program	7335	-	8,053	-	8,053	-
Child Support Activities	437.7502	Direct Program	7502	-	46,514	-	46,514	-
Child Support Medical Support	437.7606	Direct Program	7606	-	1,546	-	1,546	-
Total Department of Children and Families				(172,530)	1,335,450	149,951	1,312,871	-
<b>DEPARTMENT OF JUSTICE</b>								
CEASE	455.221	Direct program	N/A	-	1,140	-	1,140	-
Penalty Surcharge Grant	455.225	Direct program	2017-DJ-01-14975 PA	-	34,327	-	34,327	-
Tribal Law Enforcement Grant	455.263	Direct program	N/A	-	32,102	-	32,102	-
Victim Witness Cluster	455.(1)	Direct program	N/A	-	13,939	-	13,939	-
Total Department of Justice				-	81,508	-	81,508	-
<b>DEPARTMENT OF MILITARY AFFAIRS</b>								
Emergency Polices Services Mobile Field Forces	465.312	Direct Program	2018-MFF-02-11187	(8,169)	8,169	-	-	-
Emergency Polices Services Mobile Field Forces	465.312	Direct Program	2018-MFF-01-11876	-	6,428	-	6,428	-
State Match - Federal Disaster Assistance	465.305	Direct Program	PA-05-WI4459-PW-00036	(5,494)	5,494	-	-	-
EPCRA Computer and Hazmat Equipment Grant	465.308	Direct Program	2020-EPCRA-01-11898	-	-	7,336	7,336	-
EPCRA Computer and Hazmat Equipment Grant	465.308	Direct Program	2019-EPCRA-01-011395	(9,460)	38,123	5,837	34,500	-
Emergency Training Grant Program	465.337	Direct Program	2020-EPCRA-LEPC-02-11758	-	-	7,250	7,250	-
Total Department of Military Affairs				(23,123)	58,214	20,423	55,514	-
<b>DEPARTMENT OF ADMINISTRATION</b>								
Land Information Board	505.110	Direct program	N/A	-	58,368	9,613	67,981	-
Training Grant	505.118	Direct program	N/A	-	1,000	-	1,000	-
Public Benefits - Low Income Energy Assistance Program	505.371	Direct Program	AD1296173.43	-	8,403	19,031	27,434	-
Public Benefits - Low Income Energy Assistance Program	505.371	Direct Program	AD1296173.43	(8,274)	53,631	-	45,357	-
Total Public Benefits - Low Income Energy Assistance Program				(8,274)	62,034	19,031	72,791	-
Total Department of Administration				(8,274)	121,402	28,644	141,772	-
<b>TOTAL STATE PROGRAMS</b>				<u>\$ (742,704)</u>	<u>\$ 3,956,267</u>	<u>\$ 492,239</u>	<u>\$ 3,705,802</u>	<u>\$ 130,288</u>

(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, 2020

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### 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 2020 fund financial statements. Such expenditures are recognized following the cost principals contained in Uniform Guidance for all awards with the exception of CFDA 21.019, which follows criteria determined by the Department of Treasury or allowability of costs. Under these principles, certain types of expenditures are not allowable or are limited to reimbursement. 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 2021 CARS for the Human Services and Public Health Departments, and the December 2020 SPARC for Child Support and Child Care programs.

# Oneida County, Wisconsin

## SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED DECEMBER 31, 2020

### 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?	Yes
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 2 CFR 200.516(a)?	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:

CFDA Number	Name of Federal Program
21.019	Coronaviurs Relief Fund
93.778	Medical Assistance

Identification of major state programs:

State ID Number	Name of State Programs
435.283	IMAA State Share
435.284	IMAA Federal Share
435.468	Enhanced IM
435.560065	ADRC
435.560100	ADRC
435.560320	ADRC
435.560328	ADRC
437.3413	Youth Aids
437.3561	Basic County Allocation

**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, 2020

### SECTION II - FINANCIAL STATEMENT FINDINGS

FINDING NO.	CONTROL DEFICIENCIES
2020-001	<p><b>Preparation of Annual Financial Report</b> Repeat of Finding 2019-001</p>
Type of Finding:	Significant deficiency in internal control over financial reporting.
Condition:	<p>Management and the Board of the County share the ultimate responsibility for the County's internal control system. While it is acceptable to outsource various accounting functions, the responsibility for internal control cannot be outsourced.</p> <p>The County engages CliftonLarsonAllen LLP (CLA) to assist in preparing its financial statements and accompanying disclosures. However, as independent auditors, CLA cannot be considered part of the County's internal control system. As part of its internal control over the preparation of its financial statements, including disclosures, the County has implemented a comprehensive review procedure to ensure that the financial statements, including disclosures, are complete and accurate. Such review procedures should be performed by an individual possessing a thorough understanding of accounting principles generally accepted in the United States of America and knowledge of the County's activities and operations.</p> <p>The County's personnel have not monitored recent accounting developments to the extent necessary to enable them to prepare the County's financial statements and related disclosures, to provide a high level of assurance that potential omissions or other errors that are material would be identified and corrected on a timely basis.</p>
Context	While performing audit procedures, it was noted that management does not have internal controls in place to provide reasonable assurance that financial statements are prepared in accordance with U.S. GAAP.
Criteria:	The preparation and review of the annual financial report by staff with expertise in financial reporting is an internal control intended to prevent, detect and correct a potential omission or misstatement in the financial statements or notes.
Cause:	Oneida County management has determined that the additional costs associated with training staff to become experienced in applicable accounting principles and note disclosures outweigh the derived benefits.
Effect:	Without our involvement, Oneida County may not be able to completely prepare an annual financial report in accordance with accounting principles generally accepted in the United States of America.
Recommendation:	We recommend Oneida County continue reviewing the GASB 34 conversion entries along with the annual financial report. While it may not be cost beneficial to train additional staff to completely prepare the report, a thorough review of this information by appropriate staff of Oneida County is necessary to obtain a complete and adequate understanding of Oneida County's annual financial report.
Management Response:	Management believes the cost for additional staff time and training to prepare year-end closing entries and reports outweigh the benefits to be received. Management has reviewed and approved the annual financial report prior to issuance.



# Oneida County, Wisconsin

## SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED DECEMBER 31, 2020

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### SECTION III - FEDERAL AND STATE AWARD FINDINGS AND QUESTIONED COSTS

<b>FINDING NO.</b>	<b>UNIFORM GUIDANCE AND STATE SINGLE AUDIT GUIDELINES FINDINGS</b>
2020-002	<b>Financial Reporting for Federal and State Awards</b> <i>Federal CFDA - All</i> <i>State IDs - All</i>
Compliance Requirement:	Other
Type of Finding:	Significant Deficiency in Internal Control over Compliance
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.
Questioned Costs:	None
Context:	While performing audit procedures, it was noted that management does not have internal controls in place to provide reasonable assurance that schedules of expenditures of federal and state 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.
Repeat Finding:	Repeat of Finding 2019-001
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.
Views of responsible officials:	There is no disagreement with the audit finding.

# Oneida County, Wisconsin

## SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED DECEMBER 31, 2020

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<b>FINDING NO.</b>	<b>UNIFORM GUIDANCE AND STATE SINGLE AUDIT GUIDELINES FINDINGS</b>
2020-003	<b>Segregation of Duties – Grant Reporting</b> <i>Federal Agency: U.S Department of Treasury</i> <i>Federal Program Title: COVID-19 Coronavirus Relief Fund</i> <i>Federal CFDA – 21.019</i> <i>State IDs – N/A</i> <i>Pass-Through Agency: Wisconsin Department of Administration, Wisconsin Department of Health Services</i> <i>Pass-Through Numbers: 115803, 115804, 155805, N/A</i> <i>Award Period: March 1, 2020 - December 31, 2020</i>
Compliance Requirement:	Reporting
Type of Finding:	Significant Deficiency in Internal Control over Compliance
Criteria:	Grant claims filed by the County to the various granting agencies must be accurate, reconcile to the County general ledger system, and for cost-reimbursement grants, represent costs incurred. Internal controls should be designed and implemented to prevent and detect errors in the data reported on the grant claims. Segregation of duties is an internal control intended to prevent or decrease the occurrence of errors or intentional fraud. Segregation of duties ensures that no single employee has control over all phases of a transaction.
Condition:	There was no review of the reports and claims for reimbursement by someone other than the preparer. Accordingly, this does not allow for a proper segregation of duties for internal control purposes over reporting compliance requirements
Questioned Costs:	None
Context:	While performing audit procedures, it was noted that management does not internal controls in place to provide proper segregation of duties over grant reporting for the Coronavirus Relief Fund.
Cause:	Limited personnel trained on grant reporting and internal controls over grant reporting.
Effect:	There could be the possibility that the client would over- or under-report certain items for reimbursement.
Recommendation:	We recommend that the County utilize other means of reviewing the reports such as utilizing personnel in the County finance office or accounting personnel in other County departments review the claims prior to submitting them to the granting agency for reimbursement. We also recommend the County review its grant management policy with all department heads on an annual basis.
Views of responsible officials:	There is no disagreement with the audit finding.

# Oneida County, Wisconsin

## SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED DECEMBER 31, 2020

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### 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   | <br>_____<br>Scott Sternhagen, CPA |
| 5. Date of report  | July 30, 2021   |