

Oneida County, Wisconsin

ANNUAL FINANCIAL REPORT

December 31, 2019



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Oneida County, Wisconsin

DECEMBER 31, 2019

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Oneida County, Wisconsin

DECEMBER 31, 2019

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, 2019, 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, 2019, 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.

OTHER MATTERS

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4 through 10 and the schedules relating to pensions and other postemployment benefits on pages 57 through 59 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

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

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

Prior-Year Summarized Information

We have previously audited the County's 2018 financial statements, and we expressed unmodified opinions on the respective financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information in our report dated July 29, 2019. In our opinion, the summarized comparative information presented herein as of and for the year ended December 31, 2018, is consistent, in all material respects, with the audited financial statements from which it has been derived.

OTHER REPORTING REQUIRED BY GOVERNMENT AUDITING STANDARDS

In accordance with *Government Auditing Standards*, we have also issued our report dated July 31, 2020, 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 31, 2020

MANAGEMENT'S DISCUSSION AND ANALYSIS

FINANCE DEPARTMENT ONEIDA COUNTY

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Management's Discussion and Analysis December 31, 2019

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, 2019.

Financial Highlights

- The assets and deferred outflows of resources of the County exceeded its liabilities and deferred inflows of resources as of December 31, 2019 by \$79,755,114 (*net position*). Of this amount, \$19,492,554 (*unrestricted net position*) may be used to meet the County's ongoing obligations to citizens and creditors.
- The County's total net position decreased by \$1,921. Several factors contributed to the overall decrease as follows:
 - Governmental activities decreased the County's net position by (\$321,916) while Business-Type Activities (Highway and Solid Waste) increased the County's net position by \$319,995.
 - The general fund increased \$1,452,924 during the year, despite applying fund balance due to revenues in excess of budget of \$3,239,335 and expenditures under budget in the amount of \$1,011,575.
 - The County financed capital asset additions of \$3,905,509 from available resources, while depreciation expense of \$4,527,647 exceeded additions.
 - Pension reporting requirements under GASB 68 resulted in a decrease in net position of (\$1,394,710).
- As of December 31, 2019, the County's governmental funds reported combined ending fund balances of \$29,045,013 an increase of \$2,138,726 in comparison with the prior year. Approximately 60.4% of this total amount, \$17,548,862 is *available for spending* at the County's discretion (*unassigned fund balance*).
- As of December 31, 2019, the unassigned fund balance for the general fund was \$17,551,012, or 66.3% 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 11-13 of this report.

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

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

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

The County maintains 12 individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures and changes in fund balances for the general fund, social services special revenue fund, county highway special revenue fund and debt services fund, all of which are considered major funds. Data from the other 8 governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of *combining statements* elsewhere in this report.

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

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

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

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

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

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

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

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

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

Government-Wide Financial Analysis

Net position. As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the County, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$79,755,114 at the close of 2019.

Oneida County, Wisconsin's Net Position (in thousands of dollars)						
	Governmental Activities		Business-Type Activities		Totals	
	2019	2018	2019	2018	2019	2018
Current and other assets	\$ 63,006	\$ 66,599	\$ 4,070	\$ 4,382	\$ 67,076	\$ 70,981
Capital assets	53,548	54,675	3,304	2,889	56,852	57,564
Total Assets	116,554	121,274	7,374	7,271	123,928	128,545
Deferred Outflows of Resources	8,882	4,981	984	559	9,866	5,540
Long-term liabilities outstanding	22,609	23,109	2,277	2,068	24,886	25,177
Other liabilities	5,948	6,121	408	355	6,356	6,476
Total Liabilities	28,557	29,230	2,685	2,423	31,242	31,653
Deferred Inflows of Resources	22,250	22,074	547	601	22,797	22,675
Net Position						
Net Investment in capital assets	53,372	54,675	3,269	2,889	56,641	57,564
Restricted	3,622	6,423	-	302	3,622	6,725
Unrestricted	17,635	13,853	1,857	1,615	19,492	15,468
Total Net Position	\$ 74,629	\$ 74,951	\$ 5,126	\$ 4,806	\$ 79,755	\$ 79,757

By far the largest portion of the County's net position (71.0%) 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* (\$19,492,554) may be used to meet the County's ongoing obligations to citizens and creditors.

Change in net position. Governmental activities decreased the County's net position by \$321,916 while business-type activities increased the net position of the County by \$319,995.

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

Oneida County, Wisconsin's Net Position						
(in thousands of dollars)						
	Governmental Activities		Business-Type Activities		Totals	
	2019	2018	2019	2018	2019	2018
Revenues						
Program Revenues						
Charges for Services	\$ 6,116	\$ 6,841	\$ 6,720	\$ 7,736	\$ 12,836	\$ 14,577
Operating grants and contributic	9,948	10,486	104	106	10,052	10,592
Capital grants and contributions	-	-	206	-	206	-
General Revenues						
Property taxes	16,646	16,333	-	-	16,646	16,333
Other taxes	5,565	5,232	-	-	5,565	5,232
Grants and contributions not restricted to specific programs	259	176	-	-	259	176
Other	2,021	1,883	34	27	2,055	1,910
Total Revenues	40,555	40,951	7,064	7,869	47,619	48,820
Expenses						
General government	7,883	7,004	-	-	7,883	7,004
Public safety	13,166	13,065	-	-	13,166	13,065
Public works	3,851	3,245	-	-	3,851	3,245
Health and human services	12,160	12,127	-	-	12,160	12,127
Culture and recreation	1,552	1,478	-	-	1,552	1,478
Conservation and development	1,883	1,861	-	-	1,883	1,861
Interest and fiscal charges	382	450	-	-	382	450
Highway construction and maintenance	-	-	5,345	6,376	5,345	6,376
Landfill operations	-	-	1,399	1,294	1,399	1,294
Total Expenses	40,877	39,230	6,744	7,670	47,621	46,900
Change in Net Position	(322)	1,721	320	199	(2)	1,920
Net Position - January 1	74,951	73,230	4,806	4,607	79,757	77,837
Net Position - December 31	\$ 74,629	\$ 74,951	\$ 5,126	\$ 4,806	\$ 79,755	\$ 79,757

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, 2019, the County's governmental funds reported combined ending fund balances of \$29,045,013 an increase of \$2,138,726 in comparison with the prior year. Approximately 60.4% of this amount (\$17,548,862) 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 (\$705,647), 2) the portion of delinquent taxes purchased from other taxing jurisdictions (\$1,324,143), 3) an advance to the transit commission (\$50,000) and 4) an advance to the solid waste fund (\$175,000). The *restricted* includes 1) amounts restricted for debt service (\$2,698,308), 2) amounts restricted for an economic development loan program (\$767,732), and 3) amounts restricted for Airport capital projects (\$447,050). The *committed* amount represents amounts committed for approved Capital Projects (\$279,449). The *assigned* amount represents tentative management plans for certain items in the General Fund (\$3,389,192), County Highway special revenue fund (\$974,511), Nursing special revenue fund (\$541,542) WIC Special revenue fund (\$17,653), Public Health special revenue fund (\$92,769), the Aging and Disability Resource Center special revenue fund (\$22,222), 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 \$17,551,012 while total general fund balance reached \$23,190,629. 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 66% of total general fund expenditures, while total fund balance represents 88% of that same amount.

The fund balance of the County's general fund increased by \$1,452,924 during the current year. Key factors in this increase are as follows:

- Sales tax revenues exceeded budget by \$370,000.
- Interest revenues exceeded budget by \$815,000 due to higher interest rates, along with the County's portion of interest on the Ahlstrom-Munksjo loan.
- County Land sales exceeded budget by \$165,000.
- Vacancies budget deficit of \$105,800.
- Board of prisoners exceeded budget by \$1,180,000, the majority of the excess is from State prisoner revenues.
- Stumpage revenues had a budget shortfall of \$707,000.

Social Services. The County annually transfers any remaining Social Services fund balance to the general fund at the end of the year. For 2019, \$31,089 was returned to the general fund.

County Highway. The fund balance of the County's highway special revenue fund increased by \$585,320. 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 \$31,187, as the first principal payment was made March 2019. Fund balance of \$2,698,308 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 \$1,346,230. The increase in total net position was \$264,987.

Unrestricted net position of the Solid Waste fund at the end of the year amounted to \$511,158. The increase in total net position was \$55,008.

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

General Fund Budgetary Highlights

During the year, actual revenues exceeded budgeted revenues by \$3,239,335. Actual expenditures were less than budgeted expenditures by \$1,011,575.

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, 2019 amounts to \$56,851,673 (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 decrease in the County's investment in capital assets for the current year was \$712,721 or 1% over last year.

Oneida County, Wisconsin's Capital Assets						
(net of accumulated depreciation)						
	Governmental Activities		Business-Type Activities		Totals	
	2019	2018	2019	2018	2019	2018
Land	\$15,000,625	\$14,967,131	\$ 59,613	\$ 59,613	\$15,060,238	\$15,026,744
Construction in Progress	232,031	11,000	64,927	12,000	296,958	23,000
Buildings	14,877,889	15,296,087	376,756	103,408	15,254,645	15,399,495
Improvements	-	-	8,458	78,835	8,458	78,835
Machinery and equipment	6,853,947	6,619,826	2,794,087	2,635,111	9,648,034	9,254,937
Infrastructure	16,583,340	17,781,383	-	-	16,583,340	17,781,383
Total	\$53,547,832	\$54,675,427	\$3,303,841	\$2,888,967	\$56,851,673	\$57,564,394

Long-term debt. At the end of the current fiscal year, the County had total debt outstanding of \$12,174,475.

Oneida County, Wisconsin's Outstanding Debt						
General Obligation Debt						
	Governmental Activities		Business-Type Activities		Totals	
	2019	2018	2019	2018	2019	2018
State Trust Fund Loans	\$12,174,475	\$15,000,000	\$ -	\$ -	\$12,174,475	\$15,000,000
Total	\$12,174,475	\$15,000,000	\$ -	\$ -	\$12,174,475	\$15,000,000

The County's total debt decreased in 2019 by \$2,825,525. The first principal payment was made during 2019 on the \$15,000,000 State Trust Fund loan for Ahlstrom-Muncksjo.

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 \$361,321,240, which is significantly in excess of the County's \$12,174,475 in outstanding general obligation debt.

Economic Factors and Next Year's Budgets and Rates

- The unemployment rate for the County for April 2020 was 18.5%. This compares to the State of Wisconsin's average unemployment rate of 13.6% and the national average of 14.7%.
- During the current year, unassigned fund balance in the general fund increased to \$17,551,012. The County has appropriated \$6,681,860 for spending in the 2020 fiscal year budget.

All of these factors were considered in preparing the County's budget for the 2020 fiscal year.

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

Contacting the County's Financial Management

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

BASIC FINANCIAL STATEMENTS

Oneida County, Wisconsin

STATEMENT OF NET POSITION

DECEMBER 31, 2019

WITH SUMMARIZED FINANCIAL INFORMATION AS OF DECEMBER 31, 2018

	Governmental	Business-type	Totals	
	Activities	Activities	2019	2018
ASSETS				
Cash and investments	\$ 28,786,884	\$ 1,795,594	\$ 30,582,478	\$ 28,282,997
Receivables				
Property taxes	16,887,655	-	16,887,655	16,646,281
Delinquent taxes	1,589,155	-	1,589,155	1,577,503
Accounts, net	1,726,649	148,782	1,875,431	1,858,105
Loans	9,974,304	-	9,974,304	12,908,235
Other, net	1,187,592	-	1,187,592	1,044,570
Internal balances	175,000	(175,000)	-	-
Due from other governments	1,446,215	485,771	1,931,986	2,546,676
Inventories and prepaid items	705,647	520,784	1,226,431	1,130,702
Restricted assets				
Cash and investments	527,085	1,294,524	1,821,609	2,025,289
Net pension asset	-	-	-	2,959,731
Capital assets, nondepreciable	15,232,656	124,540	15,357,196	15,049,744
Capital assets, depreciable	38,315,176	3,179,301	41,494,477	42,514,650
Total assets	116,554,018	7,374,296	123,928,314	128,544,483
DEFERRED OUTFLOWS OF RESOURCES				
Pension related amounts	8,720,924	971,359	9,692,283	5,446,905
Other postemployment related amounts	161,071	12,774	173,845	93,437
Total deferred outflows of resources	8,881,995	984,133	9,866,128	5,540,342
LIABILITIES				
Accounts payable	1,661,746	209,885	1,871,631	2,338,490
Accrued and other current liabilities	2,710,803	118,052	2,828,855	2,708,325
Due to other governments	291,331	-	291,331	443,132
Accrued interest payable	291,187	-	291,187	358,767
Special deposits	489,806	-	489,806	397,200
Other postemployment benefits - due within one year				
one year	390,000	-	390,000	419,000
Unearned revenues	113,652	79,894	193,546	229,279
Long-term obligations				
Due within one year	3,628,926	48,572	3,677,498	3,552,424
Landfill postclosure care	-	1,294,524	1,294,524	1,293,302
Due in more than one year	10,641,713	211,724	10,853,437	13,763,047
Net pension liability	3,217,775	359,427	3,577,202	-
Other postemployment benefits	5,120,685	362,733	5,483,418	6,149,215
Total liabilities	28,557,624	2,684,811	31,242,435	31,652,181
DEFERRED INFLOWS OF RESOURCES				
Property taxes levied for subsequent year	16,886,110	-	16,886,110	16,646,281
Pension related amounts	4,437,782	495,702	4,933,484	5,834,760
Other postemployment related amounts	925,634	51,665	977,299	194,568
Total deferred inflows of resources	22,249,526	547,367	22,796,893	22,675,609
NET POSITION				
Net investment in capital assets	53,371,794	3,268,863	56,640,657	57,564,394
Restricted	3,621,903	-	3,621,903	6,725,268
Unrestricted	17,635,166	1,857,388	19,492,554	15,467,373
Total net position	\$ 74,628,863	\$ 5,126,251	\$ 79,755,114	\$ 79,757,035

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, 2019
WITH SUMMARIZED FINANCIAL INFORMATION FOR THE YEAR ENDED DECEMBER 31, 2018**

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
GOVERNMENTAL ACTIVITIES				
General government	\$ 7,883,219	\$ 1,045,423	\$ 265,566	\$ -
Public safety	13,165,749	2,722,659	479,639	-
Public works	3,850,536	116,189	895,920	-
Health and human services	12,159,813	806,027	7,075,004	-
Culture and recreation	1,552,042	23,322	644,114	-
Conservation and development	1,882,989	1,402,360	587,729	-
Interest and fiscal charges	382,420	-	-	-
Total governmental activities	40,876,768	6,115,980	9,947,972	-
BUSINESS-TYPE ACTIVITIES				
Solid waste	1,398,769	1,322,646	104,309	-
Highway	5,344,806	5,396,955	-	205,733
Total business-type activities	6,743,575	6,719,601	104,309	205,733
Total	\$ 47,620,343	\$ 12,835,581	\$ 10,052,281	\$ 205,733

General revenues
 Taxes
 Property taxes
 Other taxes
 Federal and state grants and other contributions
 not restricted to specific functions
 Interest and investment earnings
 Miscellaneous
 Gain on sale of asset

Total general revenues

Change in net position

Net position - January 1

Net position - December 31

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

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

Governmental Activities	Business-type Activities	Totals	
		2019	2018
\$ (6,572,230)	\$ -	\$ (6,572,230)	\$ (6,104,748)
(9,963,451)	-	(9,963,451)	(9,801,024)
(2,838,427)	-	(2,838,427)	(2,087,674)
(4,278,782)	-	(4,278,782)	(4,507,920)
(884,606)	-	(884,606)	(564,141)
107,100	-	107,100	1,611,830
(382,420)	-	(382,420)	(450,000)
<u>(24,812,816)</u>	<u>-</u>	<u>(24,812,816)</u>	<u>(21,903,677)</u>
-	28,186	28,186	68,244
-	257,882	257,882	105,231
-	286,068	286,068	173,475
<u>(24,812,816)</u>	<u>286,068</u>	<u>(24,526,748)</u>	<u>(21,730,202)</u>
16,646,281	-	16,646,281	16,332,618
5,564,589	-	5,564,589	5,232,318
258,781	-	258,781	176,417
1,416,380	26,822	1,443,202	1,131,152
370,020	7,105	377,125	536,642
234,849	-	234,849	241,883
<u>24,490,900</u>	<u>33,927</u>	<u>24,524,827</u>	<u>23,651,030</u>
(321,916)	319,995	(1,921)	1,920,828
<u>74,950,779</u>	<u>4,806,256</u>	<u>79,757,035</u>	<u>77,836,207</u>
<u>\$ 74,628,863</u>	<u>\$ 5,126,251</u>	<u>\$ 79,755,114</u>	<u>\$ 79,757,035</u>

Oneida County, Wisconsin

**BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2019**

WITH SUMMARIZED FINANCIAL INFORMATION AS OF DECEMBER 31, 2018

	General	Social Services	County Highway	Debt Service
ASSETS				
Cash and investments	\$ 23,585,433	\$ -	\$ 974,511	\$ 2,677,295
Restricted cash and investments	28,563	-	-	-
Receivables				
Property taxes	12,615,263	1,846,687	1,728,796	-
Delinquent taxes	1,589,155	-	-	-
Accounts	1,602,423	13,502	-	21,013
Loans	197,256	-	-	9,777,048
Other, net	1,187,592	-	-	-
Due from other funds	308,510	-	-	-
Advance to other funds	175,000	-	-	-
Due from other governments	506,829	401,393	-	-
Inventories and prepaid items	701,282	2,150	-	-
	<u>\$ 42,497,306</u>	<u>\$ 2,263,732</u>	<u>\$ 2,703,307</u>	<u>\$ 12,475,356</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities				
Accounts payable	\$ 1,278,965	\$ 181,077	\$ -	\$ -
Accrued and other current liabilities	3,240,564	109,202	-	-
Due to other funds	-	126,756	-	-
Due to other governments	291,331	-	-	-
Special deposits	487,796	10	-	-
Unearned revenues	83,262	-	-	-
	<u>5,381,918</u>	<u>417,045</u>	<u>-</u>	<u>-</u>
Deferred inflows of resources				
Property taxes levied for subsequent year	12,613,718	1,846,687	1,728,796	-
Delinquent taxes, interest and penalties	682,278	-	-	-
Loans receivable	147,257	-	-	9,777,048
Court fines receivable	481,506	-	-	-
	<u>13,924,759</u>	<u>1,846,687</u>	<u>1,728,796</u>	<u>9,777,048</u>
Fund balances				
Nonspendable	2,250,425	2,150	-	-
Restricted	-	-	-	2,698,308
Committed	-	-	-	-
Assigned	3,389,192	-	974,511	-
Unassigned	17,551,012	(2,150)	-	-
	<u>23,190,629</u>	<u>-</u>	<u>974,511</u>	<u>2,698,308</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 42,497,306</u>	<u>\$ 2,263,732</u>	<u>\$ 2,703,307</u>	<u>\$ 12,475,356</u>

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

Other Governmental Funds	Totals	
	2019	2018
\$ 1,549,645	\$ 28,786,884	\$ 26,595,649
498,522	527,085	731,986
696,909	16,887,655	16,646,281
-	1,589,155	1,577,503
89,711	1,726,649	1,746,394
-	9,974,304	12,908,235
-	1,187,592	1,044,570
-	308,510	171,615
-	175,000	-
537,993	1,446,215	2,073,749
2,215	705,647	616,758
<u>\$ 3,374,995</u>	<u>\$ 63,314,696</u>	<u>\$ 64,112,740</u>

\$ 201,704	\$ 1,661,746	\$ 2,172,214
80,673	3,430,439	3,287,923
181,754	308,510	171,615
-	291,331	443,132
2,000	489,806	397,200
30,390	113,652	132,944
<u>496,521</u>	<u>6,295,484</u>	<u>6,605,028</u>

696,909	16,886,110	16,646,281
-	682,278	651,061
-	9,924,305	12,858,235
-	481,506	445,848
<u>696,909</u>	<u>27,974,199</u>	<u>30,601,425</u>

2,215	2,254,790	1,969,023
1,214,782	3,913,090	4,124,304
279,449	279,449	-
685,119	5,048,822	4,425,899
-	17,548,862	16,387,061
<u>2,181,565</u>	<u>29,045,013</u>	<u>26,906,287</u>

<u>\$ 3,374,995</u>	<u>\$ 63,314,696</u>	<u>\$ 64,112,740</u>
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Oneida County, Wisconsin

**BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2019**

WITH SUMMARIZED FINANCIAL INFORMATION AS OF DECEMBER 31, 2018

	<u>2019</u>	<u>2018</u>
RECONCILIATION TO THE STATEMENT OF NET POSITION		
Total fund balances as shown on previous page	\$ 29,045,013	\$ 26,906,287
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.	53,547,832	54,675,427
Other long-term assets are not available to pay current period expenditures and therefore are deferred in the funds.		
Net pension asset	-	2,657,228
Delinquent property taxes	230,054	231,822
Interest and penalties on taxes	452,224	419,239
Loans receivable	9,924,305	12,858,235
Court fines receivable	481,506	445,848
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	8,720,924	4,897,408
Deferred inflows related to pensions	(4,437,782)	(5,238,411)
Deferred outflows related to other postemployment benefits	161,071	83,887
Deferred inflows related to other postemployment benefits	(925,634)	(189,698)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds.		
Bonds and notes payable	(12,174,475)	(15,000,000)
Compensated absences	(1,376,528)	(1,376,709)
Net pension liability	(3,217,775)	-
Other postemployment benefit	(5,510,685)	(6,061,017)
Accrued interest on long-term obligations	(291,187)	(358,767)
Net position of governmental activities as reported on the statement of net position (see page 11)	<u>\$ 74,628,863</u>	<u>\$ 74,950,779</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, 2019
WITH SUMMARIZED FINANCIAL INFORMATION FOR THE YEAR ENDED DECEMBER 31, 2018**

	<u>General</u>	<u>Social Services</u>	<u>County Highway</u>	<u>Debt Service</u>
REVENUES				
Taxes	\$ 18,091,493	\$ 1,686,513	\$ 1,678,796	\$ -
Intergovernmental	3,961,791	3,176,218	895,920	-
Licenses and permits	5,625	-	-	-
Fines and forfeits	165,325	-	-	-
Public charges for services	2,394,359	15,829	-	-
Intergovernmental charges for services	3,270,006	-	-	-
Miscellaneous	1,614,132	6,600	-	3,244,338
	<u>29,502,731</u>	<u>4,885,160</u>	<u>2,574,716</u>	<u>3,244,338</u>
Total revenues	<u>29,502,731</u>	<u>4,885,160</u>	<u>2,574,716</u>	<u>3,244,338</u>
EXPENDITURES				
Current				
General government	7,407,044	-	-	-
Public safety	12,077,252	-	-	-
Public works	197,081	-	2,527,115	-
Health and human services	3,489,994	4,866,467	-	-
Culture and recreation	1,476,229	-	-	-
Conservation and development	1,839,767	-	-	-
Debt service				
Principal	-	-	-	2,825,525
Interest and fiscal charges	-	-	-	450,000
Capital outlay	-	-	-	-
	<u>26,487,367</u>	<u>4,866,467</u>	<u>2,527,115</u>	<u>3,275,525</u>
Total expenditures	<u>26,487,367</u>	<u>4,866,467</u>	<u>2,527,115</u>	<u>3,275,525</u>
Excess of revenues over (under) expenditures	<u>3,015,364</u>	<u>18,693</u>	<u>47,601</u>	<u>(31,187)</u>
OTHER FINANCING SOURCES (USES)				
Proceeds from sale of capital assets	215,369	-	-	-
Transfers in	194,096	37,812	537,719	-
Transfers out	(1,971,905)	(56,505)	-	-
	<u>(1,562,440)</u>	<u>(18,693)</u>	<u>537,719</u>	<u>-</u>
Total other financing sources (uses)	<u>(1,562,440)</u>	<u>(18,693)</u>	<u>537,719</u>	<u>-</u>
Net change in fund balances	<u>1,452,924</u>	<u>-</u>	<u>585,320</u>	<u>(31,187)</u>
Fund balances - January 1	<u>21,737,705</u>	<u>-</u>	<u>389,191</u>	<u>2,729,495</u>
Fund balances - December 31	<u>\$ 23,190,629</u>	<u>\$ -</u>	<u>\$ 974,511</u>	<u>\$ 2,698,308</u>

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

Other Governmental Funds	Totals	
	2019	2018
\$ 722,851	\$ 22,179,653	\$ 21,609,720
2,056,125	10,090,054	10,642,433
-	5,625	5,805
-	165,325	191,009
863,086	3,273,274	4,226,479
30,371	3,300,377	3,270,434
80,871	4,945,941	4,066,977
<u>3,753,304</u>	<u>43,960,249</u>	<u>44,012,857</u>
-	7,407,044	9,098,617
-	12,077,252	12,221,372
-	2,724,196	4,466,084
3,475,836	11,832,297	11,886,864
-	1,476,229	1,780,980
-	1,839,767	1,807,073
-	2,825,525	-
-	450,000	638,630
1,429,140	1,429,140	200,358
<u>4,904,976</u>	<u>42,061,450</u>	<u>42,099,978</u>
<u>(1,151,672)</u>	<u>1,898,799</u>	<u>1,912,879</u>
24,558	239,927	241,883
1,396,373	2,166,000	306,431
<u>(137,590)</u>	<u>(2,166,000)</u>	<u>(306,431)</u>
<u>1,283,341</u>	<u>239,927</u>	<u>241,883</u>
131,669	2,138,726	2,154,762
<u>2,049,896</u>	<u>26,906,287</u>	<u>24,751,525</u>
<u>\$ 2,181,565</u>	<u>\$ 29,045,013</u>	<u>\$ 26,906,287</u>

Oneida County, Wisconsin

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019
WITH SUMMARIZED FINANCIAL INFORMATION FOR THE YEAR ENDED DECEMBER 31, 2018**

	2019	2018
RECONCILIATION TO THE STATEMENT OF ACTIVITIES		
Net change in fund balances as shown on previous page	\$ 2,138,726	\$ 2,154,762
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	3,061,240	5,492,943
Depreciation expense reported in the statement of activities	(4,118,449)	(3,081,357)
Net book value of disposals	(70,386)	(72,536)
Governmental funds do not present revenues that are not available to pay current obligations. In contrast, such revenues are reported in the statement of activities when earned.	(2,867,055)	(2,452,735)
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	2,825,525	-
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	67,580	188,630
Compensated absences	181	(17,440)
Net pension asset	(2,657,228)	2,657,228
Net pension liability	(3,217,775)	738,879
Deferred outflows of resources related to pensions	3,823,516	(807,996)
Deferred inflows of resources related to pensions	800,629	(2,914,701)
Other postemployment benefits	550,332	(59,205)
Deferred outflows of resources related to other postemployment benefits	65,920	83,887
Deferred inflows of resources related to other postemployment benefits	(724,672)	(189,698)
Change in net position of governmental activities as reported in the statement of activities (see pages 12 - 13)	\$ (321,916)	\$ 1,720,661

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, 2019
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED DECEMBER 31, 2018**

	Budget		Actual	Variance	2018 Actual
	Original	Final		Final Budget - Positive (Negative)	
REVENUES					
Taxes	\$ 17,686,241	\$ 17,686,241	\$ 18,091,493	\$ 405,252	\$ 17,204,641
Intergovernmental	3,558,084	3,872,531	3,961,791	89,260	4,990,421
Licenses and permits	5,500	5,500	5,625	125	5,805
Fines and forfeits	154,000	155,512	165,325	9,813	191,009
Public charges for services	2,752,745	2,119,280	2,394,359	275,079	3,330,381
Intergovernmental charges for services	1,693,768	2,000,585	3,270,006	1,269,421	3,205,682
Miscellaneous	377,725	423,747	1,614,132	1,190,385	1,167,262
Total revenues	26,228,063	26,263,396	29,502,731	3,239,335	30,095,201
EXPENDITURES					
Current					
General government	8,880,880	7,906,610	7,407,044	499,566	9,098,617
Public safety	12,007,221	12,388,626	12,077,252	311,374	12,221,372
Public works	197,081	197,081	197,081	-	197,081
Health and human services	3,506,415	3,508,701	3,489,994	18,707	3,920,250
Culture and recreation	1,454,576	1,473,159	1,476,229	(3,070)	1,780,980
Conservation and development	1,938,100	2,024,765	1,839,767	184,998	1,806,741
Total expenditures	27,984,273	27,498,942	26,487,367	1,011,575	29,025,041
Excess of revenues over (under) expenditures	(1,756,210)	(1,235,546)	3,015,364	4,250,910	1,070,160
OTHER FINANCING SOURCES (USES)					
Proceeds from sale of capital assets	50,000	50,000	215,369	165,369	206,434
Transfers in	-	49,490	194,096	144,606	109,270
Transfers out	(895,150)	(1,971,904)	(1,971,905)	(1)	(197,161)
Total other financing sources (uses)	(845,150)	(1,872,414)	(1,562,440)	309,974	118,543
Net change in fund balance	(2,601,360)	(3,107,960)	1,452,924	4,560,884	1,188,703
Fund balance - January 1	21,737,705	21,737,705	21,737,705	-	20,549,002
Fund balance - December 31	\$ 19,136,345	\$ 18,629,745	\$ 23,190,629	\$ 4,560,884	\$ 21,737,705

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, 2019
 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED DECEMBER 31, 2018**

	Budget		Actual	Variance	2018 Actual
	Original	Final		Final Budget - Positive (Negative)	
REVENUES					
Taxes	\$ 1,686,513	\$ 1,686,513	\$ 1,686,513	\$ -	\$ 1,654,232
Intergovernmental	2,776,199	3,060,777	3,176,218	115,441	2,909,204
Public charges for services	11,800	11,726	15,829	4,103	16,601
Intergovernmental charges for services	-	-	-	-	10,500
Miscellaneous	6,600	6,600	6,600	-	6,658
Total revenues	4,481,112	4,765,616	4,885,160	119,544	4,597,195
EXPENDITURES					
Current					
Health and human services	4,481,112	4,778,012	4,866,467	(88,455)	4,727,740
Excess of revenues over (under) expenditures	-	(12,396)	18,693	31,089	(130,545)
OTHER FINANCING SOURCES (USES)					
Transfers in	-	37,812	37,812	-	101,352
Transfers out	-	(25,416)	(56,505)	(31,089)	(47,926)
Total other financing sources (uses)	-	12,396	(18,693)	(31,089)	53,426
Net change in fund balance	-	-	-	-	(77,119)
Fund balance - January 1	-	-	-	-	77,119
Fund balance - December 31	\$ -	\$ -	\$ -	\$ -	\$ -

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, 2019
 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED DECEMBER 31, 2018**

	Budget		Actual	Variance Final Budget - Positive (Negative)	2018 Actual
	Original	Final			
REVENUES					
Taxes	\$ 1,678,796	\$ 1,678,796	\$ 1,678,796	\$ -	\$ 2,028,796
Intergovernmental	904,201	904,201	895,920	(8,281)	1,054,047
Total revenues	2,582,997	2,582,997	2,574,716	(8,281)	3,082,843
EXPENDITURES					
Current					
Public works	2,997,930	3,421,772	2,527,115	894,657	4,269,003
Excess of revenues over (under) expenditures	(414,933)	(838,775)	47,601	886,376	(1,186,160)
OTHER FINANCING SOURCES (USES)					
Transfers in	350,000	537,719	537,719	-	44,260
Transfers out	-	-	-	-	(24,433)
Total other financing sources (uses)	350,000	537,719	537,719	-	19,827
Net change in fund balance	(64,933)	(301,056)	585,320	886,376	(1,166,333)
Fund balance - January 1	389,191	389,191	389,191	-	1,555,524
Fund balance - December 31	<u>\$ 324,258</u>	<u>\$ 88,135</u>	<u>\$ 974,511</u>	<u>\$ 886,376</u>	<u>\$ 389,191</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, 2019
WITH SUMMARIZED FINANCIAL INFORMATION AS OF DECEMBER 31, 2018**

	Solid Waste	Highway	Totals	
			2019	2018
ASSETS				
Current assets				
Cash and investments	\$ 772,168	\$ 1,023,426	\$ 1,795,594	\$ 1,687,348
Receivables				
Accounts	62,904	85,878	148,782	111,711
Due from other governments	18,160	467,611	485,771	472,927
Inventories and prepaid items	2,620	518,164	520,784	513,944
Total current assets	<u>855,852</u>	<u>2,095,079</u>	<u>2,950,931</u>	<u>2,785,930</u>
Noncurrent assets				
Restricted assets				
Cash and investments	1,294,524	-	1,294,524	1,293,303
Other assets				
Net pension asset	-	-	-	302,503
Capital assets				
Nondepreciable	64,611	59,929	124,540	71,613
Depreciable	193,826	2,985,475	3,179,301	2,817,354
Total capital assets	<u>258,437</u>	<u>3,045,404</u>	<u>3,303,841</u>	<u>2,888,967</u>
Total assets	<u>2,408,813</u>	<u>5,140,483</u>	<u>7,549,296</u>	<u>7,270,703</u>
DEFERRED OUTFLOWS OF RESOURCES				
Pension related amounts	147,682	823,677	971,359	549,497
Other postemployment related amounts	1,352	11,422	12,774	9,550
Total deferred outflows of resources	<u>149,034</u>	<u>835,099</u>	<u>984,133</u>	<u>559,047</u>
LIABILITIES				
Current liabilities				
Accounts payable	156,444	53,441	209,885	166,276
Accrued and other current liabilities	15,992	102,060	118,052	92,164
Unearned revenue	-	79,894	79,894	96,335
Compensated absences	8,430	40,142	48,572	55,137
Total current liabilities	<u>180,866</u>	<u>275,537</u>	<u>456,403</u>	<u>409,912</u>
Long-term obligations, less current portion				
Advance from other funds	175,000	-	175,000	-
Compensated absences	27,835	183,889	211,724	211,863
Long-term care - landfill postclosure	1,294,524	-	1,294,524	1,293,302
Net pension liability	54,717	304,710	359,427	-
Other postemployment benefits	11,334	351,399	362,733	507,198
Total long-term liabilities	<u>1,563,410</u>	<u>839,998</u>	<u>2,403,408</u>	<u>2,012,363</u>
Total liabilities	<u>1,744,276</u>	<u>1,115,535</u>	<u>2,859,811</u>	<u>2,422,275</u>
DEFERRED INFLOWS OF RESOURCES				
Pension related amounts	75,463	420,239	495,702	596,349
Other postemployment related amounts	3,491	48,174	51,665	4,870
Total deferred inflows of resources	<u>78,954</u>	<u>468,413</u>	<u>547,367</u>	<u>601,219</u>
NET POSITION				
Net investment in capital assets	223,459	3,045,404	3,268,863	2,888,967
Restricted	-	-	-	302,503
Unrestricted	511,158	1,346,230	1,857,388	1,614,786
Total net position	<u>\$ 734,617</u>	<u>\$ 4,391,634</u>	<u>\$ 5,126,251</u>	<u>\$ 4,806,256</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, 2019

WITH SUMMARIZED FINANCIAL INFORMATION FOR THE YEAR ENDED DECEMBER 31, 2018

	Solid Waste	Highway	Totals	
			2019	2018
OPERATING REVENUES				
Charges for services	\$ 1,322,646	\$ 5,395,491	\$ 6,718,137	\$ 7,735,998
Intergovernmental	104,309	-	104,309	106,400
Miscellaneous	-	8,569	8,569	6,590
Total operating revenues	<u>1,426,955</u>	<u>5,404,060</u>	<u>6,831,015</u>	<u>7,848,988</u>
OPERATING EXPENSES				
Operation and maintenance	1,305,669	5,028,708	6,334,377	7,266,660
Depreciation	93,100	316,098	409,198	402,263
Total operating expenses	<u>1,398,769</u>	<u>5,344,806</u>	<u>6,743,575</u>	<u>7,668,923</u>
Operating income	<u>28,186</u>	<u>59,254</u>	<u>87,440</u>	<u>180,065</u>
NONOPERATING REVENUES				
Interest income	26,822	-	26,822	18,602
Gain on disposal of capital assets	-	-	-	1,500
Total nonoperating revenues	<u>26,822</u>	<u>-</u>	<u>26,822</u>	<u>20,102</u>
Income before contributions	55,008	59,254	114,262	200,167
Capital contributions	-	205,733	205,733	-
Change in net position	55,008	264,987	319,995	200,167
Net position - January 1	<u>679,609</u>	<u>4,126,647</u>	<u>4,806,256</u>	<u>4,606,089</u>
Net position - December 31	<u>\$ 734,617</u>	<u>\$ 4,391,634</u>	<u>\$ 5,126,251</u>	<u>\$ 4,806,256</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, 2019
 WITH SUMMARIZED FINANCIAL INFORMATION FOR THE YEAR ENDED DECEMBER 31, 2018**

	Solid Waste	Highway	Totals	
			2019	2018
CASH FLOWS FROM OPERATING ACTIVITIES				
Cash received from customers	\$ 1,451,428	\$ 5,313,231	\$ 6,764,659	\$ 8,017,091
Cash paid for employee wages and benefits	(461,096)	(2,329,175)	(2,790,271)	(2,755,318)
Cash paid to suppliers	(801,776)	(2,681,606)	(3,483,382)	(4,549,627)
Net cash provided by operating activities	<u>188,556</u>	<u>302,450</u>	<u>491,006</u>	<u>712,146</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Due to/from other funds	175,000	-	175,000	-
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Acquisition of capital assets	(41,962)	(541,399)	(583,361)	(380,655)
Sale of capital assets	-	-	-	65,782
Net cash used by capital and related financing activities	<u>(41,962)</u>	<u>(541,399)</u>	<u>(583,361)</u>	<u>(314,873)</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Sale of long-term investments	566,088	-	566,088	175,950
Interest received	26,822	-	26,822	18,602
Net cash provided by investing activities	<u>592,910</u>	<u>-</u>	<u>592,910</u>	<u>194,552</u>
Change in cash and cash equivalents	914,504	(238,949)	675,555	591,825
Cash and cash equivalents - January 1	<u>952,000</u>	<u>1,262,375</u>	<u>2,214,375</u>	<u>1,622,550</u>
Cash and cash equivalents - December 31	<u>\$ 1,866,504</u>	<u>\$ 1,023,426</u>	<u>\$ 2,889,930</u>	<u>\$ 2,214,375</u>
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES				
Operating income	\$ 28,186	\$ 59,254	\$ 87,440	\$ 180,065
Adjustments to reconcile operating income to net cash provided by operating activities				
Depreciation	93,100	316,098	409,198	402,263
Change in liability (asset) and deferred outflows and inflows of resources				
Pension Liability/Asset	102,565	559,365	661,930	(385,379)
Deferred Outflows Related to Pension	(61,257)	(360,605)	(421,862)	93,278
Deferred Inflows Related to Pension	(18,864)	(81,783)	(100,647)	335,709
Other postemployment benefits liability	(2,633)	(141,832)	(144,465)	(132,195)
Deferred Outflows Related to OPEB	159	(3,383)	(3,224)	(9,550)
Deferred Inflows Related to OPEB	2,721	44,074	46,795	4,870
Change in operating assets and liabilities				
Accounts receivables	22,473	(59,544)	(37,071)	77,565
Due from other governments	2,000	(14,844)	(12,844)	(5,021)
Inventories and prepaid items	(2,599)	(4,241)	(6,840)	3,473
Accounts payable	23,080	(14,449)	8,631	37,852
Accrued and other current liabilities	1,673	24,215	25,888	22,816
Unearned revenue	-	(16,441)	(16,441)	95,580
Landfill post closure care	1,222	-	1,222	(6,998)
Compensated absences	(3,270)	(3,434)	(6,704)	(2,182)
Net cash provided by operating activities	<u>\$ 188,556</u>	<u>\$ 302,450</u>	<u>\$ 491,006</u>	<u>\$ 712,146</u>
Reconciliation of cash and cash equivalents to the statement of net position				
Cash and investments in current assets	\$ 772,168	\$ 1,023,426	\$ 1,795,594	\$ 1,687,348
Cash and investments in restricted assets	1,294,524	-	1,294,524	1,293,303
Less: Long-term investments	(200,188)	-	(200,188)	(766,276)
Total cash and cash equivalents	<u>\$ 1,866,504</u>	<u>\$ 1,023,426</u>	<u>\$ 2,889,930</u>	<u>\$ 2,214,375</u>
Noncash capital and related financing activities				
Capital assets contributed by the State of Wisconsin	\$ -	\$ 205,733	\$ 205,733	\$ -
Capital assets purchased on accounts payable	34,978	-	34,978	-

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

Oneida County, Wisconsin

STATEMENT OF CHANGES IN NET POSITION

FIDUCIARY FUNDS

DECEMBER 31, 2019

WITH SUMMARIZED FINANCIAL INFORMATION AS OF DECEMBER 31, 2018

	<u>2019</u>	<u>2018</u>
ASSETS		
Current assets		
Cash and investments	<u>\$ 477,168</u>	<u>\$ 710,821</u>
LIABILITIES		
Current liabilities		
Due to other governments	<u>\$ 477,168</u>	<u>\$ 710,821</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, 2019

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. REPORTING ENTITY

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

B. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

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

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

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

The County reports the following major governmental funds:

General Fund

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

Special Revenue - Social Services

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

Special Revenue - County Highway

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

Debt Service

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

Oneida County, Wisconsin

NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2019

The County reports the following major enterprise funds:

Solid Waste Fund

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

Highway Fund

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

Additionally, the County reports the following fund types:

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

C. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

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

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

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

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

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

Oneida County, Wisconsin

NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2019

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 \$16,886,110 are recorded on December 31, 2019 for collection in 2020 for the County apportionment.

The County apportionment is for financing 2020 operations and will be transferred in 2020 from deferred inflows of resources to current revenues of the County's governmental funds.

3. Other Receivables

Other receivables of \$1,187,592 have been shown net of allowance for uncollectible accounts of \$1,773,317. Accounts receivables of \$1,881,052 have been shown net of allowance for uncollectible accounts of \$5,601.

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, 2019

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. Inventories

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

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

7. Prepaid Items

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

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

8. Capital Assets

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

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

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

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

9. Compensated Absences

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

Oneida County, Wisconsin

NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2019

10. Deferred Outflows/Inflows of Resources

Deferred outflows of resources are a consumption of net position by the government that is applicable to a future reporting period. The governmental activities report two types of deferred outflows related to cash flow differences for the pension and other post employment 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 post-employment benefit plans.

11. Long-term Obligations

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

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

12. Pensions

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

13. Other Postemployment Benefits Other Than Pensions (OPEB)

Local Retiree Life Insurance Fund

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

Oneida County, Wisconsin

NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2019

14. Fund Equity

Governmental Fund Financial Statements

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

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

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

Government-Wide and Proprietary Fund Statements

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

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

E. USE OF ESTIMATES

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

F. PRIOR YEAR INFORMATION

Comparative amounts for the prior year have been presented in the basic financial statements to provide an understanding of changes in the County's financial position and operations. The comparative amounts may be summarized in total and not at the level of detail required for a presentation in conformity with generally accepted accounting principles. Accordingly, such information should be read in conjunction with the government's financial statements for the year ended December 31, 2018, from which the summarized information was derived.

Oneida County, Wisconsin

NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2019

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, 2019.

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 2019 and 2020 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 2019 budget was 0.64%. The actual limit for the County for the 2020 budget was 0.773%. 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, 2019

The carrying amount of the County's cash and investments totaled \$32,881,255 on December 31, 2019 as summarized below:

Petty cash and cash on hand	\$ 12,671
Deposits with financial institutions	9,446,519
Deposits held by a 3rd party	26,191
Investments	
Associated Bank	1,294,524
Wisconsin Local Government Investment Pool	7,645,043
BMO	9,149,650
PMA Portfolio	5,306,657
	<u>\$ 32,881,255</u>

Reconciliation to the basic financial statements:

Government-wide statement of net position	
Cash and investments	\$ 30,582,478
Restricted cash and investments	1,821,609
Fiduciary fund statement of net position	
Agency fund	477,168
	<u>\$ 32,881,255</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, 2019:

	Fair Value Measurements Using:		
	Level 1	Level 2	Level 3
Investments			
U.S. Treasury notes	\$ -	\$ 5,935,094	\$ -
Federal agency securities	-	672,339	-
Asset backed securities	-	830,020	-
Commercial mortgage backed securities	-	541,887	-
Collateralized mortgage obligations	-	26,442	-
Corporate bonds and notes	-	5,429,317	-
State and municipal bonds	-	955,330	-
Negotiable certificates of deposit	-	75,098	-
Money market mutual funds	1,285,304	-	-
	<u>\$ 1,285,304</u>	<u>\$ 14,465,527</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, 2019

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, 2019, \$99 of the County's deposits with financial institutions were in excess of federal and state depository insurance limits. The entire amount was collateralized with securities held by the pledging financial institution or its trust department or agent but not in the County's name.

Credit Risk

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

Investment Type	Amount	Exempt from Disclosure			Not Rated
		AAA	Aa	Below AA	
U.S. Treasury notes	\$ 5,935,094	\$ 5,935,094	\$ -	\$ -	\$ -
Federal agency securities	672,339	-	571,160	101,179	-
Asset backed securities	830,020	-	830,020	-	-
Commercial mortgage backed securities	541,887	-	541,887	-	-
Collateralized mortgage obligations	26,442	-	26,442	-	-
Corporate bonds and notes	5,429,317	-	896,568	4,198,784	333,965
State and municipal bonds	955,330	-	303,289	652,041	-
Negotiable certificates of deposit	75,098	75,098	-	-	-
Money market mutual funds	1,285,304	-	-	-	1,285,304
Wisconsin Local Government Investment Pool	7,645,043	-	-	-	7,645,043
Totals	\$ 23,395,874	\$ 6,010,192	\$ 3,169,366	\$ 4,952,004	\$ 333,965
					\$ 8,930,347

Oneida County, Wisconsin

NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2019

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	\$ 5,935,094	\$ 1,642,917	\$ 2,304,451	\$ 1,987,726	\$ -
Federal agency securities	672,339	25,102	502,173	145,064	-
Asset backed securities	830,020	554,563	61,551	213,906	-
Commercial mortgage backed securities	541,887	113,491	60,755	367,641	-
Collateralized mortgage obligations	26,442	-	-	26,442	-
Corporate bonds and notes	5,429,317	907,360	1,488,051	3,033,906	-
State and municipal bonds	955,330	100,018	166,344	688,968	-
Negotiable certificates of deposit	75,098	75,098	-	-	-
Money market mutual funds	1,285,304	1,285,304	-	-	-
Wisconsin Local Government Investment Pool	7,645,043	7,645,043	-	-	-
Totals	<u>\$23,395,874</u>	<u>\$12,348,896</u>	<u>\$ 4,583,325</u>	<u>\$ 6,463,653</u>	<u>\$ -</u>

Investment with Local Government Investment Pool

The County has investments in the Wisconsin Local Government Investment Pool of \$7,645,043 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, 2019, 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, 2019, the County's General Fund showed an investment of \$1,589,155 in delinquent taxes as follows:

Tax certificates	\$ 1,538,655
Tax deeds	50,500
Total	<u>\$ 1,589,155</u>

Oneida County, Wisconsin

NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2019

An aging of the delinquent taxes of \$1,589,155 on December 31, 2019 follows:

Year Acquired	Total	Tax Certificates	Tax Deeds
2007 and prior	\$ 10,814	\$ -	\$ 10,814
2008	3,302	22	3,280
2009	766	64	702
2010	6,017	6,017	-
2011	6,597	6,597	-
2012	8,209	6,874	1,335
2013	8,908	7,114	1,794
2014	5,823	5,823	-
2015	7,016	7,016	-
2016	46,169	45,707	462
2017	231,391	225,233	6,158
2018	455,532	452,747	2,785
2019	798,611	775,441	23,170
Total	\$1,589,155	\$1,538,655	\$ 50,500

Of the total of \$1,589,155 for delinquent taxes, \$34,958 was collected within 60 days of year-end. \$230,054 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 \$1,324,143 is recorded as nonspendable fund balance for the General Fund.

C. RECEIVABLES

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

	General	Social Services	County Highway	Debt Service	Nonmajor Gov't Funds	Solid Waste	Highway	Total
Receivables								
Taxes	\$12,613,718	\$1,846,687	\$1,728,796	\$ -	\$696,909	\$ -	\$ -	\$16,886,110
Delinquent taxes	1,590,700	-	-	-	-	-	-	1,590,700
Accounts	1,602,423	13,502	-	21,013	89,711	68,505	85,878	1,881,032
Loans	197,256	-	-	9,777,048	-	-	-	9,974,304
Other	2,960,909	-	-	-	-	-	-	2,960,909
Gross receivables	18,965,006	1,860,189	1,728,796	9,798,061	786,620	68,505	85,878	33,293,055
Less: Allowance for uncollectibles	1,773,317	-	-	-	-	5,601	-	1,778,918
Net total receivables	\$17,191,689	\$1,860,189	\$1,728,796	\$9,798,061	\$786,620	\$62,904	\$85,878	\$31,514,137

Oneida County, Wisconsin

NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2019

D. RESTRICTED ASSETS

Restricted assets on December 31, 2019 totaled \$1,821,609 and consisted of cash and investments held for the following purposes:

Funds	Amount	Purpose
General		
Health insurance trust	\$ 28,563	Resources for health insurance.
Capital Project		
Airport construction	498,522	Airport improvements
Total governmental funds	<u>527,085</u>	
Enterprise fund		
Solid waste long-term care	<u>1,294,524</u>	Long-term care of closed landfill
Total	<u>\$ 1,821,609</u>	

E. CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2019 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities:				
Capital assets, nondepreciable:				
Land	\$ 14,967,131	\$ 35,000	\$ 1,506	\$ 15,000,625
Construction in progress	11,000	221,031	-	232,031
Total capital assets, nondepreciable	<u>14,978,131</u>	<u>256,031</u>	<u>1,506</u>	<u>15,232,656</u>
Capital assets, depreciable:				
Buildings and improvements	34,605,146	356,076	-	34,961,222
Machinery and equipment	18,049,366	1,564,865	597,301	19,016,930
Infrastructure	32,499,432	884,268	950,171	32,433,529
Subtotals	<u>85,153,944</u>	<u>2,805,209</u>	<u>1,547,472</u>	<u>86,411,681</u>
Less accumulated depreciation for:				
Buildings and improvements	19,309,059	774,274	-	20,083,333
Machinery and equipment	11,429,540	1,261,864	528,421	12,162,983
Infrastructure	14,718,049	2,082,311	950,171	15,850,189
Subtotals	<u>45,456,648</u>	<u>4,118,449</u>	<u>1,478,592</u>	<u>48,096,505</u>
Total capital assets, depreciable, net	<u>39,697,296</u>	<u>(1,313,240)</u>	<u>68,880</u>	<u>38,315,176</u>
Governmental activities capital assets, net	<u>\$ 54,675,427</u>	<u>\$(1,057,209)</u>	<u>\$ 70,386</u>	53,547,832
Less: Retainage and construction related accounts payable				<u>176,038</u>
Net investment in capital assets				<u>\$ 53,371,794</u>

Oneida County, Wisconsin

NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2019

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Business-type activities:				
Capital assets, nondepreciable:				
Land	\$ 59,613	\$ -	\$ -	\$ 59,613
Construction in progress	12,000	64,927	12,000	64,927
Total capital assets, nondepreciable	<u>71,613</u>	<u>64,927</u>	<u>12,000</u>	<u>124,540</u>
Capital assets, depreciable:				
Buildings	1,798,059	258,096	-	2,056,155
Improvements	1,560,933	-	-	1,560,933
Machinery and equipment	9,213,136	521,246	148,224	9,586,158
Subtotals	<u>12,572,128</u>	<u>779,342</u>	<u>148,224</u>	<u>13,203,246</u>
Less accumulated depreciation for:				
Buildings	1,666,253	13,146	-	1,679,399
Improvements	1,510,496	41,979	-	1,552,475
Machinery and equipment	6,578,025	354,073	140,027	6,792,071
Subtotals	<u>9,754,774</u>	<u>409,198</u>	<u>140,027</u>	<u>10,023,945</u>
Total capital assets, depreciable, net	<u>2,817,354</u>	<u>370,144</u>	<u>8,197</u>	<u>3,179,301</u>
Business-type activities capital assets, net	<u>\$ 2,888,967</u>	<u>\$ 435,071</u>	<u>\$ 20,197</u>	3,303,841
Less: Retainage and construction related accounts payable				<u>34,978</u>
Net investment in capital assets				<u>\$ 3,268,863</u>

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

Governmental activities	
General government	\$ 584,449
Public safety	1,002,679
Public works	2,114,599
Health and human services	175,876
Culture and recreation	236,219
Conservation and development	4,627
Total depreciation expense - governmental activities	<u>\$ 4,118,449</u>
Business-type activities	
Solid waste	\$ 93,100
Highway	316,098
Total depreciation expense - business-type activities	<u>\$ 409,198</u>

Oneida County, Wisconsin

NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2019

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, 2019 are detailed below:

	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
Temporary cash advances to finance operating cash deficits		
General fund	\$ 308,510	\$ -
Special revenue funds		
Social services	-	126,756
Commission on aging	-	181,754
Subtotal	<u>308,510</u>	<u>308,510</u>
Long-term advances for working capital		
General fund	175,000	-
Enterprise fund		
Solid waste	-	175,000
Subtotal	<u>175,000</u>	<u>175,000</u>
Totals	<u>\$ 483,510</u>	<u>\$ 483,510</u>

Interfund transfers for the year ended December 31, 2019 were as follows:

<u>Funds</u>	<u>Transfer In</u>	<u>Transfer Out</u>
General	\$ 194,096	\$ 1,971,905
Social services	37,812	56,505
Public health	13,744	56,159
Commission on aging	5,876	73,697
County highway	537,719	-
Capital projects	1,376,753	7,734
	<u>\$ 2,166,000</u>	<u>\$ 2,166,000</u>

Interfund transfers were made for the following purposes:

Return excess funds to the General Fund	\$ 152,340
COLA adjustments, PTO payouts and position vacancies	144,164
Transfer to Highway for budget and winter road maintenance	492,743
Transfer to fund capital projects fund from general fund	1,376,753
	<u>\$ 2,166,000</u>

Oneida County, Wisconsin

NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2019

G. CLOSURE AND POSTCLOSURE CARE COSTS

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

Payments for long-term care and closure of the landfill are deposited in a trust account with Associated Bank. As of December 31, 2019, the County has deposited \$1,294,524 and recorded a closure liability in the amount of \$1,294,524. 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, 2019:

	<u>Beginning Balance</u>	<u>Issued</u>	<u>Retired</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Governmental activities:					
General obligation debt					
Notes from direct borrowings	\$ 15,000,000	\$ -	\$ 2,825,525	\$ 12,174,475	\$ 2,909,290
Compensated absences	2,048,471	88,059	40,366	2,096,164	719,636
Governmental activities					
Long-term obligations	<u>\$ 17,048,471</u>	<u>\$ 88,059</u>	<u>\$ 2,865,891</u>	<u>\$ 14,270,639</u>	<u>\$ 3,628,926</u>
Business-type activities:					
Compensated absences	<u>\$ 267,000</u>	<u>\$ -</u>	<u>\$ 6,704</u>	<u>\$ 260,296</u>	<u>\$ 48,572</u>

Total interest paid during the year on long-term debt totaled \$450,000.

General Obligation Debt

General obligation debt currently outstanding is detailed as follows:

	<u>Date of Issue</u>	<u>Final Maturity</u>	<u>Interest Rates</u>	<u>Original Indebtedness</u>	<u>Balance 12/31/19</u>
State trust fund loan	10/13/16	3/15/23	3.00%	\$ 15,000,000	\$ 12,174,475

The County's outstanding loan of \$12,174,475 is subject to a statutory provision that in an event of late or non-payment, 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, 2019

Annual principal and interest maturities of the outstanding general obligation debt of \$12,174,475 on December 31, 2019 are detailed below:

Year Ended December 31,	Governmental Activities		
	Principal	Interest	Totals
2020	\$ 2,909,290	\$ 366,235	\$ 3,275,525
2021	2,997,569	277,956	3,275,525
2022	3,087,496	188,028	3,275,524
2023	3,180,120	95,404	3,275,524
	<u>\$ 12,174,475</u>	<u>\$ 927,623</u>	<u>\$ 13,102,098</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, 2019 was \$351,845,073 as follows:

Equalized valuation of the County		\$7,226,424,800
Statutory limitation percentage		(x) 5%
General obligation debt limitation, per Section 67.03 of the Wisconsin Statutes		<u>361,321,240</u>
Total outstanding general obligation debt applicable to debt limitation	\$ 12,174,475	
Less: Amounts available for financing general obligation debt		
Debt service fund	<u>2,698,308</u>	
Outstanding general obligation debt applicable to debt limitation		<u>9,476,167</u>
Legal margin for new debt		<u>\$ 351,845,073</u>

I. PENSION PLAN

1. Plan Description

The WRS is a cost-sharing, multiple-employer, defined benefit pension plan. WRS benefits and other plan provisions are established by Chapter 40 of the Wisconsin Statutes. Benefit terms may only be modified by the legislature. The retirement system is administered by the Wisconsin Department of Employee Trust Funds (ETF). The system provides coverage to all eligible State of Wisconsin, local government and other public employees. All employees, initially employed by a participating WRS employer on or after July 1, 2011, and expected to work at least 1200 hours a year (880 hours for teachers and school district educational support employees) and expected to be employed for at least one year from employee's date of hire are eligible to participate in the WRS.

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

For employees beginning participation on or after January 1, 1990, and no longer actively employed on or after April 24, 1998, creditable service in each of five years is required for eligibility for a retirement annuity. Participants employed prior to 1990 and on or after April 24, 1998, and prior to July 1, 2011, are immediately vested.

Participants who initially became WRS eligible on or after July 1, 2011, must have five years of creditable service to be vested.

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

Oneida County, Wisconsin

NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2019

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>
2007	3%	10%
2008	6.6	0
2009	(2.1)	(42)
2010	(1.3)	22
2011	(1.2)	11
2012	(7.0)	(7)
2013	(9.6)	9
2014	4.7	25
2015	2.9	2
2016	0.5	(5)
2017	2.0	4
2018	2.4	17

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, 2019, the WRS recognized \$1,054,023 in contributions from the County.

Oneida County, Wisconsin

NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2019

Contribution rates for the reporting period are:

<u>Employee Category</u>	<u>Employee</u>	<u>Employer</u>
General (including teachers, executives and elected officials)	6.7%	6.7%
Protective with Social Security	6.7%	10.7%
Protective without Social Security	6.7%	14.9%

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

At December 31, 2019, the County reported a liability of \$3,577,202 for its proportionate share of the net pension liability. The net pension liability was measured as of December 31, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2017 rolled forward to December 31, 2018. 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 liability was based on the County's share of contributions to the pension plan relative to the contributions of all participating employers.

At December 31, 2018, the County's proportion was 0.10054856%, which was an increase of 0.00086471% from its proportion measured as of December 31, 2017.

For the year ended December 31, 2019, the County recognized pension expense of \$2,440,249.

At December 31, 2019, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 2,786,098	\$ 4,924,820
Net differences between projected and actual earnings on pension plan investments	5,224,259	-
Changes in assumptions	602,985	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	24,918	8,664
Employer contributions subsequent to the measurement date	1,054,023	-
Total	<u>\$ 9,692,283</u>	<u>\$ 4,933,484</u>

\$1,054,023 reported as deferred outflows related to pension resulting from the County's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

<u>Year Ended December 31,</u>	<u>Expense</u>
2020	\$ 1,350,884
2021	339,561
2022	583,504
2023	1,430,827
Total	<u>\$ 3,704,776</u>

Oneida County, Wisconsin

NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2019

5. Actuarial Assumptions

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

Actuarial valuation date:	December 31, 2017
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. Based on this experience study, actuarial assumptions used to measure total pension liability changed from prior year, including the discount rate, long-term expected rate of return, post-retirement adjustment, wage inflation rate, mortality and separation rates. The total pension liability for December 31, 2018 is based upon a roll-forward of the liability calculated from the December 31, 2017 actuarial valuation.

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

Oneida County, Wisconsin

NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2019

	<u>Current Asset Allocation %</u>	<u>Destination Target Asset Allocation %</u>	<u>Long-term Expected Nominal Rate of Return %</u>
<u>Core Fund Asset Class</u>			
Global equities	49%	8.1%	5.5%
Fixed income	24.5%	4.0%	1.5%
Inflation sensitive assets	15.5%	3.8%	1.3%
Real estate	9%	6.5%	3.9%
Private equity/debt	8%	9.4%	6.7%
Multi-asset	4%	6.7%	4.1%
Total Core Fund	110%	7.3%	4.7%
<u>Variable Fund Asset Class</u>			
U.S. equities	70%	7.6%	5.0%
International equities	30%	8.5%	5.9%
Total Variable Fund	100%	8.0%	5.4%

New England Pension Consultants Long Term US CPI (Inflation) Forecast: 2.5%

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

Single Discount Rate. A single discount rate of 7.00% was used to measure the total pension liability, as opposed to a discount rate of 7.20% for the prior year. This single discount rate was based on the expected rate of return on pension plan investments of 7.00% and a municipal bond rate of 3.71%. 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 members contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments (including expected dividends) of current plan members. Therefore, the municipal bond rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

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:

	<u>1% Decrease to Discount Rate (6.00%)</u>	<u>Current Discount Rate (7.00%)</u>	<u>1% Increase to Discount Rate (8.00%)</u>
County's proportionate share of the net pension liability (asset)	\$ 14,216,177	\$ 3,577,202	\$ (4,333,700)

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

6. Payables to the Pension Plan

At December 31, 2019, the County reported a payable of \$175,964 for the outstanding amount of contributions to the pension plan for the year ended December 31, 2019.

Oneida County, Wisconsin

NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2019

J. OTHER POSTEMPLOYMENT BENEFITS

The County reports OPEB related balances at December 31, 2019 as summarized below:

	<u>OPEB Liability</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>	<u>OPEB Expense</u>
Local Retiree Life Insurance Fund (LRLIF)	\$ 741,006	\$ 88,411	\$ 228,255	\$ 68,183
Single-employer defined OPEB plan	5,132,412	85,434	749,044	39,137
Total pension liability	<u>\$ 5,873,418</u>	<u>\$ 173,845</u>	<u>\$ 977,299</u>	<u>\$ 107,320</u>

1. Single-employer Defined Postemployment Benefit Plan

Plan Description

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

Benefits Provided

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

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

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

At December 31, 2019, the following employees were covered by the benefit terms:

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

Total OPEB Liability

Oneida County's OPEB liability was determined by an actuarial valuation as of December 31, 2018 rolled forward to December 31, 2019.

Oneida County, Wisconsin

NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2019

Actuarial Assumptions

The total OPEB liability in the December 31, 2018 actuarial valuation rolled forward to December 31, 2019 was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Inflation:	2.5%
Salary Increases:	2.0%
Investment Rate of Return:	2.75%
Healthcare cost trend rates:	7.0% decreasing by 0.50% every two years down to 5.0%, and level thereafter

Mortality rates are a blend of the Death-in-Service and Retired Lives mortality rates from the "Wisconsin Retirement System 2018 Experience Study" with the MP-2018 generational improvement scale (multiplied by 60%).

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

The discount rate was changed to the 20-year AA municipal bond rate (2.75%) 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

	Total OPEB Liability
Balance at 12/31/2018	\$ 5,704,232
Changes for the year:	
Service cost	202,404
Interest	224,532
Differences between expected and actual experience	(712,130)
Changes of assumptions or other input	97,639
Benefit payments	(384,265)
Net changes	(571,820)
Balance at 12/31/2019	\$ 5,132,412

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 (1.75%) or 1-percentage-point higher (3.75%) than the current rate:

	1% Decrease to Discount Rate (1.75%)	Current Discount Rate (2.75%)	1% Increase to Discount Rate (3.75%)
Net OPEB liability	\$ 5,427,767	\$ 5,132,412	\$ 4,844,638

Oneida County, Wisconsin

NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2019

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

	1% Decrease (6.0% decreasing to 4.0%)	Healthcare Cost Trend Rates (7.0% decreasing to 5.0%)	1% Increase (8.0% decreasing to 6.0%)
Net OPEB liability	\$ 4,669,007	\$ 5,132,412	\$ 5,659,628

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

For the year ended December 31, 2019, the County recognized OPEB expense of \$329,137. At December 31, 2019, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 623,114
Changes in assumptions	85,434	125,930
Total	<u>\$ 85,434</u>	<u>\$ 749,044</u>

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
2020	\$ (97,799)
2021	(97,799)
2022	(97,799)
2023	(97,799)
2024	(97,799)
Thereafter	(174,615)
Total	<u>\$ (663,610)</u>

2. **Local Retiree Life Insurance Fund**

Plan Description

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

OPEB Plan Fiduciary Net Position

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

Benefits Provided

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

Oneida County, Wisconsin

NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2019

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, 2019 are:

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

Employee contributions are based upon nine age bands through age 69 and an additional eight age bands for those age 70 and over. Participating employees must pay monthly contribution rates per \$1,000 of coverage until the age of 65 (age 70 if active). The employee contribution rates in effect for the year ended December 31, 2018 are listed below:

Life Insurance Employee Contribution Rates For the Year Ended December 31, 2018		
Attained Age	Basic	Supplemental
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 \$5,481 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, 2019, the County reported a liability of \$741,006 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of December 31, 2018, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of December 31, 2017 rolled forward to December 31, 2018. 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, 2018, the County's proportion was 0.28717300%, which was a decrease of 0.000001% from its proportion measured as of December 31, 2017.

Oneida County, Wisconsin

NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2019

For the year ended December 31, 2019, the County recognized OPEB expense of \$68,183.

At December 31, 2019, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ -	\$ 37,590
Net differences between projected and actual earnings on OPEB plan investments	17,708	-
Changes in assumptions	70,703	160,621
Changes in proportion and differences between employer contributions and proportionate share of contributions	-	30,044
Total	<u>\$ 88,411</u>	<u>\$ 228,255</u>

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

<u>Year Ended December 31,</u>	<u>Expense</u>
2020	\$ (20,016)
2021	(20,016)
2022	(20,016)
2023	(22,502)
2024	(25,065)
Thereafter	(32,229)
Total	<u>\$ (139,844)</u>

Actuarial assumptions. The total OPEB liability in the January 1, 2018 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, 2018
Actuarial cost method:	Entry age normal
20 year tax exempt rate of return:	4.10%
Long-term expected rate of return:	5.00%
Discount rate:	4.22%
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. Based on this experience study, actuarial assumptions used to measure the total OPEB liability changed from prior year, including the discount rate, wage inflation rate, mortality and separation rates. The total OPEB liability for December 31, 2018 is based upon a roll-forward of the liability calculated from the December 31, 2017 actuarial valuation.

Oneida County, Wisconsin

NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2019

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.

<u>Asset Class</u>	<u>Index</u>	<u>Target Allocation</u>	<u>Long-term Expected Geometric Real Rate of Return %</u>
U.S. Government Bonds	Barclays Government	1%	1.44%
U.S. Credit Bonds	Barclays Credit	40%	2.69%
U.S. Long Credit Bonds	Barclays Long Credit	4%	3.01%
U.S. Mortgages	Barclays MBS	54%	2.25%
U.S. Municipal Bonds	Bloomberg Barclays Mur	1%	1.68%
Inflation			2.30%
Long-term expected rate of return			5.00%

Single discount rate. A single discount rate of 4.22% was used to measure the total OPEB liability for the current year, as opposed to a discount rate of 3.63% for the prior year. The Plan's fiduciary net position was projected to be insufficient to make all projected future benefit payments of current active and inactive employees. Therefore, the discount rate for calculating the Total OPEB Liability is equal to the single equivalent rate that results in the same actuarial present value as the long-term expected rate of return applied to benefit payments, to the extent that the plan's fiduciary net position is projected to be sufficient to make projected benefit payments, and the municipal bond rate applied to benefit payment to the extent that the plan's fiduciary net position is projected to be insufficient. 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.

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 4.22%, 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 (3.22%) or 1-percentage-point higher (5.22%) than the current rate:

	<u>1% Decrease to Discount Rate (3.22%)</u>	<u>Current Discount Rate (4.22%)</u>	<u>1% Increase to Discount Rate (5.22%)</u>
County's proportionate share of the net OPEB liability (asset)	\$ 1,054,130	\$ 741,006	\$ 499,502

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

Oneida County, Wisconsin

NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2019

Payable to the OPEB Plan

At December 31, 2019, the County reported a payable of \$547 for the outstanding amount of contribution to the Plan required for the year ended December 31, 2019.

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, 2019, nonspendable fund balance was as follows:

General Fund	
Nonspendable	
Delinquent taxes	\$ 1,324,143
Inventories and prepaid items	701,282
Advance to transit commission	50,000
Advance to solid waste fund	175,000
Total General Fund nonspendable fund balance	<u>2,250,425</u>
Special Revenue Funds	
Nonspendable	
Prepaid items	
Social Services	2,150
Nursing	652
Public Health	1,439
Commission on Aging	124
Total	<u>4,365</u>
Total nonspendable fund balance	<u>\$ 2,254,790</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, 2019, restricted fund balance was as follows:

Special Revenue Fund	
Revolving loans	\$ 767,732
Debt Service Fund	
Restricted for debt service	2,698,308
Capital Projects Fund	
Airport capital improvements	<u>447,050</u>
Total restricted fund balance	<u>\$ 3,913,090</u>

Committed Fund Balance

In the fund financial statements, portions of government fund balances are committed by County Board action. At December 31, 2019, fund balance was committed as follows:

Capital Improvements Fund	
Committed for	
Capital projects	<u>\$ 279,449</u>

Oneida County, Wisconsin

NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2019

Assigned Fund Balance

Portions of governmental fund balances have been assigned to represent tentative management plans that are subject to change. At December 31, 2019, fund balance was assigned as follows:

Assigned for

General Fund

Elections	\$ 35,567
Information technology	445,192
Remonumentation	1,751
Risk management	41,658
Land information project	14,221
Insurance liability deductible	9,448
Sheriff vehicles	93,661
Hospital subsidies	233,083
Ambulance repair and replacement	313,045
Ambulance grants	70,035
911 system	102,544
Jail assessment	114,713
Forest roads	66,572
Register of deeds	176,544
Buildings and grounds	51,200
Major renovation	135,705
Land purchase	32,936
Mining impact	5,000
Accrued compensated absences	737,320
Commissary fees	192,296
Parks project	57,760
Economic development	43,678
Advertising	37,087
Medical examiner	15,948
Various sheriff	136,007
Others	177,078
Buildings and grounds - one time	20,580
Health insurance trust	28,563
Total General Fund	<u>3,389,192</u>

Special Revenue Funds

County highway	974,511
Public health	651,964
Commission on aging	22,222
Total special revenue funds	<u>1,648,697</u>

Capital Project Funds

Capital improvements	<u>10,933</u>
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Total assigned fund balance \$ 5,048,822

Oneida County, Wisconsin

NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2019

Net Position

The County reports restricted net position at December 31, 2019 as follows:

Governmental activities	
Restricted for	
Revolving loans	\$ 767,732
Debt service	2,407,121
Airport capital improvements	<u>447,050</u>
Total restricted net position	<u>\$ 3,621,903</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 \$116,189 in 2019. The County's annual audit included this program.

D. SUBSEQUENT EVENT

Subsequent to year end, the World Health Organization declared the spread of Coronavirus Disease (COVID-19) a worldwide pandemic. The COVID-19 pandemic is having significant effects on global markets, supply chains, businesses, and communities. Specific to the County, COVID-19 may impact various parts of its 2020 operations and financial results including, but not limited to, costs for emergency preparedness and shortages of personnel. Management believes the County is taking appropriate actions to mitigate the negative impact. However, the full impact of COVID-19 is unknown and cannot be reasonably estimated as these events occurred subsequent to year end and are still developing.

During the period from January 1, 2020 through July 31, 2020, both domestic and international equity markets have experienced significant declines. These losses are not reflected in the financial statements as of and for the year ended December 31, 2019 as these events occurred subsequent to year end and are still developing.

Oneida County, Wisconsin

NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2019

E. UPCOMING ACCOUNTING PRONOUNCEMENTS

In January 2017, the GASB issued Statement No. 84, *Fiduciary Activities*. The Statement establishes criteria for identifying fiduciary activities and addresses financial reporting for these activities. This statement is effective for reporting periods beginning after December 15, 2019. The County is currently evaluating the impact this standard will have on the financial statements when adopted.

In June 2017, the GASB issued Statement No. 87, *Leases*. The Statement establishes a single model for lease accounting based on the principle that leases are financings of the right to use an underlying asset. This statement is effective for reporting periods beginning after June 15, 2021. The County is currently evaluating the impact this standard will have on the financial statements when adopted.

REQUIRED SUPPLEMENTARY INFORMATION

Oneida County, Wisconsin

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

<u>Plan Year Ending</u>	<u>Proportion of the Net Pension Liability (Asset)</u>	<u>Proportionate Share of the Net Pension Liability (Asset)</u>	<u>Covered Payroll (plan year)</u>	<u>Proportionate Share of the Net Pension Liability (Asset) as a Percentage of Covered Payroll</u>	<u>Plan Fiduciary Net Position as a Percentage of the Total Pension Liability (Asset)</u>
12/31/14	0.10154893%	\$ (2,493,634)	\$ 12,780,692	19.51%	102.74%
12/31/15	0.09992058%	1,623,690	13,028,809	12.46%	98.20%
12/31/16	0.09969870%	821,755	13,540,852	6.07%	99.12%
12/31/17	0.09968385%	(2,959,731)	13,326,730	22.21%	102.93%
12/31/18	0.10054856%	3,577,202	13,929,833	25.68%	96.45%

**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%

See notes to required supplementary information.

Oneida County, Wisconsin

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

	<u>2019</u>	<u>2018</u>	<u>2017</u>
Total OPEB Liability			
Service cost	\$ 202,404	\$ 220,143	\$ 220,143
Interest	224,532	202,522	205,249
Benefit payments	(384,265)	(453,603)	(553,013)
Differences between expected and actual experience	(712,130)	-	-
Change in assumptions	<u>97,639</u>	<u>(167,906)</u>	<u>-</u>
Net change in total OPEB liability	(571,820)	(198,844)	(127,621)
Total OPEB liability - beginning	<u>5,704,232</u>	<u>5,903,076</u>	<u>6,030,697</u>
Total OPEB liability - ending	<u>\$ 5,132,412</u>	<u>\$ 5,704,232</u>	<u>\$ 5,903,076</u>
Covered-employee payroll	<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>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%

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%

See notes to required supplementary information.

Oneida County, Wisconsin

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION DECEMBER 31, 2019

NOTE 1: WISCONSIN RETIREMENT SYSTEM

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

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. Based on this experience study, actuarial assumptions used to measure total pension liability changed from prior year, including the discount rate, long-term expected rate of return, post-retirement adjustment, wage inflation rate, mortality and separation rates.

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 (2.75%) 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.

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. Based on this experience study, actuarial assumptions used to measure the total OPEB liability changed from prior year, including the discount rate, wage inflation rate, mortality and separation rates.

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

Oneida County, Wisconsin

**COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2019**

	Special Revenue			
	Nursing	WIC	Public Health	Commission on Aging
ASSETS				
Cash and investments	\$ 301,798	\$ 22,255	\$ 124,882	\$ -
Restricted cash and investments	-	-	-	-
Receivables				
Property taxes	-	-	494,800	202,109
Accounts	44,385	140	27,028	11,159
Due from other governments	248,678	-	-	289,315
Prepaid items	652	-	1,439	124
	<u>595,513</u>	<u>22,395</u>	<u>648,149</u>	<u>502,707</u>
Total assets	<u>\$ 595,513</u>	<u>\$ 22,395</u>	<u>\$ 648,149</u>	<u>\$ 502,707</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities				
Accounts payable	\$ 36,293	\$ 854	\$ 546	\$ 62,944
Accrued and other current liabilities	17,026	3,888	29,140	30,619
Due to other funds	-	-	-	181,754
Special deposits	-	-	-	2,000
Unearned revenues	-	-	29,455	935
	<u>53,319</u>	<u>4,742</u>	<u>59,141</u>	<u>278,252</u>
Total liabilities	<u>53,319</u>	<u>4,742</u>	<u>59,141</u>	<u>278,252</u>
Deferred inflows of resources				
Property taxes levied for subsequent year	-	-	494,800	202,109
	<u>-</u>	<u>-</u>	<u>494,800</u>	<u>202,109</u>
Fund balances				
Nonspendable	652	-	1,439	124
Restricted	-	-	-	-
Committed	-	-	-	-
Assigned	541,542	17,653	92,769	22,222
	<u>542,194</u>	<u>17,653</u>	<u>94,208</u>	<u>22,346</u>
Total fund balances	<u>542,194</u>	<u>17,653</u>	<u>94,208</u>	<u>22,346</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 595,513</u>	<u>\$ 22,395</u>	<u>\$ 648,149</u>	<u>\$ 502,707</u>

Capital Projects				
Revolving Loan Fund	Airport Construction	Capital Projects	Construction Fund	Total
\$ 767,732	\$ -	\$ 322,045	\$ 10,933	\$ 1,549,645
-	498,522	-	-	498,522
-	-	-	-	696,909
-	6,999	-	-	89,711
-	-	-	-	537,993
-	-	-	-	2,215
<u>\$ 767,732</u>	<u>\$ 505,521</u>	<u>\$ 322,045</u>	<u>\$ 10,933</u>	<u>\$ 3,374,995</u>
\$ -	\$ 58,471	\$ 42,596	\$ -	\$ 201,704
-	-	-	-	80,673
-	-	-	-	181,754
-	-	-	-	2,000
-	-	-	-	30,390
-	58,471	42,596	-	496,521
-	-	-	-	696,909
-	-	-	-	2,215
767,732	447,050	-	-	1,214,782
-	-	279,449	-	279,449
-	-	-	10,933	685,119
<u>767,732</u>	<u>447,050</u>	<u>279,449</u>	<u>10,933</u>	<u>2,181,565</u>
<u>\$ 767,732</u>	<u>\$ 505,521</u>	<u>\$ 322,045</u>	<u>\$ 10,933</u>	<u>\$ 3,374,995</u>

Oneida County, Wisconsin

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES NONMAJOR GOVERNMENTAL FUNDS FOR THE YEAR ENDED DECEMBER 31, 2019

	Special Revenue			
	Nursing	WIC	Public Health	Commission on Aging
REVENUES				
Taxes	\$ -	\$ -	\$ 466,342	\$ 256,509
Intergovernmental	904,506	117,744	-	1,033,875
Public charges for services	434,021	2,080	143,929	166,867
Intergovernmental charges for services	-	-	30,371	-
Miscellaneous	41,921	450	7,779	11,925
Total revenues	1,380,448	120,274	648,421	1,469,176
EXPENDITURES				
Current				
Health and human services	1,316,857	120,276	594,849	1,443,854
Capital outlay	-	-	-	-
Total expenditures	1,316,857	120,276	594,849	1,443,854
Excess of revenues over (under) expenditures	63,591	(2)	53,572	25,322
OTHER FINANCING SOURCES (USES)				
Proceeds from sale of capital assets	-	-	-	-
Transfers in	-	-	13,744	5,876
Transfers out	-	-	(56,159)	(73,697)
Total other financing sources (uses)	-	-	(42,415)	(67,821)
Net change in fund balances	63,591	(2)	11,157	(42,499)
Fund balances - January 1	478,603	17,655	83,051	64,845
Fund balances - December 31	\$ 542,194	\$ 17,653	\$ 94,208	\$ 22,346

Capital Projects				
Revolving Loan Fund	Airport Construction	Capital Projects	Construction Fund	Total
\$ -	\$ -	\$ -	\$ -	\$ 722,851
-	-	-	-	2,056,125
-	116,189	-	-	863,086
-	-	-	-	30,371
14,512	4,284	-	-	80,871
14,512	120,473	-	-	3,753,304
-	-	-	-	3,475,836
-	339,570	1,089,570	-	1,429,140
-	339,570	1,089,570	-	4,904,976
14,512	(219,097)	(1,089,570)	-	(1,151,672)
-	24,558	-	-	24,558
-	-	1,376,753	-	1,396,373
-	-	(7,734)	-	(137,590)
-	24,558	1,369,019	-	1,283,341
14,512	(194,539)	279,449	-	131,669
753,220	641,589	-	10,933	2,049,896
<u>\$ 767,732</u>	<u>\$ 447,050</u>	<u>\$ 279,449</u>	<u>\$ 10,933</u>	<u>\$ 2,181,565</u>

ADDITIONAL INDEPENDENT AUDITORS' REPORT
FOR BASIC FINANCIAL STATEMENTS



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

To the County Board
Oneida County, Wisconsin

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Oneida County, Wisconsin, (the "County") as of and for the year ended December 31, 2019, 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 31, 2020.

INTERNAL CONTROL OVER FINANCIAL REPORTING

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies 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 2019-001 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 determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

PURPOSE OF THIS REPORT

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

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

CliftonLarsonAllen LLP

Green Bay, Wisconsin
July 31, 2020

FEDERAL AND STATE AWARDS



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

To the County Board
Oneida County, Wisconsin

REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL AND STATE PROGRAM

We have audited Oneida County, Wisconsin's (the "County's") compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Compliance Supplement* and the *State Single Audit Guidelines* issued by the Wisconsin Department of Administration that could have a direct and material effect on each of the County's major federal and state programs for the year ended December 31, 2019. 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, 2019.

REPORT ON INTERNAL CONTROL OVER COMPLIANCE

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

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified a certain deficiency in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as item 2019-001, that we consider to be a significant deficiency.

The County's response to the internal control over compliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance and the *State Single Audit Guidelines*. Accordingly, this report is not suitable for any other purpose.



CliftonLarsonAllen LLP

Green Bay, Wisconsin
July 31, 2020

Oneida County, Wisconsin

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED DECEMBER 31, 2019

Grantor Agency/Federal Program Title	CFDA Number	Pass-Through Agency	Pass-Through Entity Identifying Number	(Accrued) Deferred Revenue 1/1/19	Cash Received (Refunded)	Accrued (Deferred) Revenue 12/31/19	Total Expenditures	Subrecipient Payment
U.S. DEPARTMENT OF AGRICULTURE								
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	WI DHS	154710	\$ (33,570)	\$ 106,327	\$ 34,168	\$ 106,925	\$ -
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	WI DHS	154746	-	1,910	-	1,910	-
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	WI DHS	154760	(4,214)	8,277	3,936	7,999	-
Total Special Supplemental Nutrition Program for Women, Infants, and Children				(37,784)	116,514	38,104	116,834	-
SNAP Cluster								
State Administrative Matching Grants for Food Stamp Program	10.561	WI DHS	154661	521	15,030	3,250	18,801	-
State Administrative Matching Grants for Food Stamp Program	10.561	Marathon	284	(57,476)	205,229	53,296	201,049	-
State Administrative Matching Grants for Food Stamp Program	10.561	Marathon	61	(167)	5,381	1,434	6,648	-
Total SNAP Cluster				(57,122)	225,640	57,980	226,498	-
School and Roads - Grants to States	10.665	WI DNR	Unknown	-	11,514	-	11,514	-
Law Enforcement Agreements - Forest Services	10.704			-	1,716	2,176	3,892	-
Total U.S. Department of Agriculture				(94,906)	355,384	98,260	358,738	-
U.S. DEPARTMENT OF JUSTICE								
Public Safety Partnership and Community Policing Grants	16.710	WI DOJ	Unknown	(7,504)	79,787	19,025	91,308	-
Edward Byrne Memorial Justice Assistance Grant Program	16.738	WI DOJ	2017-DJ-01-04975	-	30,302	6,079	36,381	-
Bulletproof Vest Program	16.607	WI DOJ	Unknown	-	586	4,535	5,121	-
Total U.S. Department of Justice				(7,504)	110,675	29,639	132,810	-
U.S. DEPARTMENT OF TRANSPORTATION								
Highway Planning and Construction Cluster								
Recreational Trails Program	20.219	WI DNR	RTP-877-17N	(3,762)	3,762	-	-	-
Recreational Trails Program	20.219	WI DNR	RTP-887-17D	(1,814)	1,814	-	-	-
Recreational Trails Program	20.219	WI DNR	RTP-811-16N	-	5,489	-	5,489	-
Recreational Trails Program	20.219	WI DNR	RTP-887-17D	-	747	-	747	-
Recreational Trails Program	20.219	WI DNR	RTP-877-17N	-	-	1,286	1,286	-
Recreational Trails Program	20.219	WI DNR	RTP-909-18M	-	-	51,150	51,150	-
Recreational Trails Program	20.219	WI DNR	RTP-804-16M	-	45,000	-	45,000	-
Total Highway Planning and Construction Cluster				(5,576)	56,812	52,436	103,672	-
Highway Safety Cluster								
State and Community Highway Safety	20.600	WI DOT	WGSOWIGRANT989SEPT19	-	16,200	-	16,200	-
Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703	WI DOT	2018-HEMP-FED-01-011430	-	675	-	675	-
Total U.S. Department of Transportation				(5,576)	73,687	52,436	120,547	-
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES								
Special Programs for the Aging Title III, Part D Disease Prevention and Health Promotion Services								
	93.043	GWAAR	560510	(1,184)	5,144	698	4,658	-
Aging Cluster								
Special Programs for the Aging Title III, Part B Grants for Supportive Services and Senior Centers	93.044	GWAAR	560340	(692)	51,799	2,646	53,753	-
Special Programs for the Aging Title III, Part C Nutrition Services	93.045	GWAAR	560350	(26,116)	38,082	55,446	67,412	-
Special Programs for the Aging Title III, Part C Nutrition Services	93.045	GWAAR	560350	(6,127)	55,167	41,023	90,063	-
Total Special Programs for the Aging Title III, Part C Nutrition Services				(32,243)	93,249	96,469	157,475	-
Nutrition Services Incentive Program	93.053	GWAAR		-	33,562	-	33,562	-
Total Aging Cluster				(32,935)	178,610	99,115	244,790	-

Oneida County, Wisconsin

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED DECEMBER 31, 2019

Grantor Agency/Federal Program Title	CFDA Number	Pass-Through Agency	Pass-Through Entity Identifying Number	(Accrued) Deferred Revenue 1/1/19	Cash Received (Refunded)	Accrued (Deferred) Revenue 12/31/19	Total Expenditures	Subrecipient Payment
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued)								
National Family Caregiver Support, Title III, Part E	93.052	GWAAR		(13,950)	29,230	14,396	29,676	-
Public Health Emergency Preparedness	93.069	WI DHS	155015	(7,468)	41,293	8,422	42,247	-
Public Health Emergency Preparedness	93.069	WI DHS	155050	-	5,950	-	5,950	-
Total Public Health Emergency Preparedness				<u>(7,468)</u>	<u>47,243</u>	<u>8,422</u>	<u>48,197</u>	<u>-</u>
MIPPA	93.071	GWAAR		-	3,537	-	3,537	-
Injury Prevention and Control Research and State and Community Based Programs	93.136	WI DHS	155080	(11,731)	41,775	8,085	38,129	-
Family Planning Services	93.217	WI DHS	152014	-	31,851	-	31,851	-
Family Planning Services	93.217	WI DHS	159328	-	114,064	90,316	204,380	-
Immunization Cooperative Agreements	93.268	WI DHS	155020	-	5,915	3,132	9,047	-
Prevention and Management of Diabetes and Heart Disease and Stroke	93.426	WI DHS	150426	-	23,959	3,276	27,235	-
Prevention and Management of Diabetes and Heart Disease and Stroke	93.426	WI DHS	150427	-	17,424	6,310	23,734	-
Capacity Building Assistance	93.539	WI DHS	155020	(2,108)	2,108	-	-	-
Promoting Safe and Stable Families	93.556	WI DCF	3306	(5,511)	48,338	-	42,827	-
TANF Cluster								
Temporary Assistance for Needy Families	93.558	WI DHS	561	-	8,466	-	8,466	-
Temporary Assistance for Needy Families	93.558	WI DCF	3612B	-	7,804	(576)	7,228	-
Total TANF Cluster				<u>-</u>	<u>16,270</u>	<u>(576)</u>	<u>15,694</u>	<u>-</u>
Child Support Enforcement (Title IV-D)	93.563	WI DCF	7332	-	10,581	1,252	11,833	-
Child Support Enforcement (Title IV-D)	93.563	WI DCF	7477	(106,036)	374,358	106,310	374,632	-
Child Support Enforcement (Title IV-D)	93.563	WI DCF	7482	1,923	(1,923)	-	-	-
Child Support Enforcement (Title IV-D)	93.563	WI DCF	7506	(49)	658	347	956	-
Child Support Enforcement (Title IV-D)	93.563	WI DCF	7558	(4,840)	4,840	-	-	-
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	7616	(1,464)	1,464	-	-	-
Child Support Enforcement (Title IV-D)	93.563	WI DCF	7617	-	66,979	-	66,979	-
Child Support Enforcement (Title IV-D)	93.563	WI DCF	7477C	-	(1,174)	-	(1,174)	-
Total Child Support Enforcement (Title IV-D)				<u>(110,466)</u>	<u>457,562</u>	<u>107,909</u>	<u>455,005</u>	<u>-</u>
Low Income Home Energy Assistance	93.568	WI DOA	2018-19	(5,883)	34,664	-	28,781	-
Low Income Home Energy Assistance	93.568	WI DOA	2019-20	-	-	-	-	-
Total Low Income Home Energy Assistance				<u>(5,883)</u>	<u>34,664</u>	<u>-</u>	<u>28,781</u>	<u>-</u>
CCDF Cluster								
Child Care and Development Block Grant	93.575	WI DCF	831	(71)	1,426	6	1,361	-
Child Care and Development Block Grant	93.575	WI DCF	840	(276)	756	251	731	-
Child Care and Development Block Grant	93.575	WI DCF	852	(6,810)	45,542	6,831	45,563	-
Total Child Care and Development Block Grant				<u>(7,157)</u>	<u>47,724</u>	<u>7,088</u>	<u>47,655</u>	<u>-</u>
Grants to States for Access and Visitation Programs	93.597	WI DCF	7332	(1,900)	1,900	-	-	-
Adoption and Legal Guardianship Incentive Payments	93.603	WI DCF	3394	(2,980)	2,980	-	-	-
Stephanie Tubbs Jones Child Welfare Services Program	93.645	WI DCF	3413	(132)	5,059	168	5,095	-
Stephanie Tubbs Jones Child Welfare Services Program	93.645	WI DCF	3561	-	21,393	-	21,393	-
Stephanie Tubbs Jones Child Welfare Services Program	93.645	WI DCF	3681	-	1,707	-	1,707	-
Total Stephanie Tubbs Jones Child Welfare Services Program				<u>(132)</u>	<u>28,159</u>	<u>168</u>	<u>28,195</u>	<u>-</u>

Oneida County, Wisconsin

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED DECEMBER 31, 2019

Grantor Agency/Federal Program Title	CFDA Number	Pass-Through Agency	Pass-Through Entity Identifying Number	(Accrued) Deferred Revenue 1/1/19	Cash Received (Refunded)	Accrued (Deferred) Revenue 12/31/19	Total Expenditures	Subrecipient Payment
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued)								
Foster Care (Title IV-E)	93.658	WI DCF	3396	(230)	1,927	-	1,697	-
Foster Care (Title IV-E)	93.658	WI DCF	3413	(236)	9,070	301	9,135	-
Foster Care (Title IV-E)	93.658	WI DCF	3561	-	240,088	-	240,088	-
Foster Care (Title IV-E)	93.658	WI DCF	3681	-	19,156	-	38,312	-
Total Foster Care (Title IV-E)				(466)	270,241	301	289,232	-
Social Services Block Grant	93.667	WI DHS	561	-	15,782	-	15,782	-
Children's Health Insurance Program	93.767	Marathon	277	(7,402)	26,746	6,978	26,322	-
Total Children's Health Insurance Program				(7,402)	26,746	6,978	26,322	-
Preventive Health and Health Services Block Grant funded solely with Prevention and Public Health Funds	93.758	WI DHS	159220	(20)	20	-	-	-
Medicaid Cluster								
Medical Assistance Program	93.778	GWAAR	N/A	(7,096)	18,255	2,695	13,854	-
Medical Assistance Program	93.778	GWAAR	N/A	-	4,894	-	4,894	-
Medical Assistance Program	93.778	WI DHS	159322	-	18,504	-	18,504	-
Medical Assistance Program	93.778	WI DHS	560074	-	625	402	1,027	-
Medical Assistance Program	93.778	WI DHS	560081	-	37,203	6,655	43,858	-
Medical Assistance Program	93.778	WI DHS	560087	-	81,761	25,520	107,281	-
Medical Assistance Program	93.778	WI DHS	560097	-	59,903	32,816	92,719	-
Medical Assistance Program	93.778	Marathon	284	(73,219)	264,569	69,022	260,372	-
Medical Assistance Program	93.778	WI DHS	N/A	-	1,889	-	1,889	-
Medical Assistance Program	93.778	ADRC	560487	(23,217)	23,217	-	-	-
Medical Assistance Program	93.778	ADRC	560097	(14,834)	14,834	-	-	-
Total Medicaid Cluster				(118,366)	525,654	137,110	544,398	-
Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations	93.779	GWAAR		-	3,075	-	3,075	-
Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations	93.898	WI DHS	157120	-	3,956	3,956	7,912	-
Block Grants for Community Mental Health Services	93.958	WI DHS	515	(1,680)	6,335	2,022	6,677	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	WI DHS	515	(278)	1,033	328	1,083	-
Preventive Health and Health Services Block Grant funded solely with Prevention and Public Health Funds (PPHF)	93.991	WI DHS	159220	-	8,145	39	8,184	-
Maternal and Child Health Services Block Grant to the States	93.994	WI DHS	159320	(6,021)	17,736	3,718	15,433	-
Maternal and Child Health Services Block Grant to the States	93.994	WI DHS	159321	(40,722)	40,722	-	-	-
Total Maternal and Child Health Services Block Grant to the States				(46,743)	58,458	3,718	15,433	-
Total U.S. Department of Health and Human Services				(378,360)	2,057,902	502,791	2,201,489	-

Oneida County, Wisconsin

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED DECEMBER 31, 2019

Grantor Agency/Federal Program Title	CFDA Number	Pass-Through Agency	Pass-Through Entity Identifying Number	(Accrued) Deferred Revenue 1/1/19	Cash Received (Refunded)	Accrued (Deferred) Revenue 12/31/19	Total Expenditures	Subrecipient Payment
U.S. DEPARTMENT OF HOMELAND SECURITY								
Emergency Management Performance Grants	97.042	WI DMA	FFY2018	(21,897)	70,768	-	48,871	-
Disaster Grants - Public Assistance	97.036	WI DMA	PA-05-WI4459-PW-00036	-	-	32,962	32,962	-
Homeland Cluster								
Homeland Security Grant Program	97.067	WI DMA	2017-HSW-02A-11474	-	8,000	-	8,000	-
Homeland Security Grant Program	97.067	WI DMA	2018-HSW-02A-11433	-	20,000	-	20,000	-
Homeland Security Grant Program	97.067	WI DMA	2017-HSW-02B-11481	-	2,900	-	2,900	-
Total Homeland Cluster				-	30,900	-	30,900	-
Total U.S. Department of Homeland Security				(21,897)	101,668	32,962	112,733	-
TOTAL EXPENDITURES OF FEDERAL AWARDS				\$ (508,243)	\$ 2,699,316	\$ 716,088	\$ 2,926,317	\$ -

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

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, 2019

Grantor Agency/State Program Title	State I.D. Number	Pass-Through Agency	State Identifying Number	(Accrued) Deferred Revenue 1/1/19	Cash Received (Refunded)	Accrued (Deferred) Revenue 12/31/19	Total Expenditures	Subrecipient Payment
DEPARTMENT OF AGRICULTURE, TRADE AND CONSUMER PROTECTION								
Agriculture Clean Sweep Program	115.04	Direct Program	N/A	\$ (20,160)	\$ 20,160	\$ 18,160	\$ 18,160	\$ -
County Staff and Support	115.15	Direct Program	N/A	(92,565)	92,565	94,591	94,591	-
LWRM Plan Implementation Projects	115.40	Direct Program	ARM-LR-123	(42,600)	72,671	-	30,071	-
Total Department of Agriculture, Trade and Consumer Protection				(155,325)	185,396	112,751	142,822	-
DEPARTMENT OF SAFETY AND PROFESSIONAL SERVICES								
Private Sewage System Replacement and Rehabilitation Program	165.202	Direct Program	n/a	-	6,855	-	6,855	-
DEPARTMENT OF NATURAL RESOURCES								
Boating Enforcement	370.550	Direct Program	N/A	(14,000)	16,611	8,300	10,911	-
ATV Enforcement	370.551	Direct Program	N/A	(7,990)	17,570	6,488	16,068	-
Snowmobile Enforcement	370.552	Direct Program	N/A	(17,198)	27,495	829	11,126	-
Wildlife Damage Abatement and Claims	370.553	Direct Program	N/A	(25,736)	25,736	44,694	44,694	-
County Conservation Aids	370.563	Direct Program	CC17-44wm	-	2,000	-	2,000	-
County Forest Wildlife Habitat Grant	370.564	Direct Program	2019 FWHIG	-	3,860	-	3,860	-
County Forest Wildlife Grant	370.564	Direct Program	Unknown	-	629	-	629	-
Aquatic Invasive Species	370.663	Direct Program	AEPP-544-18	(13,888)	-	18,305	4,417	-
Aquatic Invasive Species	370.663	Direct Program	AEPP-573-19	-	9,566	17,702	27,268	-
Aquatic Invasive Species	370.663	Direct Program	AEPP 507.17	(22,509)	22,509	-	-	-
Aquatic Invasive Species	370.663	Direct Program	AIRR-242-19	382	-	(94)	288	-
Total Aquatic Invasive Species				(36,015)	32,075	35,913	31,973	-
Knowles-Nelson Stewardship Grant	370.TZ1	Direct Program	N/A	(543,227)	543,227	-	-	-
Urban Forestry/CO Forests	370.572	Direct Program	N/A	-	56,568	9,513	66,081	-
Recreational Aids - Snowmobile Trail and Area Aid	370.574 & 370.575	Direct Program	S-5039	(121,123)	121,123	-	-	-
Recreational Aids - Snowmobile Trail and Area Aid	370.574 & 370.575	Direct Program	S-5359	-	60,525	-	60,525	-
Recreational Aids - Snowmobile Trail and Area Aid	370.574 & 370.575	Direct Program	S-5239	-	181,575	121,050	302,625	-
Total Recreational Aids - Snowmobile Trail and Area Aid				(121,123)	363,223	121,050	363,150	-
All-Terrain Vehicle (ATV) Program	370.576 & 370.577	Direct Program	ATV-3888	-	38,363	12,787	51,150	-
All-Terrain Vehicle (ATV) Program	370.576 & 370.577	Direct Program	ATV-3819	11,270	12,040	-	23,310	-
All-Terrain Vehicle (ATV) Program	370.576 & 370.577	Direct Program	ATV-3525	(265,270)	309,405	-	44,135	-
All-Terrain Vehicle (ATV) Program	370.576 & 370.577	Direct Program	ATV-4020	-	14,175	(14,175)	-	-
All-Terrain Vehicle (ATV) Program	370.576 & 370.577	Direct Program	ATV-3878T	-	1,238	-	1,238	-
All-Terrain Vehicle (ATV) Program	370.576 & 370.577	Direct Program	ATV-3918	-	1,800	-	1,800	-
All-Terrain Vehicle (ATV) Program	370.576 & 370.577	Direct Program	ATV-3915	-	16,361	1,934	18,295	-
Total All-Terrain Vehicle (ATV) Program				(254,000)	393,382	546	139,928	-
Recycling Grant	370.670	Direct Program	N/A	-	79,247	-	79,247	-
Recycling Consolidation Grant	370.673	Direct Program	N/A	-	6,902	-	6,902	-
Total Department of Natural Resources				(1,019,289)	1,568,525	227,333	776,569	-
DEPARTMENT OF TRANSPORTATION								
Elderly and Handicapped Transportation Aids	395.101	Direct Program	N/A	-	120,905	-	120,905	120,905
DEPARTMENT OF HEALTH SERVICES								
Telephone Assisted Cardiopulmonary Resuscitation	435.100	Direct Program	N/A	-	5,623	-	5,623	-
Fraud Presentation Investigation State Share	435.060	Marathon	60	(167)	5,381	1,434	6,648	-
IMAA State Share	435.283	Marathon	283	(6,555)	192,402	7,768	193,615	-
IMAA Federal Share	435.284	Marathon	284	-	2,454	885	3,339	-

Oneida County, Wisconsin

SCHEDULE OF EXPENDITURES OF STATE AWARDS FOR THE YEAR ENDED DECEMBER 31, 2019

<u>Grantor Agency/State Program Title</u>	<u>State I.D. Number</u>	<u>Pass-Through Agency</u>	<u>State Identifying Number</u>	<u>(Accrued) Deferred Revenue 1/1/19</u>	<u>Cash Received (Refunded)</u>	<u>Accrued (Deferred) Revenue 12/31/19</u>	<u>Total Expenditures</u>	<u>Subrecipient Payment</u>
DEPARTMENT OF HEALTH SERVICES (continued)								
Adult Protective Services	435.312	Direct Program	312	(7,505)	30,010	7,500	30,005	-
Coordinated Services - County	435.515	Direct Program	515	(9,427)	38,500	12,627	41,700	-
Basic County Allocation	435.561	Direct Program	561	-	90,781	-	90,781	-
State/County Match	435.681	Direct Program	681	-	12,654	-	25,308	-
TPCP-NP-WINS	435.181004	Direct Program	181004	(840)	15,096	368	14,624	-
TPCP-NP-INTRV	435.181010	Direct Program	181010	(16,033)	90,534	16,714	91,215	-
Fluoride Supplement	435.151734	Direct Program	151734	(527)	1,628	262	1,363	-
WIC Farmers Market	435.154720	Direct Program	154720	-	481	429	910	-
Comm Disease Ctrl & Prev	435.155800	Direct Program	155800	-	4,858	343	5,201	-
WWWP GPR	435.157010	Direct Program	157010	(35,177)	76,998	15,472	57,293	-
Cons Contracts CHHD LD	435.157720	Direct Program	157720	(1,417)	3,359	1,608	3,550	-
WH/FP RH 253.07 GPR	435.159317	Direct Program	159317	-	181,932	21,596	203,528	-
Reproductive Health	435.159321	Direct Program	159321	(38,870)	38,870	-	-	-
WH/FP RH 20.435 (1)(EV)	435.159322	Direct Program	159322	-	18,504	-	18,504	-
Dementia Care Innovation	435.560203	Direct Program	560203	(7,274)	7,274	-	-	-
Elder Abuse	435.560490	Direct Program	N/A	(8,777)	15,064	10,813	17,100	-
Aging Disability Resource Center	435.560100	ADRC	560100	(38,599)	38,599	-	-	-
Aging Disability Resource Center	435.560100	Direct Program	560100	-	205,235	82,374	287,609	-
State Alzheimer's Family and Caregiver Support	435.560381	GWAAR	N/A	(1,744)	15,216	9,887	23,359	-
State Senior Community Services	435.560330	GWAAR	N/A	(127)	6,419	-	6,292	-
Title III-C1 Congregate Meals	435.560350	GWAAR	N/A	(3,765)	5,490	7,993	9,718	-
Title III-C2 Home Delivered Meals	435.560360	GWAAR	N/A	(93)	835	620	1,362	-
State Elderly Benefit Specialist	435.560020	GWAAR	N/A	(6,490)	34,705	-	28,215	-
State Elderly Benefit Specialist - Other Replacement	435.560327	GWAAR	N/A	-	4,894	-	4,894	-
Total Department of Health Services				(183,387)	1,143,796	198,693	1,171,756	-
DEPARTMENT OF CHILDREN AND FAMILIES								
Children First	437.700	Direct Program	700	-	1,033	172	1,205	-
Child Support Print/Server	437.960	Direct Program	960	-	1,238	-	1,238	-
Child Support Fingerprint	437.961	Direct Program	961	-	-	216	216	-
Food Stamp Agency Incentives	437.965	Direct Program	965	(262)	2,962	272	2,972	-
Medicaid Agency Incentives	437.980	Direct Program	980	(379)	3,002	378	3,001	-
Kinship Care Program - Benefits	437.3377	Direct Program	3377	(24,584)	115,845	22,241	113,502	-
Kinship Care Program - Assessment	437.3380	Direct Program	3380	(173)	1,440	1,260	2,527	-
Grants for Foster Parents - Foster Parent Retention	437.3390	Direct Program	3390A	(2,322)	20,479	12,803	30,960	-
Grants for Foster Parents - Foster Parent Retention	437.3390	Direct Program	3390B	(344)	2,755	-	2,411	-
Grants for Foster Parents - Foster Parent Retention	437.3390	Direct Program	3390C	(475)	14,591	11,714	25,830	-
Youth Justice Innovation Grants 2018-2019	437.3407	Direct Program	3407	-	48,302	25,698	74,000	-
Youth Justice Innovation Grant	437.3409	Direct Program	3409	(15,422)	15,422	-	-	-
Community Intervention Program	437.3410	Direct Program	3410	1,650	15,278	2,582	19,510	-
Youth Aids AODA	437.3411	Direct Program	3411	(7,398)	7,398	7,398	7,398	-
Youth Aids Early Intervention	437.3412	Direct Program	3412	(1,618)	1,618	-	-	-
Youth Aids	437.3413	Direct Program	3413	(14,760)	567,287	18,837	571,364	-
Community Supervision Services	437.3414	Direct Program	3414	(4,920)	4,920	6,984	6,984	-

Oneida County, Wisconsin

SCHEDULE OF EXPENDITURES OF STATE AWARDS FOR THE YEAR ENDED DECEMBER 31, 2019

Grantor Agency/State Program Title	State I.D. Number	Pass-Through Agency	State Identifying Number	(Accrued) Deferred Revenue 1/1/19	Cash Received (Refunded)	Accrued (Deferred) Revenue 12/31/19	Total Expenditures	Subrecipient Payment
DEPARTMENT OF CHILDREN AND FAMILIES (Continued)								
Basic County Allocation	437.3561	Direct Program	3561	-	245,462	-	245,462	-
State County match	437.3681	Direct Program	3681	-	19,584	-	39,168	-
Out of Home Care Placement for Sex Trafficked Youth	437.7332	Direct Program	7332	-	99,035	61,975	161,010	-
Child Support Activities	437.7502	Direct Program	7502	-	43,705	-	43,705	-
Child Support Medical Support	437.7606	Direct Program	7606	-	2,004	-	2,004	-
Child Support Medical Support	437.7507	Direct Program	7507	(209)	209	-	-	-
Total Department of Children and Families				(71,216)	1,233,569	172,530	1,354,467	-
DEPARTMENT OF JUSTICE								
DNA Sample Reimbursement	455.221	Direct program	N/A	-	1,290	-	1,290	-
Penalty Surcharge Grant	455.225	Direct program	2017-DJ-01-11474	-	20,967	-	20,967	-
Penalty Surcharge Grant	455.225	Direct program	2017-DJ-01-14987	-	26,000	-	26,000	-
Tribal Law Enforcement Grant	455.263	Direct program	N/A	-	31,225	-	31,225	-
Victim Witness Cluster	455.532	Direct program	N/A	-	14,810	-	14,810	-
Total Department of Justice				-	94,292	-	94,292	-
DEPARTMENT OF MILITARY AFFAIRS								
Emergency Polices Services Mobile Field Forces	465.312	Direct Program	2018-MFF-02-11187	(2,868)	-	8,169	5,301	-
Emergency Polices Services Mobile Field Forces	465.312	Direct Program	2018-MFF-02-11184	(5,787)	7,649	-	1,862	-
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	2018-EPCRA-01-11132	(6,951)	6,951	-	-	-
EPCRA Computer and Hazmat Equipment Grant	465.308	Direct Program	2019-EPCRA-01-011588	-	6,259	-	6,259	-
EPCRA Computer and Hazmat Equipment Grant	465.308	Direct Program	2019-EPCRA-01-011395	-	-	9,460	9,460	-
Emergency Training Grant Program	465.337	Direct Program	N/A	(4,710)	28,058	-	23,348	-
Total Department of Military Affairs				(20,316)	48,917	23,123	51,724	-
DEPARTMENT OF ADMINISTRATION								
Land Information Board	505.110	Direct program	N/A	6,861	14,440	-	21,301	-
Training Grant	505.118	Direct program	N/A	-	1,000	-	1,000	-
Strategic Initiative Grant	505.166	Direct program	N/A	(16,855)	50,000	-	33,145	-
Public Benefits - Low Income Energy Assistance Program	505.371	Direct Program	2018-19	(10,448)	29,237	-	18,789	-
Public Benefits - Low Income Energy Assistance Program	505.371	Direct Program	2019-20	-	25,855	8,274	34,129	-
Total Public Benefits - Low Income Energy Assistance Program				(10,448)	55,092	8,274	52,918	-
Total Department of Administration				(20,442)	120,532	8,274	108,364	-
TOTAL STATE PROGRAMS				<u>\$ (1,469,975)</u>	<u>\$ 4,522,787</u>	<u>\$ 742,704</u>	<u>\$ 3,827,754</u>	<u>\$ 120,905</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, 2019

NOTE 1: BASIS OF PRESENTATION

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

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

NOTE 2: SIGNIFICANT ACCOUNTING POLICIES

Revenues and expenditures in the schedules are presented in accordance with the modified accrual basis of accounting and are generally in agreement with revenues and expenditures reported in the County's 2018 fund financial statements. Accrued revenue at year-end consists of federal and state program expenditures scheduled for reimbursement to the County in the succeeding year while unearned revenue represents advances for federal and state programs that exceed recorded County expenditures. Because of subsequent program adjustments, these amounts may differ from the prior year's ending balances.

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

NOTE 3: OVERSIGHT AGENCIES

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

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

State - Wisconsin Department of Health Services

NOTE 4: TITLE 19 MEDICAL ASSISTANCE PAYMENTS

The Schedules of Expenditures of Federal and State Awards do not include recorded revenues received by the County for Title 19 Medical Assistance programs. The payments are considered a contract for services between the State and the County and therefore are not reported as federal or state awards.

NOTE 5: STATE DIRECT PAYMENTS

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

NOTE 6: STATE OF WISCONSIN COMMUNITY AIDS REPORTING SYSTEM

The Wisconsin Departments of Health Services (DHS) and Children and Families (DCF) utilize the Community Aids Reporting System (CARS) and the System for Payments and Reports of Contracts (SPARC) for reimbursing the County for various federal and state program expenditures. The expenditures reported on the Schedules of Expenditures of Federal and State Awards for various DHS & DCF programs agree with the expenditures reported on the May 2020 CARS for the Human Services and Public Health Departments, and the December 2019 SPARC for Child Support and Child Care programs.

Oneida County, Wisconsin

SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED DECEMBER 31, 2019

SECTION I - SUMMARY OF AUDITORS' RESULTS

BASIC FINANCIAL STATEMENTS

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

FEDERAL AND STATE AWARDS

Internal control over major program:	
▶ Material weakness(es) identified?	No
▶ Significant deficiency(ies) identified?	Yes
Type of auditors' report issued on compliance for major programs	Unmodified
Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance?	Yes
Any audit findings disclosed that are required to be reported in accordance with the <i>State Single Audit Guidelines</i> ?	Yes

Identification of major federal programs:

CFDA Number	Name of Federal Program
93.563	Child Support Enforcement
93.658	Foster Care (Title IV-E)

Identification of major state programs:

State ID Number	Name of State Programs
395.101	Elderly and Handicapped Transportation Aids
435.560100	ADRC
370.574 & 370.575	Snowmobile Trail Aids

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, 2019

SECTION II - FINANCIAL STATEMENT FINDINGS

There were no financial statement findings reported for the year ended December 31, 2019.


SECTION III - FEDERAL AND STATE AWARD FINDINGS AND QUESTIONED COSTS

FINDING NO.	UNIFORM GUIDANCE AND STATE SINGLE AUDIT GUIDELINES FINDINGS
2019-001	Financial Reporting for Federal and State Awards <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 internal controls in place to provide reasonable assurance that schedules of expenditures of federal and statement awards are prepared in accordance with the Uniform Guidance and the <i>State Single Audit Guidelines</i> .
Cause:	The additional costs associated with hiring staff sufficiently experienced to prepare the County's schedules of expenditures of federal and state awards, including the additional training time, outweigh the derived benefits.
Effect:	The County could receive federal or state grant awards which are not included in the accompanying schedules of expenditures of federal and state awards.
Repeat Finding:	Repeat of Finding 2018-001
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. Please refer to the management response in the County's corrective action plan.

Oneida County, Wisconsin

SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED DECEMBER 31, 2019

SECTION IV - OTHER ISSUES

- | | |
|--|---|
| 1. Does the auditor have substantial doubt as to the auditee's ability to continue as a going concern? | No |
| 2. Does the audit report show audit issues (i.e. material non-compliance, non-material non-compliance, questioned cost, material weakness, significant deficiencies, management letter comment, excess revenue or excess reserve) related to grant/contracts with funding agencies that require audits to be in accordance with the <i>State Single Audit Guidelines</i> : | |
| Department of Agriculture, Trade and Consumer Protection | Yes |
| Department of Safety and Professional Services | Yes |
| Department of Natural Resources | Yes |
| Department of Transportation | Yes |
| Department of Health Services | Yes |
| Department of Children and Families | Yes |
| Department of Justice | Yes |
| Department of Military Affairs | Yes |
| Department of Administration | Yes |
| 3. Was a Management Letter or other document conveying audit comments issued as a result of this audit? | Yes |
| 4. Name and signature of partner |  |
| | David Maccoux, CPA |
| 5. Date of report | July 31, 2020 |