

**OUTAGAMIE COUNTY, WISCONSIN
FEDERAL AND STATE AWARDS REPORT
DECEMBER 31, 2024**



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Outagamie County, Wisconsin

DECEMBER 31, 2024

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FEDERAL AND STATE AWARDS

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**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR
FEDERAL AND STATE PROGRAM, REPORT ON INTERNAL CONTROL OVER COMPLIANCE,
AND REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND THE
SCHEDULE OF EXPENDITURES OF STATE AWARDS REQUIRED BY THE UNIFORM GUIDANCE
AND THE STATE SINGLE AUDIT GUIDELINES**

County Board
Outagamie County, Wisconsin

Report on Compliance for Each Major Federal and State Program

Opinion on Each Major Federal and State Program

We have audited Outagamie County, Wisconsin's (the County) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* and *State Single Audit Guidelines* 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, 2024. 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.

In our opinion, the County complied, in all material respects, with the 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, 2024.

Basis for Opinion on Each Major Federal and State Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, Audit Requirements for Federal Awards* (Uniform Guidance) and *State Single Audit Guidelines*. Our responsibilities under those standards and the Uniform Guidance and *State Single Audit Guidelines* are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal and state program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the County's federal and state programs.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, the Uniform Guidance and *State Single Audit Guidelines* will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on 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 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 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 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 Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards and Schedule of Expenditures of State Awards Required by the Uniform Guidance and the *State Single Audit Guidelines*

We have audited the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of Outagamie County as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise Outagamie County's basic financial statements. We have issued our report thereon dated, July 31, 2025, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal and state awards is presented for purposes additional analysis as required by the Uniform Guidance and the *State Single Audit Guidelines* and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The 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 schedule of expenditures of federal awards and the schedule of expenditures of state awards are fairly stated in all material respects in relation to the basic financial statements as a whole.



CliftonLarsonAllen LLP

Green Bay, Wisconsin
September 19, 2025

OUTAGAMIE COUNTY, WISCONSIN

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2024

Grantor Agency / Program Title	Federal ALN Number	Pass-Through Agency	Direct Grant Number/ Pass-Through Grantor Number	Revenues			Total Revenues	Expenditures	Subrecipients
				(Accrued) Deferred Beginning Balance	Cash Received (Refunded)	Accrued (Deferred) Ending Balance			
FEDERAL PROGRAMS									
U. S. Department of Agriculture									
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	WI Dept of Health Services	154710	\$ (127,564)	\$ 588,948	\$ 146,133	\$ 607,517	\$ 607,517	\$ -
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	WI Dept of Health Services	154760	(6,740)	30,194	13,422	36,876	36,876	-
Total Special Supplemental Nutrition Program for Women, Infants, and Children				(134,304)	619,142	159,555	644,393	644,393	-
SNAP Cluster									
State Adm Matching Grants for the Supplemental Nutrition Assistance	10.561	Marquette County	61	(31,317)	117,073	99,954	185,710	185,710	-
COVID-19 State Adm Matching Grants for the Supplemental Nutrition Assistance	10.561	Marquette County	253	-	6,032	-	6,032	6,032	-
State Adm Matching Grants for the Supplemental Nutrition Assistance	10.561	Marquette County	284	(163,211)	862,323	377,940	1,077,052	1,077,052	-
State Adm Matching Grants for the Supplemental Nutrition Assistance	10.561	WI Dept of Health Services	154661	(1,747)	13,265	2,854	14,372	14,372	-
Total State Administration Matching Grants for the Supplemental Nutrition Assistance Program				(196,275)	998,693	480,748	1,283,166	1,283,166	-
Total SNAP Cluster				(196,275)	998,693	480,748	1,283,166	1,283,166	-
Soil and Water Conservation	10.902	Direct	NR235F48XXXXC009	(16,664)	64,496	60,456	108,288	108,288	-
Soil and Water Conservation	10.902	Direct	GLSNRP- 10-08	(116,305)	135,961	109,100	128,756	128,756	-
Soil and Water Conservation	10.902	Direct	FW-G051-OUT	-	(354)	11,608	11,254	11,254	-
Soil and Water Conservation	10.902	Direct	FW-G071-OC	-	12,377	35,561	47,938	47,938	-
Total Soil and Water Conservation				(132,969)	212,480	216,725	296,236	296,236	-
Total U.S. Department of Agriculture				(463,548)	1,830,315	857,028	2,223,795	2,223,795	-
U. S. Department of Commerce - Economic Development Administration									
Economic Development Cluster									
Economic Adjustment Assistance Program	11.307	Direct	6-79-6416	-	-	519,777	519,777	519,777	519,777
Total Economic Development Cluster				-	-	519,777	519,777	519,777	519,777
Total U.S. Department of Commerce - Economic Development Administration				-	-	519,777	519,777	519,777	519,777
U. S. Department of Interior									
U.S. Geological Survey Research and Data Collection	15.808	Direct	G23AC00436	-	10,009	-	10,009	10,009	-
Natural Resource Damage Assessment and Restoration	15.658	Direct	F23AP01490	(38,427)	52,141	20,028	33,742	33,742	-
Total U.S. Department of Interior				(38,427)	62,150	20,028	43,751	43,751	-
U.S. Department of Justice									
Veterans Treatment Court Discretionary Grant Program	16.043	Direct	N/A	-	6,046	-	6,046	6,046	-
Veterans Treatment Court Discretionary Grant Program	16.043	Direct	N/A	-	-	9,250	9,250	9,250	-
Total VTC Grant (DOJ)				-	6,046	9,250	15,296	15,296	-
State Criminal Alien Assistance Program	16.606	Direct	N/A	-	-	28,892	28,892	28,892	-
Public Safety Partnership and Community Policing Grants	16.710	Direct	N/A	-	-	4,074	4,074	4,074	-
Public Safety Partnership and Community Policing Grants	16.710	Direct	N/A	-	2,309	5,830	8,139	8,139	-
Total Public Safety Partnership and Community Policing Grants				-	2,309	9,904	12,213	12,213	-
Edward Byrne Memorial Justice Assistance Grant Program	16.738	City of Appleton	15PBJA-24-GG-04640-JAGX	-	12,421	10,140	22,561	22,561	-
Edward Byrne Memorial Justice Assistance Grant Program-CEASE	16.738	WI Dept of Justice	N/A	-	576	-	576	576	-
Edward Byrne Memorial Justice Assistance Grant Program - EBDM Pretrial Pilot Sites	16.738	WI Dept of Justice	17092	(10,527)	42,564	35,475	67,512	67,512	-
Total Edward Byrne Memorial Justice Assistance Grant Program				(10,527)	55,561	45,615	90,649	90,649	-
Recovery Grant - Internet Crimes Against Children Task Force Program (ICAC)	16.800	WI Dept of Justice	N/A	-	9,267	411	9,678	9,678	-
Total U.S. Department of Justice				(10,527)	73,183	94,072	156,728	156,728	-

(Continued)

OUTAGAMIE COUNTY, WISCONSIN

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2024

Grantor Agency / Program Title	Federal ALN Number	Pass-Through Agency	Direct Grant Number/ Pass-Through Grantor Number	Revenues			Total Revenues	Expenditures	Subrecipients
				(Accrued) Deferred Beginning Balance	Cash Received (Refunded)	Accrued (Deferred) Ending Balance			
U.S. Department of Transportation									
Highway Safety Cluster									
National Priority Safety Programs	20.616	WI Dept of Transportation	IDE-2024-Outagamie Co SD-00155	(13,608)	13,608	-	-	-	-
National Priority Safety Programs	20.616	WI Dept of Transportation	IDE-2025-Outagamie Co SD-00113	-	122,252	31,213	153,465	153,465	-
National Priority Safety Programs	20.616	WI Dept of Transportation	SPD-2024-Outagamie CO SD-00015	-	195,250	598	195,848	195,848	-
Total National Priority Safety Programs				(13,608)	331,110	31,811	349,313	349,313	-
Total Highway Safety Cluster				(13,608)	331,110	31,811	349,313	349,313	-
Payments for Small Community Air Service Development Program (SCASD)	20.930	Direct	DOT-OST-2020-0231-0004	-	627,769	-	627,769	627,769	627,769
Airport Improvement Program									
Airport Improvement Program	20.106	Direct	3-55-0002-057-2020	-	66,320	-	66,320	66,320	66,320
COVID-19 Cares Act Grant - Airport Improvement Program	20.106	Direct	3-55-0002-059-2020	(319,086)	990,948	-	671,862	671,862	-
COVID-19 Airport Rescue Grant Offer (Coronavirus)	20.106	Direct	3-55-0002-063-2021	(573,896)	1,166,657	247,935	840,696	840,696	-
COVID-19 Airport Rescue Grant Offer Concessions (Coronavirus)	20.106	Direct	3-55-0002-064-2022	4,785	-	-	4,785	4,785	-
Airport Improvement Program	20.106	Direct	3-55-0002-065-2022	-	590,961	-	590,961	590,961	590,961
Airport Improvement Program	20.106	Direct	3-55-0002-066-2023	-	2,007,700	-	2,007,700	2,007,700	2,007,700
Airport Improvement Program	20.106	Direct	3-55-0002-067-2023	-	12,034,992	-	12,034,992	12,034,992	12,034,992
Airport Improvement Program	20.106	Direct	3-55-0002-068-2023	-	848,926	-	848,926	848,926	848,926
Airport Improvement Program	20.106	Direct	3-55-0002-069-2023	-	500,000	-	500,000	500,000	500,000
Total Airport Improvement Program				(888,197)	18,206,504	247,935	17,566,242	17,566,242	16,048,899
Total U.S. Department of Transportation				(901,805)	19,165,383	279,746	18,543,324	18,543,324	16,676,668
U.S. Department of Treasury									
Coronavirus State And Local Fiscal Recovery Funds									
COVID-19 Coronavirus State And Local Fiscal Recovery Funds	21.027	Direct	SLFRF SLT-1909	21,199,676	-	(7,809,814)	13,389,862	13,389,862	3,278,627
COVID-19 Coronavirus State And Local Fiscal Recovery Funds	21.027	WI Dept of Health Services	155811	(124,479)	489,823	107,055	472,399	472,399	-
Total Coronavirus State And Local Fiscal Recovery Funds				21,075,197	489,823	(7,702,759)	13,862,261	13,862,261	3,278,627
Local Assistance and Tribal Consistency Funds (LATCF)	21.032	Direct		75,960	-	(44,377)	31,583	31,583	-
Total U.S. Department of Treasury				21,151,157	489,823	(7,747,136)	13,893,844	13,893,844	3,278,627
U.S. Environmental Protection Agency									
Nonpoint Source Implementation Grants									
Nonpoint Source Implementation Grants	66.460	WI Dept of Natural Resources	C9-00591721-1	-	-	7,488	7,488	7,488	-
Nonpoint Source Implementation Grants	66.460	WI Dept of Natural Resources	TMD4400LY23	(13,001)	46,315	65,770	99,084	99,084	-
Nonpoint Source Implementation Grants	66.460	WI Dept of Natural Resources	TMD44000LY22	(62,626)	85,130	104,202	126,706	126,706	-
Total Nonpoint Source Implementation Grants				(75,627)	131,445	177,460	233,278	233,278	-
Great Lakes Program									
Great Lakes Program	66.469	Fox-Wolf Watershed Alliance, Inc	GL-00E02814	(4,481)	4,481	-	-	-	-
Great Lakes Program	66.469	GB Metropolitan Sewerage District	23004003	(107,454)	188,145	198,005	278,696	278,696	-
Great Lakes Program	66.469	Direct	GL-00E03486	-	36,306	56,390	92,696	92,696	-
Great Lakes Program	66.469	Direct	GL-00E03110-0	(7,909)	54,423	27,530	74,044	74,044	-
Great Lakes Program	66.469	Fox-Wolf Watershed Alliance, Inc	GL-00E03117-0	(13,017)	60,865	19,637	67,485	67,485	-
Great Lakes Program	66.469	Direct	GL-00E02236-3	-	95,858	-	95,858	95,858	-
Great Lakes Program	66.469	Direct	GL-00E03118-0	-	27,024	8,804	35,828	35,828	-
Great Lakes Program	66.469	WI Dept of Natural Resources	GL-00E03486	-	18,355	13,370	31,725	31,725	-
Great Lakes Program	66.469	WI Dept of Natural Resources	GL-01E03010	(14,766)	52,861	55,638	93,733	93,733	-
Total Great Lakes Program				(147,627)	538,318	379,374	770,065	770,065	-
Total U.S. Environmental Protection Agency				(223,254)	669,763	556,834	1,003,343	1,003,343	-

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OUTAGAMIE COUNTY, WISCONSIN

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2024

Grantor Agency / Program Title	Federal ALN Number	Pass-Through Agency	Direct Grant Number/ Pass-Through Grantor Number	Revenues			Total Revenues	Expenditures	Subrecipients
				(Accrued) Deferred Beginning Balance	Cash Received (Refunded)	Accrued (Deferred) Ending Balance			
U. S. Department of Education									
Special Education - Grants for Infants and Families	84.181	WI Dept of Health Services	550	-	178,654	-	178,654	178,654	178,654
Total U.S. Department of Education				-	178,654	-	178,654	178,654	178,654
U. S. Department of Health and Human Services									
Special Programs for the Aging									
Title III, Part D - Preventive Health	93.043	Greater Wisconsin Agency on Aging	560510	(5,564)	14,112	1,939	10,487	10,487	-
COVID-19 Title III, Part D - Preventive Health	93.043	Greater Wisconsin Agency on Aging	560513	(4,746)	15,004	-	10,258	10,258	-
Title III, Part E - National Family Caregiver Support	93.052	Greater Wisconsin Agency on Aging	560520	-	59,752	22,364	82,116	82,116	-
COVID-19 Title III, Part E - National Family Caregiver Support	93.052	Greater Wisconsin Agency on Aging	560523	(16,400)	35,626	-	19,226	19,226	-
Total Title III, Part E - National Family Caregiver Support				(26,710)	124,494	24,303	122,087	122,087	-
Aging Cluster									
COVID-19 Title III, Part B - Grants for Supportive Services and Senior Centers	93.044	Greater Wisconsin Agency on Aging	560340	-	48,193	43,418	91,611	91,611	-
COVID-19 Title III, Part B - Grants for Supportive Services and Senior Centers	93.044	Greater Wisconsin Agency on Aging	560343	(37,377)	121,706	-	84,329	84,329	-
Total Title III, Part B - Grants for Supportive Services and Senior Centers				(37,377)	169,899	43,418	175,940	175,940	-
COVID-19 Spec Prog Aging-Title III, Part C-Nutrition Services	93.045	Greater Wisconsin Agency on Aging	560353	(41,082)	100,452	-	59,370	59,370	-
COVID-19 Spec Prog Aging-Title III, Part C-Nutrition Services	93.045	Greater Wisconsin Agency on Aging	560355	(61,837)	89,531	21,249	48,943	48,943	-
COVID-19 Spec Prog Aging-Title III, Part C-Nutrition Services	93.045	Greater Wisconsin Agency on Aging	560360	(3,347)	135,976	102,460	235,089	235,089	-
COVID-19 Spec Prog Aging-Title III, Part C-Nutrition Services	93.045	Greater Wisconsin Agency on Aging	560363	-	173,027	-	173,027	173,027	-
Total Title III, Part C - Nutrition Services				(106,266)	498,986	123,709	516,429	516,429	-
Nutrition Services Incentive Program	93.053	Greater Wisconsin Agency on Aging	560422	-	23,086	-	23,086	23,086	-
Total Aging Cluster				(143,643)	691,971	167,127	715,455	715,455	-
Public Health Emergency Preparedness									
Guardianship Assistance	93.069	WI Dept of Health Services	155015	(39,862)	110,357	9,477	79,972	79,972	-
Injury Prevention and Control Research and State and Community Based Programs	93.090	WI Dept of Children & Families	3456	(27,774)	88,951	23,052	84,229	84,229	-
Immunization Cooperative Agreements	93.136	WI Dept of Health Services	150216	(6,651)	25,000	-	18,349	18,349	-
Immunization Cooperative Agreements	93.268	WI Dept of Health Services	155020	(418)	22,840	3,315	25,737	25,737	-
State Health Insurance Assistance Program	93.268	WI Dept of Health Services	155809	-	4,397	-	4,397	4,397	-
COVID-19 Cooperative Agreement for Emergency Response: Public Health Crisis Response	93.324	Calumet County	560432	(4,029)	12,650	-	8,621	8,621	-
Promoting Safe & Stable Families	93.354	WI Dept of Health Services	155812	(37,157)	88,515	-	51,358	51,358	-
Promoting Safe & Stable Families	93.556	WI Dept of Children & Families	3150A	-	8,150	82	8,232	8,232	-
Promoting Safe & Stable Families	93.556	WI Dept of Children & Families	3306	(12,491)	61,068	18,043	66,620	66,620	-
Promoting Safe & Stable Families	93.556	WI Dept of Children & Families	3308	-	9,550	-	9,550	9,550	-
Total Promoting Safe & Stable Families				(12,491)	78,768	18,125	84,402	84,402	-

(Continued)

OUTAGAMIE COUNTY, WISCONSIN

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2024

Grantor Agency / Program Title	Federal ALN Number	Pass-Through Agency	Direct Grant Number/ Pass-Through Grantor Number	Revenues			Total Revenues	Expenditures	Subrecipients
				(Accrued) Deferred Beginning Balance	Cash Received (Refunded)	Accrued (Deferred) Ending Balance			
U. S. Department of Health and Human Services (Continued)									
Block Grants for Temporary Assistance for Needy Families									
Block Grants for Temporary Assistance for Needy Families	93.558	WI Dept of Children & Families	1402	(23,965)	23,965	-	-	-	-
Block Grants for Temporary Assistance for Needy Families	93.558	WI Dept of Children & Families	3377A	-	1,965	-	1,965	1,965	-
Block Grants for Temporary Assistance for Needy Families	93.558	WI Dept of Children & Families	3377B	-	3,757	3,779	7,536	7,536	-
Block Grants for Temporary Assistance for Needy Families	93.558	WI Dept of Children & Families	3645D	(41,992)	193,834	46,788	198,630	198,630	-
Total Block Grants for Temporary Assistance for Needy Families				(65,957)	223,521	50,567	208,131	208,131	-
Child Support Enforcement	93.563	WI Dept of Children & Families	701	(2,450)	12,032	3,744	13,326	13,326	-
Child Support Enforcement	93.563	WI Dept of Children & Families	7332	(674)	10,288	1,698	11,312	11,312	-
Child Support Enforcement	93.563	WI Dept of Children & Families	7477	(764,004)	2,530,318	651,489	2,417,803	2,417,803	-
Child Support Enforcement	93.563	WI Dept of Children & Families	7482	5,497	(17,078)	(2,125)	(13,706)	(13,706)	-
Child Support Enforcement	93.563	WI Dept of Children & Families	7506	(4,603)	11,707	3,466	10,570	10,570	-
Child Support Enforcement	93.563	WI Dept of Children & Families	7622	-	363,762	-	363,762	363,762	-
Child Support Enforcement	93.563	WI Dept of Children & Families	7622F	-	(240,083)	-	(240,083)	(240,083)	-
Total Child Support Enforcement				(766,234)	2,670,946	658,272	2,562,984	2,562,984	-
CCDF Cluster									
Child Care and Development Block Grant	93.575	WI Dept of Children & Families	831	(7,190)	15,416	6,700	14,926	14,926	-
Child Care and Development Block Grant	93.575	WI Dept of Children & Families	840	(1,189)	14,033	2,936	15,780	15,780	-
Child Care and Development Block Grant	93.575	WI Dept of Children & Families	852	(23,238)	127,458	42,703	146,923	146,923	-
Total Child Care and Development Block Grant and Total CCDF Cluster				(31,617)	156,907	52,339	177,629	177,629	-
Child Welfare Services - State Grants									
Stephanie Tubbs Jones Child Welfare Services Program	93.645	WI Dept of Children & Families	3413	(6,494)	9,539	3,869	6,914	6,914	-
Child Welfare Services - State Grants	93.645	WI Dept of Children & Families	3561	-	60,809	-	60,809	60,809	-
Child Welfare Services - State Grants	93.645	WI Dept of Children & Families	3681	-	1,619	-	1,619	1,619	-
Total Child Welfare Services - State Grants				(6,494)	71,967	3,869	69,342	69,342	-
Foster Care (Title IV-E)									
Foster Care (Title IV-E)	93.658	WI Dept of Children & Families	3396	(1,320)	2,357	1,282	2,319	2,319	-
Foster Care (Title IV-E)	93.658	WI Dept of Children & Families	3413	(11,644)	17,819	7,846	14,021	14,021	-
Foster Care (Title IV-E)	93.658	WI Dept of Children & Families	3554	(11,611)	67,145	18,142	73,676	73,676	-
Foster Care (Title IV-E)	93.658	WI Dept of Children & Families	3561	-	1,227,720	-	1,227,720	1,227,720	-
Foster Care (Title IV-E)	93.658	WI Dept of Children & Families	3568	(7,342)	21,053	10,615	24,326	24,326	-
Foster Care (Title IV-E)	93.658	WI Dept of Children & Families	3588	(1,191)	3,991	-	2,800	2,800	-
Foster Care (Title IV-E)	93.658	WI Dept of Children & Families	3681	-	100,746	-	100,746	100,746	-
Foster Care Title IV-E	93.658	WI Dept of Children & Families	3645	(76,182)	239,221	-	163,039	163,039	-
Total Foster Care (Title IV-E)				(109,290)	1,680,052	37,885	1,608,647	1,608,647	-
Adoption Assistance	93.659	WI Dept of Children & Families	3574	(11,095)	32,561	8,981	30,447	30,447	-
Social Services Block Grant	93.667	WI Dept of Health Services	561	-	833,317	-	833,317	833,317	-
Social Services Block Grant	93.667	WI Dept of Health Services	3561	-	201,852	-	201,852	201,852	-
Social Services Block Grant	93.667	WI Dept of Health Services	3681	-	16,442	-	16,442	16,442	-
COVID-19 Elder Abuse Prevention Interventions Programs	93.747	WI Dept of Health Services	560333	-	29,091	-	29,091	29,091	-
Children's Health Insurance Program	93.767	Marquette County	253	-	955	-	955	955	-
Children's Health Insurance Program	93.767	Marquette County	284	(13,013)	52,032	21,094	60,113	60,113	-
Total Children's Health Insurance Program				(13,013)	52,987	21,094	61,068	61,068	-

(Continued)

OUTAGAMIE COUNTY, WISCONSIN

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2024

Grantor Agency / Program Title	Federal ALN Number	Pass-Through Agency	Direct Grant Number/ Pass-Through Grantor Number	Revenues			Total Revenues	Expenditures	Subrecipients
				(Accrued) Deferred Beginning Balance	Cash Received (Refunded)	Accrued (Deferred) Ending Balance			
U. S. Department of Health and Human Services (Continued)									
Medicaid Cluster									
Medical Assistance Program	93.778	Marquette County	253	-	8,700	-	8,700	8,700	-
Medical Assistance Program	93.778	Marquette County	284	(209,881)	871,378	357,605	1,019,102	1,019,102	-
Medical Assistance Program	93.778	WI Dept of Health Services	878	(91,497)	91,497	-	-	-	-
Medical Assistance Program	93.778	Calumet County	560152	(32,880)	280,829	127,301	375,250	375,250	-
Medical Assistance Program	93.778	Calumet County	560155	(39,193)	298,622	138,614	398,043	398,043	-
Medical Assistance Program	93.778	WI Dept of Health Services	TPA-CLTS	-	10,384,710	-	10,384,710	10,384,710	-
Medical Assistance Program - WIMCR	93.778	WI Dept of Health Services	N/A	-	509,953	-	509,953	509,953	-
Total Medicaid Cluster				(373,451)	12,445,689	623,520	12,695,758	12,695,758	-
Block Grants for Community Mental Health Services									
Block Grants for Community Mental Health Services	93.958	WI Dept of Health Services	569	(16,032)	74,814	5,344	64,126	64,126	-
Block Grants for Community Mental Health Services	93.958	WI Dept of Health Services	515	(1,057)	3,091	3,221	5,255	5,255	-
COVID-19 Block Grants for Community Mental Health Services	93.958	WI Dept of Health Services	533283	-	2,724	-	2,724	2,724	-
COVID-19 Block Grants for Community Mental Health Services	93.958	WI Dept of Health Services	533287	(17,796)	33,450	-	15,654	15,654	-
Total Block Grants for Community Mental Health Services				(34,885)	114,079	8,565	87,759	87,759	-
Block Grants for Prevention and Treatment of Substance Abuse									
Block Grants for Prevention and Treatment of Substance Abuse	93.959	WI Dept of Health Services	515	(183)	493	491	801	801	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	WI Dept of Health Services	545	(81,405)	108,081	58,149	84,825	84,825	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	WI Dept of Health Services	546	(42,554)	109,684	(15,950)	51,180	51,180	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	WI Dept of Health Services	570	(36,147)	95,147	40,997	99,997	99,997	-
COVID-19 Block Grants for Prevention and Treatment of Substance Abuse	93.959	WI Dept of Health Services	533234	-	30,452	33,562	64,014	64,014	-
COVID-19 Block Grants for Prevention and Treatment of Substance Abuse	93.959	WI Dept of Health Services	533235	-	18,291	-	18,291	18,291	-
COVID-19 Block Grants for Prevention and Treatment of Substance Abuse	93.959	WI Dept of Health Services	533236	-	9,146	-	9,146	9,146	-
COVID-19 Block Grants for Prevention and Treatment of Substance Abuse	93.959	WI Dept of Health Services	533291	(122,721)	122,721	-	-	-	-
Total Block Grants for Prevention and Treatment of Substance Abuse				(283,010)	494,015	117,249	328,254	328,254	-
Federal Centers for Disease Control and Prevention Collaboration with Academia to Strengthen Preventive Health and Health Services Block Grant	93.967	WI Dept of Health Services	155820	-	-	37,745	37,745	37,745	-
	93.991	WI Dept of Health Services	159220	-	10,787	-	10,787	10,787	-
Maternal and Child Health Services Block Grant to the States	93.994	WI Dept of Health Services	159320	(5,745)	26,920	5,158	26,333	26,333	-
Total U.S. Dept of Health and Human Services				(1,999,526)	20,309,076	1,870,643	20,180,193	20,180,193	-
U. S. Department of Homeland Security									
Emergency Management Performance Grants	97.042	WI Dept of Military Affairs	2023-EMPG-1-12977	(100,540)	100,540	-	-	-	-
Emergency Management Performance Grants	97.042	WI Dept of Military Affairs	2024-EMPG-01-13417	-	-	88,671	88,671	88,671	-
Total Emergency Management Performance Grants				(100,540)	100,540	88,671	88,671	88,671	-
Hazard Mitigation Assistance Grant	97.039	WI Dept of Military Affairs	EMC-2020-BR-009-0005	(23,036)	56,356	-	33,320	33,320	-
Total U.S. Department of Homeland Security				(123,576)	156,896	88,671	121,991	121,991	-
TOTAL FEDERAL PROGRAMS				\$ 17,390,494	\$ 42,935,243	\$ (3,460,337)	\$ 56,865,400	\$ 56,865,400	\$ 20,653,726

See accompanying notes to schedule of expenditures of federal and state awards.

OUTAGAMIE COUNTY, WISCONSIN

SCHEDULE OF EXPENDITURES OF STATE AWARDS
For the Year Ended December 31, 2024

Grantor Agency / Program Title	State ID Number	Pass-Through Agency	State Identification Number	Revenues				Expenditures	Subrecipients
				(Accrued) Deferred Beginning Balance	Cash Received (Refunded)	Accrued (Deferred) Ending Balance	Total Revenues		
STATE PROGRAMS									
Wisconsin Department of Agriculture, Trade and Consumer Protection									
Agricultural Clean Sweep	115.04	Brown County	N/A	\$ -	\$ 16,146	\$ -	\$ 16,146	\$ 16,146	\$ -
County Staff and Support	115.15	Direct	9214-24-45-00	(219,102)	219,102	209,940	209,940	209,940	-
Land and Water Resource Management	115.40	Direct	9214-23-45-00	(68,373)	68,373	-	-	-	-
Land and Water Resource Management	115.40	Direct	9214-24-45-00	-	177,055	4,976	182,031	182,031	-
Total Land and Water Resource Management				(68,373)	245,428	4,976	182,031	182,031	-
Farmland Preservation	115.708	Direct	N/A	-	-	-	-	-	-
Total Wisconsin Department of Agriculture, Trade and Consumer Protection				(287,475)	480,676	214,916	408,117	408,117	-
Wisconsin Department of Natural Resources									
Boating Enforcement/Municipal Water Safety	370.550	Direct	N/A	-	3,972	-	3,972	3,972	-
Snowmobile Enforcement	370.552	Direct	N/A	-	13,850	-	13,850	13,850	-
Wildlife Damage Abatement	370.553	Direct	23-7255-0044-Q	(28,653)	28,653	-	-	-	-
Wildlife Damage Abatement	370.553	Direct	24-7255-0044-RA	-	49,850	21,099	70,949	70,949	-
Total Wildlife Damage Abatement				(28,653)	78,503	21,099	70,949	70,949	-
Snowmobile Trail Aids 2018-2019 Supplemental	370.575	Direct	S-5210	-	30,931	89,580	120,511	120,511	-
Snowmobile Trail Aids 2021-2022	370.575	Direct	S-5600	-	9,693	-	9,693	9,693	-
NPS-Targeted Runoff Mgt-Cost Sharing	370.TF1	Direct	NOD44000Y22	(87,897)	724,360	-	636,463	636,463	-
NPS-Targeted Runoff Mgt-Cost Sharing	370.TF1	Direct	TRC44000Y24	-	225,000	-	225,000	225,000	-
Total NPS-Targeted Runoff Mgt-Cost Sharing				(87,897)	949,360	-	861,463	861,463	-
Recycling Grants to Responsible Units	370.670	Direct	RU# 44000	-	518,887	-	518,887	518,887	-
Recycling Consolidation Grant	370.673	Direct	RU# 44000	-	51,903	-	51,903	51,903	-
Total Recycling Grants				-	570,791	-	570,791	570,791	-
Total Wisconsin Department of Natural Resources				(116,550)	1,657,099	110,679	1,651,229	1,651,229	-
Wisconsin Department of Transportation									
Elderly and Handicapped County Aids	395.168	Direct	N/A	933,969	460,074	(950,891)	443,152	443,152	-
Total Wisconsin Department of Transportation				933,969	460,074	(950,891)	443,152	443,152	-
Wisconsin Department of Health Services									
Fraud Prevention Investigation, State Funds	435.060	Green Lake County	60	-	9,303	-	9,303	9,303	-
COVID-19IM COVID Unwinding	435.252	Marquette County	252	-	15,744	-	15,744	15,744	-
COVID-19 IM COVID Unwinding Fed	435.253	Marquette County	253	-	58	-	58	58	-
IMAA State Share	435.283	Green Lake County	283	(13,046)	576,982	8,336	572,272	572,272	-
IMAA Fed Share	435.284	Green Lake County	284	(1,201)	5,131	2,125	6,055	6,055	-
APS-Adult Protective Services	435.312	Direct	312	(31,848)	181,038	13,563	162,753	162,753	-
Children's COP	435.377	Direct	377	(233,534)	235,377	235,837	237,680	237,680	-
Alzheimer's Family Support	435.381	Direct	381	(20,417)	66,503	25,293	71,379	71,379	-
Enhanced IM Funding	435.468	Green Lake County	468	(253,094)	347,123	300,269	394,298	394,298	-
Coordinated Services-City	435.515	Direct	515	(7,014)	19,076	19,103	31,165	31,165	-
Community Mental Health	435.516	Direct	516	(67,161)	313,416	22,387	268,642	268,642	-
Birth to Three Initiative	435.550	Direct	550	-	187,140	-	187,140	187,140	187,140
Basic County Allocation	435.561	Direct	561	-	3,127,315	-	3,127,315	3,127,315	-
State/County Match	435.681	Direct	681	-	433,766	-	433,766	433,766	-
CLTS Waiver GPR	435.871	Direct	871	-	6,498,814	-	6,498,814	6,498,814	-
CLTS Waiver CWA Admin GPR	435.877	Direct	877	(91,497)	91,497	-	-	-	-
WIC Farmers Market	435.154720	Direct	154720	-	5,452	-	5,452	5,452	-
Wisconsin Department of Health Services (Continued)									
Communicable Disease Control & Prevention	435.155800	Direct	155800	-	8,110	-	8,110	8,110	-
Childhood Lead - Consolidated	435.157720	Direct	157720	-	5,369	-	5,369	5,369	-
R&B RSUD OP Settlement	435.533178	Direct	533178	(23,860)	72,645	-	48,785	48,785	-
Senior Community Services Program	435.560330	Greater Wisconsin Agency on Aging	560330	-	10,634	-	10,634	10,634	-
Nutrition Services - Congregate Meal Program (Title 3C1 Cong Meal Prog)	435.560355	Greater Wisconsin Agency on Aging	560355	(46,421)	77,030	23,486	54,095	54,095	-
Nutrition Services - Home Meal Program (Title 3C-2 Home Meals)	435.560360	Greater Wisconsin Agency on Aging	560360	(248)	11,033	8,332	19,117	19,117	-
Elder Abuse Service	435.560490	Greater Wisconsin Agency on Aging	560490	-	47,956	-	47,956	47,956	-
Aging & Disability Resource Center	435.560100	Calumet County	560100	(113,620)	854,665	412,866	1,153,911	1,153,911	-
Benefit Specialist County	435.560320	Calumet County	560320	-	33,438	-	33,438	33,438	-
Aging & Disability Resource Center SPAP EBS	435.560328	Calumet County	560328	-	10,242	-	10,242	10,242	-
Total Wisconsin Department of Health Services				(902,961)	13,244,857	1,071,597	13,413,493	13,413,493	187,140

OUTAGAMIE COUNTY, WISCONSIN

SCHEDULE OF EXPENDITURES OF STATE AWARDS
For the Year Ended December 31, 2024

Grantor Agency / Program Title	State ID Number	Pass-Through Agency	State Identification Number	Revenues			Total Revenues	Expenditures	Subrecipients
				(Accrued) Deferred Beginning Balance	Cash Received (Refunded)	Accrued (Deferred) Ending Balance			
Wisconsin Department of Children & Families									
Children First	437.0700	Direct	700C	(7,898)	51,652	14,735	58,489	58,489	-
Children First Drug Testing	437.0702	Direct	702	(74)	366	155	447	447	-
Food Stamp Agency Incentives	437.0965	Direct	965	(1,857)	23,487	1,157	22,787	22,787	-
AFDC Agency Incentives	437.0975	Direct	975	-	30	-	30	30	-
Medicaid Agency Incentives	437.0980	Direct	980	(1,127)	9,369	-	8,242	8,242	-
BFI - DCF GPR/Regular TANF	437.1402	Direct	1402	(54,147)	54,147	-	-	-	-
Kinship Care Program - Benefits	437.3377A	Direct	3377A	-	194,491	-	194,491	194,491	-
Kinship Care Program - Benefits	437.3377B	Direct	3377B	(122,274)	306,367	185,170	369,263	369,263	-
Kinship Care Program - Assessment	437.3380A	Direct	3380A	(10,020)	14,766	-	4,746	4,746	-
Kinship Care Program - Assessment	437.3380B	Direct	3380B	-	-	8,511	8,511	8,511	-
Grants for Foster Parents - Foster Parent Retention	437.3390	Direct	3390	-	5,379	(3,923)	1,456	1,456	-
Youth Justice Innovation Grants	437.3407	Direct	3407	(19,718)	28,796	29,437	38,515	38,515	-
Community Intervention Program	437.3410	Direct	3410	(14,826)	80,517	31,275	96,966	96,966	-
Youth Aids AODA	437.3411	Direct	3411	(28,674)	28,984	27,055	27,365	27,365	-
Youth Aids	437.3413	Direct	3413	(728,267)	1,564,960	1,063,022	1,899,715	1,899,715	-
Subsidized Guardianship	437.3456	Direct	3456	(51,581)	165,195	42,810	156,424	156,424	-
Children & Families Allocation	437.3561	Direct	3561	-	1,324,846	-	1,324,846	1,324,846	-
Children & Families Allocation	437.3681	Direct	3681	-	106,122	-	106,122	106,122	-
Out-of-Home Care Placements for Sex Trafficked Youth	437.3720	Direct	3720	(2,000)	9,127	10,691	17,818	17,818	-
Child Support State GPR/PR Funding Allocation	437.7502	Direct	7502	-	421,666	-	421,666	421,666	-
Child Support Medical Support GPR Earned	437.7606	Direct	7606	-	9,221	-	9,221	9,221	-
Total Wisconsin Department of Children & Families				(1,042,463)	4,399,488	1,410,095	4,767,120	4,767,120	-
Wisconsin Department of Justice									
County-Tribal Law Enforcement	455.263	Direct	N/A	-	30,205	-	30,205	30,205	-
Treatment Alternatives and Diversion	455.271	Direct	2023-TD-02-17852	(90,127)	89,816	-	(311)	(311)	-
Treatment Alternatives and Diversion	455.271	Direct	2024-TD-02-18575	-	107,073	63,328	170,401	170,401	-
Total Treatment Alternatives and Diversion				(90,127)	196,889	63,328	170,090	170,090	-
Victim Witness	455.503	Direct	N/A	(95,705)	95,705	105,913	105,912	105,912	-
Victim Witness	455.532/455.539	Direct	N/A	-	81,707	-	81,707	81,707	-
Total Wisconsin Department of Justice				(185,832)	404,506	169,241	387,914	387,914	-
Wisconsin Department of Military Affairs									
Computer and HazMat Response Equipment Grant	465.308	Direct	2023-EPCRA-01-013316-JU-02	-	2,765	-	2,765	2,765	-
Computer and HazMat Response Equipment Grant	465.308	Direct	2024-EPCRA-01-13301	-	-	6,533	6,533	6,533	-
Total Computer and HazMat Response Equipment Grant				-	2,765	6,533	9,298	9,298	-
Next Gen-911 Grant	465.368	Direct	2023-P118	-	388,624	-	388,624	388,624	-
Emergency Planning Grant	465.337	Direct	2023-EPCRA-LEPC-01-12988	(47,388)	47,388	-	-	-	-
Emergency Planning Grant	465.337	Direct	2024-EPCRA-LEPC-01-13418	-	-	47,780	47,780	47,780	-
Total Emergency Planning Grant				(47,388)	47,388	47,780	47,780	47,780	-
Total Wisconsin Department of Military Affairs				(47,388)	438,777	54,313	445,702	445,702	-
Wisconsin Department of Administration									
Land Information Board Grants - Training & Education	505.166	Direct	N/A	-	11,000	-	11,000	11,000	-
Total Wisconsin Department of Administration				-	11,000	-	11,000	11,000	-
TOTAL STATE PROGRAMS				\$ (1,648,700)	\$ 21,096,477	\$ 2,079,950	\$ 21,527,727	\$ 21,527,727	\$ 187,140

See accompanying notes to schedule of expenditures of federal and state awards.

Outagamie County, Wisconsin

NOTES TO THE SCHEDULES OF EXPENDITURES OF FEDERAL AND STATE AWARDS FOR THE YEAR ENDED DECEMBER 31, 2024

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.

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 2023 fund financial statements. Such expenditures are recognized following the cost principles contained in the Uniform Guidance and the *State Single Audit Guidelines*, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Expenditures for Federal Assistance Listing Number 21.019 follow criteria determined by the Department of the Treasury for allowability of costs. 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 Transportation
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.

Outagamie County, Wisconsin

SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED DECEMBER 31, 2024

SECTION 1 - 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?	No
Type of auditors' report issued on compliance for major programs	Unmodified
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	No
Any audit findings disclosed that are required to be reported in accordance with the <i>State Single Audit Guidelines</i> ?	No

Identification of major federal programs:

<u>ALN Number</u>	<u>Name of Federal Programs</u>
10.561	SNAP Cluster
21.027	COVID-19 Coronavirus State and Local Fiscal
93.778	Medical Assistance

Identification of major state programs:

<u>State ID Number</u>	<u>Name of State Programs</u>
370.TF1	NPS-Targeted Runoff Mgt-Cost Sharing
435.283	IMAA State Share
435.284	IMAA Fed Share
435.468	Enhanced IM Funding
435.561	Basic County Allocation
435.681	State/County Match
435.5601	Aging & Disability Resource Center
435.871	CLTS Waiver GPR
437.3561	Children & Families Allocation
437.3681	Children & Families Allocation

Outagamie County, Wisconsin

SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED DECEMBER 31, 2024

SECTION 1 - SUMMARY OF AUDITORS' RESULTS (CONTINUED)

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

Federal Awards	\$1,705,962
State Awards	\$645,832

Auditee qualified as low-risk auditee No

SECTION II - FINANCIAL STATEMENT FINDINGS

There are no findings related to the basic financial statements required to be reported under governmental auditing standards generally accepted in the United State of America for the year ended December, 31, 2024.

SECTION III - FEDERAL AND STATE AWARD FINDINGS AND QUESTIONED COSTS

There are no findings related to federal and state awards in accordance with Uniform Guidance and *State Single Audit Guidelines* for the year ended December 31, 2024.

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 *State Single Audit Guidelines*:

Department of Agriculture, Trade and Consumer Protection	No
Department of Natural Resources	No
Department of Transportation	No
Department of Health Services	No
Department of Children and Families	No
Department of Justice	No
Department of Military Affairs	No
Department of Administration	No

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



Jake Lenell, CPA

5. Date of report

September 18, 2025



**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**

County Board
Outagamie 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 Outagamie County, as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise Outagamie County's basic financial statements, and have issued our report thereon dated July 31, 2025.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Outagamie County's internal control over financial reporting (internal control) as a basis for designing 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 Outagamie County's internal control. Accordingly, we do not express an opinion on the effectiveness of Outagamie 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 entity'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.

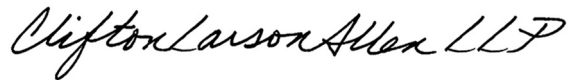
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

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

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 the entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



CliftonLarsonAllen LLP

Green Bay, Wisconsin
July 31, 2025



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