

LANGLADE COUNTY, WISCONSIN
ANNUAL FINANCIAL REPORT
YEAR ENDED DECEMBER 31, 2021



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INDEPENDENT AUDITORS' REPORT

County Board
Langlade County, Wisconsin

Report on the Audit of the Financial Statements

Opinions

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 Langlade County, Wisconsin, (the County) as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

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, 2021, and the respective changes in financial position, and, where applicable, cash flows thereof and the budgetary comparison for the General Fund, the County Roads and Bridges, Social Services, and Northwoods CDBG special revenue funds for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with the 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 audit opinions.

Responsibilities of Management 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, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. 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 and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, 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 amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the schedules relating to pensions and other postemployment benefits as listed in the table of contents be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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.

Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing 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. Our opinions on the basic financial statements are not affected by this missing information.

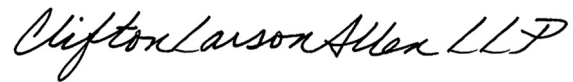
Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The detailed comparison of budgeted and actual revenues and expenditures – general fund, the combining nonmajor fund financial statements, schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* and the schedule of expenditures of state awards, as required by *Wisconsin State Single Audit Guidelines* are presented for purposes of additional analysis and are 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 GAAS. In our opinion, the detailed comparison of budgeted and actual revenues and expenditures – general fund, the combining nonmajor fund financial statements, schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* and the schedule of expenditures of state awards, as required by *Wisconsin State Single Audit Guidelines* is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

County Board
Langlade County, Wisconsin

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated July 27, 2022, 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 County's internal control over financial reporting and compliance.

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

CliftonLarsonAllen LLP

Green Bay, Wisconsin
July 27, 2022

BASIC FINANCIAL STATEMENTS

**LANGLADE COUNTY, WISCONSIN
STATEMENT OF NET POSITION
DECEMBER 31, 2021**

	Governmental Activities	Business-Type Activities	Total
ASSETS			
Cash and Investments	\$ 19,553,819	\$ 2,883,533	\$ 22,437,352
Receivables:			
Taxes	11,397,647	-	11,397,647
Delinquent Taxes	667,991	-	667,991
Accounts	1,280,320	299,351	1,579,671
Loans, Net	8,558,788	-	8,558,788
Other	133,811	-	133,811
Internal Balances	(6,961)	6,961	-
Prepaid Supplies	596,246	606,080	1,202,326
Investment in North Central Health Care	1,714,157	-	1,714,157
Net Pension Asset	3,000,583	595,532	3,596,115
Capital Assets, Nondepreciable	10,132,837	68,790	10,201,627
Capital Assets, Depreciable	34,196,578	5,341,551	39,538,129
Total Assets	<u>91,225,816</u>	<u>9,801,798</u>	<u>101,027,614</u>
DEFERRED OUTFLOWS OF RESOURCES			
Pension Related Amounts	4,977,975	992,716	5,970,691
Other Postemployment Related Amounts	695,274	137,992	833,266
Total Deferred Outflows of Resources	<u>5,673,249</u>	<u>1,130,708</u>	<u>6,803,957</u>
LIABILITIES			
Accounts and Claims Payable	989,387	44,454	1,033,841
Accrued and Other Current Liabilities	721,377	121,759	843,136
Due to Other Governments	241,778	-	241,778
Accrued Interest Payable	13,763	-	13,763
Special Deposits	654,947	-	654,947
Unearned Revenues	2,763,498	24,976	2,788,474
Short-Term Note Payable	1,400,000	-	1,400,000
Long-Term Obligations:			
Due Within One Year	1,057,914	112,311	1,170,225
Due in More Than One Year	1,866,670	78,228	1,944,898
Other Postemployment Benefits	1,541,060	305,857	1,846,917
Total Liabilities	<u>11,250,394</u>	<u>687,585</u>	<u>11,937,979</u>
DEFERRED INFLOWS OF RESOURCES			
Property Taxes Levied for Subsequent Year	11,397,647	-	11,397,647
Pension Related Amounts	6,572,729	1,304,503	7,877,232
Other Postemployment Related Amounts	199,230	39,541	238,771
Total Deferred Inflows of Resources	<u>18,169,608</u>	<u>1,344,044</u>	<u>19,513,652</u>
NET POSITION			
Net Investment in Capital Assets	42,657,113	5,410,341	47,878,743
Restricted:			
Pension	3,000,583	595,532	3,596,115
Northwoods CDBG	6,625,730	-	6,625,730
Housing Rehabilitation	2,272,598	-	2,272,598
Other	400,473	-	400,473
Unrestricted	12,522,566	2,895,004	15,606,281
Total Net Position	<u>\$ 67,479,063</u>	<u>\$ 8,900,877</u>	<u>\$ 76,379,940</u>

See accompanying Notes to Basic Financial Statements.

**LANGLADE COUNTY, WISCONSIN
STATEMENT OF ACTIVITIES
YEAR ENDED DECEMBER 31, 2021**

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
GOVERNMENTAL ACTIVITIES				
General Government	\$ 3,497,938	\$ 851,981	\$ 152,190	\$ -
Public Safety	6,103,207	356,896	508,354	3,399
Public Works	3,927,220	34,997	824,013	758,708
Health and Human Services	5,482,067	330,648	2,547,939	-
Culture and Recreation	1,528,879	262,463	5,128	-
Conservation and Development	2,377,704	1,668,113	2,406,439	114,913
Interest and Fiscal Charges	56,184	-	-	-
Total Governmental Activities	<u>22,973,199</u>	<u>3,505,098</u>	<u>6,444,063</u>	<u>877,020</u>
BUSINESS-TYPE ACTIVITIES				
Highway	5,945,773	6,346,995	-	-
Total Business-Type Activities	<u>5,945,773</u>	<u>6,346,995</u>	<u>-</u>	<u>-</u>
Total Primary Government	<u>\$ 28,918,972</u>	<u>\$ 9,852,093</u>	<u>\$ 6,444,063</u>	<u>\$ 877,020</u>

See accompanying Notes to Basic Financial Statements.

**LANGLADE COUNTY, WISCONSIN
STATEMENT OF ACTIVITIES (CONTINUED)
YEAR ENDED DECEMBER 31, 2021**

Functions/Programs	Net (Expense) Revenue and Changes in Net Position		
	Governmental Activities	Business-Type Activities	Total
GOVERNMENTAL ACTIVITIES			
General Government	\$ (2,493,767)	\$ -	\$ (2,493,767)
Public Safety	(5,234,558)	-	(5,234,558)
Public Works	(2,309,502)	-	(2,309,502)
Health and Human Services	(2,603,480)	-	(2,603,480)
Culture and Recreation	(1,261,288)	-	(1,261,288)
Conservation and Development	1,811,761	-	1,811,761
Interest and Fiscal Charges	(56,184)	-	(56,184)
Total Governmental Activities	(12,147,018)	-	(12,147,018)
BUSINESS-TYPE ACTIVITIES			
Highway	-	401,222	401,222
Total Business-Type Activities	-	401,222	401,222
Total Primary Government	(12,147,018)	401,222	(11,745,796)
GENERAL REVENUES AND TRANSFERS			
Taxes:			
Property Taxes	11,196,793	-	11,196,793
Sales Tax	2,161,948	-	2,161,948
Other Taxes	455,370	-	455,370
Federal and State Grants and Other Contributions not Restricted to Specific Functions	806,260	-	806,260
Interest and Investment Earnings	269,113	-	269,113
Miscellaneous	470,786	-	470,786
Gain on Sale of Asset	2,651	-	2,651
Transfers	(253,685)	253,685	-
Total General Revenues and Transfers	15,109,236	253,685	15,362,921
CHANGE IN NET POSITION	2,962,218	654,907	3,617,125
Net Position - Beginning of Year	64,516,845	8,245,970	72,762,815
NET POSITION - END OF YEAR	<u>\$ 67,479,063</u>	<u>\$ 8,900,877</u>	<u>\$ 76,379,940</u>

See accompanying Notes to Basic Financial Statements.

**LANGLADE COUNTY, WISCONSIN
BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2021**

ASSETS	General	County Roads and Bridges	Social Services	Northwoods CDBG
Cash and Investments	\$ 11,243,237	\$ 2,689,715	\$ 446,513	\$ 157,223
Receivables:				
Taxes and Special Charges	5,831,757	2,018,168	1,912,690	-
Delinquent Taxes	667,991	-	-	-
Accounts	652,910	113,000	217,018	257,460
Loans, Net	-	-	-	6,840,125
Other	133,811	-	-	-
Due from Other Funds	328,807	-	-	34,730
Prepaid Supplies	596,186	-	-	-
Total Assets	\$ 19,454,699	\$ 4,820,883	\$ 2,576,221	\$ 7,289,538
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
LIABILITIES				
Accounts Payable	\$ 293,006	\$ -	\$ 151,465	\$ -
Accrued and Other Current Liabilities	620,258	-	72,638	-
Due to Other Funds	-	-	-	328,807
Due to Other Governments	241,778	-	-	-
Special Deposits	653,034	-	-	-
Unearned Revenues	882,832	-	10,339	35,000
Short-Term Note Payable	-	-	-	-
Total Liabilities	2,690,908	-	234,442	363,807
DEFERRED INFLOWS OF RESOURCES				
Property Taxes Levied for Subsequent Year	5,831,757	2,018,168	1,912,690	-
Interest on Taxes	105,073	-	-	-
Loans Receivable	-	-	-	6,840,126
Long-Term Receivable	128,032	-	-	-
Total Deferred Inflows of Resources	6,064,862	2,018,168	1,912,690	6,840,126
FUND BALANCES				
Nonspendable	1,161,026	-	-	-
Restricted	-	-	-	85,605
Committed	-	2,802,715	429,089	-
Assigned	1,288,379	-	-	-
Unassigned	8,249,524	-	-	-
Total Fund Balances	10,698,929	2,802,715	429,089	85,605
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 19,454,699	\$ 4,820,883	\$ 2,576,221	\$ 7,289,538

See accompanying Notes to Basic Financial Statements.

**LANGLADE COUNTY, WISCONSIN
BALANCE SHEET
GOVERNMENTAL FUNDS (CONTINUED)
DECEMBER 31, 2021**

	<u>Other Governmental Funds</u>	<u>Total</u>
ASSETS		
Cash and Investments	\$ 4,423,110	\$ 18,959,798
Receivables:	-	
Taxes and Special Charges	1,635,032	11,397,647
Delinquent Taxes	-	667,991
Accounts	39,932	1,280,320
Loans, Net	2,018,663	8,858,788
Other	-	133,811
Due from Other Funds	-	363,537
Prepaid Supplies	60	596,246
	<u>60</u>	<u>596,246</u>
Total Assets	<u>\$ 8,116,797</u>	<u>\$ 42,258,138</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES		
LIABILITIES		
Accounts Payable	\$ 43,171	\$ 487,642
Accrued and Other Current Liabilities	28,481	721,377
Due to Other Funds	34,730	363,537
Due to Other Governments	-	241,778
Special Deposits	1,913	654,947
Unearned Revenues	1,835,327	2,763,498
Short-Term Note Payable	1,400,000	1,400,000
	<u>1,400,000</u>	<u>1,400,000</u>
Total Liabilities	3,343,622	6,632,779
DEFERRED INFLOWS OF RESOURCES		
Property Taxes Levied for Subsequent Year	1,635,032	11,397,647
Interest on Taxes	-	105,073
Loans Receivable	2,018,663	8,858,789
Long-Term Receivable	-	128,032
	<u>-</u>	<u>128,032</u>
Total Deferred Inflows of Resources	3,653,695	20,489,541
FUND BALANCES		
Nonspendable	60	1,161,086
Restricted	689,328	774,933
Committed	430,092	3,661,896
Assigned	-	1,288,379
Unassigned	-	8,249,524
	<u>-</u>	<u>8,249,524</u>
Total Fund Balances	<u>1,119,480</u>	<u>15,135,818</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 8,116,797</u>	<u>\$ 42,258,138</u>

See accompanying Notes to Basic Financial Statements.

**LANGLADE COUNTY, WISCONSIN
BALANCE SHEET
GOVERNMENTAL FUNDS (CONTINUED)
DECEMBER 31, 2021**

RECONCILIATION TO THE STATEMENT OF NET POSITION

Total fund balances as shown on previous page	\$ 15,135,818
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.	44,329,415
Other long-term assets are not available to pay current period expenditures and, therefore, are deferred in the funds.	
Interest on Taxes	105,073
Loans Receivable	8,558,787
Long-Term Receivable	128,032
Net Pension Asset	3,000,583
Investment in North Central Health Care	1,714,157
Net position of the internal service fund is reported in the statement of net position as governmental activities.	85,315
Some deferred outflows and inflows of resources reflect changes in long-term liabilities and are not reported in the funds.	
Deferred Outflows Related to Pensions	4,977,975
Deferred Inflows Related to Pensions	(6,572,729)
Deferred Outflows Related to Other Postemployment Benefits	695,274
Deferred Inflows Related to Other Postemployment Benefits	(199,230)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds.	
Bonds and Notes Payable	(1,835,000)
Premium on Debt	(56,650)
Capital lease payable	(376,966)
Compensated Absences	(655,968)
Other Postemployment Benefit	(1,541,060)
Accrued Interest on Long-Term Obligations	(13,763)
Net Position of Governmental Activities as Reported on the Statement of Net Position (See Page 6)	\$ 67,479,063

See accompanying Notes to Basic Financial Statements.

LANGLADE COUNTY, WISCONSIN
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
YEAR ENDED DECEMBER 31, 2021

	General	County Roads and Bridges	Social Services	Northwoods CDBG
REVENUES				
Taxes	\$ 8,462,078	\$ 2,326,751	\$ 1,692,699	\$ -
Intergovernmental	2,771,914	863,841	1,697,895	1,413,582
Licenses and Permits	114,583	-	-	-
Fines and Forfeits	74,101	-	-	-
Public Charges for Services	2,321,234	-	174,807	-
Intergovernmental Charges for Services	163,951	-	-	-
Interdepartmental Charges for Services	698,439	-	-	-
Miscellaneous	336,721	-	11,357	433,089
Total Revenues	<u>14,943,021</u>	<u>3,190,592</u>	<u>3,576,758</u>	<u>1,846,671</u>
EXPENDITURES				
Current:				
General Government	3,328,958	-	-	-
Public Safety	5,533,423	-	-	-
Public Works	152,958	1,167,678	-	-
Health and Human Services	1,576,673	-	3,403,111	-
Culture and Recreation	1,325,001	-	-	-
Conservation and Development	1,676,591	-	-	1,821,945
Debt Service:				
Principal	26,649	-	6,095	-
Interest and Fiscal Charges	3,763	-	1,024	-
Capital Outlay	539,615	1,689,416	74,201	-
Total Expenditures	<u>14,163,631</u>	<u>2,857,094</u>	<u>3,484,431</u>	<u>1,821,945</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	779,390	333,498	92,327	24,726
OTHER FINANCING SOURCES (USES)				
Capital Lease Proceeds	335,509	-	74,201	-
Proceeds from sale of capital assets	301,834	-	-	-
Transfers In	67,848	120,000	37,368	-
Transfers Out	(414,784)	(215,849)	-	-
Total Other Financing Sources (Uses)	<u>290,407</u>	<u>(95,849)</u>	<u>111,569</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	1,069,797	237,649	203,896	24,726
Fund Balances - Beginning of Year	<u>9,629,132</u>	<u>2,565,066</u>	<u>225,193</u>	<u>60,879</u>
FUND BALANCES - END OF YEAR	<u>\$ 10,698,929</u>	<u>\$ 2,802,715</u>	<u>\$ 429,089</u>	<u>\$ 85,605</u>

See accompanying Notes to Basic Financial Statements.

LANGLADE COUNTY, WISCONSIN
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS (CONTINUED)
YEAR ENDED DECEMBER 31, 2021

	Other Governmental Funds	Total
REVENUES		
Taxes	\$ 1,540,076	\$ 14,021,604
Intergovernmental	481,018	7,228,250
Licenses and Permits	9,348	123,931
Fines and Forfeits	-	74,101
Public Charges for Services	186,781	2,682,822
Intergovernmental Charges for Services	75	164,026
Interdepartmental Charges for Services	-	698,439
Miscellaneous	274,810	1,055,977
Total Revenues	2,492,108	26,049,150
EXPENDITURES		
Current:		
General Government	442	3,329,400
Public Safety	101,326	5,634,749
Public Works	-	1,320,636
Health and Human Services	754,478	5,734,262
Culture and Recreation	81,335	1,406,336
Conservation and Development	18,906	3,517,442
Debt Service:		
Principal	575,000	607,744
Interest and Fiscal Charges	76,309	81,096
Capital Outlay	682,277	2,985,509
Total Expenditures	2,290,073	24,617,174
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	202,035	1,431,976
OTHER FINANCING SOURCES (USES)		
Capital Lease Proceeds	-	409,710
Proceeds from sale of capital assets	-	301,834
Transfers In	413,773	638,989
Transfers Out	(262,041)	(892,674)
Total Other Financing Sources (Uses)	151,732	457,859
NET CHANGE IN FUND BALANCES	353,767	1,889,835
Fund Balances - Beginning of Year	765,713	13,245,983
FUND BALANCES - END OF YEAR	\$ 1,119,480	\$ 15,135,818

See accompanying Notes to Basic Financial Statements.

**LANGLADE COUNTY, WISCONSIN
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS (CONTINUED)
YEAR ENDED DECEMBER 31, 2021**

RECONCILIATION TO THE STATEMENT OF ACTIVITIES

Net change in fund balances as shown on previous page \$ 1,889,835

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 Expenditures in Governmental Fund Statements	2,569,141
Contributed capital assets	921,280
Depreciation Expense Reported in the Statement of Activities	(2,173,023)
Net Book Value of Disposals	(1,504,009)

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. (6,543)

The County administers loan programs. Loans issued are recorded as an expenditure when made; in the statement of activities, loans issued are not expensed. Accordingly, loan repayments are not recorded as revenue in the statement of activities but reduce the receivable balance.

Loans Issued	1,288,843
Loan Repayments	(632,313)
Loan Adjustments and Change in Allowance for Uncollectible Accounts	(84,352)

Langlade County's equity interest in North Central Health Care changes based on the population of each member county and the operating results of the entity. The change in the County's proportionate share is reported as an expense in the statement of activities. (198,475)

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.

Capital Leases Issued	(409,710)
Principal Repaid	575,000
Capital Leases Paid	32,744

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	4,312
Amortization of Premium	20,600
Compensated Absences	78,653
Net Pension Asset (Liability)	1,431,268
Deferred Outflows of Resources Related to Pensions	1,304,151
Deferred Inflows of Resources Related to Pensions	(1,870,878)
Other Postemployment Benefits	(377,378)
Deferred Outflows of Resources Related to Other Postemployment Benefits	189,233
Deferred Inflows of Resources Related to Other Postemployment Benefits	6,820

Internal service funds are used by management to charge the costs of certain activities to individual funds. The net revenue (expense) of the internal service funds is reported with governmental activities. (92,981)

Change in Net Position of Governmental Activities as Reported in the Statement of Activities
(See Pages 7 - 8) \$ 2,962,218

See accompanying Notes to Basic Financial Statements.

LANGLADE COUNTY, WISCONSIN
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL – GENERAL FUND
YEAR ENDED DECEMBER 31, 2021

	Budget		Actual	Variance
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Taxes	\$ 7,109,626	\$ 7,844,626	\$ 8,462,078	\$ 617,452
Intergovernmental	2,209,178	2,426,337	2,771,914	345,577
Licenses and Permits	94,340	94,340	114,583	20,243
Fines and Forfeits	79,815	79,815	74,101	(5,714)
Public Charges for Services	2,079,076	2,084,076	2,321,234	237,158
Intergovernmental Charges for Services	130,800	136,400	163,951	27,551
Interdepartmental Charges for Services	426,900	597,566	698,439	100,873
Miscellaneous	274,126	330,039	336,721	6,682
Total Revenues	<u>12,403,861</u>	<u>13,593,199</u>	<u>14,943,021</u>	<u>1,349,822</u>
EXPENDITURES				
Current:				
General Government	3,471,736	3,516,444	3,328,958	187,486
Public Safety	5,301,531	5,422,868	5,533,423	(110,555)
Public Works	155,417	159,417	152,958	6,459
Health and Human Services	1,550,845	1,601,194	1,576,673	24,521
Culture and Recreation	1,137,666	1,203,074	1,325,001	(121,927)
Conservation and Development	1,622,833	1,897,623	1,676,591	221,032
Debt Service:				
Principal	-	-	26,649	(26,649)
Interest and Fiscal Charges	-	-	3,763	(3,763)
Capital Outlay	-	201,297	539,615	(338,318)
Total Expenditures	<u>13,240,028</u>	<u>14,001,917</u>	<u>14,163,631</u>	<u>(161,714)</u>
EXCESS OF REVENUES OVER (UNDER)				
EXPENDITURES	(836,167)	(408,718)	779,390	1,188,108
OTHER FINANCING SOURCES (USES)				
Long-Term Debt Issued	800,000	-	-	-
Capital Lease Proceeds	-	-	335,509	335,509
Premium on Debt Issued	-	-	-	-
Payment to Advance Refunding Escrow Agent	-	-	-	-
Proceeds from Sale of Capital Assets	6,300	28,300	301,834	273,534
Transfers In	-	67,848	67,848	(0)
Transfers Out	-	(396,106)	(414,784)	(18,678)
Total Other Financing Sources (Uses)	<u>806,300</u>	<u>(299,958)</u>	<u>290,407</u>	<u>590,365</u>
NET CHANGE IN FUND BALANCE	(29,867)	(708,676)	1,069,797	1,778,473
Fund Balance - Beginning of Year	<u>9,629,132</u>	<u>9,629,132</u>	<u>9,629,132</u>	<u>-</u>
FUND BALANCE - END OF YEAR	<u><u>\$ 9,599,265</u></u>	<u><u>\$ 8,920,456</u></u>	<u><u>\$ 10,698,929</u></u>	<u><u>\$ 1,778,473</u></u>

See accompanying Notes to Basic Financial Statements.

LANGLADE COUNTY, WISCONSIN
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL – COUNTY ROADS AND BRIDGES SPECIAL REVENUE FUND
YEAR ENDED DECEMBER 31, 2021

	Budget		Actual	Variance
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Taxes	\$ 2,320,392	\$ 2,320,392	\$ 2,326,751	\$ 6,359
Intergovernmental	846,839	846,839	863,841	17,002
Total Revenues	<u>3,167,231</u>	<u>3,167,231</u>	<u>3,190,592</u>	<u>23,361</u>
EXPENDITURES				
Current:				
Public Works	2,886,078	1,470,000	1,167,678	302,322
Capital Outlay	281,153	1,697,231	1,689,416	7,815
Total Expenditures	<u>3,167,231</u>	<u>3,167,231</u>	<u>2,857,094</u>	<u>310,137</u>
EXCESS OF REVENUES OVER (UNDER)				
EXPENDITURES	-	-	333,498	333,498
OTHER FINANCING SOURCES (USES)				
Transfers In	-	120,000	120,000	-
Transfers Out	-	-	(215,849)	(215,849)
Total Other Financing Sources (Uses)	<u>-</u>	<u>120,000</u>	<u>(95,849)</u>	<u>(215,849)</u>
NET CHANGE IN FUND BALANCE	-	120,000	237,649	117,649
Fund Balance - Beginning of Year	<u>2,565,066</u>	<u>2,565,066</u>	<u>2,565,066</u>	<u>-</u>
FUND BALANCE - END OF YEAR	<u>\$ 2,565,066</u>	<u>\$ 2,685,066</u>	<u>\$ 2,802,715</u>	<u>\$ 117,649</u>

See accompanying Notes to Basic Financial Statements.

LANGLADE COUNTY, WISCONSIN
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL – SOCIAL SERVICES SPECIAL REVENUE FUND
YEAR ENDED DECEMBER 31, 2021

	Budget		Actual	Variance
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Taxes	\$ 1,692,699	\$ 1,692,699	\$ 1,692,699	\$ -
Intergovernmental	1,575,601	1,651,295	1,697,895	46,600
Public Charges for Services	104,000	110,060	174,807	64,747
Miscellaneous	-	-	11,357	11,357
Total Revenues	3,372,300	3,454,054	3,576,758	122,704
EXPENDITURES				
Current:				
Health and Human Services	3,372,300	3,563,337	3,403,111	160,226
Debt Service:				
Principal	-	-	6,095	(6,095)
Interest and Fiscal Charges	-	-	1,024	(1,024)
Capital Outlay	-	-	74,201	(74,201)
Total Expenditures	3,372,300	3,563,337	3,484,431	78,906
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	-	(109,283)	92,327	201,610
OTHER FINANCING SOURCES (USES)				
Capital Lease Proceeds	-	-	74,201	(74,201)
Transfers In	-	17,590	37,368	19,778
Total Other Financing Sources (Uses)	-	17,590	111,569	(54,423)
NET CHANGE IN FUND BALANCE	-	(91,693)	203,896	147,187
Fund Balance - Beginning of Year	225,193	225,193	225,193	-
FUND BALANCE - END OF YEAR	\$ 225,193	\$ 133,500	\$ 429,089	\$ 147,187

See accompanying Notes to Basic Financial Statements.

LANGLADE COUNTY, WISCONSIN
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL – NORTHWOODS CDBG SPECIAL REVENUE FUND
YEAR ENDED DECEMBER 31, 2021

	Budget		Actual	Variance
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Intergovernmental	\$ 775,000	\$ 775,000	\$ 1,413,582	\$ 638,582
Miscellaneous	110,000	110,000	433,089	323,089
Total Revenues	<u>885,000</u>	<u>885,000</u>	<u>1,846,671</u>	<u>961,671</u>
EXPENDITURES				
Current:				
Conservation and Development	<u>885,000</u>	<u>885,000</u>	<u>1,821,945</u>	<u>(936,945)</u>
NET CHANGE IN FUND BALANCE	-	-	24,726	24,726
Fund Balance - Beginning of Year	<u>60,879</u>	<u>60,879</u>	<u>60,879</u>	<u>-</u>
FUND BALANCE - END OF YEAR	<u><u>\$ 60,879</u></u>	<u><u>\$ 60,879</u></u>	<u><u>\$ 85,605</u></u>	<u><u>\$ 24,726</u></u>

See accompanying Notes to Basic Financial Statements.

**LANGLADE COUNTY, WISCONSIN
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
DECEMBER 31, 2021**

	Enterprise Fund Highway	Internal Service Fund Insurance
ASSETS		
Current Assets:		
Cash and Investments	\$ 2,883,533	\$ 594,021
Receivables:		
Due from Other Governments	299,351	-
Prepaid Supplies	606,080	-
Total Current Assets	3,788,964	594,021
Other Assets:		
Net Pension Asset	595,532	-
Capital Assets:		
Nondepreciable	68,790	-
Depreciable	5,341,551	-
Total Capital Assets	5,410,341	-
Total Assets	9,794,837	594,021
DEFERRED OUTFLOWS OF RESOURCES		
Pension Related Amounts	992,716	-
Other Postemployment Related Amounts	137,992	-
Total Deferred Outflows of Resources	1,130,708	-
LIABILITIES		
Current Liabilities:		
Accounts and Claims Payable	44,454	501,745
Accrued and Other Current Liabilities	121,759	-
Unearned Revenue	24,976	-
Current Portion of Long-Term Debt	112,311	-
Total Current Liabilities	303,500	501,745
Long-Term Obligations, Less Current Portion:		
Compensated Absences	78,228	-
Other Postemployment Benefits	305,857	-
Total Long-Term Liabilities	384,085	-
Total Liabilities	687,585	501,745
DEFERRED INFLOWS OF RESOURCES		
Pension Related Amounts	1,304,503	-
Other Postemployment Related Amounts	39,541	-
Total Deferred Inflows of Resources	1,344,044	-
NET POSITION		
Net Investment in Capital Assets	5,410,341	-
Restricted for Pensions	595,532	-
Unrestricted	2,888,043	92,276
Total Net Position	\$ 8,893,916	\$ 92,276
Adjustment to Reflect the Consolidation of Internal Service Fund Activities Related to Enterprise Fund	\$ 6,961	
Net Position of Business-Type Activities as Reported on the Statement of Net Position (See Page 6)	\$ 8,900,877	

See accompanying Notes to Basic Financial Statements.

**LANGLADE COUNTY, WISCONSIN
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
PROPRIETARY FUNDS
YEAR ENDED DECEMBER 31, 2021**

	Enterprise Fund <u>Highway</u>	Internal Service Fund <u>Insurance</u>
OPERATING REVENUES		
Charges for Services	\$ 6,328,859	\$ 2,154,553
Other	18,136	535,672
Total Operating Revenues	<u>6,346,995</u>	<u>2,690,225</u>
OPERATING EXPENSES		
Operation and Maintenance	5,307,918	2,810,129
Depreciation	610,991	-
Total Operating Expenses	<u>5,918,909</u>	<u>2,810,129</u>
OPERATING INCOME (LOSS)	428,086	(119,904)
NONOPERATING REVENUES (EXPENSES)		
Interest Income	<u>-</u>	<u>59</u>
INCOME BEFORE CAPITAL CONTRIBUTIONS	428,086	(119,845)
Transfers In	<u>253,685</u>	<u>-</u>
CHANGE IN NET POSITION	681,771	(119,845)
Net Position - Beginning of Year	<u>8,212,145</u>	<u>212,121</u>
NET POSITION - END OF YEAR	<u><u>\$ 8,893,916</u></u>	<u><u>\$ 92,276</u></u>
Adjustment to Reflect the Consolidation of Internal Service Fund Activities Related to Enterprise Fund Net Position of Business-Type Activities as Reported on the Statement of Activities (See Pages 7 - 8)	<u><u>\$ (26,864)</u></u>	
	<u><u>\$ 654,907</u></u>	

See accompanying Notes to Basic Financial Statements.

**LANGLADE COUNTY, WISCONSIN
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
YEAR ENDED DECEMBER 31, 2021**

	Enterprise Fund <u>Highway</u>	Internal Service Fund <u>Insurance</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash Received from Customers	\$ 6,195,757	\$ 2,154,063
Cash Received from Other Revenues	-	535,672
Cash Paid for Employee Wages and Benefits	(2,503,844)	-
Cash Paid to Suppliers	<u>(2,774,222)</u>	<u>(2,800,912)</u>
Net Cash Provided (Used) by Operating Activities	917,691	(111,177)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Transfer in	<u>253,685</u>	<u>-</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Acquisition of Capital Assets	(391,351)	-
Sale of Capital Assets	<u>37,836</u>	<u>-</u>
Net Cash Flows Provided (Used) by Capital and Related Related Financing Activities	(353,515)	-
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest Received	<u>-</u>	<u>59</u>
CHANGE IN CASH AND CASH EQUIVALENTS	817,861	(111,118)
Cash and Cash Equivalents - Beginning of Year	<u>2,065,672</u>	<u>705,139</u>
CASH AND CASH EQUIVALENTS - END OF YEAR	<u><u>\$ 2,883,533</u></u>	<u><u>\$ 594,021</u></u>

See accompanying Notes to Basic Financial Statements.

**LANGLADE COUNTY, WISCONSIN
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS (CONTINUED)
YEAR ENDED DECEMBER 31, 2021**

	<u>Enterprise Fund Highway</u>	<u>Internal Service Fund Insurance</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES		
Operating Income (Loss)	\$ 428,086	\$ (119,904)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:		
Depreciation	610,991	-
Change in Pension Related Amounts:		
Net Pension Assets (Liability)	(306,551)	-
Deferred Outflows of Resources	(322,314)	-
Deferred Inflows of Resources	438,681	-
Change in OPEB Related Amounts:		
Net OPEB Liability	91,570	-
Deferred Outflows of Resources	(44,807)	-
Deferred Inflows of Resources	1,598	-
Change in Operating Assets and Liabilities:		
Accounts Receivables	(105,403)	-
Due from Other Funds	-	(490)
Prepaid Supplies	157,222	-
Accounts and Claims Payable	12,686	9,217
Accrued Liabilities	(13,415)	-
Unearned Revenue	(45,835)	-
Compensated Absences	15,182	-
Net Cash Provided (Used) by Operating Activities	<u>\$ 917,691</u>	<u>\$ (111,177)</u>

See accompanying Notes to Basic Financial Statements.

**LANGLADE COUNTY, WISCONSIN
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUND
DECEMBER 31, 2021**

	Departmental Custodial Fund
ASSETS	
Cash and Investments	\$ 698,624
LIABILITIES	
Deposits Payable	<u>2,456</u>
NET POSITION	
Restricted for Other Entities	<u><u>\$ 696,168</u></u>

See accompanying Notes to Basic Financial Statements.

**LANGLADE COUNTY, WISCONSIN
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUND
DECEMBER 31, 2021**

	<u>Departmental Custodial Fund</u>
ADDITIONS	
Collections:	
Individuals	\$ 1,562,969
Interest Income	559
Total Additions	<u>1,563,528</u>
DEDUCTIONS	
Payments to Other Governments	982,173
Payments to Other Entities/Vendors	415,424
Total Deductions	<u>1,397,597</u>
CHANGE IN NET POSITION	165,931
Net Position - Beginning of Year	<u>530,237</u>
NET POSITION - END OF YEAR	<u><u>\$ 696,168</u></u>

See accompanying Notes to Basic Financial Statements.

LANGLADE COUNTY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The basic financial statements of Langlade County, Wisconsin (the County), have been prepared in conformity with accounting principles generally accepted in the United States of America (U.S. 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 21-member board. In accordance with U.S. 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.

B. Joint Venture

The County is a participant with Marathon and Lincoln Counties in a joint venture to provide services to the mentally ill and developmentally disabled residents of the County. The North Central Health Care Facility was created for that purpose. The North Central Health Care Facility is governed by a six-member board composed of two representatives from each County. The Counties are obligated by agreement to fund an amount equal to expenditures in excess of federal and state grants and patient fees. During 2021, the County remitted an operating appropriation of \$411,157 to the North Central Health Care Facility. The County has recorded an investment of \$1,714,157 which represent their equity share in the joint venture. Complete financial statements for the North Central Health Care Facility can be obtained from the Facility's office.

C. Related Organizations

The County's officials are also responsible for appointing the members of the Boards of other organizations, but the County's accountability for these organizations does not extend beyond making the appointments. Therefore, these organizations are not included in the County's reporting entity. The County Board appoints some or all of the members of the following related organization:

- Langlade County Housing Authority

**LANGLADE COUNTY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. 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 and 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.

County Roads and Bridges Fund

This fund is used to account for the construction and maintenance of County roads and bridges. Financing is provided by state aids and property taxes.

Social Service Fund

This fund accounts for programs operated by the County's Department of Social Services with financing provided by federal and state grants and property taxes.

**LANGLADE COUNTY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Government-Wide and Fund Financial Statements (Continued)

Northwoods CDBG Fund

This fund accounts for loans made to individuals that are within the Northwoods CDBG consortium with financing provided by federal and state grants.

The County reports the following major enterprise fund:

Highway Fund

The highway department is used to support the maintenance of State and County roads and bridges on a cost reimbursement basis.

Additionally, the County reports the following fund types:

Internal Service Fund accounts for health and dental insurance benefits provided to County employees.

The County accounts for money statutorily required to be held for other individuals in a *Custodial Fund*.

E. 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.

LANGLADE COUNTY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

E. Measurement Focus and Basis of Accounting (Continued)

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 payments-in-lieu of taxes and other 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.

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.

LANGLADE COUNTY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

F. 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 \$11,397,647 are recorded on December 31, 2021 for collection in 2022 for the County apportionment. The County apportionment is for financing 2021 operations and will be transferred in 2022 from deferred inflows of resources to current revenues of the County's governmental funds.

3. Accounts Receivable

Accounts receivable are recorded at gross amounts with uncollectible amounts recognized under the direct write-off method. 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.

**LANGLADE COUNTY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

F. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position or Fund Balance (Continued)

4. Loans Receivable

The County has received federal and state grant funds for economic development and housing rehabilitation loan programs and has passed the funds to various businesses and individuals in the form of loans. The County records a loan receivable and expenditure when the loan has been made and the funds disbursed. Loans receivable has been shown net of allowance for uncollectible accounts of \$300,000. 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. Any unspent loan proceeds are presented as restricted fund balance in the fund financial statements.

5. Interfund Receivables and Payables

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

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

6. Prepaid Items and Supplies

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 supplies represent expendable supplies held for consumption. The cost is recorded as an expenditure at the time the supplies are consumed.

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

7. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the County as assets with an initial, individual cost of \$5,000 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.

**LANGLADE COUNTY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

F. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position or Fund Balance (Continued)

7. Capital Assets (Continued)

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	Years	
	Governmental Activities	Business-Type Activities
Land Improvements	10 - 20	10 - 20
Buildings and Improvements	10 - 50	25 - 50
Other Assets	10 - 100	25 - 100
Machinery and Equipment	3 - 10	3 - 10
Infrastructure	15 - 70	-

8. Compensated Absences

It is the County's policy to permit employees to accumulate earned but unused vacation and sick leave benefits in accordance with employee handbook policies and/or bargaining unit agreements. All vacation and sick leave is accrued when incurred in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in the governmental funds in the fund financial statements only if they have matured, for example, as a result of employee resignations and retirements.

Extended leave banks were created for the purpose of retirement, at the end of the year any unused PTO hours will be added to the extended leave bank at the employee's current hourly rate of pay for the year. Retired employees will be paid out 50% up to 960 hours of the extended leave bank. If an employee leaves for reasons other than retirement, all unused extended leave is forfeited.

Law enforcement employees who retire from the County are paid 50% of their accumulated sick leave at their current rate of pay. If an employee leaves for reasons other than retirement, all unused sick leave is forfeited.

LANGLADE COUNTY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

F. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position or Fund Balance (Continued)

9. Deferred Outflows/Inflows of Resources

Deferred outflows of resources are a consumption of net position by the government that is applicable to a future reporting period. 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 may report deferred inflows of resources for unavailable revenues. The County reports unavailable revenues for interest on taxes and long-term loan receivables. These inflows are recognized as revenues in the government-wide financial statements.

10. Long-term Obligations

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

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

11. Pensions

For purposes of measuring the net pension liability (asset), deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense (revenue), 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.

**LANGLADE COUNTY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

F. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position or Fund Balance (Continued)

12. Other Postemployment Benefits Other than Pensions (OPEB)

Local Retiree Life Insurance Fund

The fiduciary net position of the Local Retiree Life Insurance Fund (LRLIF) has been determined using the flow of economic resources measurement focus and the accrual basis of accounting. This includes for purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to other postemployment benefits, OPEB expense (revenue), 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.

13. Fund Equity

Governmental Fund Financial Statements

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

Nonspendable Fund Balance – Amounts that are not in spendable form (such as inventory, prepaid items, or long-term receivables) or are legally or contractually required to remain intact.

Restricted Fund Balance – Amounts that are constrained for specific purposes by external parties (such as grantor or bondholders), through constitutional provisions, or by enabling legislation.

Committed Fund Balance – Amounts that are constrained for specific purposes by action of the County Board. These constraints can only be removed or changed by the County Board using the same action that was used to create them.

Assigned Fund Balance – Amounts that are constrained for specific purposes by action of County management. The County Board has authorized the Finance Committee to assign fund balance.

Unassigned Fund Balance – Amounts that are available for any purpose. Positive unassigned amounts are only reported in the General Fund.

**LANGLADE COUNTY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

F. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position or Fund Balance (Continued)

13. Fund Equity (Continued)

Governmental Fund Financial Statements (Continued)

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.

G. 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.

LANGLADE COUNTY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021

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 November, 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 the general, certain special revenue, debt service, and capital projects 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. Management control of the community development loan special revenue fund is achieved through grant contracts and available balances.
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, 2021.

**LANGLADE COUNTY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021**

NOTE 2 STEWARDSHIP AND COMPLIANCE (CONTINUED)

B. Excess of Expenditures Over Budget Appropriations

The following expenditure accounts of the governmental funds had actual expenditures in excess of budget appropriations for the year ended December 31, 2021, as follows:

Funds	Function	Excess Expenditures
General Fund:		
County Treasurer	General Government	\$ 799
Property and Liability Insurance	General Government	40,662
Finance Department	General Government	29
Information Systems	General Government	2,383
Resource Center Maintenance	General Government	10,624
Other General Government	General Government	43,720
Jail	Public Safety	127,714
Maintenance	Public Safety	25,185
Transportation	Health and Human Services	16,970
Parks	Culture and Recreation	199,206
Recreation Facilities	Culture and Recreation	291
Economic Development	Conservation and Development	458
Principal	Debt Service	26,649
Interest and Fiscal Charges	Debt Service	3,763
General Public Buildings	Capital Outlay	1,113
Capital Improvements	Capital Outlay	112,312
Sheriff	Capital Outlay	223,198
Special Revenue Funds:		
Social Services	Debt Service	7,119
Social Services	Capital Outlay	74,201
Northwoods CDBG	Conservation and development	936,945

C. 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 2021 and 2022 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 2021 budget was 0.71%. The actual limit for the County for the 2022 budget was 0.88%. 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.

**LANGLADE COUNTY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021**

NOTE 3 DETAILED NOTES ON ALL FUNDS

A. Cash and Investments

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

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

Time deposits; repurchase agreements; securities issued by federal, state, and local governmental entities; statutorily authorized commercial paper and corporate securities; and the Wisconsin local government investment pool.

The carrying amount of the County's cash and investments totaled \$23,135,976 on December 31, 2021, as summarized below:

Petty Cash and Cash on Hand	\$	1,230
Deposits With Financial Institutions		15,667,454
Investments:		
Wisconsin Local Government Investment Pool		6,411,470
Wisconsin Investment Series Cooperative (WISC):		
Limited Term Duration Series		582,544
Investment Series		473,278
Total		<u>\$ 23,135,976</u>

Reconciliation to the basic financial statements:

Government-Wide Statement of Net Position:		
Cash and Investments	\$	22,437,352
Fiduciary Fund Statement of Net Position:		
Cash and Investments		698,624
Total		<u>\$ 23,135,976</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; and Level 3 inputs are significant unobservable inputs. The County has the following fair value measurements as of December 31, 2021:

	Fair Value Measurements Using:		
	Level 1	Level 2	Level 3
Investments:			
WISC - Limited Term Duration Series	\$ -	\$ 582,544	\$ -

LANGLADE COUNTY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

A. Cash and Investments (Continued)

Fair Value Measurements (Continued)

The value of the Limited Term Duration Series is determined by the Fund administrator each Wisconsin business banking day. Under the Fund's pricing and valuation policies and procedures, debt securities held by the Limited Term Duration Series are generally valued using prices provided by an independent pricing service, which uses valuation methods that are designed to approximate market or fair value, such as matrix pricing and other analytical pricing models, market transactions and dealer quotations. Debt securities with a remaining maturity of 60 days or less may be valued at amortized cost or fair value if a market price is not available.

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

Custodial Credit Risk

Custodial credit risk for *deposits* is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for *investments* is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. Wisconsin statutes require repurchase agreements to be fully collateralized by bonds or securities issued or guaranteed by the federal government or its instrumentalities. The County's policy states that amounts in excess of Federal Deposit Insurance Corporation and State Deposit Guarantee Fund guaranteed amounts must be fully collateralized and held by a third party of fully insured by an insurance company with an A rating or better by A.M. Best.

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.

**LANGLADE COUNTY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

A. Cash and Investments (Continued)

Custodial Credit Risk (Continued)

As of December 31, 2021, \$12,039,749 of the County's deposits with financial institutions were in excess of federal and state depository insurance limits. \$10,200,802 was collateralized with securities held by the pledging financial institution or its trust department or agent but not in the County's name.

Credit Risk

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

Investment Type	Amount	Exempt From Disclosure	AAA	AA	Not Rated
Wisconsin Investment Series					
Cooperative					
Limited Term Duration Series	\$ 582,544	\$ -	\$ -	\$ 582,544	\$ -
Investment Series	473,278	-	473,278	-	-
Wisconsin Local Government					
Investment Pool	6,411,470	-	-	-	6,411,470
Totals	<u>\$ 7,467,292</u>	<u>\$ -</u>	<u>\$ 473,278</u>	<u>\$ 582,544</u>	<u>\$ 6,411,470</u>

Concentration of Credit Risk

The investment policy of the County contains no limitations on the amount that can be invested in any one issuer. At December 31, 2021, the County had no investments in any one issuer (other than U.S. Treasury securities, mutual funds, and external investment pools) that represent 5% or more of total County investments.

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. Per County policy the County investments shall be managed to maintain liquidity for meeting the County's need for cash and to limit potential market risks. Investments will be made through financial institutions offering the highest yielding rates.

**LANGLADE COUNTY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

A. Cash and Investments (Continued)

Interest Rate Risk (Continued)

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
WISC LTD	\$ 582,544	\$ 582,544	\$ -	\$ -	\$ -
WISC IS	473,278	473,278	-	-	-
Wisconsin Local Government Investment Pool	6,411,470	6,411,470	-	-	-
Totals	<u>\$ 7,467,292</u>	<u>\$ 7,467,292</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Investment in Wisconsin's Investment Series Cooperation

The District has investments in the Wisconsin Investment Series Cooperative (WISC) of \$1,055,822 at year-end consisting of \$582,544 invested in the Limited Duration Series and \$473,278 invested in the Investment Series. The Limited Duration Series is intended for investments of 6-9 months or longer, average dollar weighted maturity of 0-2 years, and requires 30-day notice of quarterly withdrawals. The Investment Series requires a 14-day minimum investment period and one business day withdrawal notice, and the average dollar weighted maturity is one hundred twenty (120) days or less.

WISC is organized by and operated exclusively for Wisconsin public schools, technical colleges, and municipal entities. WISC is not registered with the Securities and Exchange Commission, but operates under Wisconsin International Cooperate Statute, Wisconsin Statute, Section 66.031. WISC is governed by the Wisconsin Investment Series Cooperative Commission in accordance with the terms of the Intergovernmental Cooperation Agreement. WISC invests District funds in accordance with Wisconsin law. WISC investments in the Investment Series are valued at amortized cost, which approximates market value.

Investments

The County has investments in the Wisconsin Local Government Investment Pool of \$6,411,470 at year-end. The 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, 2021, the fair value of the County's share of the LGIP's assets was substantially equal to the carrying value. As of June 30, 2021, the Wisconsin local government investment pool had a weighted average maturity of 31 days.

**LANGLADE COUNTY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

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, 2021, the County's general fund showed an investment of \$667,991 in delinquent taxes consisting of tax certificates.

An aging of the delinquent taxes and special assessments of \$667,991 on December 31, 2021, follows:

<u>Year Acquired</u>	<u>Tax Certificates</u>
2013	\$ 1,132
2014	1,197
2015	767
2016	650
2017	781
2018	57,806
2019	158,178
2020	447,480
Total	<u>\$ 667,991</u>

Of the total of \$667,991 for delinquent taxes, \$103,151 was collected within 60 days of year-end. The remaining balance of \$564,840 is recorded as nonspendable fund balance for the general fund.

**LANGLADE COUNTY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

C. Capital Assets

Capital asset activity for the year ended December 31, 2021, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities:				
Capital Assets, Nondepreciable:				
Land	\$ 8,942,320	\$ -	\$ -	\$ 8,942,320
Construction in Progress	1,631,568	47,951	489,002	1,190,517
Total Capital Assets, Nondepreciable	10,573,888	47,951	489,002	10,132,837
Capital Assets, Depreciable:				
Land Improvements	3,452,408	-	-	3,452,408
Buildings and Improvements	29,277,645	152,601	-	29,430,246
Machinery and Equipment	5,630,608	1,341,371	464,048	6,507,931
Infrastructure	44,053,748	2,437,500	3,450,572	43,040,676
Subtotals	82,414,409	3,931,472	3,914,620	82,431,261
Less Accumulated Depreciation for:				
Land Improvements	2,295,389	81,071	-	2,376,460
Buildings and Improvements	21,978,899	586,902	-	22,565,801
Machinery and Equipment	3,859,622	385,618	346,488	3,898,752
Infrastructure	20,338,361	1,119,432	2,064,123	19,393,670
Subtotals	48,472,271	2,173,023	2,410,611	48,234,683
Total Capital Assets, Depreciable, Net	33,942,138	1,758,449	1,504,009	34,196,578
Governmental Activities Capital Assets, Net	<u>\$ 44,516,026</u>	<u>\$ 1,806,400</u>	<u>\$ 1,993,011</u>	44,329,415
Less: Capital Related Debt				1,238,686
Less: Capital Lease				376,966
Less: Debt Premium				56,650
Net Investment in Capital Assets				<u>\$ 42,657,113</u>

LANGLADE COUNTY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

C. Capital Assets (Continued)

	Beginning Balance	Increases	Decreases	Ending Balance
Business-Type Activities:				
Capital Assets, Nondepreciable:				
Land	\$ 10,509	\$ -	\$ -	\$ 10,509
Construction in Progress	101,600	58,246	101,565	58,281
Total Capital Assets, Nondepreciable	112,109	58,246	101,565	68,790
Capital Assets, Depreciable:				
Land Improvements	95,425	-	-	95,425
Buildings and Improvements	2,568,888	8,554	-	2,577,442
Machinery and Equipment	10,694,511	437,742	391,356	10,740,897
Other Assets	102,216	-	-	102,216
Subtotals	13,461,040	446,296	391,356	13,515,980
Less Accumulated Depreciation for:				
Land Improvements	47,158	3,946	-	51,104
Buildings and Improvements	1,298,395	41,609	-	1,340,004
Machinery and Equipment	6,504,719	564,954	339,844	6,729,829
Other Assets	53,010	482	-	53,492
Subtotals	7,903,282	610,991	339,844	8,174,429
Total Capital Assets, Depreciable, Net	5,557,758	(164,695)	51,512	5,341,551
Business-Type Activities Capital Assets, Net	<u>\$ 5,669,867</u>	<u>\$ (106,449)</u>	<u>\$ 153,077</u>	<u>\$ 5,410,341</u>
Net Investment in Capital Assets				<u>\$ 5,410,341</u>

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

Governmental Activities:	
General Government	\$ 150,694
Public Safety	432,565
Public Works	1,204,160
Health and Human Services	44,802
Culture and Recreation	150,753
Conservation and Development	190,049
Total Depreciation Expense - Governmental Activities	<u>\$ 2,173,023</u>
Business-Type Activities:	
Highway	<u>\$ 610,991</u>

**LANGLADE COUNTY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

D. 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, 2021, are detailed below:

	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
Temporary Cash Advances to Finance Operating Accounts:		
Governmental Funds:		
General Fund	\$ 328,807	\$ -
Special Revenue Fund:		
Northwoods CDBG	34,730	328,807
Housing Rehabilitation	-	34,730
Totals	<u>\$ 363,537</u>	<u>\$ 363,537</u>

Interfund transfers for the year ended December 31, 2021, were as follows:

<u>Fund</u>	<u>Transfer In</u>	<u>Transfer Out</u>
General	\$ 67,848	\$ 414,784
Special Revenue Funds:		
County Roads and Bridges	120,000	215,849
Social Services	37,368	-
Community Development Loan	-	65,000
Public Health	11,245	-
Fairgrounds	6,282	-
American Rescue Plan Act	-	36,357
Lenzner Trust	-	2,848
Capital Projects Funds:		
Capital Improvements	396,246	157,836
Enterprise Fund:		
Highway	253,685	-
Totals	<u>\$ 892,674</u>	<u>\$ 892,674</u>

**LANGLADE COUNTY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

D Interfund Receivable, Payables, and Transfers (Continued)

Interfund transfers were made for the following purposes:

County Roads and Bridges Appropriation Transferred to Highway Enterprise Fund for Operations	\$ 215,848
County Roads and Bridges Operating Deficit Funded by Capital Projects Fund	120,000
Finance Repairs in the Fairgrounds	6,282
Public Health Operating Deficit Funded by General Fund	11,245
Highway Building Paid for by Capital Improvement Fund	37,837
Social Service Operating Deficit Funded by the General Fund	37,368
Capital Project Operating Deficit Funded by the General Fund	359,889
Capital Project Operating Deficit Funded by the American Rescue Plan Act Fund	36,357
Close Out Lenzner Trust Fund to General Fund	2,848
Cover Economic Development Operating Deficit from the General Fund	<u>65,000</u>
Total	<u><u>\$ 892,674</u></u>

E. Short-Term Debt

Short-term debt activity for the year ended December 31, 2021, was as follows:

	Outstanding Beginning Balance	Issued	Retired	Outstanding Ending Balance
Governmental Activities:				
Promissory Note	<u>\$ 1,292,528</u>	<u>\$ 1,400,000</u>	<u>\$ 1,292,528</u>	<u>\$ 1,400,000</u>

Interest of \$4,009 was paid on short-term debt during 2021.

**LANGLADE COUNTY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

F. Long-Term Obligations

The following is a summary of changes in long-term obligations of the County for the year ended December 31, 2021:

	Beginning Balance	Issued	Retired	Ending Balance	Due Within One Year
Governmental Activities:					
General Obligation Debt:					
Notes	\$ 2,410,000	\$ -	\$ 575,000	\$ 1,835,000	\$ 595,000
Debt Premium	77,250	-	20,600	56,650	-
Capital Leases	-	409,710	32,744	376,966	88,343
Compensated Absences	734,621	-	78,653	655,968	374,571
Governmental Activities Long-Term Obligations	<u>\$ 3,221,871</u>	<u>\$ 409,710</u>	<u>\$ 706,997</u>	<u>\$ 2,924,584</u>	<u>\$ 1,057,914</u>
Business-Type Activities:					
Compensated Absences	<u>\$ 175,357</u>	<u>\$ 15,182</u>	<u>\$ -</u>	<u>\$ 190,539</u>	<u>\$ 112,311</u>

Total interest paid during the year on long-term debt totaled \$72,300.

General Obligation Debt

General obligation debt currently outstanding is detailed as follows:

	Date of Issue	Final Maturity	Interest Rates	Original Indebtedness	Balance 12/31/21
General Obligation Note	03/08/18	10/01/24	3.00 - 4.00%	\$ 3,500,000	<u>\$ 1,835,000</u>

Annual principal and interest maturities of the outstanding general obligation debt of \$1,835,000 on December 31, 2021, are detailed below:

<u>Year Ended December 31,</u>	Governmental Activities		
	Principal	Interest	Total
2022	\$ 595,000	\$ 55,050	\$ 650,050
2023	610,000	37,200	647,200
2024	630,000	18,900	648,900
Total	<u>\$ 1,835,000</u>	<u>\$ 111,150</u>	<u>\$ 1,946,150</u>

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

**LANGLADE COUNTY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

F. Long-Term Obligations (Continued)

Legal Margin for New Debt

The County's legal margin for creation of additional general obligation debt on December 31, 2021 was \$91,471,940 as follows:

Equalized Valuation of the County	\$ 1,866,138,800
Statutory Limitation Percentage	<u>(x) 5%</u>
General Obligation Debt Limitation, Per Section 67.03 of the Wisconsin Statutes	93,306,940
Total Outstanding General Obligation Debt Applicable to Debt Limitation	<u>1,835,000</u>
Legal Margin for New Debt	<u><u>\$ 91,471,940</u></u>

Capital Lease

The County is obligated under a lease accounted for as a capital lease that was used to finance the acquisition of capital assets. The cost of the capital assets under the capital lease is \$409,710 and the related accumulated depreciation is \$44,344 as of December 31, 2021.

The following is a schedule of the minimum lease payments under the lease agreements and the present values of the minimum lease payments at December 31, 2021:

<u>Year Ending December 31,</u>	Governmental Activities
2022	\$ 99,848
2023	99,848
2024	101,065
2025	84,120
2026	<u>42,511</u>
Subtotal	427,392
Less: Amount Representing Interest Present Value of Future Minimum Lease Payments	<u><u>50,426</u></u> <u>\$ 376,966</u>

**LANGLADE COUNTY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

G. Pension Plan

1. Plan Description

The Wisconsin Retirement System (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, 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 Annual Comprehensive Financial Report (ACFR), which can be found at <http://eif.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 occupations and 62 for elected officials and executive service retirement plan participants, if hired on or before December 31, 2016) are entitled to a retirement benefit based on a formula factor, their final average earnings, and creditable service.

Final average earnings is the average of the participant's three highest earnings periods. Creditable service 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.

**LANGLADE COUNTY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

G. Pension Plan (Continued)

2. Postretirement 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>
2011	(1.2)	11
2012	(7.0)	(7)
2013	(9.6)	9
2014	4.7	25
2015	2.9	2
2016	0.5	(5)
2017	2.0	4
2018	2.4	17
2019	0.0	(10)
2020	1.7	21

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, executives and elected officials. Starting on January 1, 2016, 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 reporting period ending December 31, 2021, the WRS recognized \$680,956 in contributions from the County.

**LANGLADE COUNTY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

G. Pension Plan (Continued)

3. Contributions (Continued)

Contribution rates for the reporting period are:

<u>Employee Category</u>	<u>Employee</u>	<u>Employer</u>
General (Including Teachers, Executives, and Elected Officials)	6.75%	6.75%
Protective With Social Security	6.75%	11.75%
Protective Without Social Security	6.75%	16.35%

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

At December 31, 2021, the County reported an asset of \$3,596,115 for its proportionate share of the net pension asset. The net pension asset was measured as of December 31, 2020, and the total pension liability used to calculate the net pension asset was determined by an actuarial valuation as of December 31, 2019 rolled forward to December 31, 2020. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The County's proportion of the net pension asset was based on the County's share of contributions to the pension plan relative to the contributions of all participating employers. At December 31, 2020, the County's proportion was 0.05760108%, which was an increase of 0.00302200% from its proportion measured as of December 31, 2019.

For the year ended December 31, 2021, the County recognized pension expense (revenue) of \$(388,717).

At December 31, 2021, 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	\$ 5,204,681	\$ 1,121,079
Net Differences Between Projected and Actual Earnings on Pension Plan Investments	-	6,751,412
Changes in Assumptions	81,566	-
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,488	4,741
Employer Contributions Subsequent to the Measurement Date	680,956	-
Totals	<u>\$ 5,970,691</u>	<u>\$ 7,877,232</u>

**LANGLADE COUNTY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

G. Pension Plan (Continued)

4. Pension Assets, Liabilities, Pension Expense (Revenue), and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)

\$680,956 reported as deferred outflows related to pension resulting from the County's contributions after the measurement date will be recognized as a reduction of the net pension liability (asset) in the year ended December 31, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

<u>Year Ended December 31,</u>	<u>Expense</u>
2022	\$ (665,216)
2023	(181,181)
2024	(1,222,890)
2025	(518,210)
Total	\$ (2,587,497)

5. Actuarial Assumptions

The total pension liability in the December 31, 2019 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date:	December 31, 2019
Measurement Date of Net Pension Liability (Asset):	December 31, 2020
Actuarial Cost Method:	Entry Age Normal
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
Postretirement Adjustments*:	1.9%

* *No postretirement 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 postretirement discount rate.*

Actuarial assumptions are based upon an experience study conducted in 2018 that covered a three-year period from January 1, 2015 to December 31, 2017. The total pension liability for December 31, 2020, is based upon a roll-forward of the liability calculated from the December 31, 2019 actuarial valuation.

**LANGLADE COUNTY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

G. Pension Plan (Continued)

5. Actuarial Assumptions (Continued)

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

	Current Asset Allocation %	Long-Term Expected Nominal Rate of Return %	Long-Term Expected Real Rate of Return %
Core Fund Asset Class:			
Global Equities	51.0%	7.2%	4.7%
Fixed Income	25.0	3.2	0.8
Inflation Sensitive Assets	16.0	2.0	-0.4
Real Estate	8.0	5.6	3.1
Private Equity/Debt	11.0	10.2	7.6
Multi-Asset	4.0	5.8	3.3
Cash	-15.0	0.9	N/A
Total Core Fund	100.0%	6.6%	4.1%
Variable Fund Asset Class:			
U.S. Equities	70.0%	6.6%	4.1%
International Equities	30.0	7.4	4.9
Total Variable Fund	100.0%	7.1%	4.6%

New England Pension Consultants Long Term US CPI (Inflation) Forecast: 2.4%

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

**LANGLADE COUNTY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

G. Pension Plan (Continued)

5. Actuarial Assumptions (Continued)

Single Discount Rate – A single discount rate of 7.00% was used to measure the total pension liability for the current and prior year. This single discount rate is based on the expected rate of return on pension plan investments of 7.00% and a municipal bond rate of 2.00% (Source: Fixed-income municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index’s “20-year Municipal GO AA Index” as of December 31, 2020. In describing this index, Fidelity notes that the Municipal curves are constructed using option-adjusted analytics of a diverse population of over 10,000 tax-exempt securities.). Because of the unique structure of WRS, the 7.00% expected rate of return implies that a dividend of approximately 1.9% will always be paid. For purposes of the single discount rate, it was assumed that the dividend would always be paid. The projection of cash flows used to determine this single discount rate assumed that plan 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.

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%, 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 (6.0%) or 1-percentage-point higher (8.0%) than the current rate:

	1% Decrease to Discount Rate (6.0%)	Current Discount Rate (7.0%)	1% Increase to Discount Rate (8.0%)
County's Proportionate Share of the Net Pension Liability (Asset)	\$ 3,423,003	\$ (3,596,115)	\$ (8,751,605)

Pension Plan Fiduciary Net Position – Detailed information about the pension plan’s fiduciary net position is available in separately issued financial statements available at <https://etf.wi.gov/about-etf/reports-and-studies/financial-reports-and-statements>.

6. Payables to the Pension Plan

At December 31, 2021, the County reported a payable of \$152,387 for the outstanding amount of contributions to the pension plan for the year ended December 31, 2021.

**LANGLADE COUNTY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

H. Other Postemployment Benefits

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 members.

OPEB Plan Fiduciary Net Position

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

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

Benefits Provided

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

Contributions

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

Employers are required to pay the following contributions based on member 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 member premiums until age 65 in order to be eligible for the benefit after age 65.

Contribution rates as of December 31, 2021 are:

Coverage Type	Member Contribution
50% Postretirement Coverage	40% of Member Contribution
25% Postretirement Coverage	20% of Member Contribution

**LANGLADE COUNTY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

H. Other Postemployment Benefits (Continued)

Contributions (Continued)

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

Life Insurance Member Contribution Rates*		
For the Year Ended December 31, 2020		
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 year ended December 31, 2021, the LRLIF recognized \$6,695 in contributions from the employer.

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

At December 31, 2021, the County reported a liability of \$1,846,917 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of December 31, 2020, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of January 1, 2020 rolled forward to December 31, 2020. 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, 2020, the County's proportion was .3357590%, which was an increase of .012155% from its proportion measured as of December 31, 2019.

For the year ended December 31, 2021, the County recognized OPEB expense of \$236,382.

**LANGLADE COUNTY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

H. Other Postemployment Benefits (Continued)

OPEB Liabilities, OPEB Expense (Revenue) and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB (Continued)

At December 31, 2021, 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	\$ -	\$ 88,128
Net Differences Between Projected and Actual Earnings on OPEB Plan Investments	26,890	-
Changes in Assumptions	718,476	126,723
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	87,900	23,920
Totals	\$ 833,266	\$ 238,771

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>
2022	\$ 109,686
2023	106,778
2024	103,782
2025	97,924
2026	120,650
Thereafter	55,675
Total	\$ 594,495

Actuarial Assumptions – The total OPEB liability in the January 1, 2020 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, 2020
Measurement Date of Net OPEB Liability (Asset):	December 31, 2020
Actuarial Cost Method:	Entry Age Normal
20-Year Tax-Exempt Municipal Bond Yield:	2.12%
Long-Term Expected Rate of Return:	4.25%
Discount Rate:	2.25%
Salary Increases:	
Inflation	3.00%
Seniority/Merit	0.1% - 5.6%
Mortality:	Wisconsin 2018 Mortality Table

**LANGLADE COUNTY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

H. Other Postemployment Benefits (Continued)

OPEB Liabilities, OPEB Expense (Revenue) and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB (Continued)

Actuarial assumptions are based upon an experience study conducted in 2018 that covered a three-year period from January 1, 2015 to December 31, 2017. The total OPEB liability for December 31, 2020, is based upon a roll forward of the liability calculated from the January 1, 2020 actuarial valuation.

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

Local OPEB Life Insurance
Asset Allocation Targets and Expected Returns
As of December 31, 2020

Asset Class	Index	Target Allocation	Long-Term Expected Geometric Real Rate of Return %
U.S. Credit Bonds	Barclays Credit	50%	1.47%
U.S. Mortgages	Barclays MBS	50%	0.82%
Inflation			2.20
Long-Term Expected Rate of Return			4.25

The long-term expected rate of return and expected inflation rate remained unchanged from the prior year at 4.25% and 2.20%, respectively. 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.

**LANGLADE COUNTY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

H. Other Postemployment Benefits (Continued)

OPEB Liabilities, OPEB Expense (Revenue) and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB (Continued)

Single Discount Rate – A single discount rate of 2.25% was used to measure the total OPEB liability for the current year, as opposed to a discount rate of 2.87% for the prior year. The significant change in the discount rate was primarily caused by the decrease in the bond rate from 2.74% as of December 31, 2019 to 2.12% as of December 31, 2020. 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.

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

Sensitivity of the County’s Proportionate Share of Net OPEB Liability to Changes in the Discount Rate – The following presents the County’s proportionate share of the net OPEB liability calculated using the discount rate of 2.25%, as well as what the County’s proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (1.25%) or 1-percentage-point higher (3.25%) than the current rate:

	1% Decrease to Discount Rate 1.25%	Current Discount Rate 2.25%	1% Increase to Discount Rate 3.25%
County's Proportionate Share of the Net OPEB Liability (Asset)	\$ 2,512,335	\$ 1,846,917	\$ 1,343,680

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

Payable to the OPEB Plan

At December 31, 2021, the County reported a payable of \$-0- for the outstanding amount of contribution to the Plan required for the year ended December 31, 2021.

**LANGLADE COUNTY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

I. 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, 2021, nonspendable fund balance was as follows:

General Fund:	
Delinquent Taxes	\$ 564,840
Inventories and Prepaid Items	596,186
Total General Fund	1,161,026
Special Revenue Fund:	
Public Health:	
Prepaid Items	60
Total Nonspendable Fund Balance	\$ 1,161,086

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, 2021, restricted fund balance was as follows:

Special Revenue Funds:	
Northwoods CDBG	\$ 85,605
Housing Rehabilitation	296,206
Community Development Loan	62,176
American Rescue Plan Act	114
Debt Service Fund:	
Debt Service	4,283
Capital Improvements Fund:	
Capital Improvements	326,549
Total Restricted Fund Balance	\$ 774,933

LANGLADE COUNTY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

I. Fund Equity (Continued)

Committed Fund Balance

In the fund financial statements, portions of government fund balances are committed by County Board action. At December 31, 2021, General Fund balance was committed as follows:

Special Revenue Fund:

Committed for:

County Roads and Bridges	\$ 2,802,715
Social Services	429,089
Public Health	292,109
Jail Assessment	24,800
Fair Grounds	3,146
Dog License	9,906
Jail Commissary	<u>100,131</u>

Total Committed Fund Balance \$ 3,661,896

Assigned Fund Balance

Portions of governmental fund balances have been assigned to represent tentative management plans that are subject to change. At December 31, 2021, fund balance was assigned as follows:

General Fund:

Computer and Office Equipment Replacement	\$ 458,492
Forestry Recreation	150,520
Forestry Preservation	18,596
Forestry Land Purchase	159,108
Sick Leave	150,000
Subsequent Years Budget	<u>351,663</u>

Total Assigned Fund Balance \$ 1,288,379

**LANGLADE COUNTY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

I. Fund Equity (Continued)

Minimum General Fund Balance Policy

The County has also adopted a minimum fund balance policy of 20-25% of budgeted appropriations for the general, social service, and health funds. The minimum fund balance is maintained for cash flow and working capital purposes. The minimum fund balance amount is calculated as follows:

Budgeted Appropriations	\$ 17,170,931
Minimum Fund Balance %	(x) 20 - 25%
Minimum Fund Balance Amount	<u>\$ 3,434,186 - 4,292,733</u>

The County's unassigned General Fund balance of \$8,249,524 is above the minimum fund balance amount.

**LANGLADE COUNTY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021**

NOTE 4 OTHER INFORMATION

A. Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the government carries commercial insurance. The County completes an annual review of its insurance coverage to ensure adequate coverage. A description of the County's risk management programs is presented below:

Health Self-Insurance Fund

County employees, retirees and employee dependents are eligible for medical benefits from a health self-insurance fund. Funding is provided by charges to County departments, employees and retirees. The program is supplemented by stop loss protection, which limits the County's annual liability. Fund expenses consist of payments to a third-party administrator for medical claims, stop loss insurance premiums and administrative fees. On December 31, 2021, the fund had a net position balance of \$92,276.

The claims liability of \$501,745 reported in the fund at December 31, 2021, is based on the requirements of GASB Statement No. 10, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. Changes in the fund's claims liability amount are as follows:

	Liability Beginning Balance	Current Year Claims and Changes in Estimates	Claims Payments	Liability Ending Balance
2021	\$ 492,528	\$ 2,160,819	\$ 2,151,602	\$ 501,745
2020	812,897	1,816,057	2,136,426	492,528

The County has not received an actuarial certification attesting to the adequacy of the reserves, rates, and the overall financial soundness of the plan.

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 and the *Audit State Single Guidelines* 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.

**LANGLADE COUNTY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021**

NOTE 4 OTHER INFORMATION (CONTINUED)

B. Contingencies (Continued)

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 legal 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.

REQUIRED SUPPLEMENTARY INFORMATION

LANGLADE COUNTY, WISCONSIN
SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY (ASSET)
WISCONSIN RETIREMENT SYSTEM
(LAST 10 MEASUREMENT PERIODS)

Measurement Period Ending	Proportion of the Net Pension Liability (Asset)	Proportionate Share of the Net Pension Liability (Asset)	Covered Payroll	Proportionate Share of the Net Pension Liability (Asset) as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability (Asset)
12/31/14	0.05709097%	\$ (1,402,310)	\$ 7,367,284	19.03%	102.74%
12/31/15	0.05584184	907,419	7,364,261	12.32	98.20
12/31/16	0.05564162	458,620	7,602,227	6.03	99.12
12/31/17	0.05618080	(1,668,074)	7,953,008	20.97	102.93
12/31/18	0.05687833	2,023,553	8,107,033	24.96	96.45
12/31/19	0.05763130	(1,858,296)	8,523,529	21.80	102.96
12/31/20	0.05760108	(3,596,115)	8,620,977	41.71	105.26

SCHEDULE OF CONTRIBUTIONS
WISCONSIN RETIREMENT SYSTEM
(LAST 10 FISCAL YEARS)

Fiscal Year Ending	Contractually Required Contributions	Contributions in Relation to the Contractually Required Contributions	Contribution Deficiency (Excess)	Covered Payroll (Fiscal Year)	Contributions as a Percentage of Covered Payroll
12/31/15	\$ 532,744	\$ 532,744	\$ -	\$ 7,364,261	7.23%
12/31/16	531,346	531,346	-	7,602,227	6.99
12/31/17	566,909	566,909	-	7,953,008	7.13
12/31/18	617,143	617,143	-	8,107,033	7.61
12/31/19	633,994	633,994	-	8,523,529	7.44
12/31/20	664,577	664,577	-	8,620,977	8.39
12/31/21	680,956	680,956	-	8,594,335	7.92

See accompanying Notes to Required Supplementary Information.

LANGLADE COUNTY, WISCONSIN
SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY (ASSET)
LOCAL RETIREE LIFE INSURANCE FUND
(LAST 10 FISCAL YEARS)

Plan Fiscal Year Ending	Proportion of the Net OPEB Liability (Asset)	Proportionate Share of the Net OPEB Liability (Asset)	Covered Payroll	Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of Covered-Employee Payroll	Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability (Asset)
12/31/17	0.29652100%	\$ 892,107	\$ 7,953,008	11.22%	44.81%
12/31/18	0.30344600	782,993	8,107,033	9.66	48.69
12/31/19	0.32360400	1,377,969	8,523,529	16.17	37.58
12/31/20	0.33575900	1,846,917	8,620,977	21.42	31.36

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

Fiscal Year Ending	Contractually Required Contributions	Contributions in Relation to the Contractually Required Contributions	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered-Employee Payroll
12/31/18	\$ 5,816	\$ 5,816	-	\$ 7,953,008	0.07%
12/31/19	6,373	6,373	-	8,107,033	0.07
12/31/20	6,634	6,634	-	8,523,529	0.08
12/31/21	6,695	6,695	-	8,594,335	0.08

See accompanying Notes to Required Supplementary Information.

LANGLADE COUNTY, WISCONSIN
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
DECEMBER 31, 2021

NOTE 1 WISCONSIN RETIREMENT SYSTEM

Changes of Benefit Terms – There were no changes of benefit terms.

Changes of Assumptions – No significant change in assumptions were noted from the prior year.

The County is required to present the last 10 fiscal years of data; however accounting standards allow the presentation of as many years as are available until 10 fiscal years are presented.

NOTE 2 OTHER POSTEMPLOYMENT BENEFITS – LOCAL RETIREE LIFE INSURANCE FUND

Changes of Benefit Terms – There were no changes of benefit term.

Changes of Assumptions – Actuarial assumptions are based upon an experience study conducted in 2018 using Wisconsin Retirement System (WRS) experience from 2015 – 2017 and the discount rate was updated to reflect the municipal bond rate at the completion of the actuarial valuation.

The County is required to present the last 10 fiscal years of data; however, accounting standards allow the presentation of as many years as are available until 10 fiscal years are presented.

SUPPLEMENTARY INFORMATION

**LANGLADE COUNTY, WISCONSIN
GENERAL FUND
DETAILED COMPARISON OF BUDGETED AND ACTUAL REVENUES
YEAR ENDED DECEMBER 31, 2021**

	Budget		Actual	Variance
	Original	Final		Final Budget - Positive (Negative)
Taxes:				
General Property	\$ 5,190,626	\$ 5,925,626	\$ 5,925,626	\$ -
Forest Crop	73,000	73,000	136,540	63,540
Payment in Lieu of Taxes	17,000	17,000	18,590	1,590
County Sales Tax	1,640,000	1,640,000	2,161,948	521,948
Interest on Taxes	189,000	189,000	219,374	30,374
Total Taxes	<u>7,109,626</u>	<u>7,844,626</u>	<u>8,462,078</u>	<u>617,452</u>
Intergovernmental:				
State:				
State Shared Taxes	750,438	750,438	750,845	407
Tax-Exempt Computer Aid	12,308	12,308	12,308	-
Severance/Yield/Withdrawal	1,000	1,000	11,881	10,881
Circuit Court	52,275	52,275	52,275	-
Other State Payments	12,000	13,793	180,222	166,429
CARES Act	-	333	29,331	28,998
Guardian Ad Litem	28,300	28,300	34,216	5,916
Interpreter Fees	4,500	4,500	5,122	622
Victim Witness Program	13,500	13,500	11,971	(1,529)
Land Information	107,000	107,000	73,022	(33,978)
Sheriff Department	26,580	31,330	15,217	(16,113)
Tribal Enforcement Grant	22,889	22,889	20,449	(2,440)
OJA Grant	2,919	184,919	187,540	2,621
Emergency Government	48,100	71,903	62,937	(8,966)
Child Support	364,310	366,922	372,965	6,043
Transportation	79,889	79,889	79,889	-
Veterans Service	11,500	11,500	12,449	949
Snowmobile/ATV Trail Maintenance	297,411	297,411	540,099	242,688
Lake Protection	46,175	46,175	27,073	(19,102)
UW Extension	4,749	4,749	4,749	-
Forestry	114,739	114,739	123,596	8,857
Land Conservation	208,596	210,464	163,758	(46,706)
Total Intergovernmental	<u>2,209,178</u>	<u>2,426,337</u>	<u>2,771,914</u>	<u>345,577</u>
Licenses and Permits:				
Licenses:				
Marriage License	1,700	1,700	1,920	220
Occupational Drivers License	40	40	20	(20)
Passport Fees	100	100	-	(100)
Permits:				
Zoning	77,200	77,200	95,208	18,008
Non-Metallic Mine Permit	12,500	12,500	13,635	1,135
Land Record Fees	2,800	2,800	3,800	1,000
Total Licenses and Permits	<u>94,340</u>	<u>94,340</u>	<u>114,583</u>	<u>20,243</u>

**LANGLADE COUNTY, WISCONSIN
GENERAL FUND
DETAILED COMPARISON OF BUDGETED AND ACTUAL REVENUES (CONTINUED)
YEAR ENDED DECEMBER 31, 2021**

	Budget		Actual	Variance
	Original	Final		Final Budget - Positive (Negative)
Fines and Forfeits:				
County Ordinance Forfeitures	\$ 57,315	\$ 57,315	\$ 43,165	\$ (14,150)
State Fines and Forfeitures	22,500	22,500	30,936	8,436
Total Fines and Forfeits	<u>79,815</u>	<u>79,815</u>	<u>74,101</u>	<u>(5,714)</u>
Public Charges for Services:				
Register of Deeds Fees	143,000	143,000	212,707	69,707
Register of Deeds Land Modernization	34,000	34,000	44,441	10,441
Circuit Court Fees and Costs	68,100	68,100	54,202	(13,898)
Guardian Ad Litem Fees	180	180	202	22
Mediation Fees	1,800	1,800	1,785	(15)
Register in Probate Fees	3,500	3,500	4,958	1,458
Conservation Fees	-	-	2,986	2,986
County Clerk	550	550	2,089	1,539
Plat Book Sales	3,500	3,500	5,199	1,699
District Attorney	1,200	1,200	2,295	1,095
Sale of Maps	600	600	688	88
Coroner	8,030	8,030	13,046	5,016
Information Services	2,500	2,500	3,825	1,325
Sheriff Fees	123,600	128,600	132,769	4,169
Airport	29,940	29,940	34,997	5,057
Child Support	4,600	4,600	2,363	(2,237)
Forest Crop Stumpage	1,400,000	1,400,000	1,539,508	139,508
Miscellaneous Forestry	19,006	19,006	21,086	2,080
Park Fees	172,000	172,000	194,915	22,915
Treasurer Fees - NSF	50	50	50	-
Photocopies	59,600	59,600	46,318	(13,282)
Agriculture	3,320	3,320	805	(2,515)
Total Public Charges for Services	<u>2,079,076</u>	<u>2,084,076</u>	<u>2,321,234</u>	<u>237,158</u>
Intergovernmental Charges for Services:				
Probation and Parole Holds	25,800	25,800	7,819	(17,981)
Prisoner Housing	101,700	107,300	152,733	45,433
Software Updates	3,300	3,300	3,399	99
Total Intergovernmental Charges for Services	<u>130,800</u>	<u>136,400</u>	<u>163,951</u>	<u>27,551</u>
Interdepartmental Charges for Services:				
Indirect Charges	224,000	370,934	450,698	79,764
Insurance Premiums	197,000	220,732	240,519	19,787
CSA Revenues	5,900	5,900	7,222	1,322
Total Interdepartmental Charges for Services	<u>426,900</u>	<u>597,566</u>	<u>698,439</u>	<u>100,873</u>

**LANGLADE COUNTY, WISCONSIN
GENERAL FUND
DETAILED COMPARISON OF BUDGETED AND ACTUAL REVENUES (CONTINUED)
YEAR ENDED DECEMBER 31, 2021**

	Budget		Actual	Variance
	Original	Final		Final Budget - Positive (Negative)
Miscellaneous:				
Interest on Investments	\$ 101,050	\$ 101,050	\$ 69,091	\$ (31,959)
Insurance Recoveries and Dividends	2,100	47,402	45,413	(1,989)
Agriculture Research Station	15,000	15,000	17,103	2,103
Sale of County Property	250	250	26,008	25,758
Profit on Tax Deed Sales	30,000	30,000	6,266	(23,734)
Rent	124,226	124,226	130,294	6,068
Donations	1,350	11,961	28,333	16,372
Other	150	150	14,213	14,063
Total Miscellaneous	<u>274,126</u>	<u>330,039</u>	<u>336,721</u>	<u>6,682</u>
 Total Revenues	 <u>\$ 12,403,861</u>	 <u>\$ 13,593,199</u>	 <u>\$ 14,943,021</u>	 <u>\$ 1,349,822</u>

**LANGLADE COUNTY, WISCONSIN
GENERAL FUND
DETAILED COMPARISON OF BUDGETED AND ACTUAL EXPENDITURES
YEAR ENDED DECEMBER 31, 2021**

	Budget		Actual	Variance
	Original	Final		Final Budget - Positive (Negative)
General Government:				
County Board	\$ 111,229	\$ 111,229	\$ 81,434	\$ 29,795
Department of Administration	104,801	679,505	586,492	93,013
County Clerk	162,533	164,761	145,641	19,120
County Treasurer	153,394	158,263	159,062	(799)
Coroner	78,335	81,688	58,127	23,561
Register of Deeds	199,183	199,217	183,830	15,387
Human Resources	79,943	-	-	-
Insurance:				
Property and Liability	32,084	32,084	72,746	(40,662)
Workers' Compensation	301,000	324,732	324,732	-
Circuit Court	603,907	592,114	574,433	17,681
District Attorney	164,958	173,747	166,958	6,789
Corporation Counsel	194,792	200,240	189,517	10,723
Finance Department	459,141	-	29	(29)
Information Systems	282,919	284,871	287,254	(2,383)
Maintenance:				
Courthouse	119,767	142,239	122,419	19,820
Resource Center	105,185	99,145	109,769	(10,624)
Shop	201,364	209,588	159,774	49,814
Other General Government	117,201	63,021	106,741	(43,720)
Total General Government	<u>3,471,736</u>	<u>3,516,444</u>	<u>3,328,958</u>	<u>187,486</u>
Public Safety:				
Sheriff	3,053,642	3,134,564	3,093,899	40,665
Jail	1,890,331	1,905,800	2,033,514	(127,714)
Maintenance	257,531	258,341	283,526	(25,185)
Emergency Government	100,027	124,163	122,484	1,679
Total Public Safety	<u>5,301,531</u>	<u>5,422,868</u>	<u>5,533,423</u>	<u>(110,555)</u>
Public Works:				
Airport	155,417	159,417	152,958	6,459
Total Public Works	<u>155,417</u>	<u>159,417</u>	<u>152,958</u>	<u>6,459</u>
Health and Human Services:				
North Central Health Care	327,783	327,783	322,860	4,923
Family Care	259,523	259,523	259,523	-
Maintenance	155,638	161,937	156,312	5,625
Child Support	421,173	456,761	447,555	9,206
ADRC	115,070	115,070	115,070	-
Transportation	95,867	95,867	112,837	(16,970)
Veteran's Service Officer	146,791	155,253	133,516	21,737
Avail	29,000	29,000	29,000	-
Total Health and Human Services	<u>1,550,845</u>	<u>1,601,194</u>	<u>1,576,673</u>	<u>24,521</u>

**LANGLADE COUNTY, WISCONSIN
GENERAL FUND
DETAILED COMPARISON OF BUDGETED AND ACTUAL EXPENDITURES (CONTINUED)
YEAR ENDED DECEMBER 31, 2021**

	Budget		Actual	Variance
	Original	Final		Final Budget - Positive (Negative)
Culture and Recreation:				
Parks	\$ 593,865	\$ 644,574	\$ 843,780	\$ (199,206)
Library	320,385	320,385	320,320	65
Agriculture Agents	223,416	237,104	159,599	77,505
Recreation Facilities	-	1,011	1,302	(291)
Total Culture and Recreation	<u>1,137,666</u>	<u>1,203,074</u>	<u>1,325,001</u>	<u>(121,927)</u>
Conservation and Development:				
Land Records and Regulations	664,003	655,534	546,301	109,233
Land Conservation	266,175	275,067	201,476	73,591
Forestry Department	602,755	877,122	838,897	38,225
Economic Development	75,000	75,000	75,458	(458)
Regional Planning Commission	14,900	14,900	14,459	441
Total Conservation and Development	<u>1,622,833</u>	<u>1,897,623</u>	<u>1,676,591</u>	<u>221,032</u>
Debt Service:				
Principal	-	-	26,649	(26,649)
Interest and Fiscal Charges	-	-	3,763	(3,763)
Total Debt Service	<u>-</u>	<u>-</u>	<u>30,412</u>	<u>(30,412)</u>
Capital Outlay:				
General Public Buildings	-	-	1,113	(1,113)
Capital Improvements	-	51,297	163,609	(112,312)
Sheriff	-	-	223,198	(223,198)
Jail	-	150,000	150,000	-
Other	-	-	1,695	(1,695)
Total Capital Outlay	<u>-</u>	<u>201,297</u>	<u>539,615</u>	<u>(338,318)</u>
Total Expenditures	<u>\$ 13,240,028</u>	<u>\$ 14,001,917</u>	<u>\$ 14,163,631</u>	<u>\$ (161,714)</u>

**LANGLADE COUNTY, WISCONSIN
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2021**

	Special Revenue					
	Public Health	Jail Assessment	Dog License	Jail Commissary	Community Development Loan	Housing Rehabilitation
ASSETS						
Cash and Investments	\$ 313,097	\$ 23,988	\$ 10,262	\$ 100,003	\$ 62,176	\$ 330,936
Receivables:						
Taxes	229,872	-	-	-	-	-
Accounts	28,836	812	-	2,273	-	-
Loans, Net	-	-	-	-	42,271	1,976,392
Prepaid Supplies	60	-	-	-	-	-
Total Assets	\$ 571,865	\$ 24,800	\$ 10,262	\$ 102,276	\$ 104,447	\$ 2,307,328
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES						
LIABILITIES						
Accounts Payable	\$ 4,616	\$ -	\$ 356	\$ 2,145	\$ -	\$ -
Accrued and Other Current Liabilities	28,481	-	-	-	-	-
Due to Other Funds	-	-	-	-	-	34,730
Special Deposits	1,913	-	-	-	-	-
Unearned Revenues	14,814	-	-	-	-	-
Short-Term Note Payable	-	-	-	-	-	-
Total Liabilities	49,824	-	356	2,145	-	34,730
DEFERRED INFLOWS OF RESOURCES						
Property Taxes Levied for Subsequent Year	229,872	-	-	-	-	-
Loans Receivable	-	-	-	-	42,271	1,976,392
Total Deferred Inflows of Resources	229,872	-	-	-	42,271	1,976,392
FUND BALANCES						
Nonspendable	60	-	-	-	-	-
Restricted	-	-	-	-	62,176	296,206
Committed	292,109	24,800	9,906	100,131	-	-
Assigned	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
Total Fund Balances	292,169	24,800	9,906	100,131	62,176	296,206
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 571,865	\$ 24,800	\$ 10,262	\$ 102,276	\$ 104,447	\$ 2,307,328

**LANGLADE COUNTY, WISCONSIN
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)
DECEMBER 31, 2021**

	Special Revenue (Continued)			Capital Projects		Total
	Fairgrounds	Lenzer Trust	American	Capital Improvements	Debt Service	
			Rescue Plan Act			
ASSETS						
Cash and Investments	\$ 2,004	\$ -	\$ 1,826,027	\$ 1,750,334	\$ 4,283	\$ 4,423,110
Receivables:						
Taxes	32,000	-	-	723,110	650,050	1,635,032
Accounts	7,356	-	-	655	-	39,932
Loans, Net	-	-	-	-	-	2,018,663
Prepaid Supplies	-	-	-	-	-	60
Total Assets	<u>\$ 41,360</u>	<u>\$ -</u>	<u>\$ 1,826,027</u>	<u>\$ 2,474,099</u>	<u>\$ 654,333</u>	<u>\$ 8,116,797</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES						
LIABILITIES						
Accounts Payable	\$ 6,214	\$ -	\$ 5,400	\$ 24,440	\$ -	\$ 43,171
Accrued and Other Current Liabilities	-	-	-	-	-	28,481
Due to Other Funds	-	-	-	-	-	34,730
Special Deposits	-	-	-	-	-	1,913
Unearned Revenues	-	-	1,820,513	-	-	1,835,327
Short-Term Note Payable	-	-	-	1,400,000	-	1,400,000
Total Liabilities	<u>6,214</u>	<u>-</u>	<u>1,825,913</u>	<u>1,424,440</u>	<u>-</u>	<u>3,343,622</u>
DEFERRED INFLOWS OF RESOURCES						
Property Taxes Levied for						
Subsequent Year	32,000	-	-	723,110	650,050	1,635,032
Loans Receivable	-	-	-	-	-	2,018,663
Total Deferred Inflows of Resources	<u>32,000</u>	<u>-</u>	<u>-</u>	<u>723,110</u>	<u>650,050</u>	<u>3,653,695</u>
FUND BALANCES						
Nonspendable	-	-	-	-	-	60
Restricted	-	-	114	326,549	4,283	689,328
Committed	3,146	-	-	-	-	430,092
Assigned	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
Total Fund Balances	<u>3,146</u>	<u>-</u>	<u>114</u>	<u>326,549</u>	<u>4,283</u>	<u>1,119,480</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 41,360</u>	<u>\$ -</u>	<u>\$ 1,826,027</u>	<u>\$ 2,474,099</u>	<u>\$ 654,333</u>	<u>\$ 8,116,797</u>

**LANGLADE COUNTY, WISCONSIN
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED DECEMBER 31, 2021**

	Special Revenue					
	Public Health	Jail Assessment	Dog License	Jail Commissary	Community Development Loan	Housing Rehabilitation
REVENUES						
Taxes	\$ 368,878	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	428,258	-	-	-	-	-
Licenses and Permits	-	-	9,348	-	-	-
Public Charges for Services	106,567	10,083	-	46,982	-	-
Intergovernmental Charges for Services	75	-	-	-	-	-
Miscellaneous	1,375	-	-	39,581	54,500	147,153
Total Revenues	<u>905,153</u>	<u>10,083</u>	<u>9,348</u>	<u>86,563</u>	<u>54,500</u>	<u>147,153</u>
EXPENDITURES						
Current:						
General Government	-	-	442	-	-	-
Public Safety	-	26,248	-	75,078	-	-
Health and Human Services	754,478	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-
Conservation and Development	-	-	-	-	-	12,156
Debt Service:						
Principal	-	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Total Expenditures	<u>754,478</u>	<u>26,248</u>	<u>442</u>	<u>75,078</u>	<u>-</u>	<u>12,156</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	150,675	(16,165)	8,906	11,485	54,500	134,997
OTHER FINANCING SOURCES (USES)						
Transfers In	11,245	-	-	-	-	-
Transfers Out	-	-	-	-	(65,000)	-
Total Other Financing Sources (Uses)	<u>11,245</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(65,000)</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	161,920	(16,165)	8,906	11,485	(10,500)	134,997
Fund Balances - Beginning of Year	<u>130,249</u>	<u>40,965</u>	<u>1,000</u>	<u>88,646</u>	<u>72,676</u>	<u>161,209</u>
FUND BALANCES - END OF YEAR	<u>\$ 292,169</u>	<u>\$ 24,800</u>	<u>\$ 9,906</u>	<u>\$ 100,131</u>	<u>\$ 62,176</u>	<u>\$ 296,206</u>

**LANGLADE COUNTY, WISCONSIN
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)
YEAR ENDED DECEMBER 31, 2021**

	Special Revenue (Continued)			Capital Projects		Total
	Fairgrounds	Lenzer Trust	American	Capital Improvements	Debt Service	
			Rescue Plan Act			
REVENUES						
Taxes	\$ 30,995	\$ -	\$ -	\$ 492,903	\$ 647,300	\$ 1,540,076
Intergovernmental	-	-	43,107	9,653	-	481,018
Licenses and Permits	-	-	-	-	-	9,348
Public Charges for Services	23,149	-	-	-	-	186,781
Intergovernmental Charges for Services	-	-	-	-	-	75
Miscellaneous	31,760	-	114	327	-	274,810
Total Revenues	<u>85,904</u>	<u>-</u>	<u>43,221</u>	<u>502,883</u>	<u>647,300</u>	<u>2,492,108</u>
EXPENDITURES						
Current:						
General Government	-	-	-	-	-	442
Public Safety	-	-	-	-	-	101,326
Health and Human Services	-	-	-	-	-	754,478
Culture and Recreation	81,335	-	-	-	-	81,335
Conservation and Development	-	-	6,750	-	-	18,906
Debt Service:						
Principal	-	-	-	-	575,000	575,000
Interest and Fiscal Charges	-	-	-	4,009	72,300	76,309
Capital Outlay	-	-	-	682,277	-	682,277
Total Expenditures	<u>81,335</u>	<u>-</u>	<u>6,750</u>	<u>686,286</u>	<u>647,300</u>	<u>2,290,073</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	4,569	-	36,471	(183,403)	-	202,035
OTHER FINANCING SOURCES (USES)						
Transfers In	6,282	-	-	396,246	-	413,773
Transfers Out	-	(2,848)	(36,357)	(157,836)	-	(262,041)
Total Other Financing Sources (Uses)	<u>6,282</u>	<u>(2,848)</u>	<u>(36,357)</u>	<u>238,410</u>	<u>-</u>	<u>151,732</u>
NET CHANGE IN FUND BALANCES	10,851	(2,848)	114	55,007	-	353,767
Fund Balances - Beginning of Year	<u>(7,705)</u>	<u>2,848</u>	<u>-</u>	<u>271,542</u>	<u>4,283</u>	<u>765,713</u>
FUND BALANCES - END OF YEAR	<u>\$ 3,146</u>	<u>\$ -</u>	<u>\$ 114</u>	<u>\$ 326,549</u>	<u>\$ 4,283</u>	<u>\$ 1,119,480</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***

County Board
Langlade 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 Langlade County, as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the Langlade County's basic financial statements, and have issued our report thereon dated July 27, 2022.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Langlade 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 Langlade County's internal control. Accordingly, we do not express an opinion on the effectiveness of Langlade 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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified a deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2021-001 that we consider to be a significant deficiency.

Report on Compliance and Other Matters


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

Langlade County's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the Langlade County's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. Langlade County's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

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 27, 2022

FEDERAL AND STATE AWARDS



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

County Board
Langlade County
Antigo, Wisconsin

Report on Compliance for Each Major Federal and State Program

Opinion on Each Major Federal and State Program

We have audited Langlade County's compliance with the types of compliance requirements identified as subject to audit in the 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 Langlade County's major federal and state programs for the year ended December 31, 2021. Langlade 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, Langlade 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, 2021.

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, and Audit Requirements for Federal Awards* (Uniform Guidance), and the *State Single Audit Guidelines* issued by the Wisconsin Department of Administration. Our responsibilities under those standards, the Uniform Guidance, and the *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 Langlade 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 Langlade 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 Langlade 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 Langlade 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 the *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 Langlade County's compliance with the requirements of each major federal and state program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, the Uniform Guidance, and the *State Single Audit Guidelines*, 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 Langlade 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 Langlade 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 and the *State Single Audit Guidelines*, but not for the purpose of expressing an opinion on the effectiveness of Langlade 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 and 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 and 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 and 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 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 and the *State Single Audit Guidelines*. Accordingly, this report is not suitable for any other purpose.



CliftonLarsonAllen LLP

Green Bay, Wisconsin
July 27, 2022

**LANGLADE COUNTY, WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2021**

Grantor Agency/Federal Program Title	Assistance Listing Number	Pass-Through Agency	Pass-Through Entity Identifying Number
U.S. DEPARTMENT OF AGRICULTURE			
SNAP Cluster:			
State Administrative Matching Grants for Food Stamp Program	10.561	Marathon County, WI	61
State Administrative Matching Grants for Food Stamp Program	10.561	Marathon County, WI	284
Total SNAP Cluster			
Total U.S. Department of Agriculture			
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
Community Development Block Grant:			
Program Agreements	14.228	WI DOA	H 20-02
Program Income:			
Housing Rehabilitation Loan Program	14.228	WI DOA	Not Applicable
Northwoods CDBG	14.228	WI DOA	Not Applicable
Total Community Development Block Grant			
Total U.S. Department of Housing and Urban Development			
U.S. DEPARTMENT OF INTERIOR			
Payments in Lieu of Taxes	15.226	WI DNR	n/a
Total U.S. Department of Interior			
U.S. DEPARTMENT OF JUSTICE			
COVID 19 - Coronavirus Emergency Supplemental Funding Program	16.034	WI DOJ	2020-CV-01-16234
Bulletproof Vest Program	16.607	Direct Program	Not Applicable
Total U.S. Department of Justice			
U.S. DEPARTMENT OF TRANSPORTATION			
Highway Planning and Construction Cluster:			
Recreational Trails Program	20.219	WI DNR	RTP-831-16N
Recreational Trails Program	20.219	WI DNR	RTP-832-16N
Recreational Trails Program	20.219	WI DNR	RTP-921-18N
Recreational Trails Program	20.219	WI DNR	RTP-942-19N
Recreational Trails Program	20.219	WI DNR	RTP-988-20MD
Total Highway Planning and Construction Cluster			
State and Community Highway Safety	20.600	WI DOT	FG-2021-Langlade-05553
Total U.S. Department of Transportation			

See accompanying Notes to Schedules of Expenditures of Federal and State Awards.

**LANGLADE COUNTY, WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED DECEMBER 31, 2021**

(Accrued) Deferred Revenue Beginning Balance	Cash Received (Refunded)	Accrued (Deferred) Revenue Ending Balance	Total Expenditures	Subrecipient Payment
\$ (117)	\$ 1,929	\$ 81	\$ 1,893	\$ -
<u>(45,354)</u>	<u>105,270</u>	<u>49,738</u>	<u>109,654</u>	<u>-</u>
<u>(45,471)</u>	<u>107,199</u>	<u>49,819</u>	<u>111,547</u>	<u>-</u>
(45,471)	107,199	49,819	111,547	-
(308,659)	1,464,781	257,460	1,413,582	-
161,208	147,152	(296,206)	12,154	-
44,412	433,089	(85,606)	391,895	-
<u>(103,039)</u>	<u>2,045,022</u>	<u>(124,352)</u>	<u>1,817,631</u>	<u>-</u>
(103,039)	2,045,022	(124,352)	1,817,631	-
-	20	-	20	-
-	20	-	20	-
(58,000)	208,000	-	150,000	-
-	1,268	2,032	3,300	-
<u>(58,000)</u>	<u>209,268</u>	<u>2,032</u>	<u>153,300</u>	<u>-</u>
(331)	2,053	-	1,722	-
-	225	-	225	-
-	2,081	-	2,081	-
(12,697)	13,734	-	1,037	-
-	-	21,697	21,697	-
<u>(13,028)</u>	<u>18,093</u>	<u>21,697</u>	<u>26,762</u>	<u>-</u>
-	34,239	-	34,239	-
(13,028)	52,332	21,697	61,001	-

See accompanying Notes to Schedules of Expenditures of Federal and State Awards.

**LANGLADE COUNTY, WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED DECEMBER 31, 2021**

Grantor Agency/Federal Program Title	Assistance Listing Number	Pass-Through Agency	Pass-Through Entity Identifying Number
U.S. DEPARTMENT OF THE TREASURY			
COVID-19 Coronavirus Relief Fund	21.019	WI DHS	155803
COVID-19 Coronavirus Relief Fund	21.019	WI DHS	155804
COVID-19 Coronavirus Relief Fund	21.019	WI DHS	155805
Total COVID-19 Coronavirus Relief Fund			
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	Direct Program	n/a
Total U.S. Department of the Treasury			
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
Public Health Emergency Preparedness	93.069	WI DHS	155015
Public Health Emergency Preparedness	93.069	WI DHS	155050
Total Public Health Emergency Preparedness			
Immunization Cooperative Agreements	93.268	WI DHS	155020
COVID-19 Immunization Cooperative Agreements	93.268	WI DHS	n/a
Total Immunization Cooperative Agreements			
COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	WI DHS	155802
COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	WI DHS	155806
Total Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)			
COVID-19 Public Health Crisis Response Awards	93.354	WI DHS	155801
COVID 19 - Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health	93.268	NACCHO	2021-062502
Promoting Safe and Stable Families	93.556	WI DCF	3306
TANF Cluster			
Temporary Assistance for Needy Families	93.558	WI DCF	3632
Child Support Enforcement (Title IV-D)	93.563	WI DCF	7477
Child Support Enforcement (Title IV-D)	93.563	WI DCF	7482
Child Support Enforcement (Title IV-D)	93.563	WI DCF	7506
Child Support Enforcement (Title IV-D)	93.563	WI DCF	7560
Child Support Enforcement (Title IV-D)	93.563	WI DCF	7618
Child Support Enforcement (Title IV-D)	93.563	WI DCF	7619
Child Support Enforcement (Title IV-D)	93.563	WI DCF	7332F
Child Support Enforcement (Title IV-D)	93.563	WI DCF	7332R
Total Child Support Enforcement (Title IV-D)			
Low Income Home Energy Assistance	93.568	WI DOA	AD1599974.34
CCDF Cluster:			
Child Care and Development Block Grant	93.575	WI DCF	0831
Child Care and Development Block Grant	93.575	WI DCF	0852
Total CCCDF Cluster			

See accompanying Notes to Schedules of Expenditures of Federal and State Awards.

**LANGLADE COUNTY, WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED DECEMBER 31, 2021**

(Accrued) Deferred Revenue Beginning Balance	Cash Received (Refunded)	Accrued (Deferred) Revenue Ending Balance	Total Expenditures	Subrecipient Payment
\$ (10,857)	\$ 10,857	\$ -	\$ -	\$ -
(4,342)	4,342	-	-	-
(147,016)	147,016	-	-	-
(162,215)	162,215	-	-	-
-	1,863,619	(1,820,513)	43,106	-
(162,215)	2,025,834	(1,820,513)	43,106	-
(5,196)	18,503	-	13,307	-
-	17,466	-	17,466	-
(5,196)	35,969	-	30,773	-
(4,523)	11,123	-	6,600	-
-	10,000	-	10,000	-
(4,523)	21,123	-	16,600	-
-	12,224	-	12,224	-
-	251,393	8,755	260,148	-
-	263,617	8,755	272,372	-
(5,583)	5,583	-	-	-
-	35,000	-	35,000	-
-	38,069	-	38,069	-
-	16,114	8,536	24,650	-
(72,498)	231,402	91,827	250,731	-
683	(1,903)	(340)	(1,560)	-
(390)	1,736	684	2,030	-
-	-	1,708	1,708	-
-	-	582	582	-
-	60,324	-	60,324	-
2,136	(10,675)	(544)	(9,083)	-
(3,236)	16,174	824	13,762	-
(73,305)	297,058	94,741	318,494	-
-	-	-	-	-
(326)	2,159	720	2,553	-
(6,487)	29,237	8,465	31,215	-
(6,813)	31,396	9,185	33,768	-

See accompanying Notes to Schedules of Expenditures of Federal and State Awards.

**LANGLADE COUNTY, WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED DECEMBER 31, 2021**

Grantor Agency/Federal Program Title	Assistance Listing Number	Pass-Through Agency	Pass-Through Entity Identifying Number
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONTINUED)			
Stephanie Tubbs Jones Child Welfare Services Program	93.645	WI DCF	3413
Stephanie Tubbs Jones Child Welfare Services Program	93.645	WI DCF	3465
Stephanie Tubbs Jones Child Welfare Services Program	93.645	WI DCF	3561
Stephanie Tubbs Jones Child Welfare Services Program	93.645	WI DCF	3681
Total Stephanie Tubbs Jones Child Welfare Services Program			
Foster Care (Title IV-E)	93.658	WI DCF	3413
Foster Care (Title IV-E)	93.658	WI DCF	3561
COVID 19 - Foster Care (Title IV-E)	93.658	WI DCF	3619
Foster Care (Title IV-E)	93.658	WI DCF	3681
Total Foster Care (Title IV-E)			
Adoption Assistance	93.659	WI DCF	3574
Child Abuse and Neglect State Grants	93.669	WI DCF	3030
Children's Health Insurance Program	93.767	Marathon County, WI	284
Medicaid Cluster:			
Medical Assistance Program	93.778	Marathon County, WI	62
Medical Assistance Program	93.778	Marathon County, WI	284
Total Medicaid Cluster			
Preventive Health and Health Services Block Grant	93.991	WI DHS	159220
Maternal and Child Health Services Block Grant to the States	93.994	WI DHS	159320
Total U.S. Department of Health and Human Services			
U.S. DEPARTMENT OF HOMELAND SECURITY			
Disaster Grants - Public Assistance	97.036	WI DMA	PA-05-WI-4459-PW-00192
Disaster Grants - Public Assistance	97.036	WI DMA	PA-05-WI-4459-PW-00365
Disaster Grants - Public Assistance	97.036	WI DMA	PA-05-WI-4459-PW-00419
Disaster Grants - Public Assistance	97.036	WI DMA	PA-05-WI-4459-PW-00425
Disaster Grants - Public Assistance	97.036	WI DMA	PA-05-WI-4520-PW-00088
Total Disaster Grants - Public Assistance			
Emergency Management Performance Grants	97.042	WI DMA	2021-EMPG-01-12159
Total U.S. Department of Homeland Security			
Total Federal Awards			

See accompanying Notes to Schedules of Expenditures of Federal and State Awards.

**LANGLADE COUNTY, WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED DECEMBER 31, 2021**

(Accrued) Deferred Revenue Beginning Balance	Cash Received (Refunded)	Accrued (Deferred) Revenue Ending Balance	Total Expenditures	Subrecipient Payment
(545)	3,701	-	3,156	-
-	4,776	-	4,776	-
-	10,015	-	10,015	-
-	802	-	802	-
(545)	19,294	-	18,749	-
(978)	6,637	-	5,659	-
-	225,884	-	225,884	-
-	6,890	-	6,890	-
-	18,097	-	18,097	-
(978)	257,508	-	256,530	-
\$ -	\$ 10,269	\$ 4,458	\$ 14,727	\$ -
(389)	9,608	8,835	18,054	-
(7,547)	15,384	6,505	14,342	-
(117)	247	81	211	-
(92,610)	173,125	66,838	147,353	-
(92,727)	173,372	66,919	147,564	-
(425)	7,958	-	7,533	-
(306)	5,383	362	5,439	-
(198,337)	1,242,705	208,296	1,252,664	-
(71,742)	71,742	-	-	-
(14,516)	14,516	-	-	-
(246,322)	246,322	-	-	-
(69,968)	69,968	-	-	-
-	-	25,358	25,358	-
(402,548)	402,548	25,358	25,358	-
-	38,034	(5,590)	32,444	-
(402,548)	440,582	19,768	57,802	-
\$ (982,638)	\$ 6,122,962	\$ (1,643,253)	\$ 3,497,071	\$ -

See accompanying Notes to Schedules of Expenditures of Federal and State Awards.

**LANGLADE COUNTY, WISCONSIN
SCHEDULE OF EXPENDITURES OF STATE AWARDS
YEAR ENDED DECEMBER 31, 2021**

Grantor Agency/State Program Title	State I.D. Number	Pass-Through Agency	State Identifying Number
DEPARTMENT OF AGRICULTURE, TRADE AND CONSUMER PROTECTION			
Agriculture Clean Sweep Program	115.04	Direct Program	n/a
County Staff and Support	115.15	Direct Program	n/a
LWRM Plan Implementation Projects	115.40	Direct Program	n/a
Total Department of Agriculture, Trade and Consumer Protection			
DEPARTMENT OF NATURAL RESOURCES			
Venison Processing	370.549	Direct Program	n/a
Wildlife Habitat Grant	370.564	Direct Program	n/a
Snowmobile Patrol	370.552	Direct Program	n/a
Wildlife Damage Abatement and Claims	370.553	Direct Program	n/a
County Conservation Aids	370.563	Direct Program	CC20-34FM
Lakes Protection Grant	370.663	Direct Program	LPT 640-20
Lakes Protection Grant	370.663	Direct Program	LPT 640-21
Total Aquatic Invasive Species			
County Forest Administration	370.572	Direct Program	n/a
Recreational Aids - Snowmobile Trail and Area Aid	370.574 & 370.575	Direct Program	S-5627
Recreational Aids - Snowmobile Trail and Area Aid	370.574 & 370.575	Direct Program	S-5303
Recreational Aids - Snowmobile Trail and Area Aid	370.574 & 370.575	Direct Program	S-5304
Recreational Aids - Snowmobile Trail and Area Aid	370.574 & 370.575	Direct Program	S-5357
Recreational Aids - Snowmobile Trail and Area Aid	370.574 & 370.575	Direct Program	S-5087
Recreational Aids - Snowmobile Trail and Area Aid	370.574 & 370.575	Direct Program	S-5497
Recreational Aids - Snowmobile Trail and Area Aid	370.574 & 370.575	Direct Program	S-5546
Recreational Aids - Snowmobile Trail and Area Aid	370.574 & 370.575	Direct Program	S-5575
Total Recreational Aids - Snowmobile Trail and Area Aid			
All-Terrain Vehicle (ATV) Program	370.576 & 370.577	Direct Program	ATV-3704
All-Terrain Vehicle (ATV) Program	370.576 & 370.577	Direct Program	ATV-3914
All-Terrain Vehicle (ATV) Program	370.576 & 370.577	Direct Program	ATV-4113
All-Terrain Vehicle (ATV) Program	370.576 & 370.577	Direct Program	ATV-4215
All-Terrain Vehicle (ATV) Program	370.576 & 370.577	Direct Program	ATV-4255
All-Terrain Vehicle (ATV) Program	370.576 & 370.577	Direct Program	ATV-4274T
All-Terrain Vehicle (ATV) Program	370.576 & 370.577	Direct Program	ATV-4297
All-Terrain Vehicle (ATV) Program	370.576 & 370.577	Direct Program	ATV-4298
All-Terrain Vehicle (ATV) Program	370.576 & 370.577	Direct Program	ATV-4345
All-Terrain Vehicle (ATV) Program	370.576 & 370.577	Direct Program	ATV-4386
All-Terrain Vehicle (ATV) Program	370.576 & 370.577	Direct Program	ATV-4406T
Total All-Terrain Vehicle (ATV) Program			
Knowles-Nelson Stewardship Program	370.TZ1	Direct Program	SCFS-1083
Total Department of Natural Resources			

See accompanying Notes to Schedules of Expenditures of Federal and State Awards.

**LANGLADE COUNTY, WISCONSIN
SCHEDULE OF EXPENDITURES OF STATE AWARDS (CONTINUED)
YEAR ENDED DECEMBER 31, 2021**

(Accrued) Deferred Revenue Beginning Balance	Cash Received (Refunded)	Accrued (Deferred) Revenue Ending Balance	Total Expenditures	Subrecipient Payment
\$ (14,151)	\$ 14,151	\$ -	\$ -	\$ -
(92,890)	92,890	93,687	93,687	-
-	34,686	-	34,686	-
(107,041)	141,727	93,687	128,373	-
-	479	-	479	-
(4,370)	14,229	9,789	19,648	-
-	5,625	-	5,625	-
(23,798)	23,798	20,242	20,242	-
-	-	3,499	3,499	-
(13,851)	13,851	-	-	-
-	1,100	25,973	27,073	-
(13,851)	14,951	25,973	27,073	-
-	58,032	-	58,032	-
-	80,145	(36,033)	44,112	-
99,908	-	(91,287)	8,621	-
76,875	-	(76,875)	-	-
-	97,081	-	97,081	-
-	5,057	(5,057)	-	-
67,206	123,115	-	190,321	-
8,137	-	1,187	9,324	-
116,438	-	(103,929)	12,509	-
368,564	305,398	(311,994)	361,968	-
5,056	-	(5,056)	-	-
179,187	-	(179,187)	-	-
-	-	4,966	4,966	-
(11,991)	37,826	-	25,835	-
(21,714)	22,596	1,623	2,505	-
690	-	-	690	-
8,137	-	1,187	9,324	-
116,438	-	(103,929)	12,509	-
-	42,500	1,532	44,032	-
-	24,955	17,875	42,830	-
-	690	(690)	-	-
275,803	128,567	(261,679)	142,691	-
-	-	110,595	110,595	-
602,348	551,079	(403,575)	749,852	-

See accompanying Notes to Schedules of Expenditures of Federal and State Awards.

**LANGLADE COUNTY, WISCONSIN
SCHEDULE OF EXPENDITURES OF STATE AWARDS (CONTINUED)
YEAR ENDED DECEMBER 31, 2021**

Grantor Agency/State Program Title	State I.D. Number	Pass-Through Agency	State Identifying Number
DEPARTMENT OF TRANSPORTATION			
Elderly and Handicapped Transportation Aids	395.101	Direct Program	n/a
County Forest Aids	395.170	Direct Program	n/a
Total Department of Transportation			
DEPARTMENT OF HEALTH SERVICES			
FPI NON-FED	435.060	Marathon County	60
IMAA State Share	435.283	Marathon County	283
IMAA Federal Share	435.284	Marathon County	284
Enhanced IM Funding	435.568	Marathon County	n/a
Cons Contracts CHHD LD	435.157720	Direct Program	157720
Communicable Disease Control & Prevention	435.155800	Direct Program	155800
Total Department of Health Services			
DEPARTMENT OF CHILDREN AND FAMILIES			
Food Stamp Agency Incentives	437.0965	Direct Program	0965
Kinship Care Program - Benefits	437.3377A	Direct Program	3377A
Kinship Care Program - Benefits	437.3377B	Direct Program	3377B
Kinship Care Program - Assessment	437.3380A	Direct Program	3380A
Kinship Care Program - Assessment	437.3380B	Direct Program	3380B
Community Intervention Program	437.3410	Direct Program	3410
Youth Aids AODA	437.3411	Direct Program	3411
Youth Aids	437.3413	Direct Program	3413
Basic County Allocation	437.3561	Direct Program	3561
State County match	437.3681	Direct Program	3681
Child Support Additional Funding	437.7335	Direct Program	7335
Child Support Activities	437.7502	Direct Program	7502
Child Support Medical Support	437.7606	Direct Program	7606
Total Department of Children and Families			
DEPARTMENT OF JUSTICE			
County Tribal Local Assistance	455.260	Direct Program	n/a
Victim Witness Cluster	455. (1)	Direct Program	n/a
Total Department of Justice			
DEPARTMENT OF MILITARY AFFAIRS			
Disaster Recovery Aids	465.305	Direct Program	PA-05-WI-4459-PW-00192
Disaster Recovery Aids	465.305	Direct Program	PA-05-WI-4459-PW-00365
Disaster Recovery Aids	465.305	Direct Program	PA-05-WI-4459-PW-00419
Disaster Recovery Aids	465.305	Direct Program	PA-05-WI-4459-PW-00425
Total Disaster Recovery Aids			

See accompanying Notes to Schedules of Expenditures of Federal and State Awards.

**LANGLADE COUNTY, WISCONSIN
SCHEDULE OF EXPENDITURES OF STATE AWARDS (CONTINUED)
YEAR ENDED DECEMBER 31, 2021**

(Accrued) Deferred Revenue Beginning Balance	Cash Received (Refunded)	Accrued (Deferred) Revenue Ending Balance	Total Expenditures	Subrecipient Payment
\$ -	\$ 79,889	\$ -	\$ 79,889	\$ -
621	2,688	(617)	2,692	-
621	82,577	(617)	82,581	-
(233)	2,175	162	2,104	-
(95)	121,782	1,375	123,062	-
(746)	1,746	830	1,830	-
(17,654)	42,035	24,059	48,440	-
(98)	2,225	1,378	3,505	-
-	3,400	-	3,400	-
(18,826)	173,363	27,804	182,341	-
(185)	2,069	88	1,972	-
-	28,761	-	28,761	-
(14,215)	54,143	10,668	50,596	-
-	2,498	-	2,498	-
(2,186)	4,058	450	2,322	-
(2,598)	8,290	1,962	7,654	-
(6,833)	6,833	-	-	-
(61,177)	415,147	-	353,970	-
-	269,888	-	269,888	-
-	21,623	-	21,623	-
-	-	8,727	8,727	-
-	41,222	-	41,222	-
-	1,947	-	1,947	-
(87,194)	856,479	21,895	791,180	-
-	20,449	-	20,449	-
(4,259)	9,608	6,622	11,971	-
(4,259)	30,057	6,622	32,420	-
(11,957)	11,957	-	-	-
(2,419)	2,419	-	-	-
(41,054)	41,054	-	-	-
(11,661)	11,661	-	-	-
(67,091)	67,091	-	-	-

See accompanying Notes to Schedules of Expenditures of Federal and State Awards.

**LANGLADE COUNTY, WISCONSIN
SCHEDULE OF EXPENDITURES OF STATE AWARDS (CONTINUED)
YEAR ENDED DECEMBER 31, 2021**

Grantor Agency/State Program Title	State I.D. Number	Pass-Through Agency	State Identifying Number
DEPARTMENT OF MILITARY AFFAIRS (CONTINUED)			
State Disaster Funding	465.650	Direct Program	N/A
Computer and Hazmat Equipment Grant	465.367	Direct Program	2020-EPCRA-01-11955
Total Department of Military Affairs			
DEPARTMENT OF ADMINISTRATION			
Wisconsin Land Information Program - Aid to Counties:			
Land Information Grant	505.173	Direct Program	n/a
Training Grant	505.173	Direct Program	n/a
Strategic Initiative Grant	505.173	Direct Program	n/a
Total Wisconsin Land Information Program - Aid to Counties			
Public Benefits - Low Income Energy Assistance Program	505.371	Direct Program	AD1599974.34
Total Department of Administration			
Total State Programs			

See accompanying Notes to Schedules of Expenditures of Federal and State Awards.

**LANGLADE COUNTY, WISCONSIN
SCHEDULE OF EXPENDITURES OF STATE AWARDS (CONTINUED)
YEAR ENDED DECEMBER 31, 2021**

(Accrued) Deferred Revenue Beginning Balance	Cash Received (Refunded)	Accrued (Deferred) Revenue Ending Balance	Total Expenditures	Subrecipient Payment
\$ -	\$ 44,964	\$ -	\$ 44,964	\$ -
(15,043)	15,043	-	-	-
(82,134)	127,098	-	44,964	-
119,220	63,680	(113,060)	69,840	-
368	1,000	(1,208)	160	-
22,400	45,000	(64,378)	3,022	-
141,988	109,680	(178,646)	73,022	-
(10,174)	80,089	20,347	90,262	-
131,814	189,769	(158,299)	163,284	-
<u>\$ 435,329</u>	<u>\$ 2,152,149</u>	<u>\$ (412,483)</u>	<u>\$ 2,174,995</u>	<u>\$ -</u>

See accompanying Notes to Schedules of Expenditures of Federal and State Awards.

LANGLADE COUNTY, WISCONSIN
NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AND STATE AWARDS
DECEMBER 31, 2021

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 2021 fund financial statements. Such expenditures are recognized following the cost principles contained in the Uniform Guidance for all awards. Under these principles, certain types of expenditures are not allowable or are limited to reimbursement. Accrued revenue at year-end consists of federal and state program expenditures scheduled for reimbursement to the County in the succeeding year while unearned revenue represents advances for federal and state programs that exceed recorded County expenditures. Because of subsequent program adjustments, these amounts may differ from the prior year's ending balances. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

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 the Treasury
- State – Wisconsin Department of Children and Families

LANGLADE COUNTY, WISCONSIN
NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AND STATE AWARDS
DECEMBER 31, 2021

NOTE 4 PASS THROUGH ENTITIES

Federal awards have been passed through the following entities:

- WI DCF – Wisconsin Department of Children and Families
- WI DHS – Wisconsin Department of Health Services
- WI DMA – Wisconsin Department of Military Affairs
- WI DNR – Wisconsin Department of Natural Resources
- WI DOA – Wisconsin Department of Administration
- WI DOJ – Wisconsin Department of Justice
- WI DOT – Wisconsin Department of Transportation

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 and DCF programs agree with the expenditures reported on the May 2022 CARS for the Human Services and Public Health Departments, and the December 2021 SPARC for Child Support and Child Care programs.

NOTE 7 REVOLVING LOAN FUND FOR HOUSING REHABILITATION

In the prior years, the County received community development block grants to finance housing rehabilitation loans made to local homeowners. Program income received by the County is obligated for additional housing rehabilitation loans.

During 2021, the County received program income of \$147,153 and expended \$134,997 from their housing rehabilitation loan fund.

At December 31, 2021, program income of \$296,206 is available for future housing rehabilitation loans and administrative expenses. Outstanding mortgages receivable totaled \$1,976,392.

**LANGLADE COUNTY, WISCONSIN
NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AND STATE AWARDS
DECEMBER 31, 2021**

NOTE 8 REVOLVING LOAN FUND FOR NORTHWOODS CONSORTIUM

The County has received community development block grants to finance housing rehabilitation loans made to homeowners in the Northwoods Consortium Revolving Loan Program. Program income received by the County is obligated for additional housing rehabilitation loans.

During 2021, the County received intergovernmental grant income of \$1,413,582, program income of \$433,089 and expended \$1,821,945 from their housing rehabilitation loan fund as detailed below:

	Grant	Program Income	Total Expenditures
Housing Rehabilitation Loans	\$ 1,226,739	\$ 319,455	\$ 1,546,194
Administrative Expenses	219,036	56,715	275,751
Total Expenditures	<u>\$ 1,445,775</u>	<u>\$ 376,170</u>	<u>\$ 1,821,945</u>

At December 31, 2021, program income of \$85,605 is available for future housing rehabilitation loans and administrative expenses. Outstanding mortgages receivable totaled \$6,840,125.

**LANGLADE COUNTY, WISCONSIN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2021**

Section I – Summary of the Auditors' Results

Basic Financial Statements

1. Type of auditors' report issued: Unmodified
2. Internal control over financial reporting:
- Material weakness(es) identified? _____ yes X no
 - Significant deficiency(ies) identified? X yes _____ none reported
3. Noncompliance material to basic financial statements noted? _____ yes X no

Federal Awards

1. Internal control over major federal programs:
- Material weakness(es) identified? _____ yes X no
 - Significant deficiency(ies) identified? _____ yes X none reported
2. Type of auditors' report issued on compliance for major federal programs: Unmodified
3. Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? _____ yes X no

Identification of Major Federal Programs

Assistance Listing Number(s)
14.228

Name of Federal Program or Cluster
Community Development Block Grant

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

\$ 750,000

Auditee qualified as low-risk auditee?

_____ yes X no

**LANGLADE COUNTY, WISCONSIN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED DECEMBER 31, 2021**

Section II – Financial Statement Findings

2021-001 - Preparation of Annual Financial Report

Type of Finding

Significant Deficiency in Internal Control over Financial Reporting

Condition

Management and the Board of the County share the ultimate responsibility for the County's internal control system. While it is acceptable to outsource various accounting functions, the responsibility for internal control cannot be outsourced.

The County engages CliftonLarsonAllen LLP (CLA) to assist in preparing its financial statements and accompanying disclosures. However, as independent auditors, CLA cannot be considered part of the County's internal control system. As part of its internal control over the preparation of its financial statements, including disclosures, the County has implemented a comprehensive review procedure to ensure that the financial statements, including disclosures, are complete and accurate. Such review procedures should be performed by an individual possessing a thorough understanding of accounting principles generally accepted in the United States of America and knowledge of the County's activities and operations.

The County's personnel have not monitored recent accounting developments to the extent necessary to enable them to prepare the County's financial statements and related disclosures, to provide a high level of assurance that potential omissions or other errors that are material would be identified and corrected on a timely basis.

Criteria or Specific Requirement

The preparation and review of the annual financial report by staff with expertise in financial reporting is an internal control intended to prevent, detect and correct a potential omission or misstatement in the financial statements or notes.

Effect

Without CLA's involvement, the County may not be able to completely prepare an annual financial report, including the note disclosures and schedules of expenditures of federal and state awards in accordance with accounting principles generally accepted in the United States of America, the Uniform Guidance and *State Single Audit Guidelines*.

Cause

The County has determined that the additional costs associated with training staff to become experienced in applicable accounting principles and note disclosures outweigh the derived benefits.

Repeat Finding

Repeat of Finding 2021-002

**LANGLADE COUNTY, WISCONSIN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED DECEMBER 31, 2021**

Section II – Financial Statement Findings (Continued)

Recommendation

We recommend the County continue reviewing the annual financial report. While it may not be cost beneficial to train additional staff to completely prepare the report, a thorough review of this information by appropriate staff of the County is necessary to obtain a complete and adequate understanding of the County's annual financial report.

Views of responsible officials and planned corrective actions


There is no disagreement with the audit finding. Refer to the management response per the corrective action plan.

Section III – Federal and State Award Findings and Questioned Costs

There are no audit findings and questioned costs required to be reported under the Uniform Guidance and the *State Single Audit Guidelines* issued by the Wisconsin Department of Administration for the year ended December 31, 2021.

**LANGLADE COUNTY, WISCONSIN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED DECEMBER 31, 2021**

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 noncompliance, nonmaterial noncompliance, 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> : | |
| | a. Department of Agriculture, Trade and Consumer Protection | No |
| | b. Department of Natural Resources | No |
| | c. Department of Transportation | No |
| | d. Department of Health Services | No |
| | e. Department of Children and Families | No |
| | f. Department of Justice | No |
| | g. Department of Military Affairs | No |
| | h. Department of Administration | No |
| 3. | Was a management letter or other document conveying audit comments issued because of this audit? | Yes |
| 4. | Name and signature of partner | 
Scott Sternhagen, CPA |
| 5. | Date of report | July 27, 2022 |



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Investment Advisory Services and securities are offered through CliftonLarsonAllen Wealth Advisors, LLC, an SEC-registered investment advisor.