

MARATHON COUNTY



SINGLE AUDIT REPORT

For the Year Ended December 31, 2004

Single Audit Report

COUNTY OF MARATHON

Wausau, Wisconsin

For the Year Ended December 31, 2004

DEPARTMENT OF FINANCE

Kristi A. Kordus, Director of Finance

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COUNTY OF MARATHON

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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE AND ON INTERNAL CONTROL
OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the County Board of Supervisors
Marathon County
Wausau, Wisconsin

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Marathon County, Wisconsin as of and for the year ended December 31, 2004, which collectively comprise Marathon County's basic financial statements and have issued our report thereon dated May 11, 2005. We did not audit the financial statements of North Central Community Services, a business-type discretely presented component unit, which represents 43.7 percent of the assets and 88.7 percent of the operating revenues of the business-type discretely presented component units. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinions on the basic financial statements, insofar as they relate to the amounts included for North Central Community Services, were based solely on the report of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Marathon County's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Marathon County's basic financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

To the County Board of Supervisors
Marathon County

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

Virehow, Krause & Company, LLP

Madison, Wisconsin
May 11, 2005



INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE
TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE IN
ACCORDANCE WITH OMB CIRCULAR A-133 AND THE STATE SINGLE AUDIT GUIDELINES
AND THE SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS

To the County Board of Supervisors
Marathon County
Wausau, Wisconsin

Compliance

We have audited the compliance of Marathon County, Wisconsin with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* and the *State Single Audit Guidelines* that are applicable to each of its major federal and major state programs for the year ended December 31, 2004. Marathon County's major federal and major state programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal and state programs is the responsibility of Marathon County's management. Our responsibility is to express an opinion on Marathon County's compliance based on our audit.

Marathon County's basic financial statements included the operations of North Central Community Services and the Handicapped Children Education Board which received federal and state awards which are not included in the Schedule of Expenditures of Federal and State Awards for the year ended December 31, 2004. Our audit, described below, did not include the operations of North Central Community Services and the Handicapped Children Education Board because these component units had separate audits in accordance with OMB Circular A-133.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*; and the *State Single Audit Guidelines*. Those standards, OMB Circular A-133 and the *State Single Audit Guidelines* require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal or major state program occurred. An audit includes examining, on a test basis, evidence about Marathon 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. Our audit does not provide a legal determination on Marathon County's compliance with those requirements.

To the County Board of Supervisors
Marathon County

In our opinion, Marathon County complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal and major state programs for the year ended December 31, 2004. However, the results of our auditing procedures disclosed instances of noncompliance with those requirements that are required to be reported in accordance with OMB Circular A-133 or the *State Single Audit Guidelines* and which are described in the accompanying schedule of findings and questioned costs as items 2004-1, 2004-2, 2004-3, and 2004-4.

Internal Control Over Compliance

The management of Marathon County is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal and state programs. In planning and performing our audit, we considered Marathon County's internal control over compliance with requirements that could have a direct and material effect on a major federal or major state program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133 and the *State Single Audit Guidelines*.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control over compliance that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal or major state program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

Schedule of Expenditures of Federal and State Awards

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Marathon County, Wisconsin as of and for the year ended December 31, 2004, which collectively comprise Marathon County's basic financial statements and have issued our report thereon dated May 11, 2005. We did not audit the financial statements of North Central Community Services, a business-type discretely presented component unit, which represents 43.7 percent of the assets and 88.7 percent of the operating revenues of the business-type discretely presented component units. Those financial statements were audited by other auditors whose report thereon has been furnished to us and our opinions on the basic financial statements, insofar as they relate to the amounts included for North Central Community Services, were based solely on the report of the other auditors. Our audit was performed for the purpose of forming opinions on the basic financial statements. The accompanying Schedule of Expenditures of Federal and State Awards is presented for purposes of additional analysis as required by OMB Circular A-133 and the *State Single Audit Guidelines* and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

To the County Board of Supervisors
Marathon County

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

Vickow, Krause & Company, LLP

Madison, Wisconsin
May 24, 2005 except for the schedule of
expenditures of federal and state awards,
as to which the date is May 11, 2005.

COUNTY OF MARATHON, WI
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2004

Federal Grantor Agency Program Title	State Pass-thru Entity	Notes	Co Dept	CFDA Number	Accrued (Deferred) Fed Rev 01/01/04	Accrued (Deferred) Local Rev 01/01/04	Federal Expenditures	Local Expenditures	Federal Reimburse	Local Reimburse	Adjustments	Accrued (Deferred) Fed Rev 12/31/04	Accrued (Deferred) Local Rev 12/31/04
US Department of Agriculture													
Natural Resources Conservation Svc/GLCI	None	1,2	LND	10.000	26,089	0	39,279	0	26,086	0	(3)	39,279	0
Coop Extension Service/Grazing	None		LND	10.500	0	0	824	0	0	0	0	824	0
School Breakfast Program/Juv Detention	DPI		SHR	10.553	751	0	4,950	0	5,207	0	0	494	0
School Breakfast Program/Shelter Home	DPI		SHR	10.553	282	0	2,369	0	2,489	0	0	162	0
Total CFDA 10.553					1,033	0	7,319	0	7,696	0	0	656	0
National School Lunch Prog/Juv Detention	DPI		SHR	10.555	1,428	0	7,702	0	8,402	0	0	728	0
National School Lunch Prog/Shelter Home	DPI		SHR	10.555	477	0	3,346	0	3,617	0	0	206	0
Total CFDA 10.555					1,905	0	11,048	0	12,019	0	0	934	0
Food Stamps	DWD/DWS		SOS	10.561	(1,312)	0	7,309	0	4,872	0	0	1,125	0
Food Stamps	DHFS/DHCF	3	SOS	10.561	74,848	0	355,197	3,994	373,406	3,994	(26)	56,613	0
Food Stamps Admin 50/50 Option	DWD/DWS		EMT	10.561	0	0	57,908	0	57,908	0	0	0	0
Food Stamps/Part Supp 50/50 Option	DWD/DWS		EMT	10.561	0	0	2,741	0	2,741	0	0	0	0
FSET Supplement	DWD/DWS		EMT	10.561	0	0	3,277	0	3,277	0	0	0	0
Total CFDA 10.561					73,536	0	426,432	3,994	442,204	3,994	(26)	57,738	0
Soil & Water Conservation/Grassworks	None	4	LND	10.902	6,554	0	25,665	0	22,584	0	0	9,635	0
Soil & Water Conservation/WLWCA	None		LND	10.902	0	0	2,000	0	2,000	0	0	0	0
Total CFDA 10.902					6,554	0	27,665	0	24,584	0	0	9,635	0
US Department of Housing & Urban Development													
Community Develop Blk Grant-Small City/Lead	None	5,6	HLT	14.219	0	0	1,925	0	0	0	(1,925)	0	0
Community Develop Blk Grnt-State Prog/Ed Dev Dairy	DoComm		FIN	14.228	0	0	101,375	0	101,375	0	0	0	0
Community Develop Blk Grnt-State Prog/Ed Dev	DoComm		FIN	14.228	0	0	756,000	0	756,000	0	0	0	0
Total CFDA 14.228					0	0	857,375	0	857,375	0	0	0	0
Community Develop Blk Grant-Econ Dev/Biling	None		SHR	14.246	13,821	0	5,013	0	18,834	0	0	0	0
Lead Based Paint Hazard/HUD Rd 10	DHFS/DPH		HLT	14.900	(389)	0	6,618	0	6,229	0	0	0	0

COUNTY OF MARATHON, WI
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2004

Federal Grantor Agency Program Title	State Pass-thru Entity	Notes	Co Dept	CFDA Number	Accrued (Deferred) Fed Rev 01/01/04	Accrued (Deferred) Local Rev 01/01/04	Federal Expenditures	Local Expenditures	Federal Reimburse	Local Reimburse	Adjustments	Accrued (Deferred) Fed Rev 12/31/04	Accrued (Deferred) Local Rev 12/31/04
US Department of Justice													
CEASE (Agreement 98-87)	DOJ	7	SHR	16.000	1,035	0	404	0	1,439	0	0	0	0
State Domestic Prepare Equip Supp/Bomb Squad	DMA/DEM		SHR	16.007	48,025	0	0	0	48,025	0	0	0	0
State Domestic Prepare Equip Supp/Bomb Squad Hmltd	DOA/OJA	7	SHR	16.007	0	0	38,369	0	0	0	0	38,369	0
State Domestic Prepare Equip Supp/DPGP	DMA/DEM		SHR	16.007	57,701	0	0	0	57,701	0	0	0	0
State Domestic Prepare Equip Supp/Homeland	DOA/OJA	7	SHR	16.007	0	0	117,047	0	117,047	0	0	0	0
State Domestic Prepare Equip Supp/Regional Resp	DOA/OJA	7	SHR	16.007	0	0	83,004	0	0	0	0	83,004	0
Total CFDA 16.007					105,726	0	238,420	0	222,773	0	0	121,373	0
Juvenile Accountability Incentive Block Grant	DOA/OJA		SOS	16.523	0	0	31,139	0	31,139	0	0	0	0
Federal Aid Victim Assist/Crime Response 02/03	DOJ	8	DA	16.575	5,305	0	0	0	5,305	0	0	0	0
Federal Aid Victim Assist/Crime Response 03/04	DOJ	8	DA	16.575	6,992	0	57,229	0	64,221	0	0	0	0
Federal Aid Victim Assist/Crime Response 04/05	DOJ	8	DA	16.575	0	0	15,403	0	4,591	0	0	10,812	0
Total CFDA 16.575					12,297	0	72,632	0	74,117	0	0	10,812	0
Bryne Formula/Ecstasy Initiative	DOA/OJA		SHR	16.579	1,875	0	845	0	2,720	0	0	0	0
Bryne Formula/Jail Literacy	DOA/OJA		SHR	16.579	16,039	0	10,000	0	17,745	0	0	8,294	0
Law Enforcement Anti-Drug Abuse/CEADEG	DOA/OJA		SHR	16.579	20,873	0	87,211	0	80,227	0	0	27,857	0
Total CFDA 16.579					38,787	0	98,056	0	100,692	0	0	36,151	0
Violence Against Women/VAWA Asst DA	DOA/OJA	8,9	DA	16.588	15,446	0	0	0	0	0	0	15,446	0
Violence Against Women/VAWA Asst DA	DOA/OJA	8	DA	16.588	0	0	57,088	0	43,393	0	0	13,695	0
Total CFDA 16.588					15,446	0	57,088	0	43,393	0	0	29,141	0
Public Safety Partner & Community Policing/OSA	DMA	7	SHR	16.710	0	0	74,465	0	74,465	0	0	0	0
Public Safety Partner & Community Policing/Meth	None	7	SHR	16.710	6,462	0	16,220	0	22,682	0	0	0	0
Public Safety Partner & Community Policing/Meth	None	7	SHR	16.710	0	0	112,163	0	0	0	0	112,163	0
Total CFDA 16.710					6,462	0	202,848	0	97,147	0	0	112,163	0
US Department of Labor													
Title V, Senior Community Svc Employ Prog	None	10	EMT	17.235	0	0	214,002	0	214,002	0	0	0	0
Title V, Senior Community Svc Employ Prog	None	10	EMT	17.235	52,504	0	191,231	0	171,323	0	0	72,412	0
Title V, Senior Community Svc Employ Prog	None		EMT	17.235	0	0	0	16,078	0	16,131	0	0	(53)
Total CFDA 17.235					52,504	0	405,233	16,078	385,325	16,131	0	72,412	(53)
Workforce Investment Act/Jan-Jun	None		EMT	17.258	0	0	115,710	0	115,710	0	0	0	0
Workforce Investment Act/Jul-Dec	None		EMT	17.258	15,180	0	72,049	0	76,880	0	0	10,349	0
Total CFDA 17.258					15,180	0	187,759	0	192,590	0	0	10,349	0

COUNTY OF MARATHON, WI
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2004

Federal Grantor Agency Program Title	State Pass-thru Entity	Notes	Co Dept	CFDA Number	Accrued (Deferred) Fed Rev 01/01/04	Accrued (Deferred) Local Rev 01/01/04	Federal Expenditures	Local Expenditures	Federal Reimburse	Local Reimburse	Adjustments	Accrued (Deferred) Fed Rev 12/31/04	Accrued (Deferred) Local Rev 12/31/04
US Department of Transportation													
Highway Planning & Construction MPO	DOT		PLN	20.205	24,323	0	78,627	0	65,751	0	0	37,199	0
Highway Planning & Construction #9530-04-72	DOT		PRK	20.205	0	0	211,554	0	0	0	0	211,554	0
Total CFDA 20.205					24,323	0	290,181	0	65,751	0	0	248,753	0
State & Community Hwy Safety/Alcohol Enforce	DOT	7,11	SHR	20.600	0	0	11,785	0	11,785	0	0	0	0
State & Community Hwy Safety/Click-It	DOT	7,12	SHR	20.600	0	0	5,096	0	5,096	0	0	0	0
State & Community Hwy Safety/Speed Enforce	DOT	7,13	SHR	20.600	0	0	12,103	0	12,103	0	0	0	0
Total CFDA 20.600					0	0	28,984	0	28,984	0	0	0	0
Alcohol Traffic Safety & Drunk Driving Prev/OWI	DOT		DA	20.601	12,910	0	0	0	12,910	0	0	0	0
Alcohol Traffic Safety & Drunk Driving Prev/OWI	DOT		DA	20.601	0	0	4,472	0	4,472	0	0	0	0
Total CFDA 20.601					12,910	0	4,472	0	17,382	0	0	0	0
Federal Environmental Protection Agency													
Environmental Aids/UJR	DNR		LND	66.460	0	0	639	0	639	0	0	0	0
Federal Emergency Management Agency													
Supplement Approp Act:Response to Terror Attacks	DMA/DEM	7	SHR	83.562	6,800	0	17,819	0	24,619	0	0	0	0
US Department of Education													
Safe and Drug Free Schools & Communities	DHFS/DCFS		SOS	84.186	0	0	6,276	0	5,896	0	0	380	0
US Department of Health & Human Services													
Public Health & Social Svc Emer/MCH-BT	DHFS/DPH		HLT	93.003	0	0	2,737	0	2,737	0	0	0	0
Title III-D, Mental Health Grant	DHFS	14	ADRC	93.043	(500)	0	457	0	0	0	0	(43)	0
Title III-D, Preventive Health Svc	DHFS	14,15	ADRC	93.043	8,207	(809)	9,433	799	15,638	1,967	0	2,002	(1,977)
Total CFDA 93.043					7,707	(809)	9,890	799	15,638	1,967	0	1,959	(1,977)
Title III-B	DHFS	14	ADRC	93.044	35,710	(2,858)	121,189	7,879	126,416	5,981	0	30,483	(960)
Title III-C	DHFS	14,16,17	ADRC	93.045	0	(20,651)	359,362	334,532	334,195	315,505	(1)	25,167	(1,625)
Title III-E, National Family Caregiver Support Prog	DHFS	14	ADRC	93.052	5,154	0	56,193	0	35,198	382	0	26,149	(382)
Nutrition Service Incentive Program	DHFS/DSL	14	ADRC	93.053	0	0	56,122	0	56,122	0	0	0	0
Health Education & Training Centers	None	18	HLT	93.189	0	0	8,998	0	8,998	0	0	0	0

COUNTY OF MARATHON, WI
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2004

Federal Grantor Agency Program Title	State Pass-thru Entity	Notes	Co Dept	CFDA Number	Accrued (Deferred) Fed Rev 01/01/04	Accrued (Deferred) Local Rev 01/01/04	Federal Expenditures	Local Expenditures	Federal Reimburse	Local Reimburse	Adjustments	Accrued (Deferred) Fed Rev 12/31/04	Accrued (Deferred) Local Rev 12/31/04
US Department of Health & Human Services (Con't)													
Immunization/Consolidated Contract	DHFS/DPH		HLT	93.268	(17,446)	0	33,374	0	29,593	0	0	(13,665)	0
CDC Invest & Tech Assist/Bioterrorism	DHFS/DPH		HLT	93.283	(3,130)	0	32,338	0	71,089	0	0	(41,881)	0
CDC Invest & Tech Assist/Lab-BT	DHFS/DPH		HLT	93.283	0	0	3,059	0	0	0	0	3,059	0
CDC Invest & Tech Assist/Local Emer Prepare	DHFS/DPH		HLT	93.283	(13,000)	0	9,677	0	0	0	0	(3,323)	0
CDC Invest & Tech Assist/Regional Bioterrorism	DHFS/DPH		HLT	93.283	(125,633)	0	183,328	0	381,265	0	0	(323,570)	0
CDC Invest & Tech Assist/WI Well Woman Prog	DHFS/DPH		HLT	93.283	(16,014)	0	18,914	0	23,971	0	0	(21,071)	0
Total CFDA 93.283					(157,777)	0	247,316	0	476,325	0	0	(386,786)	0
Family Preservation & Support Svc	DHFS/DCFS		SOS	93.556	0	0	53,724	0	50,472	0	0	3,252	0
TANF Block Grant	DHFS/DCFS		SOS	93.558	(32,156)	0	0	0	(32,156)	0	0	0	0
TANF Block Grant	DWD/DWS		SOS	93.558	(217)	0	1,200	0	783	0	0	200	0
TANF Block Grant	DHFS/DHCF		SOS	93.558	213	0	0	0	213	0	0	0	0
W2 Administration/TANF	DWD/DWS		EMT	93.558	0	0	96,501	0	96,501	0	0	0	0
W2 Education	DWD/DWS		EMT	93.558	0	0	18,408	0	18,408	0	0	0	0
W2 Emergency Assist	DWD/DWS		EMT	93.558	0	0	50	0	50	0	0	0	0
W2 Emergency Assist Homeless	DWD/DWS		EMT	93.558	0	0	32,849	0	32,849	0	0	0	0
W2 Emergency Assist Housing	DWD/DWS		EMT	93.558	0	0	100	0	100	0	0	0	0
W2 Emergency Payments	DWD/DWS		EMT	93.558	0	0	83	0	83	0	0	0	0
W2 Pre-Cares Trial Jobs	DWD/DWS		EMT	93.558	0	0	294	0	294	0	0	0	0
W2 Program Eligibility	DWD/DWS		EMT	93.558	0	0	30,924	0	30,924	0	0	0	0
W2 Skills Training	DWD/DWS		EMT	93.558	2,599	0	85,693	0	82,740	0	0	5,552	0
W2 TANF	DWD/DWS		EMT	93.558	0	0	12,025	0	12,025	0	0	0	0
W2 TANF Eligibility Reporting Admin	DWD/DWS		EMT	93.558	0	0	14,270	0	14,270	0	0	0	0
W2 Transportation	DWD/DWS		EMT	93.558	0	0	5,200	0	5,200	0	0	0	0
W2 Work Activities	DWD/DWS		EMT	93.558	23	0	145,488	0	145,511	0	0	0	0
Total CFDA 93.558					(29,538)	0	443,085	0	407,795	0	0	5,752	0
Low Income Home Energy Assistance	DOA		SOS	93.560	(20)	0	0	0	(20)	0	0	0	0
Family Support Pymts to State-Assist Pymts	DWD/DWS		SOS	93.560	0	0	550	0	577	0	0	(27)	0
Total CFDA 93.560					(20)	0	550	0	557	0	0	(27)	0
Child Support Enforcement IV-D	DWD/DWS	19,20	SOS	93.563	33,940	0	1,166,426	227,176	1,137,078	227,176	14,508	77,796	0
Refugee & Entrant Assistance	DWD/DWS		EMT	93.566	0	0	11,255	0	11,255	0	0	0	0
Refugee & Entrant Assistance	DWD/DWS		EMT	93.566	0	0	42,920	0	42,920	0	0	0	0
Refugee & Entrant Assistance/State Admin Prog	DWD/DWS		SOS	93.566	(86)	0	480	0	314	0	0	80	0
Total CFDA 93.566					(86)	0	54,655	0	54,489	0	0	80	0
Low Income Home Energy Assistance	DOA		SOS	93.568	25,544	0	196,700	0	195,818	0	0	26,426	0

COUNTY OF MARATHON, WI
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2004

Federal Grantor Agency Program Title	State Pass-thru Entity	Notes	Co Dept	CFDA Number	Accrued (Deferred) Fed Rev 01/01/04	Accrued (Deferred) Local Rev 01/01/04	Federal Expenditures	Local Expenditures	Federal Reimburse	Local Reimburse	Adjustments	Accrued (Deferred) Fed Rev 12/31/04	Accrued (Deferred) Local Rev 12/31/04
US Department of Health & Human Services (Con't)													
Refugee & Entrant Assist/Discretionary	DWD/DWS		EMT	93.576	0	0	56,026	0	56,026	0	0	0	0
Refugee & Entrant Assist Target/Refugee 04	DWD		HLT	93.584	0	0	40,137	0	40,137	0	0	0	0
Refugee & Entrant Assist Target/Refugee 05	DWD		HLT	93.584	0	0	5,380	0	0	0	0	5,380	0
Total CFDA 93.584					0	0	45,517	0	40,137	0	0	5,380	0
Child Care Development Fund	DWD/DWS		SOS	93.596	(1,041)	0	219,575	0	218,819	0	0	(285)	0
Child Care Development Fund	DHFS/DHCF		SOS	93.596	61	0	0	0	61	0	0	0	0
Child Care Development Fund	DWD	21	PRK	93.596	6,256	0	0	0	6,256	0	0	0	0
W2 Program Eligibility	DWD/DWS		EMT	93.596	0	0	185,545	0	185,545	0	0	0	0
Total CFDA 93.596					5,276	0	405,120	0	410,681	0	0	(285)	0
Chafee Education & Training Vouchers Program	DHFS/DCFS		SOS	93.599	0	0	276,533	0	277,556	0	0	(1,023)	0
Child Welfare Services	DOC		SOS	93.645	0	0	23,288	0	23,288	0	0	0	0
Child Welfare Services	DHFS/DCFS		SOS	93.645	0	0	36,686	0	37,521	0	0	(835)	0
Total CFDA 93.645					0	0	59,974	0	60,809	0	0	(835)	0
Foster Care Title IV-E	DHFS/DCFS		SOS	93.658	0	0	393,103	109,007	314,454	109,007	0	78,649	0
Foster Care Title IV-E	DOC		SOS	93.658	0	0	23,288	0	23,288	0	0	0	0
Total CFDA 93.658					0	0	416,391	109,007	337,742	109,007	0	78,649	0
Adoption Assistance	DHFS/DCFS		SOS	93.659	0	0	409	613	409	613	0	0	0
Family Care Resource Center	DHFS		ADRC	93.667	0	0	54,506	0	53,141	0	0	1,365	0
Social Services Block Grant	DHFS/DCFS		SOS	93.667	0	0	409,738	0	419,062	0	0	(9,324)	0
Total CFDA 93.667					0	0	464,244	0	472,203	0	0	(7,959)	0
Child Abuse and Neglected Grants	DHFS/DCFS		SOS	93.669	(172)	0	3,172	0	3,000	0	0	0	0
Child Care Expansion	DHFS/DCFS		SOS	93.674	7,439	0	77,758	0	71,029	0	0	14,168	0
State Childrens Insurance Program	DHFS/DHCF	22,23	SOS	93.767	26,412	0	26,382	0	48,816	0	(203)	3,775	0

COUNTY OF MARATHON, WI
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2004

Federal Grantor Agency Program Title	State Pass-thru Entity	Notes	Co Dept	CFDA Number	Accrued (Deferred) Fed Rev 01/01/04	Accrued (Deferred) Local Rev 01/01/04	Federal Expenditures	Local Expenditures	Federal Reimburse	Local Reimburse	Adjustments	Accrued (Deferred) Fed Rev 12/31/04	Accrued (Deferred) Local Rev 12/31/04
US Department of Health & Human Services (Con't)													
MA Resource Medicaid I&A	DHFS		ADRC	93.778	8,566	0	41,013	0	39,381	0	0	10,198	0
Medical Assistance Program	DWD/DWS		SOS	93.778	(2,382)	0	7,051	0	2,921	0	0	1,748	0
Medical Assistance Program	DHFS/DSL	24,25,26,27	SOS	93.778	93,766	0	2,829,619	0	2,783,805	0	5,763	145,343	0
Medical Assistance Program	DHFS/DHCF	28,29	SOS	93.778	145,989	0	491,836	(3,283)	572,485	(3,283)	288	65,628	0
Medical Assistance Program/Personal Care	DHFS	30	SOS	93.778	33,184	0	159,412	9,498	91,599	9,498	57	101,054	0
Medical Assistance/Consolidated Contract MCH	DHFS/DPH	31	HLT	93.778	(614)	0	656	0	192	0	0	(150)	0
Medical Assistance/Consolidated Contract MCH	DHFS/DPH	32	HLT	93.778	(309)	0	1,147	0	2,609	0	8	(1,763)	0
Total CFDA 93.778					278,200	0	3,530,734	6,215	3,492,992	6,215	6,116	322,058	0
Preventive Health & Health Svc Blk Grant	DHFS/DPH		HLT	93.991	(1,460)	0	17,658	0	16,236	0	0	(38)	0
Medical Assistance/Consolidated Contract MCH	DHFS/DPH	31	HLT	93.994	(10,604)	0	11,321	0	3,316	0	0	(2,599)	0
Medical Assistance/Consolidated Contract MCH	DHFS/DPH	17,33	HLT	93.994	(5,185)	0	19,813	0	45,051	0	(15)	(30,438)	0
Total CFDA 93.994					(15,789)	0	31,134	0	48,367	0	(15)	(33,037)	0
US Department of Homeland Security													
State Domestic Prepare Equip Supp/Bomb Squad	DOA/OJA	7	SHR	97.004	0	0	162,850	0	242,405	0	0	(79,555)	0
State Domestic Prepare Equip Supp/Hazmat Wau	DMA/DEM	34	SHR	97.004	0	0	0	0	21,844	0	21,844	0	0
State Domestic Prepare Equip Supp/Homeland I	DOA/OJA	7	SHR	97.004	(33,608)	0	33,608	0	0	0	0	0	0
State Domestic Prepare Equip Supp/Homeland II	DOA/OJA	7	SHR	97.004	226,083	0	49,531	0	275,614	0	0	0	0
State Domestic Prepare Equip Supp/Hosp	DOA/OJA	7	SHR	97.004	0	0	17,114	0	17,114	0	0	0	0
Total CFDA 97.004					192,475	0	263,103	0	556,977	0	21,844	(79,555)	0
Emergency Mgmt Performance	DMA/DEM		SHR	97.042	13,587	0	19,360	0	16,147	0	0	16,800	0
Emergency Mgmt Performance, 04/05	DMA/DEM		SHR	97.042	0	0	21,362	0	0	0	0	21,362	0
Total CFDA 97.042					13,587	0	40,722	0	16,147	0	0	38,162	0
Interoperable Communications Equip/Bomb Squad	DMA/DEM	7	SHR	97.055	0	0	21,635	0	21,635	0	0	0	0
Interoperable Communications Equip/DPGP	DMA/DEM	7	SHR	97.055	0	0	7,035	0	7,035	0	0	0	0
Total CFDA 97.055					0	0	28,670	0	28,670	0	0	0	0
Total Federal Programs					823,175	(24,318)	11,579,316	706,293	11,556,141	686,971	40,295	886,646	(4,997)

COUNTY OF MARATHON, WI
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2004

State Grantor Agency Program Title	State Division	Notes	Co Dept	CFDA Number	State Assist Number	Accrued (Deferred) State Rev 01/01/04	Accrued (Deferred) Local Rev 01/01/04	State Expenditures	Local Expenditures	State Reimburse	Local Reimburse	Adjustments	Accrued (Deferred) State Rev 12/31/04	Accrued (Deferred) Local Rev 12/31/04
WI Department of Administration														
Land Info Board/Benchmark	None		PLN	None	505.118	(24,750)	0	34,074	0	0	0	0	9,324	0
Land Info Board/Education-Training	None	35	PLN	None	505.118	(256)	0	50	0	0	0	0	(206)	0
Land Info Board/Education-Training 04	None		PLN	None	505.118	0	0	0	0	300	0	0	(300)	0
Total State Assistance 505.118						(25,006)	0	34,124	0	300	0	0	8,818	0
Land Info Board/Comprehensive Planning	None	8	PLN	None	505.185	80,821	0	137,823	0	162,017	0	0	56,627	0
Low Income Home Energy Assistance Program	None		SOS	None	505.371	4,975	0	14,444	0	16,973	0	0	2,446	0
Bryne Formula/Ecstasy Initiative	OJA		SHR	16.579	505.646	626	0	282	0	908	0	0	0	0
Bryne Formula/Jail Literacy	OJA		SHR	16.579	505.646	3,208	0	2,000	1,333	3,549	1,333	0	1,659	0
Law Enforcement Anti-Drug Abuse/CEADEG	OJA		SHR	16.579	505.646	3,954	0	17,442	11,628	21,396	11,628	0	0	0
Total State Assistance 505.646						7,788	0	19,724	12,961	25,853	12,961	0	1,659	0
WI Department of Agriculture, Trade & Consumer Protection														
Clean Sweep/Ag Chemical & Container Collection	None		SWM	None	115.040	8,653	0	10,216	3,000	8,653	3,000	0	10,216	0
Water Resources-Great Lakes Protection Fund	None		SWM	None	115.040	2,000	0	0	0	2,000	0	0	0	0
Total State Assistance 115.040						10,653	0	10,216	3,000	10,653	3,000	0	10,216	0
County Staff & Support	None		LND	None	115.150	32,776	(103)	32,775	0	58,239	0	0	7,312	(103)
County Staff & Support/LBRR	None		LND	None	115.150	118,325	(3,233)	118,326	216	220,654	0	0	15,997	(3,017)
County Staff & Support/UJR	None		LND	None	115.150	6,597	(1,011)	6,597	0	13,194	0	0	0	(1,011)
Total State Assistance 115.150						157,698	(4,347)	157,698	216	292,087	0	0	23,309	(4,131)
Land & Water Rsrc Mgmt Plan/C-S Land Owner	None		LND	None	115.400	69,444	0	111,099	0	143,760	0	0	36,783	0
WI Department of Commerce														
Private Sewage System Replace & Rehab/Zon	None		ZON	None	143.110	0	0	97,472	0	97,472	0	0	0	0
WI Department of Corrections														
Early & Intensive Intervention Program	None		SOS	None	410.302	0	0	75,400	0	75,400	0	0	0	0
Child Welfare Services	None		SOS	93.645	410.313	0	0	752,995	151,124	752,995	151,124	0	0	0
Foster Care Title IV-E	None		SOS	93.658	410.313	0	0	752,995	151,124	752,995	151,124	0	0	0
Total State Assistance 410.313						0	0	1,505,990	302,248	1,505,990	302,248	0	0	0

COUNTY OF MARATHON, WI
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2004

State Grantor Agency Program Title	State Division	Notes	Co Dept	CFDA Number	State Assist Number	Accrued (Deferred) State Rev 01/01/04	Accrued (Deferred) Local Rev 01/01/04	State Expenditures	Local Expenditures	State Reimburse	Local Reimburse	Adjustments	Accrued (Deferred) State Rev 12/31/04	Accrued (Deferred) Local Rev 12/31/04
WI Department of Health & Family Services														
Heal/School Health Index Project	None		HLT	None	435.XXX	0	0	1,500	0	1,500	0	0	0	0
Medical Assistance Personal Care	DHFS	36	SOS	93.778	435.000	23,502	0	113,928	0	65,249	0	40	72,221	0
Funeral/Cemetery	DHCF		SOS	None	435.105	0	0	99,233	0	92,370	0	0	6,863	0
W-2 Funeral/Cemetery	DHCF		SOS	None	435.125	1,495	0	0	0	1,495	0	0	0	0
Non W-2 Funeral/Cemetery	DHCF		SOS	None	435.126	4,231	0	0	0	4,231	0	0	0	0
Medical Assistance Program	DHCF		SOS	93.778	435.131	4,125	0	53,918	0	63,501	0	0	(5,458)	0
Medical Assistance Program	DHCF		SOS	93.778	435.132	0	0	3,813	0	2,835	0	0	978	0
Medical Assistance Program	DHCF		SOS	93.778	435.224	0	0	39,346	0	39,086	0	0	260	0
Food Stamp Error Reduction	DHCF		SOS	None	435.270	(7,248)	0	16,528	4	9,280	4	0	0	0
Medical Assistance Program IM Avail Allocation	DHCF		SOS	93.778	435.281	3,340	0	0	0	3,340	0	0	0	0
Medical Assistance Program IM Avail Allocation IM Support/283	DHCF None	37	SOS EMT	None None	435.283 435.283	0 0	0 0	488,423 0	240,310 24,672	487,619 0	240,310 24,672	0 0	804 0	0 0
Total State Assistance 435.283						0	0	488,423	264,982	487,619	264,982	0	804	0
Medical Assistance Program IM Avail Allocation	DHCF		SOS	93.778	435.284	0	0	7,860	0	6,559	0	0	1,301	0
Medical Assistance/284	None	37	EMT	93.778	435.284	0	0	0	41,639	0	41,639	0	0	0
Medical Assistance/284	None	37	EMT	93.778	435.284	0	0	0	421	0	421	0	0	0
Total State Assistance 435.284						0	0	7,860	42,060	6,559	42,060	0	1,301	0
Medical Assistance Program IM Avail Allocation	DHCF		SOS	93.778	435.291	(4,698)	0	(8,066)	0	(12,097)	0	0	(667)	0
Community Options Program Waiver	DSL		SOS	None	435.338	0	0	1,139,769	0	1,139,769	0	0	0	0
Children & Family Svc/Pocan Match	CFS	37	HLT	None	435.342	0	(1,422)	0	1,423	0	238	0	0	(237)
Children & Families Incentive	DCFS		SOS	None	435.342	12,665	0	147,549	0	151,080	0	0	9,134	0
Total State Assistance 435.342						12,665	(1,422)	147,549	1,423	151,080	238	0	9,134	(237)
Community Integration Program (CIP II)	DSL		SOS	None	435.348	(1,642)	0	86,075	0	84,134	0	0	299	0
Community Options Program (COP)	DSL	38	SOS	None	435.367	14,907	0	1,341,732	0	970,375	0	(6,004)	380,260	0

COUNTY OF MARATHON, WI
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2004

State Grantor Agency Program Title	State Division	Notes	Co Dept	CFDA Number	State Assist Number	Accrued (Deferred) State Rev 01/01/04	Accrued (Deferred) Local Rev 01/01/04	State Expenditures	Local Expenditures	State Reimburse	Local Reimburse	Adjustments	Accrued (Deferred) State Rev 12/31/04	Accrued (Deferred) Local Rev 12/31/04
WI Department of Health & Family Services (Con't)														
Kinship Care Program	DCFS		SOS	None	435.377	0	0	223,948	703	223,948	703	0	0	0
Kinship Care Program	DCFS		SOS	None	435.380	0	0	14,506	0	16,734	0	0	(2,228)	0
Children's Long Term Support	DSL		SOS	None	435.450	0	0	33,760	0	38,783	0	0	(5,023)	0
Community Services & Mental Health Services	DCFS		SOS	93.658	435.561	0	0	859,364	0	878,921	0	0	(19,557)	0
Medical Assistance Program CIP 1B	DSL	39	SOS	93.778	435.564	57	0	36,449	0	39,947	0	3,441	0	0
Community Services & Mental Health Services	DCFS		SOS	None	435.681	0	0	226,667	5,131,073	226,667	5,131,073	0	0	0
Food Stamp Program	DHCF		SOS	10.561	435.750	0	0	11,124	0	11,124	0	0	0	0
Medical Assistance Program	DHCF		SOS	93.778	435.909	(450)	0	(444)	0	(783)	0	0	(111)	0
Food Stamp Program	DHCF		SOS	10.561	435.950	680	0	5,711	0	4,962	0	0	1,429	0
Family Care Resource Center	None		ADRC	93.667	435.1400	(53,909)	(1,367)	841,979	0	766,989	1,366	0	21,081	(2,733)
Family Care Prevention Project	None		ADRC	None	435.1404	112,105	0	17,726	0	116,537	0	0	13,294	0
Family Care Resource Center/Disability Ben Sp	None		ADRC	None	435.1423	(2,160)	(86)	47,640	0	46,767	83	0	(1,287)	(169)
Radon Aids, 03/04	DPH		HLT	None	435.103010	(3,230)	0	14,439	0	11,209	0	0	0	0
Radon Aids, 04/05	DPH		HLT	None	435.103010	0	0	1,588	0	4,851	0	0	(3,263)	0
Total State Assistance 435.103010						(3,230)	0	16,027	0	16,060	0	0	(3,263)	0
Pocan Operations	DPH		HLT	None	435.131300	(4,896)	0	155,894	0	141,586	0	0	9,412	0
CDC Invest & Tech Assist/WI Well Woman Prog	DPH		HLT	93.283	435.155056	(13,975)	0	16,506	0	20,919	0	0	(18,388)	0
T Melvin Multimedia Education/Tobacco 03/04	DPH		HLT	None	435.156826	16,378	0	0	0	16,378	0	0	0	0
CDC Invest & Tech Assist/TCB Comm Coalition	DPH		HLT	None	435.156940	(26,788)	0	53,893	0	52,351	0	0	(25,246)	0
Consolidated Contract/WWWP Expansion	DPH		HLT	None	435.157001	(13,666)	0	27,243	0	32,733	0	0	(19,156)	0
Consolidated Contract/Childhood Lead	DPH		HLT	None	435.157720	0	0	9,543	0	16,783	0	0	(7,240)	0
Pregnant Smokers/First Breath	DPH		HLT	None	435.158154	0	0	762	0	1,000	0	0	(238)	0

COUNTY OF MARATHON, WI
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2004

State Grantor Agency Program Title	State Division	Notes	Co Dept	CFDA Number	State Assist Number	Accrued (Deferred) State Rev 01/01/04	Accrued (Deferred) Local Rev 01/01/04	State Expenditures	Local Expenditures	State Reimburse	Local Reimburse	Adjustments	Accrued (Deferred) State Rev 12/31/04	Accrued (Deferred) Local Rev 12/31/04
WI Department of Health & Family Services (Con't)														
Medical Assistance/Consolidated Contract MCH	DPH	31	HLT	93.994	435.159320	(614)	0	656	0	192	0	0	(150)	0
Medical Assistance/Consolidated Contract MCH	DPH	32	HLT	93.994	435.159320	(309)	0	1,147	0	2,609	0	8	(1,763)	0
Total State Assistance 435.159320						(923)	0	1,803	0	2,801	0	8	(1,913)	0
Wisconsin Wins	DPH		HLT	None	435.533104	(4,652)	0	7,992	0	3,340	0	0	0	0
Wisconsin Wins 03/04	DPH		HLT	None	435.533104	0	0	4,669	0	15,840	0	0	(11,171)	0
Total State Assistance 435.533104						(4,652)	0	12,661	0	19,180	0	0	(11,171)	0
State Elderly Benefit Specialist	DSL	14	ADRC	None	435.560320	0	0	33,438	12,319	33,438	12,319	0	0	0
State Senior Community Svc Program	DSL	14,40	ADRC	None	435.560330	2,287	0	13,639	0	15,669	0	0	257	0
Alzheimers Family & Caregiver Support Prog	DSL	14	ADRC	None	435.560381	6,050	0	42,000	0	37,480	0	0	10,570	0
Elder Abuse and Neglect	DSL		SOS	None	435.560381	0	0	46,271	0	35,124	0	0	11,147	0
Total State Assistance 435.560381						6,050	0	88,271	0	72,604	0	0	21,717	0
Title VII, Elder Abuse Svc	DSL	37	ADRC	None	435.560490	0	254	0	4,805	0	4,826	0	0	233
Food Stamp Program/284	None	37	EMT	10.561	None	0	0	0	31,901	0	31,901	0	0	0
State Children's Insurance Program/284	None	37	EMT	93.767	None	0	0	0	2,193	0	2,193	0	0	0
WI Department of Justice														
Reimbursement for Victim & Witness Svc	None		DA	None	455.503	40,552	0	75,999	48,593	76,400	48,593	0	40,151	0
WI Department of Military Affairs														
State Emergency Response Board	DEM		SHR	None	465.337	10,000	0	0	0	10,000	0	0	0	0
State Emergency Response Board/EPCRA	DEM		SHR	None	465.337	3,900	0	21,688	0	12,794	0	0	12,794	0
State Emergency Response Board/EPCRA	DEM		SHR	None	465.337	12,709	0	0	0	12,709	0	0	0	0
State Emergency Response Board/Hazmat	DEM		SHR	None	465.337	0	0	10,000	2,500	0	2,500	0	10,000	0
State Emergency Response Board/SARA	DEM		SHR	None	465.337	0	0	13,820	0	0	0	0	13,820	0
Total State Assistance 465.337						26,609	0	45,508	2,500	35,503	2,500	0	36,614	0

COUNTY OF MARATHON, WI
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2004

State Grantor Agency Program Title	State Division	Notes	Co Dept	CFDA Number	State Assist Number	Accrued (Deferred) State Rev 01/01/04	Accrued (Deferred) Local Rev 01/01/04	State Expenditures	Local Expenditures	State Reimburse	Local Reimburse	Adjustments	Accrued (Deferred) State Rev 12/31/04	Accrued (Deferred) Local Rev 12/31/04
WI Department of Natural Resources														
Local Park Aid Stewardship	None		FOR	None	370.421	0	0	137,980	0	0	0	0	137,980	0
Enforcement Aids/Boating	None	41	SHR	None	370.550	0	0	3,621	0	3,621	0	0	0	0
Enforcement Aids/ATV	None	41	SHR	None	370.551	0	0	2,018	0	2,018	0	0	0	0
Enforcement Aids/Snowmobile	None	41	SHR	None	370.552	0	0	10,999	0	10,999	0	0	0	0
Enforcement Aids/Snowmobile	None	41	PRK	None	370.552	0	0	2,391	0	2,391	0	0	0	0
Total State Assistance 370.552						0	0	13,390	0	13,390	0	0	0	0
Wildlife Damage Claim & Abatement	None		LND	None	370.553	10,414	(474)	37,864	0	30,672	55	0	17,606	(529)
Resource Aids/County Conservation Aids	None		FOR	None	370.563	0	(12,772)	0	3,000	0	4,676	0	0	(14,448)
Recreational Aids-Fish, Wildlife/Wildlife Habitat	None	41	FOR	None	370.564	0	(6,301)	2,754	0	2,866	160	0	(112)	(6,461)
Resource Aids/County Forest Loans	None	41	FOR	None	370.567	0	0	14,055	0	14,055	0	0	0	0
County Forest Administrator Grant	None	41	FOR	None	370.572	0	0	44,025	0	44,025	0	0	0	0
Snowmobile Trail Aid, 02/03	None		SNW	None	370.574	0	0	0	0	37,549	491	0	(37,549)	(491)
Snowmobile Trail Aid, 03/04	None		SNW	None	370.574	(516)	(119)	118,854	0	191,397	0	0	(73,059)	(119)
Snowmobile Trail Aid, 04/05	None		SNW	None	370.574	0	0	94,777	0	97,687	594	0	(2,910)	(594)
Snowmobile Trail Aid/Special Projects	None		SNW	None	370.574	(92,347)	(5,568)	35,720	0	15,859	1,624	0	(72,486)	(7,192)
Total State Assistance 370.574						(92,863)	(5,687)	249,351	0	342,492	2,709	0	(186,004)	(8,396)
All-Terrain Vehicle Program, 02/03	None		SNW	None	370.577	3,066	0	2,097	48	5,163	48	0	0	0
All-Terrain Vehicle Program, 03/04	None		SNW	None	370.577	(29,221)	(25)	54,401	25	25,180	0	0	0	0
All-Terrain Vehicle Program, 04/05	None		SNW	None	370.577	0	0	0	0	34,000	242	0	(34,000)	(242)
All-Terrain Vehicle Program/Summer 03/04	None		SNW	None	370.577	0	0	0	0	2,662	18	0	(2,662)	(18)
All-Terrain Vehicle Program/Summer 04/05	None		SNW	None	370.577	0	0	2,207	0	5,625	22	0	(3,418)	(22)
All-Terrain Vehicle Program/Winter 02/03	None		SNW	None	370.577	(723)	0	723	0	0	0	0	0	0
All-Terrain Vehicle Program/Special Projects	None		SNW	None	370.577	(36,727)	(3,685)	53,869	0	22,503	427	0	(5,361)	(4,112)
Total State Assistance 370.577						(63,605)	(3,710)	113,297	73	95,133	757	0	(45,441)	(4,394)
Environmental Aids/LBE	None	41	LND	66.460	370.602	67,759	0	0	0	67,759	0	0	0	0
Environmental Aids/LBRR	None	41	LND	66.460	370.602	43,838	0	154,496	0	117,639	0	0	80,695	0
Environmental Aids/UJR	None	41	LND	66.460	370.602	64,861	0	0	0	64,861	0	0	0	0
Total State Assistance 370.602						176,458	0	154,496	0	250,259	0	0	80,695	0
Environmental Aids Brownfield Site Assessment	None		HLT	None	370.687	8,467	0	6,531	884	8,820	884	0	6,178	0

COUNTY OF MARATHON, WI
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2004

State Grantor Agency Program Title	State Division	Notes	Co Dept	CFDA Number	State Assist Number	Accrued (Deferred) State Rev 01/01/04	Accrued (Deferred) Local Rev 01/01/04	State Expenditures	Local Expenditures	State Reimburse	Local Reimburse	Adjustments	Accrued (Deferred) State Rev 12/31/04	Accrued (Deferred) Local Rev 12/31/04
WI Department of Public Instruction														
Public Library System Aid/Cash Grant 03	None	42	LIB	None	255.002	(11,809)	0	11,809	0	0	0	0	0	0
Public Library System Aid/Cash Grant 04	None	42	LIB	None	255.002	0	0	2,789	0	21,445	0	0	(18,656)	0
Total State Assistance 255.002						(11,809)	0	14,598	0	21,445	0	0	(18,656)	0
WI Department of Transportation														
Specialized Transportation Assistance Prog	None	43	ADRC	None	395.101	0	0	180,503	2,188	180,503	2,188	0	0	0
Highway Planning & Construction MPO	None		PLN	20.205	395.202	3,040	4,436	9,828	8,360	8,218	8,616	0	4,650	4,180
Highway Planning & Construction #6651-01-21	None	44	HWY	20.205	None	291,500	0	103,864	0	311,060	0	0	84,304	0
Highway Planning & Construction #6675-00-00	None	45	HWY	20.205	None	300,000	0	0	0	300,000	0	0	0	0
Highway Planning & Construction #6675-00-20	None	45	HWY	20.205	None	1,215,208	0	449,701	0	1,585,999	0	0	78,910	0
Highway Planning & Construction #6675-00-70	None	45	HWY	20.205	None	0	0	0	47,414	0	47,414	0	0	0
Highway Planning & Construction #6999-03-23	None	44	HWY	20.205	None	1,118,915	0	0	431,305	1,118,915	431,305	0	0	0
Highway Planning & Construction #6999-03-75	None	46	HWY	20.205	None	0	0	0	2,629	0	2,629	0	0	0
Total CFDA 20.205 (State Portion Only)						2,925,623	0	553,565	481,348	3,315,974	481,348	0	163,214	0
Alcohol Traffic Safety & Drunk Driving Prev	None	47	ADM	20.601	None	0	(40,671)	58,290	38,166	58,290	0	0	0	(2,505)
WI Department of Workforce Development														
Child Support IV-D	DWS	19	SOS	93.563	445.301	0	0	14,277	0	13,798	0	0	479	0
Child Support IV-D	DWS	19	SOS	93.563	445.307	0	0	18,242	0	18,242	0	0	0	0
Child Support IV-D	DWS	19	SOS	None	445.307	13,643	0	0	0	13,643	0	0	0	0
Total State Assistance 445.307						13,643	0	18,242	0	31,885	0	0	0	0
TANF Block Grant	DWS		SOS	93.558	445.315	(217)	0	1,200	0	783	0	0	200	0
TANF W2 Community Reinvestment Prepays	DWS	48	EMT	93.558	445.315	0	(595)	0	0	0	12	607	0	0
WAA Contract	DWS	49	EMT	93.558	445.315	1,566	(1,598)	0	0	1,566	31	0	0	(1,629)
W2 Administration/TANF	DWS		EMT	93.558	445.315	0	0	96,501	0	96,501	0	0	0	0
W2 Education	DWS		EMT	93.558	445.315	0	0	18,408	0	18,408	0	0	0	0
W2 Emergency Payments	DWS		EMT	93.558	445.315	0	0	82	0	82	0	0	0	0
W2 Pre-Cares Trial Jobs	DWS		EMT	93.558	445.315	0	0	294	0	294	0	0	0	0
W2 Program Eligibility	DWS		EMT	93.558	445.315	0	0	30,924	0	30,924	0	0	0	0
W2 Programs	DWS	49	EMT	93.558	445.315	126,684	(210,065)	0	0	65,265	2,451	0	61,419	(212,516)
W2 Skills Training	DWS		EMT	93.558	445.315	2,598	0	85,692	0	82,739	0	0	5,551	0
W2 TANF	DWS		EMT	93.558	445.315	0	0	12,025	0	12,025	0	0	0	0
W2 TANF Eligibility Reporting Admin	DWS		EMT	93.558	445.315	0	0	14,270	0	14,270	0	0	0	0
W2 Transportation	DWS		EMT	93.558	445.315	0	0	5,200	0	5,200	0	0	0	0
W2 Work Activities	DWS		EMT	93.558	445.315	22	0	145,488	0	145,510	0	0	0	0
Total State Assistance 445.315						130,653	(212,258)	410,084	0	473,567	2,494	607	67,170	(214,145)

COUNTY OF MARATHON, WI
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2004

State Grantor Agency Program Title	State Division	Notes	Co Dept	CFDA Number	State Assist Number	Accrued (Deferred) State Rev 01/01/04	Accrued (Deferred) Local Rev 01/01/04	State Expenditures	Local Expenditures	State Reimburse	Local Reimburse	Adjustments	Accrued (Deferred) State Rev 12/31/04	Accrued (Deferred) Local Rev 12/31/04
WI Department of Workforce Development (Con't)														
Child Support IV-D	DWS	19	SOS	93.563	445.334	0	0	(460)	0	(330)	0	0	(130)	0
Child Support IV-D	DWS	19	SOS	None	445.334	(144)	0	0	0	(144)	0	0	0	0
Total State Assistance 445.334						(144)	0	(460)	0	(474)	0	0	(130)	0
Client Refunds & Adjustments	DWS		SOS	93.560	445.338	(17)	0	432	0	436	0	0	(21)	0
Child Support IV-D	DWS	19	SOS	None	445.350	1,767	0	0	0	1,767	0	0	0	0
Child Support IV-D	DWS	19	SOS	None	445.357	(876)	0	0	0	(876)	0	0	0	0
Food Stamps Admin 50/50 Option	DWS		EMT	10.561	445.367	0	0	57,908	115,816	57,908	115,816	0	0	0
Food Stamps/Part Supp 50/50 Option	DWS		EMT	10.561	445.367	0	0	2,741	5,481	2,741	5,481	0	0	0
Food Stamp Program	DWS		SOS	10.561	445.367	(1,309)	0	7,310	0	4,874	0	0	1,127	0
FSET Supplement	DWS		EMT	10.561	445.367	0	0	3,277	0	3,277	0	0	0	0
Medical Assistance Program	DWS		SOS	93.778	445.367	(2,381)	0	7,052	0	2,922	0	0	1,749	0
Total State Assistance 445.367						(3,690)	0	78,288	121,297	71,722	121,297	0	2,876	0
W2 Emergency Assist	DWS		EMT	93.558	445.375	0	0	50	0	50	0	0	0	0
W2 Emergency Assist Homeless	DWS	50	EMT	93.558	445.375	0	0	32,849	0	32,849	0	0	0	0
W2 Emergency Assist Housing	DWS		EMT	93.558	445.375	0	0	100	0	100	0	0	0	0
Total State Assistance 445.375						0	0	32,999	0	32,999	0	0	0	0
Child Support Non IV-D Non Qualifying	DWS	19	SOS	None	None	0	0	0	2,677	0	2,677	0	0	0
Total State Programs						3,534,180	(284,405)	10,715,243	6,518,974	13,381,437	6,488,911	(1,908)	865,471	(253,735)
TOTAL FEDERAL AND STATE PROGRAMS						4,357,355	(308,723)	22,294,559	7,225,267	24,937,578	7,175,882	38,387	1,752,117	(258,732)

See Accompanying Independent Auditors' Report and Notes to the Schedule of Expenditures of Federal and State Awards.

COUNTY OF MARATHON, WI
 SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
 FOR THE YEAR ENDED DECEMBER 31, 2004

Footnotes to the Schedule of Federal and State Financial Awards:

For Programs which have Federal, State and Local funding, all Local funding is shown under the "Local" heading in the State Section of the Schedule.

Programs shown in the State Section of the Schedule may include identification by Federal CFDA Number. These identification numbers are provided as a reference, especially for State programs which have not been assigned a State Assistance Number.

- 1 -- Funding flows through Lincoln County, WI.
- 2 (3) Prior year federal expenditures over-stated on 2003 Single Audit Report.
- 3 (26) State adjustment to Profile 295 IM County Admin FS Federal Overmatch.
- 4 -- Funding flows through Grassworks, Incorporated.
- 5 -- Funding flows through City of Wausau, WI.
- 6 (1,925) Funds reported on the 2003 Single Audit Report as being returned to State of WI; funds should have been reported as deferral to 2004.
- 7 -- Awarded to direct application under DUNS Number 001713882.
- 8 -- Local match component is met through non-monetary in-kind contributions.
- 9 -- Receivable from 12/31/2003 not cleared during fiscal 2004; open receivable carried to 2005.
- 10 -- Funding flows through Senior Services America, Inc.
- 11 -- WisDOT Number 0933-03-35.
- 12 -- WisDOT Number 0933-04-26.
- 13 -- WisDOT Number 0933-02-30.
- 14 -- Funding flows through Northern Area Agency on Aging.
- 15 -- Local match component is met with volunteer labor hours valued at \$2,801 (415 hours @ \$6.75).
- 16 -- Local match component is met with volunteer labor hours valued at \$38,259 (5,668 hours @ \$6.75) and in-kind rent valued at \$2,400.
- 17 1/(1) Rounding.
- 18 -- Funding flows through the UW Medical School and Northern WI AHEC.
- 19 -- The Child Support Program is allowed to earn revenues in excess of Expenditures; excess revenues are used to offset costs of other Social Service Programs.
- 20 14,508 State adjustment to Profile 7332 Child Support Medical Support Liability Payment.
- 21 -- Funding flows through the Wausau School District.
- 22 (163) State adjustment to Profile 287 IM Admin/Badgercare T 21.
- 23 (40) State adjustment to Profile 737 IM Admin/BC-T21-Adults.
- 24 (5,378) State adjustment to Profile 563 CIP 1B, Reconciliation to HSRS.
- 25 1 State adjustment to Profile 349 CIP II, Reconciliation to HSRS.
- 26 5,672 State adjustment to Profile 339 COP-W, Reconciliation to HSRS.
- 27 5,468 State adjustment to Profile 564 CIP 1B, Reconciliation to HSRS.
- 28 34 State adjustment to Profile 286 IM Admin/Badgercare T 19.
- 29 254 State adjustment to Profile 294 IM Admin Medicaid Federal.
- 30 57 Additional federal revenue received Medical Assistance Personal Care program.
- 31 -- Funding flows through Saint Mary's Hospital.
- 32 8 Change in funding splits between CFDA numbers from prior year.
- 33 (16) Change in funding splits between CFDA numbers from prior year.
- 34 21,844 Expenditures incurred by sub-recipient agency in 2003, but not reported on the 2003 Single Audit Report. Reimbursement check cashed directly by sub-recipient agency, instead of flowing through Marathon County's general ledger.
- 35 -- WI DOA Contract #81055.
- 36 40 Additional state revenue received Medical Assistance Personal Care program.
- 37 -- Funding flows through Marathon County Department of Social Services.
- 38 (6,004) State adjustment to Profile 367 COP, Reconciliation to HSRS.
- 39 3,441 State adjustment to Profile 564 CIP 1B, Reconciliation to HSRS.
- 40 -- Local match component is met with volunteer labor hours valued at \$1,373 (203.5 hours @ \$6.75) and copies valued at \$650.
- 41 -- WI DNR does not exclude any of its programs from the scope of the Single Audit, despite program exclusion in the Inventory of State Programs.
- 42 -- Funding flows through Wisconsin Valley Library Service.

COUNTY OF MARATHON, WI
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2004

Footnotes to the Schedule of Federal and State Financial Awards:

- 43 -- Program has a 20% Local Match Requirement. Marathon County provided \$42,656 to NCHC to meet this requirement.
- 44 -- All State funds are to be exhausted prior to utilizing Local funds.
- 45 -- All Federal funds are to be exhausted prior to utilizing State and Local funds.
- 46 -- All Federal funds are to be exhausted prior to utilizing Local funds.
- 47 -- WisDOT Number 0928-42-08.
- 48 607 Remove Local-only funding from the Single Audit report.
- 49 -- Advanced funds reported as 100% State until associated with a particular program; then funds will be shown with proper funding percentages.
- 50 -- Program previously reported under State Assistance Number 445.315.

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COUNTY OF MARATHON, WISCONSIN
Notes to the Schedule of Expenditures of Federal and State Awards
For the year ended December 31, 2004

(1) Basis of Presentation

The federal and state award programs of Marathon County are presented in accordance with the Single Audit Act of 1984, the Single Audit Act Amendments of 1996, and the related audit requirements issued pursuant to Office of Management and Budget (OMB) Circular A-133 and the Wisconsin Department of Administration (DOA) State of Wisconsin Single Audit Guidelines.

All federal and state award programs, whether the funds are received directly from the federal government or are passed through the State of Wisconsin, have been included in the Schedule of Expenditures of Federal and State Awards. In addition to the information presented on federal and state award programs, the Wisconsin DOA has issued the State of Wisconsin Single Audit Guidelines, detailing additional auditing and reporting requirements for state funds. As a pilot county for Family Care, this audit was also performed in accordance with the requirements set forth in section 1.7 of the Family Care Audit Guide, supplement to the State of Wisconsin Single Audit Guidelines.

The reporting entity for the County is based upon the criteria established by the Governmental Accounting Standards Board (GASB). Marathon County is the primary government according to GASB criteria, while the Children with Disabilities Education Board, North Central Community Services and the Central Wisconsin Airport are component units.

Federal and state awards received by the Children with Disabilities Education Board and North Central Community Services are not included in this report, as those amounts are included in separate reports. Federal and state awards received by the Central Wisconsin Airport are included in this report (when applicable), as the Central Wisconsin Airport does not produce an independent Single Audit Report.

(2) Summary of Significant Accounting Policies

The expenditures included in the "Schedule of Expenditures of Federal and State Awards" are presented on the modified accrual basis of accounting for governmental funds, and the accrual basis of accounting for proprietary funds and the Central Wisconsin Airport. Under both the accrual and modified accrual basis of accounting, expenditures are recognized generally in the accounting period in which the liability is incurred.

The reimbursements included in the Schedule of Expenditures of Federal and State Awards represent cash receipts or assistance received in 2004.

(3) Oversight Agency

The U.S. Department of Health and Human Services has been designated the federal oversight agency for the County.

COUNTY OF MARATHON, WISCONSIN
Notes to the Schedule of Expenditures of Federal and State Awards
For the year ended December 31, 2004

(4) State-Direct Payments

Wisconsin Medical Assistance Direct payments were not made to the County in 2004, as Marathon County does not operate a nursing home or other health care provider.

The following were the state-direct payments made to the County in 2004:

<u>Program</u>	<u>State-Direct Payment (unaudited)</u>
Food Stamps	\$4,228,403
W2 Payments	<u>417,392</u>
	<u>\$4,645,795</u>

(5) Federal Program Clusters

The following programs have been identified as a cluster in accordance with the requirements of OMB Circular A-133:

<u>CFDA</u>	<u>Child Nutrition Cluster</u>	<u>Amount</u>
10.553	School Breakfast Program	\$ 7,319
10.555	National School Lunch Program	<u>11,048</u>
	Total	<u>18,367</u>

<u>CFDA</u>	<u>Highway Safety Cluster</u>	<u>Amount</u>
20.600	State and Community Hwy Safety	\$28,984
20.601	Alcohol Traffic/Drunk Driving Prevention	<u>4,472</u>
	Total	<u>33,456</u>

<u>CFDA</u>	<u>Aging Cluster</u>	<u>Amount</u>
93.044	Title III-B Supportive Services	\$121,189
93.045	Title III-B Nutrition Services	<u>359,362</u>
	Total	<u>480,551</u>

COUNTY OF MARATHON, WISCONSIN
Schedule of Findings and Questioned Costs
For the year ended December 31, 2004

(1) Summary of Auditor's Results:

(A) The type of report issued on the basic financial statements:

Unqualified Opinion.

(B) Reportable conditions in internal control were disclosed by the audit of the basic financial statements:

No.

Material weaknesses in internal control were disclosed by the audit of the basic financial statements:

No.

(C) Noncompliance that is material to the basic financial statements was disclosed:

No.

(D) Reportable conditions in internal control over major programs were disclosed:

None Reported.

Material weaknesses in internal control over major programs were disclosed:

No.

(E) The type of report issued on compliance for major programs:

Unqualified Opinion.

(F) Any audit findings that are required to be reported under Section 510(a) of OMB Circular A-133:

No.

(G) Federal Major Programs:

10.561	Food Stamps
14.228	Community Development Block Grant
93.558	Temporary Assistance to Needy Families
93.658	Foster Care Title IV-E
93.667	Social Services Block Grant
93.778	Medical Assistance

(H) Dollar threshold used to distinguish between Type A and Type B programs:

\$347,379.

(I) Auditee qualified as a low-risk auditee under Section 530 of OMB Circular A-133:

Yes.

(J) State Major Programs:

370.421	Local Park Aid Stewardship
410.313	Youth Aids
435.000	MA Personal Care
435.338	COP-W
435.348	CIP-II
435.367	Community Options Program
435.377	Kinship Care Program
435.561	Community Svcs & Mental Health Svcs/Basic County Allocation
435.564	CIP-IB
435.1400	Family Care Resource Center
435.1404	Family Care Preventive Project
435.1423	Family Care Disability Benefit Specialist
445.315	W2

COUNTY OF MARATHON, WISCONSIN
Schedule of Findings and Questioned Costs
For the year ended December 31, 2004

(2) Findings Relating to the Financial Statements Reported in Accordance with Government Auditing Standards:

None.

(3) Findings and Questioned Costs Relating to Federal and State Awards:

See 2004-01, 2004-02, 2004-03 and 2004-04.

(4) Other Issues:

(A) Does the auditor's report or the notes to the financial statements include disclosure with regard to substantial doubt as to the auditee's ability to continue as a going concern?

No.

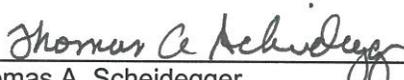
(B) Does the audit report show audit issues (i.e. material non-compliance, non-material non-compliance, questioned costs, material weakness, reportable condition, management letter comment, excess revenue, or excess reserve) related to grants/contracts with funding agencies that require audits to be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

Department of Administration	No.
Department of Agriculture, Trade & Consumer Protection	No.
Department of Commerce	No.
Department of Corrections	No.
Department of Health and Family Services	Yes.
Department of Justice	No.
Department of Military Affairs	No.
Department of Natural Resources	No.
Department of Public Instruction	No.
Department of Transportation	No.
Department of Workforce Development	Yes.

(C) Was a Management Letter or other document conveying audit comments issued as a result of this audit?

Yes.

(D) Name and signature of partner:



Thomas A. Scheidegger

(E) Date of Report:

May 24, 2005

COUNTY OF MARATHON, WISCONSIN

Schedule of Findings and Questioned Costs
For Non-Compliance with State Requirements
For the year ended December 31, 2004

Finding 2004-01:

State Assistance #435.564 Community Integration Program IB (CIP IB)

Finding

Program requirements as outlined in the Wisconsin State Single Audit Guidelines require certain information to be documented and included in the file of participants of the CIP IB program. One of the requirements is that the county complete form DSL 919 at least once per year. Form DSL 919 calculates the program participant's cost share.

For one out of eight CIP IB files tested, there was no evidence that this form had been completed for the period selected for testing.

We recommend the county periodically review the participant files to ensure each file contains all the required information.

Questioned Costs:

None.

Corrective Action Plan

The file in question contained written documentation of the CIP IB participant's eligibility for the Katie Beckett program. Eligibility for Katie Beckett grants automatic financial eligibility for Medical Assistance, and the CIP IB program, without a cost share.

The 919 form, while technically required, only duplicates the financial eligibility status of a Katie Beckett recipient.

Because the form is required, we will establish a system to verify that the 919 form is present in all CIP IB files at 6 month file reviews.

Official Responsible for Ensuring the Corrective Action Plan

Effective immediately, upon review of the file, the Long Term Support supervisor, Vicki Tylka, will verify the presence of the 919 form in each CIP IB file.

Planned Completion Date for the Corrective Action Plan

A review process has been put in place effective March 7, 2005 to verify the presence of the Form DSL 919 for all CIP IB files.

COUNTY OF MARATHON, WISCONSIN

Schedule of Findings and Questioned Costs
For Non-Compliance with State Requirements
For the year ended December 31, 2004

Finding 2004-02:

State of Wisconsin, Department of Health & Family Services (DHFS)

Finding

The Wisconsin State Statutes section 46.036 requires that service providers submit annual certified financial and compliance audit reports to the County within six months from the end of the provider's fiscal year end.

The 12/31/03 audit reports for Morningstar Group Home and VNA Extended Care, Inc were not received by the County by June 30, 2004. The Morningstar Group Home report was received July 14, 2004 and the VNA Extended Care, Inc report was received August 27, 2004. The contracts with these providers totaled \$83,811 and \$274,345, respectively. Actual payments made under the contracts totaled \$73,920 and \$154,414, respectively.

We recommend the County continue to monitor provider audit reports and to take appropriate steps to ensure that audit reports are received on a timely basis.

Questioned Costs:

None.

Corrective Action Plan

The department requires annual audit reports for all service provider contracts \$25,000 or greater. Our service provider contract states that the audit report must be submitted to our agency within 180 days of the provider's fiscal year end. Our department monitors this requirement for all contract \$25,000 or more and makes every attempt to acquire all audit reports within the six month due date.

Official Responsible for Ensuring the Corrective Action Plan

Linda Berna-Karger, Fiscal Services Manager.

Planned Completion Date for the Corrective Action Plan

Compliance completion date effective January 1, 2005, a system is in place.

COUNTY OF MARATHON, WISCONSIN

Schedule of Findings and Questioned Costs
For Non-Compliance with State Requirements
For the year ended December 31, 2004

Finding 2004-03:

State of Wisconsin, Department of Health & Family Services (DHFS)

Finding

Wisconsin State Statutes specify requirements to contracting for services. One of these requirements is that actual payments to providers are within the contracted amount. During our testing of contracts for the administration of Wisconsin Department of Health and Family Services (DHFS) grants, we identified one contract where the actual expenditures exceeded the contract. The actual expenditures for Northwest Passage Residential Care Center were \$224,826 and the contract amount was \$195,000. It is our understanding that the County is in the process of obtaining a contract amendment for this variance.

Questioned Costs:

All costs paid to this provider are eligible program costs.

Corrective Action Plan

The department monitors actual payments to providers on a monthly basis to ensure contract limits are not exceeded. Amendments to the contract are required when it is necessary to provide payments above and beyond the original contract amount.

Official Responsible for Ensuring the Corrective Action Plan

Linda Berna-Karger, Fiscal Services Manager

Planned Completion Date for the Corrective Action Plan

Compliance completion date effective January 1, 2005, a system is in place.

COUNTY OF MARATHON, WISCONSIN

Schedule of Findings and Questioned Costs
For Non-Compliance with State Requirements
For the year ended December 31, 2004

Finding 2004-04:

State of Wisconsin, Department of Workforce Development (DWD)

Finding

The Wisconsin State Statutes section 46.036 requires that service providers submit annual certified financial and compliance audit reports to the County within six months from the end of the provider's fiscal year end. The program requirements as listed in the State Single Audit Guidelines require auditors to report findings for reports not received as of the audit date.

The 12/31/04 audit report for the Children's Service Society was not received by the County by the audit date of May 24, 2005. The contract with this provider totaled \$275,000. Actual payments made under the contract totaled \$202,512.

We recommend the County continue to monitor provider audit reports and take appropriate steps to ensure that audit reports are received on a timely basis.

Questioned Costs:

None.

Corrective Action Plan

Marathon County Dept of Employment & Training's current practice is to send an initial reminder letter to providers two months in advance of due date, followed-up with an email or letter reminder one month in advance of the due date. If the audit reports are not received within one week of due date, the Dept again contacts the provider and requests a written explanation for the delay. If the provider states they will not be able to provide the Dept with their audit report by the due date, the Dept contacts the State to request an extension.

Official Responsible for Ensuring the Corrective Action Plan

Karen Downey, Financial Technician

Planned Completion Date for the Corrective Action Plan

The above Corrective Action Plan has been in place since May 2002. The 12/31/04 audit report for the Children's Service Society which was listed in the finding was received by the due date. It was received in the Dept office on June 30, 2005.



COUNTY OF MARATHON

COURTHOUSE

500 FOREST STREET

WAUSAU, WISCONSIN 54403-5568

FINANCE DEPARTMENT

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COUNTY OF MARATHON, WISCONSIN

Schedule of Prior Year Findings and Questioned Costs For Non-Compliance with State Requirements For the year ended December 31, 2004

Finding 2003-01:

State Assistance #435.1400 Family Care Resource Center

Finding

OMB Circular A-87 and the Department of Health & Family Services (DHFS) Allowable Cost Policy Manual prescribe the types of costs that can be claimed under federal and state grant programs. Unallowable costs include expenditures made for fines, penalties, and other settlements.

In our testing of expenditures claimed under the Family Care program, our sample included a settlement payment made to an individual who was employed under the program and whose employment was terminated. We believe this payment falls under the category of fines, penalties, and other settlements and, therefore, would be unallowable under the Family Care program.

We recommend the county review OMB A-87 and the DHFS Allowable Cost Policy Manual when unusual expenditures are incurred under its grant programs.

Current Year Status

Corrective action was taken consistent with corrective action plan.



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Schedule of Prior Year Findings and Questioned Costs For Non-Compliance with State Requirements For the year ended December 31, 2004

Finding 2003-02:

State of Wisconsin, Department of Health & Family Services (DHFS)

Finding

The Wisconsin State Statutes section 46.036 requires that service providers submit annual certified financial and compliance audit reports to the County within six months from the end of the provider's fiscal year end.

The 12/31/02 audit reports for VNA Extended Care and Lake House Group Home were not received by the County by June 30, 2003. The contracts with these providers totaled \$199,998 and \$143,200, respectively. Actual payments made under the contracts totaled \$138,096 and \$149,823, respectively.

We recommend the County continue to monitor provider audit reports and to take appropriate steps to ensure that audit reports are received on a timely basis.

Current Year Status

The corrective action plan requiring annual audits for all service provider contracts \$25,000 or greater was implemented as described for the calendar year 2004. Beginning in 2005, the Department of Health and Family Services granted Marathon County Department of Social Services a waiver from the state mandate requiring audits for service contracts of \$25,000 or more. The waiver increased the audit requirement threshold to contracts of \$75,000 or greater. Our department will continue the process outlined in our corrective action plan requiring an annual audit for all service providers meeting this threshold amount.



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Schedule of Prior Year Findings and Questioned Costs For Non-Compliance with State Requirements For the year ended December 31, 2004

Finding 2003-03:

State of Wisconsin, Department Workforce Development (DWD)

Finding

The Wisconsin State Statutes section 46.036 requires that service providers submit annual certified financial and compliance audit reports to the County within six months from the end of the provider's fiscal year end. The Wisconsin Department of Workforce Development requires auditors to report any audit reports not received at the time of audit fieldwork.

The 12/31/03 audit report for the Wausau Area Hmong Mutual Association was not received by the County by the audit date. The contract with this provider totaled \$70,233. Actual payments made under the contract totaled \$70,159.

We recommend the County continue to monitor provider audit reports and take appropriate steps to ensure that audit reports are received on a timely basis.

Current Year Status

Corrective action was taken consistent with corrective action plan.