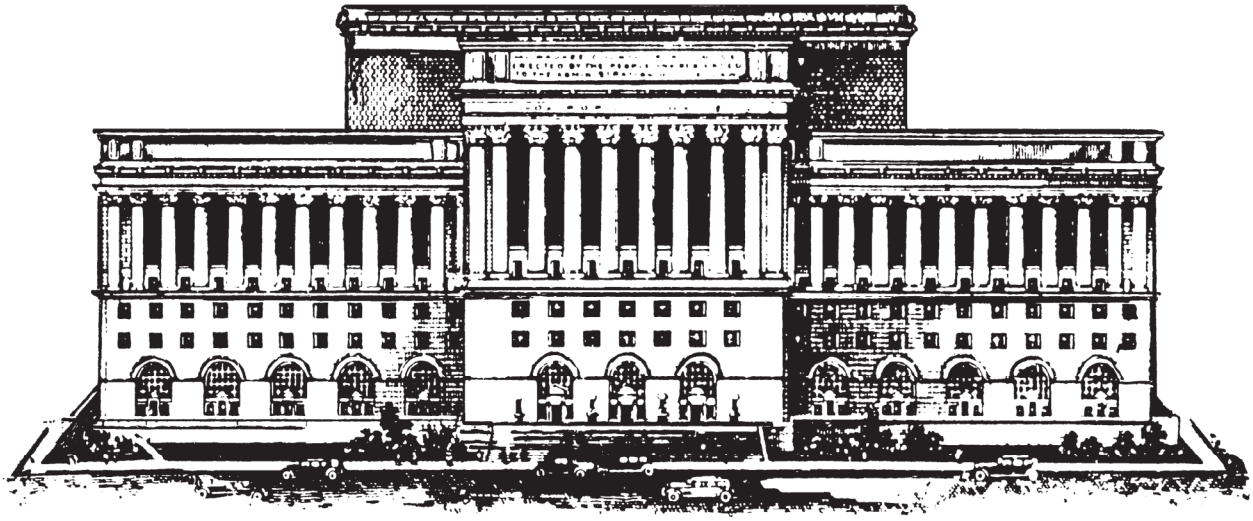
COUNTY OF
MILWAUKEE, WISCONSIN



SINGLE AUDIT REPORT

FOR THE YEAR ENDED DECEMBER 31, 2013

COUNTY OF MILWAUKEE
SINGLE AUDIT REPORT

For the Year Ended December 31, 2013

Table of Contents

	Page Number
Independent Auditors' Reports	2
Schedule of Expenditures of Federal Awards	9
Presentation of Child Support Schedule	46
Schedule of Expenditures of State Awards	47
Footnotes to Schedules of Expenditures of Awards	63
Notes to Schedules of Expenditures of Awards	64
Schedule of Findings and Questioned Costs – 2013	69
Summary of Prior Year Findings	73
Schedule of Findings of Noncompliance	79

COLEMAN & WILLIAMS, LTD.
A Professional Services Firm

INDEPENDENT AUDITORS' REPORT ON SUPPLEMENTARY SCHEDULES OF EXPENDITURES OF FEDERAL AND STATE AWARDS

To the Board of Supervisors of the
County of Milwaukee, Wisconsin:

Report on the Schedules of Expenditures of Federal and State Awards

We have audited the accompanying Schedules of Expenditures of Federal and State Awards (the "Schedules") of the County of Milwaukee, Wisconsin (the "County") for the year ended December 31, 2013, and the related notes to the Schedules.

The financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County of Milwaukee, Wisconsin, as of and for the year ended December 31, 2013, which collectively comprise the County of Milwaukee's basic financial statements have been audited and a report dated July 31, 2014 has been issued separately by other auditors.

Management's Responsibility for the Schedules of Expenditures of Federal and State Awards

Management is responsible for the preparation and fair presentation of the accompanying Schedules of Expenditures of Federal and State Awards in accordance with accounting principles generally accepted in the United States of America. This responsibility includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the Schedules that are free from material misstatement, whether due to fraud or error.

The basic financial statements are the responsibility of the County of Milwaukee's management.

Auditors' Responsibility

Our responsibility is to express opinions on the Schedules of Expenditures of Federal and State Awards based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; the provisions of Office of Management and Budget

316 North Milwaukee Street, Suite 402 • Milwaukee, Wisconsin 53202
7127 North Green Bay Avenue • Milwaukee, Wisconsin 53209
Telephone 414.278.0170
Facsimile 414.278.1169
www.candwmilw.com

Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and the provisions of the *State Single Audit Guidelines* issued by the Wisconsin Department of Administration. Those standards, Office of Management and Budget Circular A-133 and State Single Audit Guidelines, require that we plan and perform the audit to obtain reasonable assurance about whether the Schedules of Expenditures of Federal and State Awards are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Schedules. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Schedules, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the County's preparation and fair presentation of the Schedules in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the Schedules.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinion

In our opinion, the Schedules of Expenditures of Federal and State Awards referred to above present fairly, in all material respects, the results of the County of Milwaukee, Wisconsin's operations of Federal and State awards for the year ended December 31, 2013, in accordance with accounting principles generally accepted in the United States of America.

Coleman & Williams, Ltd.

Milwaukee, Wisconsin
July 31, 2014

COLEMAN & WILLIAMS, LTD.
A Professional Services Firm

REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL AND MAJOR STATE PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON THE SCHEDULES OF EXPENDITURES OF FEDERAL AND STATE AWARDS REQUIRED BY OMB CIRCULAR A-133 AND THE STATE OF WISCONSIN SINGLE AUDIT GUIDELINES ("STATE")

To the Board of Supervisors of the
County of Milwaukee, Wisconsin

Report on Compliance for Each Major Federal and Major State Program

We have audited the County of Milwaukee, Wisconsin's compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement and the State of Wisconsin Single Audit Guidelines that could have a direct and material effect on each of the County of Milwaukee, Wisconsin's major federal and major state programs for the year ended December 31, 2013. The County of Milwaukee, Wisconsin's major federal and major state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal and state programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the County of Milwaukee, Wisconsin's major federal and major state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and with *State Single Audit Guidelines* issued by the Wisconsin Department of Administration.

316 North Milwaukee Street, Suite 402 • Milwaukee, Wisconsin 53202
7127 North Green Bay Avenue • Milwaukee, Wisconsin 53209
Telephone 414.278.0170
Facsimile 414.278.1169
www.candwmilw.com

To the Board of Supervisors of the
County of Milwaukee, Wisconsin

Those standards, OMB Circular A-133 and the *State of Wisconsin Single Audit Guidelines*, require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal or major state program occurred. An audit includes examining, on a test basis, evidence about the County of Milwaukee, Wisconsin's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal and major state program. However, our audit does not provide a legal determination of the County of Milwaukee, Wisconsin's compliance.

Opinion on Each Major Federal and Major State Program

In our opinion, the County of Milwaukee, Wisconsin complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal and major state programs for the year ended December 31, 2013.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with OMB Circular A-133 or the *State of Wisconsin Single Audit Guidelines* and which are described in the accompanying schedule of findings and questioned costs as item 2013-1. Our opinion on each major federal and major state program is not modified with respect to these matters.

The County of Milwaukee's Responses to Findings

The County of Milwaukee, Wisconsin's responses to the noncompliance findings identified in our audit are described in the accompanying schedule of findings and questioned costs. The County of Milwaukee, Wisconsin's responses were not subjected to the auditing procedures applied in the audit of compliance and accordingly, we express no opinion on the responses.

Report on Internal Control Over Compliance

Management of the County of Milwaukee, Wisconsin is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County of Milwaukee, Wisconsin's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal or major state program to determine the auditing procedures that are appropriate

To the Board of Supervisors of the
County of Milwaukee, Wisconsin

in the circumstances for the purpose of expressing an opinion on compliance for each major federal and major state program and to test and report on internal control over compliance in accordance with OMB Circular A-133 and the *State of Wisconsin Single Audit Guidelines* but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County of Milwaukee, Wisconsin's internal control over compliance.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal or state program on a timely basis.

A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal or state program will not be prevented, or detected and corrected, on a timely basis.

A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal or state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Purpose of this Report

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 OMB Circular A-133 and the *State of Wisconsin Single Audit Guidelines*. Accordingly, this report is not suitable for any other purpose.

Coleman & Williams, Ltd.

Milwaukee, Wisconsin
July 31, 2014

BAKER TILLY

Baker Tilly Virchow Krause, LLP
777 E Wisconsin Ave., 32nd Floor
Milwaukee, WI 53202-5313
tel 414 777 5500
fax 414 777 5555
bakertilly.com

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*

Independent Auditors' Report

To the Board of Supervisors
of the County of Milwaukee, Wisconsin

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County of Milwaukee, Wisconsin as of and for the year ended December 31, 2013, and the related notes to the financial statements, which collectively comprise the County of Milwaukee's basic financial statements, and have issued our report thereon dated July 31, 2014. Our report includes a reference to other auditors who audited the financial statements of the Milwaukee County War Memorial Center, Inc., the Marcus Center for the Performing Arts, and the Milwaukee County Research Park Corporation, as described in our report on the County of Milwaukee's financial statements. The financial statements of the Milwaukee Public Museum, Inc., the Milwaukee County War Memorial Center, Inc., the Marcus Center for the Performing Arts, and the Milwaukee County Research Park Corporation were not audited in accordance with *Government Auditing Standards*.

Internal Control Over Financial Reporting

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

To the Board of Supervisors
of the County of Milwaukee, Wisconsin

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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

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

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of 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.

Baker Tilly Virchow Krause, LLP

Milwaukee, Wisconsin
July 31, 2014

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2013

Administering County Department/ PASS-THRU-AGENCY	Award Description	Federal Domestic Assistance #/ State or Other Contract #	Award Amount	Award Period (Note 1)	Accrued/ (Deferred) January 1, 2013	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2013
		U.S. DEPARTMENT OF AGRICULTURE						
Department of Health and Human Services - Behavioral Health Division								
WISCONSIN DEPARTMENT OF PUBLIC INSTRUCTION	Donated Food Program	10.550 $	Sum Sufficient	01/01/13-12/31/13	$ -	$ 12,026 (3)	$ 12,026	$ -
		Total CFDA #10.550			$ -	$ 12,026	$ 12,026	$ -
WISCONSIN DEPARTMENT OF PUBLIC INSTRUCTION	**Child Nutrition Cluster:** School Breakfast Program	10.553	Sum Sufficient	07/01/13-06/30/14	-	29,749 (3)	35,438	5,689
WISCONSIN DEPARTMENT OF PUBLIC INSTRUCTION	**Child Nutrition Cluster:** School Breakfast Program	10.553	Sum Sufficient	07/01/12-06/30/13	12,450	48,144 (3)	35,694	-
		Total CFDA #10.553			$ 12,450	$ 77,893	$ 71,132	$ 5,689
WISCONSIN DEPARTMENT OF PUBLIC INSTRUCTION	**Child Nutrition Cluster:** School Lunch Program	10.555	Sum Sufficient	07/01/13-06/30/14	-	47,542 (3)	56,710	9,168
WISCONSIN DEPARTMENT OF PUBLIC INSTRUCTION	**Child Nutrition Cluster:** School Lunch Program	10.555	Sum Sufficient	07/01/12-06/30/13	19,970	77,570 (3)	57,600	-
		Total CFDA # 10.555			$ 19,970	$ 125,112	$ 114,310	$ 9,168
		Child Nutrition Cluster:			**$ 32,420**	**$ 203,005**	**$ 185,442**	**$ 14,857**
Department of Health and Human Services								
WISCONSIN DEPARTMENT OF HEALTH SERVICES	**SNAP Cluster:** State Administrative Matching Grants for the Supplemental Nutrition Program	10.561	366,909	01/01/13-12/31/13	-	321,046 (1)	305,758	(15,288)
WISCONSIN DEPARTMENT OF HEALTH SERVICES	**SNAP Cluster:** State Administrative Matching Grants for the Supplemental Nutrition Program	10.561	295,544	01/01/13-12/31/13	-	265,066 (1)	251,311	(13,755)
WISCONSIN DEPARTMENT OF HEALTH SERVICES	**SNAP Cluster:** State Administrative Matching Grants for the Supplemental Nutrition Program	10.561	352,058	01/01/12-12/31/12	29,338	29,338 (1)	-	-

WISCONSIN DEPARTMENT OF HEALTH SERVICES	**SNAP Cluster:** State Administrative Matching Grants for the Supplemental Nutrition Program	10.561	382,380	01/01/12-12/31/12	58,496	58,496	(1)	-	-
		Total CFDA # 10.561			$ 87,834	$ 673,946		$ 557,069	$ (29,043)
		SNAP Cluster:			**$ 87,834**	**$ 673,946**		**$ 557,069**	**$ (29,043)**
	TOTAL U.S. DEPARTMENT OF AGRICULTURE				**$ 120,254**	**$ 888,977**		**$ 754,537**	**$ (14,186)**
		U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT							
Department of Health and Human Services - Housing Division									
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	**CDBG Entitlement Grants Cluster:** 2013 Community Development Block Grant	14.218 B13-UC55-0001	1,391,173	01/01/13-Completion	-	425,045 (20,610) 404,435	(1) (5)	425,045	20,610
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	**CDBG Entitlement Grants Cluster:** 2012 Community Development Block Grant	14.218 B12-UC55-0001	1,267,877	01/01/12-Completion	36,672	640,751 99,731 740,482	(1) (5)	703,810	-
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	**CDBG Entitlement Grants Cluster:** 2011 Community Development Block Grant	14.218 B11-UC55-0001	1,536,539	01/01/11-Completion	-	70,344	(1)	70,344	-
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	**CDBG Entitlement Grants Cluster:** 2010 Community Development Block Grant	14.218 B10-UC55-0001	1,868,525	01/01/10-Completion	5,295	97,238	(1)	134,003	42,060
		Total CFDA# 14.218			$ 41,967	$ 1,312,499		$ 1,333,202	$ 62,670
		CDBG Entitlement Grants Cluster:			**$ 41,967**	**$ 1,312,499**		**$ 1,333,202**	**$ 62,670**
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	Supportive Housing - Sometime Home Safe Haven Program	14.235 WI0052-L5I011205	407,465	10/01/13-09/30/14	-	24,736	(4)	120,699	95,963
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	Supportive Housing - Sometime Home Safe Haven Program	14.235 WI0052-B5I011104	419,979	10/01/12-09/30/13	97,679	409,308 111,783 521,091	(1) (4)	423,412	-
		Total CFDA# 14.235			$ 97,679	$ 545,827		$ 544,111	$ 95,963
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	Shelter Plus Care Tenant Based Mental Health and AODA	14.238 WI00053-L5I011205	2,667,657	07/01/13-06/30/14	-	250,743	(4)	1,377,689	1,126,946

See Notes to Schedules of Expenditures of Federal Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2013

Administering County Department/ PASS-THRU-AGENCY	Award Description	Federal Domestic Assistance #/ State or Other Contract #	Award Amount	Award Period (Note 1)	Accrued/ (Deferred) January 1, 2013	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2013
		U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT - Continued						
Department of Health and Human Services - Housing Division								
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	2013 Shelter Plus Care Bonus Project	14.238 WI0131-L5I011201	$ 216,133	12/01/13-11/30/14	$ -	$ -	$ -	$ -
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	2009 Shelter Plus Care Heartland Project	14.238 WI0112-C5I010900	443,440	06/03/11-06/03/16	23,512	82,182 (1) 2,231 (4) 84,413	75,273	14,372
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	2007 Shelter Plus Care Bonus Project	14.238 WI39-C701001	1,104,840	01/01/09-Completion	155,488	326,155 (1) (9,220) (4) 316,935	218,844	57,397
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	Shelter Plus Care - Tenant Based Mental Health & AODA	14.238 WI0053-C5I011104	2,696,916	07/01/12-06/30/13	1,314,298	2,560,469 (1) 68,175 (4) 2,628,644	1,314,346	-
		Total CFDA# 14.238			$ 1,493,298	$ 3,280,735	$ 2,986,152	$ 1,198,715
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	Home Investment Partnership	14.239 M13-DC55-0205	876,106	08/09/13-09/30/15	-	67,635 (1) (61,545) (4) 6,090	6,090	-
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	Home Investment Partnership	14.239 M12-DC55-0205	907,297	09/10/12-09/30/14	-	217,188 (1) (127,083) (4) 90,105	90,105	-
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	Home Investment Partnership	14.239 M11-DC55-0205	1,143,939	10/25/11-10/31/13	42,203	560,565 (1) (25,794) (4) 534,771	492,568	-
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	Home Investment Partnership	14.239 M10-DC55-0205	1,270,768	10/07/10-11/30/12	-	30 (4)	30	-

						5,239 (1) 3,038 (4)			
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	Home Investment Partnership	14.239 M09-DC55-0205	1,111,065	08/06/09- 09/30/11	-	8,277		8,277	-
						61,709 (1) (51,264) (4)			
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	Home Investment Partnership	14.239 M08-DC55-0205	1,179,575	09/24/08- 09/30/10	10,445	10,445		-	-
		Total CFDA# 14.239			$ 52,648	$ 649,718		$ 597,070	$ -
						12,049,100 (1) 617,714 (4) 323,884 (8)			
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	**Housing Voucher Cluster:** Section 8 Housing Choice Voucher Program	14.871 C-6059 WI218VO	12,049,100	01/01/13- 12/31/13	-	12,990,698		12,782,758	(207,940)
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	**Housing Voucher Cluster:** Section 8 Housing Choice Voucher Program	14.871 C-6059 WI218VO	12,346,095	01/01/12- 12/31/12	741,832	-		-	741,832
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	**Housing Voucher Cluster:** Section 8 Housing Choice Voucher Program	14.871 C-6059 WI218VO	13,175,756	01/01/11- 12/31/11	(441,472)	-		-	(441,472)
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	**Housing Voucher Cluster:** Section 8 Housing Choice Voucher Program	14.871 C-6059 WI218VO	13,114,712	01/01/10- 12/31/10	(135,591)	-		-	(135,591)
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	**Housing Voucher Cluster:** Section 8 Housing Choice Voucher Program	14.871 C-6059 WI218VO	11,583,523	01/01/09- 12/31/09	(791,516)	-		-	(791,516)
		Total CFDA# 14.871			$ (626,747)	$ 12,990,698		$ 12,782,758	$ (834,687)
		Housing Voucher Cluster:			**$ (626,747)**	**$ 12,990,698**		**$ 12,782,758**	**$ (834,687)**
	TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				**$ 1,058,845**	**$ 18,779,477**		**$ 18,243,293**	**$ 522,661**

U.S. DEPARTMENT OF JUSTICE

Department of Health and Human Services - Behavioral Health Division

WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Targeted Monitoring Program	16.523 2011-JB-15-9633	92,244	04/01/13- 03/31/14	-	51,948	(1)	85,130	33,182

See Notes to Schedules of Expenditures of Federal Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2013

Administering County Department/ PASS-THRU-AGENCY	Award Description	Federal Domestic Assistance #/ State or Other Contract #	Award Amount	Award Period (Note 1)	Accrued/ (Deferred) January 1, 2013	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2013
		U.S. DEPARTMENT OF JUSTICE - Continued						
Department of Health and Human Services - Behavioral Health Division								
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	JABG Targeted Monitoring	16.523 2010-JB-15-8945	$ 117,911	04/01/12-03/31/13	$ 57,247	$ 88,113 (1)	$ 30,866	$ -
		Total CFDA # 16.523			$ 57,247	$ 140,061	$ 115,996	$ 33,182
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Milwaukee County JDAI	16.540 2010-2011-JF-19-10180	47,000	01/01/13-12/31/13	-	21,214 (1)	47,000	25,786
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Alternatives to Secure Detention	16.540 2010-JF-08-9146	44,960	01/01/12-09/30/13	-	44,960 (1)	44,960	-
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	JABG Alternatives to Secure Detention Status Offenders	16.540 2010-JF-08-8183	67,441	04/01/11-06/30/13	35,705	56,244 (1)	20,539	-
		Total CFDA # 16.540			$ 35,705	$ 122,418	$ 112,499	$ 25,786
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Milwaukee Disproportionate Minority Contact	16.541 2009-DM-01-9150	53,088	01/01/12-09/30/12	27,437	27,437 (1)	-	-
		Total CFDA # 16.541			$ 27,437	$ 27,437	$ -	$ -
District Attorney								
WISCONSIN DEPARTMENT OF JUSTICE - OFFICE OF CRIME VICTIM SERVICES	Victims of Crime Act Grant	16.575 2012-016-27	291,650	10/01/13-09/30/14	-	-	58,942	58,942
WISCONSIN DEPARTMENT OF JUSTICE - OFFICE OF CRIME VICTIM SERVICES	Victims of Crime Act Grant	16.575 2011-016-26	292,950	10/01/12-09/30/13	71,772	262,259 (1)	190,487	-
		Total CFDA# 16.575			$ 71,772	$ 262,259	$ 249,429	$ 58,942

Clerk of Circuit Courts									
WISCONSIN DEPARTMENT OF JUSTICE - BUREAU OF JUSTICE ASSISTANCE	Family Drug Court Programs	16.585 2011-DC-BX-0001	650,000	10/01/11-09/30/14	26,447	210,730	(1)	241,531	57,248
WISCONSIN DEPARTMENT OF JUSTICE - BUREAU OF JUSTICE ASSISTANCE	Drug Court Discretionary Grant	16.585 2009-DC-BX-0041	349,995	09/01/09-08/30/13	19,494	37,633	(1)	18,139	-
		Total CFDA# 16.585			$ 45,941	$ 248,363		$ 259,670	$ 57,248
District Attorney									
WISCONSIN DEPARTMENT OF ADMINISTRATION WISCONSIN DEPARTMENT OF JUSTICE	STOP Violence Against Women Act Grant Specialized Prosecution of Domestic Violence	16.588 2012/2013-VA-02BX/02B-10163	125,493	07/01/13-06/30/14	-	-		34,652	34,652
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	STOP Violence Against Women Act Grant Specialized Prosecution of Domestic Violence	16.588 2011/2012-VA-02B-9591 2011/2012-SVA-02B-9591	190,153	07/01/12-10/31/13	38,301	190,153	(3)	151,852	-
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	STOP Violence Against Women Act Grant Specialized Prosecution of Domestic Violence	16.588 2011-VA-02B-8838	162,270	07/01/11-10/31/12	83	83	(3)	-	-
		Total CFDA# 16.588			$ 38,384	$ 190,236		$ 186,504	$ 34,652
UNITED STATES DEPARTMENT OF JUSTICE - OFFICE ON VIOLENCE AGAINST WOMEN	VAWA Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program	16.590 2013-WE-AX-0029	900,000	10/01/13-09/30/16	-	-		-	-
UNITED STATES DEPARTMENT OF JUSTICE - OFFICE ON VIOLENCE AGAINST WOMEN	VAWA Strengthening Prosecution and Victim Safety	16.590 2006-WE-AX-0072	3,374,642	07/01/06-06/30/13	101,780	267,390	(1)	165,610	-
		Total CFDA# 16.590			$ 101,780	$ 267,390		$ 165,610	$ -
House of Correction									
						16,582	(1)		
						5,528	(6)		
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Residential Substance Abuse Treatment Program	16.593 2009-RS-01-7759	22,110	04/01/10-09/30/12	22,110	22,110		-	-
		Total CFDA # 16.593			$ 22,110	$ 22,110		$ -	$ -

See Notes to Schedules of Expenditures of Federal Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2013

Administering County Department/ PASS-THRU-AGENCY	Award Description	Federal Domestic Assistance #/ State or Other Contract #	Award Amount	Award Period (Note 1)	Accrued/ (Deferred) January 1, 2013	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2013
		U.S. DEPARTMENT OF JUSTICE - Continued						
Clerk of Circuit Courts								
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	**JAG Program Cluster:** Universal Screening	16.738 2008/2009-DX/DJ-02-8863	$ 100,000	04/01/11-09/30/12	$ 77,192	$ 77,192 (1)	$ -	$ -
District Attorney								
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	**JAG Program Cluster:** Byrne Memorial Justice Assistance Grant - Milwaukee Metropolitan Drug Enforcement Group	16.738 2012-DJ-01-10042	543,365	01/01/13-01/31/14	-	381,801 (1)	519,390	137,589
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	**JAG Program Cluster:** Byrne Memorial Justice Assistance Grant - Milwaukee Metropolitan Drug Enforcement Group	16.738 2011-DJ-01-9314	543,365	01/01/12-01/31/13	263,570	285,949 (1)	22,379	-
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	**JAG Program Cluster:** Byrne Memorial Justice Assistance Grant - Early Intervention General Crimes Prosecutor	16.738 2010/2011-DJ-02-10050	80,000	01/01/13-12/31/13	-	2,239 (1)	33,777	31,538
Department of Administrative Services								
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	**JAG Program Cluster:** JAG (Edward Byrne Memorial)	16.738 2013-DJ-BX-0284	806,327	10/01/12-09/30/16	-	-	91,596	91,596
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	**JAG Program Cluster:** JAG (Edward Byrne Memorial)	16.738 2012-DJ-BX-1234	866,130	10/01/11-09/30/15	-	438,675 (1)	491,841	53,166
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	**JAG Program Cluster:** JAG (Edward Byrne Memorial)	16.738 2011-DJ-BX-3370	1,117,958	10/01/10-09/30/14	-	37,461 (1)	328,917	291,456
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	**JAG Program Cluster:** JAG (Edward Byrne Memorial)	16.738 2010-DJ-BX-0345	1,438,732	10/01/09-12/31/13	-	234,619 (1)	234,619	-

Sheriff's Department									
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	**JAG Program Cluster:** Crisis Intervention Team Training (current year)	16.738 2009-DJ-01-9577	46,744	04/01/12-09/30/12	21,250	21,250	(1)	-	-
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	**JAG Program Cluster:** Crisis Intervention Team Training (prior year)	16.738 2009-DJ-01-9577	46,744	04/01/12-09/30/12	-	-		21,250	21,250
		Total CFDA# 16.738			$ 362,012	$ 1,479,186		$ 1,743,769	$ 626,595
Clerk of Circuit Courts									
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	**JAG Program Cluster:** ARRA - Treatment Alternatives and Diversion (TAD) Grant	16.803 2013-TD-01-9969	445,200	01/01/13-12/31/13	-	325,217	(2)	333,900	8,683
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	**JAG Program Cluster:** ARRA - Treatment Alternatives and Diversion (TAD) Grant	16.803 2012-TD-01-9217	445,200	01/01/12-12/31/12	189,164	173,988	(2)	(15,176)	-
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	**JAG Program Cluster:** ARRA - Milwaukee County Assess Inform and Measure (AIM) Grant	16.803 2009-DS-02-7647	990,000	01/01/10-12/31/12	46,520	46,520	(2)	-	-
District Attorney									
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	**JAG Program Cluster:** ARRA - Byrne Memorial Justice Assistance Grant - MMDEG Byrne JAG Task Force - Enhanced Prosecution	16.803 2009-DS-01-7317	356,175	01/01/10-12/31/12	16,662	16,662	(2)	-	-
Department of Administrative Services									
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	**JAG Program Cluster:** ARRA - JAG (Edward Byrne Memorial)	16.803 2009-SB-B9-2201	6,302,925	03/01/09-02/28/13	-	1,100,905	(2)	1,061,814	(39,091)
Sheriff's Department									
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	**JAG Program Cluster:** ARRA - JAG Wisconsin Incident Based Reporting	16.803 2009-DS-06-10027	12,220	11/01/12-02/28/13	-	12,220	(2)	12,220	-
		Total CFDA# 16.803			$ 252,346	$ 1,675,512		$ 1,392,758	$ (30,408)
		JAG Program Cluster:			**$ 614,358**	**$ 3,154,698**		**$ 3,136,527**	**$ 596,187**

See Notes to Schedules of Expenditures of Federal Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2013

Administering County Department/ PASS-THRU-AGENCY	Award Description	Federal Domestic Assistance #/ State or Other Contract #	Award Amount	Award Period (Note 1)	Accrued/ (Deferred) January 1, 2013	Revenues		Expenditures	Accrued/ (Deferred) December 31, 2013
		U.S. DEPARTMENT OF JUSTICE - Continued							
Medical Examiner's Office									
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Paul Coverell Forensic Science Grant	16.742 2012-CD-BX-0048	$ 21,782	01/01/12-09/30/13	$ 6,755	$ 21,781	(1)	$ 15,026	$ -
		Total CFDA# 16.742			$ 6,755	$ 21,781		$ 15,026	$ -
Department of Health and Human Services - Behavioral Health Division									
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Justice and Mental Health Collaboration Program	16.745 2009-MO-BX-0025	250,000	10/01/09-09/30/13	60,055	146,696	(1)	86,641	-
		Total CFDA# 16.745			$ 60,055	$ 146,696		$ 86,641	$ -
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Education Liaison	16.752 CFC00287	85,000	07/01/13-06/30/14	-	21,000	(3)	42,000	21,000
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Education Liaison	16.752 CFC00220	85,002	07/01/12-06/30/13	35,000	77,000	(3)	42,000	-
		Total CFDA# 16.752			$ 35,000	$ 98,000		$ 84,000	$ 21,000
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Milwaukee County Juvenile Justice Reform and Reinvestment Demonstration	16.821 2012-PI-F3-K003	725,358	10/01/12-09/30/15	-	-		91,098	91,098
		Total CFDA# 16.821			$ -	$ -		$ 91,098	$ 91,098

Sheriff's Department

UNITED STATES MARSHALS SERVICE	Housing of Federal Prisoners	89-00-0128	Depends on number of federal prisoners	01/01/13-12/31/13	-	295,488	(1)	313,146	17,658
UNITED STATES MARSHALS SERVICE	Housing of Federal Prisoners	89-00-0128	Depends on number of federal prisoners	01/01/12-12/31/12	143,694	143,694	(1)	-	-
		Total #89-00-0128			$ 143,694	$ 439,182		$ 313,146	$ 17,658

Clerk of Circuit Courts

WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Foreclosure Mediation Legal Services	County Board #12-89 Contract 8803	177,518	03/01/12-12/31/12	5,018	5,018	(1)	-	-
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Foreclosure Mediation Legal Services	County Board #12-878 Contract 8803	458,550	10/01/12-12/31/13	97,550	458,550	(1)	361,000	-
		Total #12-8			$ 102,568	$ 463,568		$ 361,000	$ -
	TOTAL U.S. DEPARTMENT OF JUSTICE				**$ 1,362,806**	**$ 5,604,199**		**$ 5,177,146**	**$ 935,753**

U.S. DEPARTMENT OF TRANSPORTATION

Milwaukee County Department of Transportation - Airport

						922	(1)		
						51	(3)		
						181	(6)		
WISCONSIN DEPARTMENT OF TRANSPORTATION (AIRPORT IMPROVEMENT PROGRAM)	Replace Runway and Airfield Pavement Rehabilitation and Necessary Related Work	20.106 AIP-3-55-0046-16	420,000	Duration of Grant	-	1,154		6,226	5,072
						161,677	(1)		
						4,256	(3)		
						464	(6)		
WISCONSIN DEPARTMENT OF TRANSPORTATION (AIRPORT IMPROVEMENT PROGRAM)	Replace LJT Runway and Taxiway Lighting (Phase 1)	20.106 AIP-3-55-0046-15	250,000	Duration of Grant	148,015	166,397		18,439	57
						277,358	(1)		
						7,299	(3)		
						2,027	(6)		
WISCONSIN DEPARTMENT OF TRANSPORTATION (AIRPORT IMPROVEMENT PROGRAM)	Pavement Rehab. Fuel Pad Seal Coating and any other Necessary Related Work at Timmermann Airport	20.106 AIP-3-55-0046-14	320,000	Duration of Grant	205,593	286,684		81,091	-

See Notes to Schedules of Expenditures of Federal Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2013

Administering County Department/ PASS-THRU-AGENCY	Award Description	Federal Domestic Assistance #/ State or Other Contract #	Award Amount	Award Period (Note 1)	Accrued/ (Deferred) January 1, 2013	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2013
				U.S. DEPARTMENT OF TRANSPORTATION - Continued				
Milwaukee County Department of Transportation - Airport								
						10,998 (1) 289 (3) 290 (6)		
WISCONSIN DEPARTMENT OF TRANSPORTATION (AIRPORT IMPROVEMENT PROGRAM)	Runway 15L/33R Extension, Obstruction Removals and any Other Related Work at Timmerman Airport	20.106 AIP-3-55-0046-13	$ 420,000	Duration of Grant	$ -	$ 11,577	$ 11,577	$ -
WISCONSIN DEPARTMENT OF TRANSPORTATION (AIRPORT IMPROVEMENT PROGRAM)	Noise Mitigation for 1 Parcel in Cudahy (Edgerton Avenue) Consisting of 142 Apartment units	20.106 AIP-3-55-0045-75	2,905,531	Duration of Grant	-	38,716 (6)	387,163	348,447
WISCONSIN DEPARTMENT OF TRANSPORTATION (AIRPORT IMPROVEMENT PROGRAM)	Noise Mitigation for 228 Residences Phase II RSIP	20.106 AIP-3-55-0045-74	11,510,846	Duration of Grant	-	30,153 (6)	301,524	271,371
						909,670 (1) 151,612 (3) 261,489 (6)		
WISCONSIN DEPARTMENT OF TRANSPORTATION (AIRPORT IMPROVEMENT PROGRAM)	Perimeter Bridge, Airfield Pavement Rehab Security Fencing, Airfield Safety, Master Plan, Squitters	20.106 AIP-3-55-0045-73	9,240,135	Duration of Grant	-	1,322,771	2,091,911	769,140
						9,708,766 (1) 1,213,596 (3) 1,367,953 (6)		
WISCONSIN DEPARTMENT OF TRANSPORTATION (AIRPORT IMPROVEMENT PROGRAM)	Noise Mitigation for 228 Residences Phase II RSIP	20.106 AIP-3-55-0045-72	19,892,453	Duration of Grant	1,200,222	12,290,315	13,679,535	2,589,442
						2,661,844 (1) 443,641 (3) 418,653 (6)		
WISCONSIN DEPARTMENT OF TRANSPORTATION (AIRPORT IMPROVEMENT PROGRAM)	Perimeter Bridge over Howell Avenue, Perimeter Road Ext. 128th to College (current year)	20.106 AIP-3-55-0045-71	4,300,000	Duration of Grant	279,460	3,524,138	3,349,223	104,545

						162,957 (1) 27,160 (3) 67,082 (6)		
WISCONSIN DEPARTMENT OF TRANSPORTATION (AIRPORT IMPROVEMENT PROGRAM)	Perimeter Bridge over Howell Avenue, Perimeter Road Ext. 128th to College (prior year)	20.106 AIP-3-55-0045-71	4,300,000	Duration of Grant	-	257,199	536,659	279,460
						200,601 (1) 33,434 (3) 11,339 (6)		
WISCONSIN DEPARTMENT OF TRANSPORTATION (AIRPORT IMPROVEMENT PROGRAM)	Rehabilitate Runway 1L/19R, Install Runway Hold Positions Signs at 6 Intersections, Install Edge Lights, etc.	20.106 AIP-3-55-0045-70	1,459,000	Duration of Grant	178,285	245,374	90,708	23,619
						218,721 (1) 36,453 (3) 32,696 (6)		
WISCONSIN DEPARTMENT OF TRANSPORTATION (AIRPORT IMPROVEMENT PROGRAM)	Runway 1R/19L & 7R/25L Intersection Reconstruction	20.106 AIP-3-55-0045-69	6,620,000	Duration of Grant	26,298	287,870	261,572	-
						3,661,879 (1) 457,735 (3) 247,652 (6)		
WISCONSIN DEPARTMENT OF TRANSPORTATION (AIRPORT IMPROVEMENT PROGRAM)	Conduct Noise Barrier Study, Noise Mitigation for 104 Residences	20.106 AIP-3-55-0045-68	9,081,250	Duration of Grant	1,909,391	4,367,266	2,476,518	18,643
						300,624 (1) 50,105 (3) 28,926 (6)		
WISCONSIN DEPARTMENT OF TRANSPORTATION (AIRPORT IMPROVEMENT PROGRAM)	Vale Infrastructure - Install Concourse E Gate Electrification and Preconditioned Air	20.106 AIP-3-55-0045-67	1,678,060	Duration of Grant	148,244	379,655	231,411	-
						2,040,204 (1) 340,034 (3) 261,326 (6)		
WISCONSIN DEPARTMENT OF TRANSPORTATION (AIRPORT IMPROVEMENT PROGRAM)	Construct Runaway 1L/19R Safety Improvements (Phase 2), etc.	20.106 AIP-3-55-0045-66	11,570,182	Duration of Grant	2,848,234	2,641,564	2,090,609	2,297,279
WISCONSIN DEPARTMENT OF TRANSPORTATION (AIRPORT IMPROVEMENT PROGRAM)	Install Noise Monitoring System and Noise Mitigation for Residences	20.106 AIP-3-55-0045-65	4,665,000	Duration of Grant	-	-	-	-
WISCONSIN DEPARTMENT OF TRANSPORTATION (AIRPORT IMPROVEMENT PROGRAM)	Install Perimeter Fence (6,700 linear feet) Design for Perimeter Road Bridge, etc.	20.106 AIP-3-55-0045-64	1,388,064	Duration of Grant	-	-	-	-

See Notes to Schedules of Expenditures of Federal Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2013

Administering County Department/ PASS-THRU-AGENCY	Award Description	Federal Domestic Assistance #/ State or Other Contract #	Award Amount	Award Period (Note 1)	Accrued/ (Deferred) January 1, 2013	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2013
				U.S. DEPARTMENT OF TRANSPORTATION - Continued				
Milwaukee County Department of Transportation - Airport								
WISCONSIN DEPARTMENT OF TRANSPORTATION (AIRPORT IMPROVEMENT PROGRAM)	Rehabilate Runaway 1L/19R & 7R/25L Intersection 9 Phase 1, etc.	20.106 AIP-3-55-0045-63	$ 4,250,000	Duration of Grant	$ 31,247	26,783 (1) 4,464 (3) $ 31,247	$ -	$ -
WISCONSIN DEPARTMENT OF TRANSPORTATION (AIRPORT IMPROVEMENT PROGRAM)	Construct Runway 7R/25L Safety Area Improvements (Phase 2), etc.	20.106 AIP-3-55-0045-62	16,171,250	Duration of Grant	448,092	847,578 (1) 141,263 (3) 77,250 (6) 1,066,091	617,999	-
WISCONSIN DEPARTMENT OF TRANSPORTATION (AIRPORT IMPROVEMENT PROGRAM)	Reconfigure Perimeter and ARFF Roads. Rehabilate Runway 1L/19R and Runway 7R/25L Intersection (Design) etc.	20.106 AIP-3-55-0045-61	3,574,996	Duration of Grant	-	4,724 (1) 787 (3) 787 (6) 6,298	6,298	-
WISCONSIN DEPARTMENT OF TRANSPORTATION (AIRPORT IMPROVEMENT PROGRAM)	Noise Mitigation Measures for Residences Within 65-69 DNL for Approximately 93 Homes, etc.	20.106 AIP-3-55-0045-60	7,000,000	Duration of Grant	-	-	-	-
WISCONSIN DEPARTMENT OF TRANSPORTATION (AIRPORT IMPROVEMENT PROGRAM)	Runway Safety Area Phase 3 Improvements College Avenue Tunnel (Alternatives #1-8) etc.	20.106 AIP-3-55-0045-59	8,689,715	Duration of Grant	5,524	83,052 (1) 13,842 (3) 13,052 (6) 109,946	104,422	-
WISCONSIN DEPARTMENT OF TRANSPORTATION (AIRPORT IMPROVEMENT PROGRAM)	ARRA - Runway Safety Area Improvements - College Avenue Tunnel (Alternates #1-8) and any Necessary Related Work	20.106 AIP-3-55-0045-58-10	9,460,285	Duration of Grant	460,538	460,538 (2)	-	-

						66,582 (1) 11,097 (3) 11,097 (6)			
WISCONSIN DEPARTMENT OF TRANSPORTATION (AIRPORT IMPROVEMENT PROGRAM)	Airfield Safety Improvements, Runway Guard Lights, Airfield Rehabilitation, Design Perimeter, etc.	20.106 AIP-3-55-0045-57-10	5,262,000	Duration of Grant	-	88,776		88,776	-
						108,057 (1) 18,010 (3) 18,010 (6)			
WISCONSIN DEPARTMENT OF TRANSPORTATION (AIRPORT IMPROVEMENT PROGRAM)	Rehab Runway 7R/25L, Taxiways M, T, and Y plus any Necessary Related Work	20.106 AIP-3-55-0045-55	12,000,000	Duration of Grant	-	144,077		144,077	-
WISCONSIN DEPARTMENT OF TRANSPORTATION (AIRPORT IMPROVEMENT PROGRAM)	Reconstruct Taxiway B from A1 to A2 and any Necessary Related Work	20.106 SAP 740-44-66	2,967,000	Duration of Grant	109	109	(3)	-	-
WISCONSIN DEPARTMENT OF TRANSPORTATION (AIRPORT IMPROVEMENT PROGRAM)	Construct Security and Wildlife Deterrent Perimeter Fence	20.106 SAP 740-44-65	285,000	Duration of Grant	158,759	158,759	(3)	-	-
		Total CFDA# 20.106			$ 8,048,011	$ 27,916,674		$ 26,575,738	$ 6,707,075
Milwaukee County Department of Transportation - Transportation Services									
WISCONSIN DEPARTMENT OF TRANSPORTATION-COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS	**Highway Planning and Construction Cluster:** Whitnall Bridge over Root River #713	20.205 2981-00-02 County #WH03013	145,000	Duration of Project	-	2,457	(1)	3,594	1,137
						25,982 (1) 11,200 (8)			
WISCONSIN DEPARTMENT OF TRANSPORTATION-COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS	**Highway Planning and Construction Cluster:** South 76th Edgerton to Layton	20.205 2160-15-00, 70 County #WH00115	912,000	Duration of Project	-	37,182		36,491	(691)
WISCONSIN DEPARTMENT OF TRANSPORTATION-COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS	**Highway Planning and Construction Cluster:** Intersection of Layton and 60th Street	20.205 2070-09-00, 70 County #WH00117	864,000	Duration of Project	-	9,800	(8)	-	(9,800)
WISCONSIN DEPARTMENT OF TRANSPORTATION-COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS	**Highway Planning and Construction Cluster:** East Layton, Howell to I-794 Diamond Grinding	20.205 1228-25-60 County #WH23701	330,000	Duration of Project	-	-		26,358	26,358

See Notes to Schedules of Expenditures of Federal Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2013

U.S. DEPARTMENT OF TRANSPORTATION - Continued

Milwaukee County Department of Transportation - Transportation Services

Administering County Department/ PASS-THRU-AGENCY	Award Description	Federal Domestic Assistance #/ State or Other Contract #	Award Amount	Award Period (Note 1)	Accrued/ (Deferred) January 1, 2013	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2013
						(58,855) (1) (37,481) (4)		
WISCONSIN DEPARTMENT OF TRANSPORTATION-COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS	**Highway Planning and Construction Cluster:** Hampton Avenue, 60th to 124th Streets	20.205 2545-11-00 County #WH00109	$ 386,505	Duration of Project	$ -	$ (96,336)	$ (58,855)	$ 37,481
						2,515 (1) 190,114 (4)		
WISCONSIN DEPARTMENT OF TRANSPORTATION-COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS	**Highway Planning and Construction Cluster:** Whitnall Bridge #721	20.205 2660-04-00 County #WH03006	145,000	Duration of Project	-	192,629	3,810	(188,819)
						82,569 (1) 240,146 (4)		
WISCONSIN DEPARTMENT OF TRANSPORTATION-COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS	**Highway Planning and Construction Cluster:** Mill Road, 43rd Street to Sydney	20.205 2216-01-00 County #WH01002	1,650,000	Duration of Project	-	322,715	166,699	(156,016)
WISCONSIN DEPARTMENT OF TRANSPORTATION-COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS	**Highway Planning and Construction Cluster:** South 13th Street - Rawson Avenue to College Avenue	20.205 2505-06-00, 20, 70, 80, 90 County #WH01007	9,264,330	Duration of Project	417,615	(53,630) (1)	106,831	578,076
WISCONSIN DEPARTMENT OF TRANSPORTATION-COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS	**Highway Planning and Construction Cluster:** Lake Park Drive Bridge over Drainage Ravine	20.205 2984-39-01 County #WH08003	2,210,000	Duration of Project	49,077	197,072 (1)	241,211	93,216
						(11,234) (1) (3,372) (4) 28,137 (5)		
WISCONSIN DEPARTMENT OF TRANSPORTATION-COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS	**Highway Planning and Construction Cluster:** West Good Hope Road #476	20.205 2130-13-00, 70 2130-12-00, 70 County #WH08602	1,000,000	Duration of Project	(252,517)	13,531	92,399	(173,649)
WISCONSIN DEPARTMENT OF TRANSPORTATION-COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS	**Highway Planning and Construction Cluster:** Kinnickinnic River Parkway Bridge over Kinnickinnic River	20.205 2967-12-00 County #WH08004	1,895,000	Duration of Project	173,218	(23,803) (1)	(40,260)	156,761

WISCONSIN DEPARTMENT OF TRANSPORTATION-COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS	**Highway Planning and Construction Cluster:** Oak Creek Parkway Bridge # 741 over Oak Creek	20.205 2987-08-00 County #WH03002	876,480	Duration of Project	(186,153)	(185,351)	(4)	802	-
						151,473	(1)		
						(35,820)	(4)		
						3,788	(5)		
WISCONSIN DEPARTMENT OF TRANSPORTATION-COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS	**Highway Planning and Construction Cluster:** East College Avenue - South Howell Avenue to South Pennsylvania Avenue	20.205 2355-05-05, 15, 75 County #WH08201 County #WH22202	4,880,000	Duration of Project	191,081	119,441		-	71,640
WISCONSIN DEPARTMENT OF TRANSPORTATION-COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS	**Highway Planning and Construction Cluster:** South 76th Street - West Puetz Road to West Imperial Drive	20.205 2160-10-00, 20, 70 County #WH01017	11,468,416	Duration of Project	(1,276,955)	112,012	(1)	818,237	(570,730)
						(82,563)	(1)		
						216,858	(5)		
WISCONSIN DEPARTMENT OF TRANSPORTATION-COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS	**Highway Planning and Construction Cluster:** West Silver Spring Drive - 69th Street to 124th Street	20.205 2090-07-00, 70 2090-11-00, 70 2090-13-00, 70 County #WH08301	5,241,479	Duration of Project	(1,257,052)	134,295		3,857	(1,387,490)
WISCONSIN DEPARTMENT OF TRANSPORTATION-COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS	**Highway Planning and Construction Cluster:** West Silver Spring Bridge #162	20.205 2090-08-00, 70 County #WH08303	1,022,000	Duration of Project	699,067	(61,643)	(1)	(61,577)	699,133
						(9,868)	(1)		
						476,136	(4)		
WISCONSIN DEPARTMENT OF TRANSPORTATION-COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS	**Highway Planning and Construction Cluster:** Milwaukee River Parkway Bridge over North Fork #748	20.205 2967-04-01 County #WH03007	2,024,000	Duration of Project	427,217	466,268		70,146	31,095
						(15,625)	(1)		
						776,767	(4)		
WISCONSIN DEPARTMENT OF TRANSPORTATION-COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS	**Highway Planning and Construction Cluster:** West Oklahoma Avenue over Honey Creek	20.205 2400-04-02 County #WH03016	967,200	Duration of Project	(341,534)	761,142		1,102,676	-
						2,757	(1)		
						10,458	(4)		
WISCONSIN DEPARTMENT OF TRANSPORTATION-COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS	**Highway Planning and Construction Cluster:** Good Hope Road 91st Street Intersection	20.205 2130-10-00, 70 County #WH08603	193,500	Duration of Project	13,215	13,215		-	-
WISCONSIN DEPARTMENT OF TRANSPORTATION-COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS	**Highway Planning and Construction Cluster:** Inter-Jurisdictional Traffic Communications System	20.205 1693-32-06 County #WH00201	951,170	Duration of Project	(71,324)	8,235	(1)	93,313	13,754

See Notes to Schedules of Expenditures of Federal Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2013

Administering County Department/ PASS-THRU-AGENCY	Award Description	Federal Domestic Assistance #/ State or Other Contract #	Award Amount	Award Period (Note 1)	Accrued/ (Deferred) January 1, 2013	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2013
		U.S. DEPARTMENT OF TRANSPORTATION - Continued						
Department of Administrative Services - Architecture and Engineering Services								
WISCONSIN DEPARTMENT OF TRANSPORTATION	**Highway Planning and Construction Cluster:** Oak Leaf Trail - Ozaukee Interurban Connector Phase 4	20.205 2984-20-02-72	$ 1,883,562	12/01/13- Duration	$ -	$ -	$ -	$ -
WISCONSIN DEPARTMENT OF TRANSPORTATION	**Highway Planning and Construction Cluster:** Ozaukee County/Downtown Milw. Connector Hampton Avenue to Mill Road	20.205 1693-34-05-25	2,472,577	Duration of Project	62,628	10,914 (4)	54,571	106,285
						100,000 (3)		
						2,667 (4)		
WISCONSIN DEPARTMENT OF TRANSPORTATION	**Highway Planning and Construction Cluster:** Pedestrian Bridge at Riverside Park	20.205 2967-15-00-70	125,677	09/02/09- Duration	100,000	102,667	2,667	-
WISCONSIN DEPARTMENT OF TRANSPORTATION	**Highway Planning and Construction Cluster:** Northwest Side to Downtown Bike Trail	20.205 1693-51-00-70	448,000	09/08/08- 06/30/13	54,764	81,494 (4)	407,917	381,187
						567,640 (1)		
						9,557 (4)		
WISCONSIN DEPARTMENT OF TRANSPORTATION	**Highway Planning and Construction Cluster:** Oak Leaf Trail - Ozaukee Interurban/Kohl Park	20.205 2972-07-00-70	840,000	04/03/07- Duration	567,640	577,197	9,557	-
WISCONSIN DEPARTMENT OF TRANSPORTATION	**Highway Planning and Construction Cluster:** Oak Leaf Trail Development Congress to Silver Spring	20.205 1693-50-11-70	444,000	06/02/06- 06/02/09	27,789	27,789 (1)	-	-
		Total CFDA #20.205			$ (602,224)	$ 2,769,292	$ 3,080,444	$ (291,072)
		Highway Planning and Construction Cluster:			**$ (602,224)**	**$ 2,769,292**	**$ 3,080,444**	**$ (291,072)**
Milwaukee County Department of Transportation - Transit System								
FEDERAL TRANSIT ADMINISTRATION (MASS TRANSIT ASSISTANCE)	**Federal Transit Cluster:** Purchase of Equipment	20.500 WI-04-0064	3,240,000	Duration of Project	-	-	-	-

FEDERAL TRANSIT ADMINISTRATION (MASS TRANSIT ASSISTANCE)	**Federal Transit Cluster:** State of Good Repair	20.500 WI-04-0041	1,276,000	01/01/11-03/31/12	-	-	-	-
FEDERAL TRANSIT ADMINISTRATION (MASS TRANSIT ASSISTANCE)	**Federal Transit Cluster:** 2006 State of Good Repair	20.500 WI-94-0053	7,000,000	Duration of Project	-	-	-	-
FEDERAL TRANSIT ADMINISTRATION (MASS TRANSIT ASSISTANCE)	**Federal Transit Cluster:** Replacement Buses	20.500 WI-04-0039	7,000,000	Duration of Project	-	-	-	-
		Total CFDA #20.500			$ -	$ -	$ -	$ -
FEDERAL TRANSIT ADMINISTRATION (MASS TRANSIT ASSISTANCE)	**Federal Transit Cluster:** 2014 New Freedom	20.507 WI-90-X753	435,075	Duration of Project	-	-	-	-
						763,991 (1) 190,997 (4)		
FEDERAL TRANSIT ADMINISTRATION (MASS TRANSIT ASSISTANCE)	**Federal Transit Cluster:** 2013 CMAQ - Blue Line	20.507 WI-95-X039	3,200,000	Duration of Project	-	954,988	954,988	-
						1,621,394 (1) 405,349 (4)		
FEDERAL TRANSIT ADMINISTRATION (MASS TRANSIT ASSISTANCE)	**Federal Transit Cluster:** 2013 CMAQ Red, Green Lines	20.507 WI-95-X038	6,349,980	Duration of Project	-	2,026,743	2,026,743	-
						6,059,628 (1) 2,312,553 (4)		
FEDERAL TRANSIT ADMINISTRATION (MASS TRANSIT ASSISTANCE)	**Federal Transit Cluster:** 2013 Formula Grant	20.507 WI-90-X745	15,882,000	Duration of Project	-	8,372,181	11,562,767	3,190,586
FEDERAL TRANSIT ADMINISTRATION (MASS TRANSIT ASSISTANCE)	**Federal Transit Cluster:** ARRA - Replacement of Buses	20.507 WI-96-X012	25,682,975	Duration of Project	-	2,132,599 (2)	2,932,535	799,936
						1,184,094 (1) 296,024 (4)		
FEDERAL TRANSIT ADMINISTRATION (MASS TRANSIT ASSISTANCE)	**Federal Transit Cluster:** 2012 CMAQ	20.507 WI-95-X030	3,200,000	01/01/12-12/31/12	-	1,480,118	1,480,118	-

See Notes to Schedules of Expenditures of Federal Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2013

Administering County Department/ PASS-THRU-AGENCY	Award Description	Federal Domestic Assistance #/ State or Other Contract #	Award Amount	Award Period (Note 1)	Accrued/ (Deferred) January 1, 2013	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2013
				U.S. DEPARTMENT OF TRANSPORTATION - Continued				
Milwaukee County Department of Transportation - Transit System								
FEDERAL TRANSIT ADMINISTRATION (MASS TRANSIT ASSISTANCE)	**Federal Transit Cluster:** CMAQ	20.507 WI-95-X026	$ 1,008,000	01/01/12-12/31/12	$ 348,387	348,387 (1) 89,428 (4) $ 437,815	$ 447,140	$ 357,712
FEDERAL TRANSIT ADMINISTRATION (MASS TRANSIT ASSISTANCE)	**Federal Transit Cluster:** 2012 Formula Grant	20.507 WI-90-X592	18,916,000	01/01/12-12/31/12	4,497,739	9,406,550 (1) 1,248,915 (4) 10,655,465	6,244,574	86,848
FEDERAL TRANSIT ADMINISTRATION (MASS TRANSIT ASSISTANCE)	**Federal Transit Cluster:** 2012 CMAQ Red, Green	20.507 WI-95-X028	6,349,980	01/01/12-12/31/12	-	2,197,936 (1) 549,484 (4) 2,747,420	2,747,420	-
FEDERAL TRANSIT ADMINISTRATION (MASS TRANSIT ASSISTANCE)	**Federal Transit Cluster:** 2012 Interstate Cost Estimate	20.507 WI-95-X034	36,624,460	01/01/12-Completion	-	18,926,178 (1) 3,339,914 (4) 22,266,092	22,266,092	-
FEDERAL TRANSIT ADMINISTRATION (MASS TRANSIT ASSISTANCE)	**Federal Transit Cluster:** CMAQ - MCTS Marketing	20.507 WI-95-X020	135,000	Duration of Project	-	20,456 (4)	102,280	81,824
FEDERAL TRANSIT ADMINISTRATION (MASS TRANSIT ASSISTANCE)	**Federal Transit Cluster:** CMAQ - Marketing S.E. Wisc	20.507 WI-95-X019	775,000	Duration of Project	53,425	53,425 (1)	-	-
FEDERAL TRANSIT ADMINISTRATION (MASS TRANSIT ASSISTANCE)	**Federal Transit Cluster:** 2010 Formula Grant	20.507 WI-90-X633	18,802,000	Duration of Project	19,969	925,804 (1) 226,458 (4) 1,152,262	1,132,293	-

FEDERAL TRANSIT ADMINISTRATION (MASS TRANSIT ASSISTANCE)	**Federal Transit Cluster:** 2010 Formula Grant	20.507 WI-90-X627	23,236,000	Duration of Project	-	-	-	-
FEDERAL TRANSIT ADMINISTRATION (MASS TRANSIT ASSISTANCE)	**Federal Transit Cluster:** 2009 Formula Grant	20.507 WI-90-X547	21,451,500	Duration of Project	409,748	745,507 (1) 83,940 (4) 829,447	419,699	-
FEDERAL TRANSIT ADMINISTRATION (MASS TRANSIT ASSISTANCE)	**Federal Transit Cluster:** Purchase of Equipment	20.507 WI-90-X168	6,933,200	Duration of Project	-	-	-	-
FEDERAL TRANSIT ADMINISTRATION (MASS TRANSIT ASSISTANCE)	**Federal Transit Cluster:** CMAQ Marketing	20.507 WI-95-X014	1,430,850	Duration of Project	227,028	832,789 (1) 153,577 (4) 986,366	767,883	8,545
		Total CFDA# 20.507			$ 5,556,296	$ 54,115,377	$ 53,084,532	$ 4,525,451
		Federal Transit Cluster:			**$ 5,556,296**	**$ 54,115,377**	**$ 53,084,532**	**$ 4,525,451**
FEDERAL TRANSIT ADMINISTRATION (MASS TRANSIT ASSISTANCE)	**Transit Services Programs Cluster:** JARC 2013 WETAP	20.516	807,000	01/01/13-12/31/13	-	597,564 (3) 196,977 (4) 794,541	984,887	190,346
FEDERAL TRANSIT ADMINISTRATION (MASS TRANSIT ASSISTANCE)	**Transit Services Programs Cluster:** JARC 2012 Route Expansion, Rt. 17 and Rt. 54	20.516	784,500	01/01/12-12/31/12	270,584	270,584 (3)	-	-
		Total CFDA# 20.516			$ 270,584	$ 1,065,125	$ 984,887	$ 190,346
FEDERAL TRANSIT ADMINISTRATION (MASS TRANSIT ASSISTANCE)	**Transit Services Programs Cluster** New Freedom - Mobility Management	20.521 49 USC 5317-Capital WI-57-0005	277,200	01/01/12-12/31/12	173,451	353,126 (3) 60,726 (4) 413,852	303,361	62,960

See Notes to Schedules of Expenditures of Federal Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2013

Administering County Department/ PASS-THRU-AGENCY	Award Description	Federal Domestic Assistance #/ State or Other Contract #	Award Amount	Award Period (Note 1)	Accrued/ (Deferred) January 1, 2013	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2013
		U.S. DEPARTMENT OF TRANSPORTATION - Continued						
Milwaukee County Department of Transportation - Transit System								
FEDERAL TRANSIT ADMINISTRATION (MASS TRANSIT ASSISTANCE)	**Transit Services Programs Cluster** New Freedom - Bus Pads	20.521 49 USC 5317-Capital WI-57-0005	$ 32,000	01/01/12-12/31/12	$ 30,459	$ 30,459 (3)	$ 14,517	$ 14,517
		Total CFDA# 20.521			$ 203,910	$ 444,311	$ 317,878	$ 77,477
		Transit Services Programs Cluster			**$ 474,494**	**$ 1,509,436**	**$ 1,302,765**	**$ 267,823**
Sheriff's Department								
WISCONSIN DEPARTMENT OF TRANSPORTATION	**Highway Safety Cluster:** Enhanced Freeway Patrol	20.600 1000-31-55 s/b 0072-40-40	1,503,332	08/01/08-06/30/14	33,926 A 44,387 B 78,313	195,921 (3)	236,988	119,380
		Total CFDA# 20.600			$ 78,313	$ 195,921	$ 236,988	$ 119,380
Clerk of Circuit Courts								
WISCONSIN DEPARTMENT OF TRANSPORTATION	**Highway Safety Cluster:** Milwaukee Pretrial Intensive Supervision Program	20.601	208,478	07/01/13-06/30/14	-	-	90,763	90,763
WISCONSIN DEPARTMENT OF TRANSPORTATION	**Highway Safety Cluster:** Milwaukee Pretrial Intensive Supervision Program	20.601	209,557	07/01/12-06/30/13	42,416	156,933 (3)	114,517	-
		Total CFDA# 20.601			$ 42,416	$ 156,933	$ 205,280	$ 90,763
		Highway Safety Cluster:			**$ 120,729**	**$ 352,854**	**$ 442,268**	**$ 210,143**
	TOTAL U.S. DEPARTMENT OF TRANSPORTATION				**$ 13,597,306**	**$ 86,663,633**	**$ 84,485,747**	**$ 11,419,420**

U.S. DEPARTMENT OF ENERGY

Milwaukee County Department of Transportation - Airport

WISCONSIN DEPARTMENT OF ADMINISTRATION	ARRA-Natural Gas and Propane Vehicle Deployment Project program	81.086 AD139774	12,075	Duration of Grant	-	12,075	(2)	12,075	-
	TOTAL U.S. DEPARTMENT OF ENERGY				**$ -**	**$ 12,075**		**$ 12,075**	**$ -**

U.S. DEPARTMENT OF EDUCATION

Department of Health and Human Services

WISCONSIN DEPARTMENT OF HEALTH SERVICES	**Early Invention Services (IDEA) Cluster:** Special Education - Grants for Infants and Toddlers with Disabilities	84.181	1,355,282	01/01/13-12/31/13	-	1,355,282	(1)	1,355,282	-
		Total CFDA# 84.181			$ -	$ 1,355,282		$ 1,355,282	$ -
		Early Invention Services (IDEA) Cluster:			**$ -**	**$ 1,355,282**		**$ 1,355,282**	**$ -**
	TOTAL U.S. DEPARTMENT OF EDUCATION				**$ -**	**$ 1,355,282**		**$ 1,355,282**	**$ -**

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Department on Aging

						82,096	(3)		
						9,087	(6)		
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Preventive Health T3D	93.043 Cars #560510	82,096	01/01/13-12/31/13	-	91,183		91,183	-
		Total CFDA # 93.043			$ -	$ 91,183		$ 91,183	$ -
						292,138	(3)		
						97,380	(6)		
WISCONSIN DEPARTMENT OF HEALTH SERVICES	**Aging Cluster:** AAA Administration	93.045 Cars #560300	292,138	01/01/13-12/31/13	-	389,518		389,518	-
						933,452	(3)		
						1,076	(5)		
						103,717	(6)		
WISCONSIN DEPARTMENT OF HEALTH SERVICES	**Aging Cluster:** Title 3B Support Services	93.045 Cars #560340	933,452	01/01/13-12/31/13	-	1,038,245		1,038,245	-

See Notes to Schedules of Expenditures of Federal Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2013

Administering County Department/ PASS-THRU-AGENCY	Award Description	Federal Domestic Assistance #/ State or Other Contract #	Award Amount	Award Period (Note 1)	Accrued/ (Deferred) January 1, 2013	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2013
				U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES - Continued				
Department on Aging								
						2,452,794 (3) 6,042 (5) 272,532 (6)		
WISCONSIN DEPARTMENT OF HEALTH SERVICES	**Aging Cluster:** Title 3C-1 Congregate Meal Program	93.045 Cars #560350	$ 2,452,794	01/01/13- 12/31/13	$ -	$ 2,731,368	$ 2,731,368	$ -
						692,019 (3) 979 (5) 76,891 (6)		
WISCONSIN DEPARTMENT OF HEALTH SERVICES	**Aging Cluster:** Title 3C-2 Home Meals	93.045 Cars #560360	692,019	01/01/13- 12/31/13	-	769,889	769,889	-
		Total CFDA # 93.045			$ -	$ 4,929,020	$ 4,929,020	$ -
WISCONSIN DEPARTMENT OF HEALTH SERVICES	**Aging Cluster:** NSIP (USDA) Cash	93.053 Cars #560422	318,831	10/01/13- 09/30/14	-	79,708 (3)	79,708	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	**Aging Cluster:** NSIP (USDA) Cash	93.053 Cars #560422	301,961	10/01/12- 09/30/13	-	225,246 (3)	225,246	-
		Total CFDA # 93.053			$ -	$ 304,954	$ 304,954	$ -
		Aging Cluster:			**$ -**	**$ 5,233,974**	**$ 5,233,974**	**$ -**
						448,890 (3) 67,963 (5) 149,630 (6)		
WISCONSIN DEPARTMENT OF HEALTH SERVICES	T3ENat Fam CareGiver Support	93.052 Cars #560520	448,890	01/01/13- 12/31/13	-	666,483	666,483	-
		Total CFDA # 93.052			$ -	$ 666,483	$ 666,483	$ -

Department of Child Support Enforcement

						1,250,000 (1) 98,116 (4)			
WISCONSIN DEPARTMENT OF CHILDREN AND FAMILIES	Milwaukee County Pathways to Responsible Fatherhood Project	93.086 90FK0049-01-00	1,806,892	09/30/11- 09/29/14	-	1,348,116		1,601,432	253,316
						350,000 (1) (98,116) (4)			
WISCONSIN DEPARTMENT OF CHILDREN AND FAMILIES	Milwaukee County Pathways to Responsible Fatherhood Project	93.086 90FK0049-01-00	1,806,892	09/30/11- 09/29/14	251,884	251,884		-	-
		Total CFDA # 93.086			$ 251,884	$ 1,600,000		$ 1,601,432	$ 253,316

Department of Health and Human Services

WISCONSIN DEPARTMENT OF HEALTH SERVICES	Substance Abuse & Mental Health Services - Projects of Regional & National Significance	93.243	463,522	10/01/12- 09/30/13	-	463,522	(1)	463,522	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Substance Abuse & Mental Health Services - Projects of Regional & National Significance	93.243	92,649	10/01/12- 09/30/13	-	-		9,856	9,856
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Substance Abuse & Mental Health Services - Projects of Regional & National Significance	93.243	631,313	10/01/11- 09/30/12	216,987	216,987	(1)	-	-

Department of Health and Human Services - Behavioral Health Division

WISCONSIN DEPARTMENT OF HEALTH SERVICES	Adult Drug Treatment Courts - Year 2	93.243 1H79TI024223-01	325,000	09/30/13- 09/29/14	-	50,986	(1)	50,986	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Adult Drug Treatment Courts - Year 1	93.243 1H79TI024223-01	325,000	09/30/12- 09/29/13	-	325,000	(1)	325,000	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	TX for Homeless - Year 5	93.243 1H79TI021441-02	350,000	09/30/13- 09/29/14	-	-		104,836	104,836
WISCONSIN DEPARTMENT OF HEALTH SERVICES	TX for Homeless - Year 4	93.243 1H79TI021441-02	350,000	09/30/12- 09/29/13	30,241	369,511	(1)	339,270	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Offender Reentry Program (ORP) - Year 4	93.243 1H79I021804-02	400,000	09/30/12- 09/29/13	3,519	132,998	(1)	129,479	-
		Total CFDA # 93.243			$ 250,747	$ 1,559,004		$ 1,422,949	$ 114,692

See Notes to Schedules of Expenditures of Federal Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2013

Administering County Department/ PASS-THRU-AGENCY	Award Description	Federal Domestic Assistance #/ State or Other Contract #	Award Amount	Award Period (Note 1)	Accrued/ (Deferred) January 1, 2013	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2013
		U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES - Continued						
Department of Health and Human Services								
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Substance Abuse & Mental Health Services - Access to Recovery	93.275	$ 531,974	10/01/12-09/30/13	$ -	$ 531,974 (1)	$ 531,974	$ -
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Substance Abuse & Mental Health Services - Access to Recovery	93.275	2,853,366	10/01/12-09/30/13	-	2,853,366 (1)	2,853,366	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Substance Abuse & Mental Health Services - Access to Recovery	93.275	2,720,134	10/01/11-09/30/12	450,000	450,000 (1)	-	-
		Total CFDA # 93.275			$ 450,000	$ 3,835,340	$ 3,385,340	$ -
						561,753 (1)		
						(428) (4)		
WISCONSIN DEPARTMENT OF CHILDREN AND FAMILIES	**TANF Cluster:** Block Grants for Temporary Assistance for Needy Families	93.558	561,325	01/01/13-12/31/13	-	561,325	561,325	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	**TANF Cluster:** Block Grants for Temporary Assistance for Needy Families	93.558	1,908,391	01/01/13-12/31/13	-	1,908,391 (1)	1,908,391	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	**TANF Cluster:** Block Grants for Temporary Assistance for Needy Families	93.558	5,580	01/01/13-12/31/13	-	4,882 (1)	4,650	(232)
WISCONSIN DEPARTMENT OF HEALTH SERVICES	**TANF Cluster:** Block Grants for Temporary Assistance for Needy Families	93.558	4,502	01/01/13-12/31/13	-	4,038 (1)	3,828	(210)
WISCONSIN DEPARTMENT OF HEALTH SERVICES	**TANF Cluster:** Block Grants for Temporary Assistance for Needy Families	93.558	5,354	01/01/12-12/31/12	446	446 (1)	-	-

WISCONSIN DEPARTMENT OF HEALTH SERVICES	**TANF Cluster:** Block Grants for Temporary Assistance for Needy Families	93.558	5,825	01/01/12-12/31/12	891	891	(1)	-	-
		Total CFDA # 93.558			$ 1,337	$ 2,479,973		$ 2,478,194	$ (442)
		TANF Cluster:			**$ 1,337**	**$ 2,479,973**		**$ 2,478,194**	**$ (442)**
Department of Child Support Enforcement									
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Child Support Enforcement Title IV-D	93.563 Wis Stat 13.679	Percentage of Allowable Costs	01/01/13-12/31/13	-	13,608,423 3,845,950 152,985 253,719 17,861,077	(3) (4) (5) (8)	19,220,641	1,359,564
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Child Support Enforcement Title IV-D	93.563 Wis Stat 13.679	Percentage of Allowable Costs	01/01/12-12/31/12	1,955,056	2,827,971 (1,021,141) 148,226 1,955,056	(3) (4) (5)	-	-
		Total CFDA# 93.563			$ 1,955,056	$ 19,816,133		$ 19,220,641	$ 1,359,564
Department of Health and Human Services									
WISCONSIN DEPARTMENT OF ADMINISTRATION	Wisconsin Home Energy Assistance Program (WHEAP)	93.568	1,299,104	10/01/13-09/30/14	-	-		382,170	382,170
WISCONSIN DEPARTMENT OF ADMINISTRATION	Wisconsin Home Energy Assistance Program (WHEAP)	93.568	1,354,524	10/01/12-09/30/13	293,490	1,644,598	(1)	1,351,108	-
		Total CFDA# 93.568			$ 293,490	$ 1,644,598		$ 1,733,278	$ 382,170
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Block Grant for Community Mental Health Services	93.580	11,226	07/01/12-09/30/12	11,226	11,226	(1)	-	-
		Total CFDA # 93.580			$ 11,226	$ 11,226		$ -	$ -
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Block Grant for Prevention & Treatment of Substance Abuse	93.590	11,231	07/01/12-09/30/12	11,231	11,231	(1)	-	-
		Total CFDA # 93.590			$ 11,231	$ 11,231		$ -	$ -

See Notes to Schedules of Expenditures of Federal Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2013

Administering County Department/ PASS-THRU-AGENCY	Award Description	Federal Domestic Assistance #/ State or Other Contract #	Award Amount	Award Period (Note 1)	Accrued/ (Deferred) January 1, 2013	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2013
		U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES - Continued						
Department of Health and Human Services								
WISCONSIN DEPARTMENT OF HEALTH SERVICES	**CCDF Cluster:** Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	$ 437,755	01/01/13-12/31/13	$ -	$ 383,036 (1)	$ 364,796	$ (18,240)
WISCONSIN DEPARTMENT OF HEALTH SERVICES	**CCDF Cluster:** Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	116,147	01/01/13-12/31/13	-	104,169 (1)	98,763	(5,406)
WISCONSIN DEPARTMENT OF HEALTH SERVICES	**CCDF Cluster:** Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	150,273	01/01/12-12/31/12	22,989	22,989 (1)	-	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	**CCDF Cluster:** Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	420,036	01/01/12-12/31/12	35,003	35,003 (1)	-	-
		Total CFDA # 93.596			$ 57,992	$ 545,197	$ 463,559	$ (23,646)
		CCDF Cluster:			**$ 57,992**	**$ 545,197**	**$ 463,559**	**$ (23,646)**
Department of Health and Human Services								
WISCONSIN DEPARTMENT OF CHILDREN AND FAMILIES	Child Welfare Services	93.645	293,420	01/01/13-12/31/13	-	293,644 (1) (224) (4) 293,420	293,420	-
WISCONSIN DEPARTMENT OF CORRECTIONS	Child Welfare - Title IV-B	93.645	3,662	01/01/13-12/31/13	-	3,662 (1)	3,662	-
WISCONSIN DEPARTMENT OF CORRECTIONS	Child Welfare - Title IV-B	93.645	166,348	01/01/13-12/31/13	-	166,348 (1) 63,538 (4) 229,886	254,694	24,808

WISCONSIN DEPARTMENT OF CORRECTIONS	Child Welfare - Title IV-B	93.645	1,180	01/01/13-12/31/13	-	1,180	(1)	1,180	-
WISCONSIN DEPARTMENT OF CORRECTIONS	Basic County Allocation Child Welfare Services	93.645	156,853	01/01/12-12/31/12	(16,029)	(16,029)	(1)	-	-
		Total CFDA # 93.645			$ (16,029)	$ 512,119		$ 552,956	$ 24,808
Clerk of Circuit Courts									
WISCONSIN DEPARTMENT OF CHILDREN AND FAMILIES	Permanency Plan Review (PPR) Contract # CFD000035	93.658 WI Stat 48.38 (5)	666,576	07/01/13-06/30/14	-	216,451	(3)	322,570	106,119
WISCONSIN DEPARTMENT OF CHILDREN AND FAMILIES	Permanency Plan Review (PPR) Contract # CFC00208	93.658 WI Stat 48.38 (5)	666,576	07/01/12-06/30/13	109,049	434,841	(3)	325,792	-
Department of Health and Human Services									
WISCONSIN DEPARTMENT OF CORRECTIONS	Foster Care IV-E	93.658	5,493	01/01/13-12/31/13	-	5,493	(1)	5,493	-
WISCONSIN DEPARTMENT OF CHILDREN AND FAMILIES	Basic County Allocation Foster Care Title IV-E	93.658	1,817,928	01/01/13-12/31/13	-	1,819,313 (1,385) 1,817,928	(1) (4)	1,817,928	-
WISCONSIN DEPARTMENT OF CORRECTIONS	Basic County Allocation Foster Care Title IV-E	93.658	249,522	01/01/13-12/31/13	-	249,522 95,307 344,829	(1) (4)	382,041	37,212
WISCONSIN DEPARTMENT OF CORRECTIONS	Foster Care Title IV-E	93.658	1,769	01/01/13-12/31/13	-	1,769	(1)	1,769	-
WISCONSIN DEPARTMENT OF CORRECTIONS	Basic County Allocation Foster Care Title IV-E	93.658	250,964	01/01/12-12/31/12	(25,645)	(25,645)	(1)	-	-
District Attorney									
WISCONSIN DEPARTMENT OF CHILDREN AND FAMILIES	TPR and CHIPS Support Services for BMCW	93.658 CFC00291	1,240,735	07/01/13-06/30/14	-	312,876	(3)	591,947	279,071

See Notes to Schedules of Expenditures of Federal Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2013

Administering County Department/ PASS-THRU-AGENCY	Award Description	Federal Domestic Assistance #/ State or Other Contract #	Award Amount	Award Period (Note 1)	Accrued/ (Deferred) January 1, 2013	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2013
		U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES - Continued						
District Attorney								
WISCONSIN DEPARTMENT OF CHILDREN AND FAMILIES	TPR and CHIPS Support Services for BMCW	93.658 CFB00191	$ 1,240,735	07/01/12-06/30/13	$ 298,982	$ 913,692 (3)	$ 614,710	$ -
		Total CFDA# 93.658			$ 382,386	$ 4,022,234	$ 4,062,250	$ 422,402
Department on Aging								
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Base Allocation - BCA	93.667 Cars #000561	2,384,588	01/01/13-12/31/13	-	2,384,588 (3)	2,384,588	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Aging Resource Center	93.667 Cars #560100	2,773,238	01/01/13-12/31/13	-	2,773,238 (3)	2,773,238	-
Department of Health and Human Services								
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Social Services Block Grant	93.667	13,967	01/01/13-12/31/13	-	12,656 (1) 705 (4) 13,361	14,673	1,312
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Social Services Block Grant	93.667	3,573,288	01/01/13-12/31/13	-	3,573,288 (1)	3,573,288	-
WISCONSIN DEPARTMENT OF CHILDREN AND FAMILIES	Social Services Block Grant	93.667	803,716	01/01/13-12/31/13	-	804,328 (1) (612) (4) 803,716	803,716	-
		Total CFDA# 93.667			$ -	$ 9,548,191	$ 9,549,503	$ 1,312
Department on Aging								
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Expanding Chronic Disease Self-Management	93.734 Cars #560122	39,418	09/01/13-08/31/14	-	9,855 (3)	13,126	3,271

WISCONSIN DEPARTMENT OF HEALTH SERVICES	Expanding Chronic Disease Self-Management	93.734 Cars #560122	56,311	09/01/12-08/31/13	-	56,311	(3)	56,311	-
		Total CFDA# 93.734			$ -	$ 66,166		$ 69,437	$ 3,271
Department of Health and Human Services									
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Childrens Health Insurance Program Title 21	93.767	15,894	01/01/13-12/31/13	-	13,907	(1)	13,245	(662)
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Childrens Health Insurance Program Title 21	93.767	12,830	01/01/13-12/31/13	-	11,507	(1)	10,910	(597)
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Childrens Health Insurance Program Title 21	93.767	15,250	01/01/12-12/31/12	1,271	1,271	(1)	-	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Childrens Health Insurance Program Title 21	93.767	16,600	01/01/12-12/31/12	2,539	2,539	(1)	-	-
		Total CFDA# 93.767			$ 3,810	$ 29,224		$ 24,155	$ (1,259)
WISCONSIN DEPARTMENT OF HEALTH SERVICES	**Medicaid Cluster:** CLTS DD Autism CWA Admin FED(E)	93.778	204,831	01/01/13-12/31/13	-	57,390	(1)	78,671	21,281
WISCONSIN DEPARTMENT OF HEALTH SERVICES	**Medicaid Cluster:** CLTS DD Other CWA Admin FED(E)	93.778	84,377	01/01/13-12/31/13	-	3,857	(1)	5,579	1,722
WISCONSIN DEPARTMENT OF HEALTH SERVICES	**Medicaid Cluster:** CLTS DD PF	93.778	Sum Sufficient	01/01/13-12/31/13	-	(37,666)	(1)	(57,400)	(19,734)
WISCONSIN DEPARTMENT OF HEALTH SERVICES	**Medicaid Cluster:** CLTS MH Autism CWA Admin FED(E)	93.778	78,007	01/01/13-12/31/13	-	20,586	(1)	26,897	6,311
WISCONSIN DEPARTMENT OF HEALTH SERVICES	**Medicaid Cluster:** CLTS PD Other CWA Admin FED(E)	93.778	15,238	01/01/13-12/31/13	-	389	(1)	626	237
WISCONSIN DEPARTMENT OF HEALTH SERVICES	**Medicaid Cluster:** DBS RC Medicaid I&A FED	93.778	Sum Sufficient	01/01/13-12/31/13	-	122,862	(1)	169,853	46,991
WISCONSIN DEPARTMENT OF HEALTH SERVICES	**Medicaid Cluster:** Medical Assistance	93.778	229,783	01/01/13-12/31/13	-	201,060	(1)	191,485	(9,575)
WISCONSIN DEPARTMENT OF HEALTH SERVICES	**Medicaid Cluster:** MA Crisis Training FED	93.778	68,500	07/01/13-06/30/14	-	68,500	(1)	68,500	-

See Notes to Schedules of Expenditures of Federal Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2013

Administering County Department/ PASS-THRU-AGENCY	Award Description	Federal Domestic Assistance #/ State or Other Contract #	Award Amount	Award Period (Note 1)	Accrued/ (Deferred) January 1, 2013	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2013
		U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES - Continued						
Department of Health and Human Services								
WISCONSIN DEPARTMENT OF HEALTH SERVICES	**Medicaid Cluster:** Resource Ctr MA I&A FED	93.778 $	Sum Sufficient	01/01/13-12/31/13	$ -	$ 1,457,160 (1)	$ 1,896,662	$ 439,502
WISCONSIN DEPARTMENT OF HEALTH SERVICES	**Medicaid Cluster:** Resource Ctr Screen FED	93.778	Sum Sufficient	01/01/13-12/31/13	-	243,971 (1)	315,736	71,765
WISCONSIN DEPARTMENT OF HEALTH SERVICES	**Medicaid Cluster:** State Administered IMAA	93.778	185,137	01/01/13-12/31/13	-	166,045 (1)	157,428	(8,617)
WISCONSIN DEPARTMENT OF HEALTH SERVICES	**Medicaid Cluster:** CLTS MH Other CWA Admin FED(E)	93.778	8,183	01/01/13-12/31/13	-	-	-	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	**Medicaid Cluster:** Medical Assistance	93.778	15,666	01/01/12-12/31/12	2,679	2,679 (1)	-	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	**Medicaid Cluster:** Medical Assistance	93.778	Sum Sufficient	01/01/12-12/31/12	17,246	17,246 (1)	-	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	**Medicaid Cluster:** Medical Assistance	93.778	220,483	01/01/12-12/31/12	18,374	18,374 (1)	-	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	**Medicaid Cluster:** Medical Assistance	93.778	21,644	01/01/12-12/31/12	21,644	21,644 (1)	-	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	**Medicaid Cluster:** Medical Assistance	93.778	239,534	01/01/12-12/31/12	36,643	36,643 (1)	-	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	**Medicaid Cluster:** Medical Assistance	93.778	Sum Sufficient	01/01/12-12/31/12	142,000	142,000 (1)	-	-

WISCONSIN DEPARTMENT OF HEALTH SERVICES	**Medicaid Cluster:** Medical Assistance	93.778	Sum Sufficient	01/01/12-12/31/12	443,277	443,277	(1)	-	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	**Medicaid Cluster:** Medical Assistance	93.778	235,265	01/01/12-12/31/12	51,544	51,544	(1)	-	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	**Medicaid Cluster:** Medical Assistance	93.778	Sum Sufficient	01/01/12-12/31/12	(22,843)	(22,843)	(1)	-	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	**Medicaid Cluster:** Medical Assistance	93.778	70,293	01/01/12-12/31/12	10,168	10,168	(1)	-	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	**Medicaid Cluster:** Medical Assistance	93.778	8,183	01/01/12-12/31/12	185	185	(1)	-	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	**Medicaid Cluster:** Medical Assistance	93.778	84,377	01/01/12-12/31/12	22,336	22,336	(1)	-	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	**Medicaid Cluster:** TPA CLTS DD Autism Fed	93.778	3,000,074	01/01/13-12/31/13	-	3,000,074	(1)	3,000,074	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	**Medicaid Cluster:** TPA CLTS DD Other Fed	93.778	868,155	01/01/13-12/31/13	-	868,155	(1)	868,155	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	**Medicaid Cluster:** TPA CLTS MH Autism Fed	93.778	633,182	01/01/13-12/31/13	-	633,182	(1)	633,182	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	**Medicaid Cluster:** TPA CLTS MH Other Fed	93.778	24,737	01/01/13-12/31/13	-	24,737	(1)	24,737	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	**Medicaid Cluster:** TPA CLTS PD Other Fed	93.778	212,492	01/01/13-12/31/13	-	212,492	(1)	212,492	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	**Medicaid Cluster:** TPA CLTS CWA Match Fed	93.778	844	01/01/13-12/31/13	-	844	(1)	844	-
Department on Aging									
WISCONSIN DEPARTMENT OF HEALTH SERVICES	**Medicaid Cluster:** Resource Center MA I & A Federal	93.778 Cars #560087	Sum Sufficient	01/01/13-12/31/13	-	1,921,999	(3)	2,475,427	553,428

See Notes to Schedules of Expenditures of Federal Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2013

Administering County Department/ PASS-THRU-AGENCY	Award Description	Federal Domestic Assistance #/ State or Other Contract #	Award Amount	Award Period (Note 1)	Accrued/ (Deferred) January 1, 2013	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2013
		U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES - Continued						
Department on Aging								
WISCONSIN DEPARTMENT OF HEALTH SERVICES	**Medicaid Cluster:** Resource Center MA I & A Federal	93.778 $ Cars #560087	Sum Sufficient	01/01/12-12/31/12	$ 325,116	$ 325,116 (3)	$ -	$ -
WISCONSIN DEPARTMENT OF HEALTH SERVICES	**Medicaid Cluster:** Resource Center Screen Federal	93.778 Cars #560091	Sum Sufficient	01/01/13-12/31/13	-	510,828 (3)	659,891	149,063
WISCONSIN DEPARTMENT OF HEALTH SERVICES	**Medicaid Cluster:** Resource Center Screen Federal	93.778 Cars #560091	Sum Sufficient	01/01/12-12/31/12	91,701	91,701 (3)	-	-
Department of Family Care								
						256,940,394 (1)		
						31,589,570 (5)		
						1,446,358 (6)		
WISCONSIN DEPARTMENT OF HEALTH SERVICES	**Medicaid Cluster:** CMO	93.778	Dependent on Total Clients	01/01/13-12/31/13	-	289,976,322	291,298,586	1,322,264
WISCONSIN DEPARTMENT OF HEALTH SERVICES	**Medicaid Cluster:** CMO	93.778	Dependent on Total Clients	01/01/12-12/31/12	2,575,665	2,575,665 (1)	-	-
		Total CFDA # 93.778			$ 3,735,735	$ 303,188,522	$ 302,027,425	$ 2,574,638
		Medicaid Cluster:			**$ 3,735,735**	**$ 303,188,522**	**$ 302,027,425**	**$ 2,574,638**
Department on Aging								
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Health Ins Information SHIP	93.779 Cars #560432	70,000	04/01/13-03/31/14	-	70,000 (3)	52,500	(17,500)
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Health Ins Information SHIP	93.779 Cars #560432	70,000	04/01/12-03/31/13	(17,500)	-	17,500	-
		Total CFDA # 93.779			$ (17,500)	$ 70,000	$ 70,000	$ (17,500)
Department of Health and Human Services								
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Block Grant for Community Mental Health Services	93.958	685,914	01/01/13-12/31/13	-	648,415 (1)	685,914	37,499
		Total CFDA # 93.958			$ -	$ 648,415	$ 685,914	$ 37,499

WISCONSIN DEPARTMENT OF HEALTH SERVICES	Block Grant for Prevention and Treatment of Substance Abuse	93.959	2,431,021	01/01/13-12/31/13	-	2,431,021	(1)	2,431,021	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Block Grant for Prevention and Treatment of Substance Abuse	93.959	453,554	01/01/13-12/31/13	-	361,458	(1)	360,041	(1,417)
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Block Grant for Prevention and Treatment of Substance Abuse	93.959	500,000	01/01/13-12/31/13	-	355,286	(1)	500,000	144,714
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Block Grant for Prevention and Treatment of Substance Abuse	93.959	50,000	10/01/12-09/30/13	-	28,800	(1)	29,900	1,100
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Block Grant for Prevention and Treatment of Substance Abuse	93.959	453,554	01/01/12-12/31/12	30,808	30,808	(1)	-	-
Department of Health and Human Services - Behavioral Health Division									
WISCONSIN DEPARTMENT OF CHILDREN AND FAMILIES	BMCW	93.959 CFC00213	704,656	01/01/13-12/31/13	-	329,244	(1)	704,655	375,411
WISCONSIN DEPARTMENT OF CHILDREN AND FAMILIES	BMCW	93.959 CFC00213	113,874	01/01/12-12/31/12	91,885	91,885	(1)	-	-
		Total CFDA # 93.959			$ 122,693	$ 3,628,502		$ 4,025,617	$ 519,808
	TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				**$ 7,494,058**	**$ 359,207,715**		**$ 357,364,290**	**$ 5,650,633**
		U.S. DEPARTMENT OF HOMELAND SECURITY							
Sheriff Department									
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	**Homeland Security Cluster:** Homeland Security Damage Assessment Reporting Hardware	97.067 2010-HS-03-10174	2,250	04/01/13-05/31/13	-	1,943	(1)	1,943	-
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	**Homeland Security Cluster:** Homeland Security/Gateway Project	97.067 2010-HS-41-10152	45,890	03/01/13-05/31/13	-	45,850	(1)	45,850	-
WISCONSIN DEPARTMENT OF MILITARY AFFAIRS OFFICE OF JUSTICE ASSISTANCE	**Homeland Security Cluster:** Homeland Security/Milwaukee County Airport Full Scale Exercise (FSX)	97.067 2012-HS-04-10126	17,107	03/01/13-10/31/13	-	17,107	(1)	17,107	-

See Notes to Schedules of Expenditures of Federal Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2013

Administering County Department/ PASS-THRU-AGENCY	Award Description	Federal Domestic Assistance #/ State or Other Contract #	Award Amount	Award Period (Note 1)	Accrued/ (Deferred) January 1, 2013	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2013
		U.S. DEPARTMENT OF HOMELAND SECURITY - Continued						
Sheriff Department								
WISCONSIN DEPARTMENT OF MILITARY AFFAIRS OFFICE OF JUSTICE ASSISTANCE	**Homeland Security Cluster:** Homeland Security Comm Interoperability TTX/FX	97.067 2012-HS-04-10113	$ 14,144	03/01/13-10/31/13	$ -	$ 14,144 (3)	$ 14,144	$ -
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	**Homeland Security Cluster:** Homeland Security Public/Private Partnership Workshop	97.067 2010-HS-08-10094	20,000	01/01/13-05/31/13	-	20,000 (1)	20,000	-
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	**Homeland Security Cluster:** Homeland Security Milwaukee County Airport Functional Exercise	97.067 2012-HS-04-10010	12,459	03/01/13-10/31/13	-	12,459 (3)	12,459	-
WISCONSIN DEPARTMENT OF MILITARY AFFAIRS OFFICE OF JUSTICE ASSISTANCE	**Homeland Security Cluster:** Homeland Security Alert Swat Equipment	97.067 2010-HS-02A-10009	11,000	12/03/12-06/30/13	-	9,287 (1)	9,287	-
WISCONSIN DEPARTMENT OF MILITARY AFFAIRS OFFICE OF JUSTICE ASSISTANCE	**Homeland Security Cluster:** Homeland Security Alert Equipment Bomb Robot Upgrade	97.067 2010-HS-02A-9985	37,000	12/03/12-06/30/13	-	35,215 (1)	35,215	-
WISCONSIN DEPARTMENT OF MILITARY AFFAIRS OFFICE OF JUSTICE ASSISTANCE	**Homeland Security Cluster:** Homeland Security UASI Planning and M & A	97.067 2010-HS-18L-9642	5,000	06/01/12-06/30/13	-	4,333 (1)	4,333	-
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	**Homeland Security Cluster:** Homeland Security Alert Swat Training	97.067 2010-HS-02B-9621	34,128	04/12/12-01/31/13	-	34,128 (1)	34,128	-
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	**Homeland Security Cluster:** Homeland Security Critical Incident Management Courthouse	97.067 2010-HS-04-9387	3,600	01/01/13-04/30/13	-	3,600 (1)	3,600	-

WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	**Homeland Security Cluster:** Homeland Security Functional Needs Emergency Shelter (FX/FSX) (current year)	97.067 2010-HS-04-9386	20,702	01/01/12-04/30/13	9,025	20,702	(1)	11,677	-
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	**Homeland Security Cluster:** Homeland Security Functional Needs Emergency Shelter (FX/FSX) (prior year)	97.067 2010-HS-04-9386	20,702	01/01/12-04/30/13	-	-		9,025	9,025
		Total CFDA # 97.067			$ 9,025	$ 218,768		$ 218,768	$ 9,025
		Homeland Security Cluster:			**$ 9,025**	**$ 218,768**		**$ 218,768**	**$ 9,025**
Sheriff Department									
TRANSPORTATION SECURITY ADMINISTRATION	TSA K-9 Explosive Detection Team (current year)	97.072 HSTS0208HCAN433	242,000	10/01/12-09/30/13	62,953	168,927	(1)	179,047	73,073
TRANSPORTATION SECURITY ADMINISTRATION	TSA K-9 Explosive Detection Team (prior year)	97.072 HSTS0208HCAN433	242,000	10/01/12-09/30/13	-	-		62,953	62,953
		Total CFDA# 97.072			$ 62,953	$ 168,927		$ 242,000	$ 136,026
Milwaukee County Department of Transportation - Transit System									
DEPARTMENT OF HOMELAND SECURITY	2011 Transit Security Grant Program	97.075 EMW-2011-RA-0062	381,000	06/01/11-08/31/14	-	91,741	(1)	113,408	21,667
DEPARTMENT OF HOMELAND SECURITY	PARS Funding Grant Program	97.075 2011-RA-0062-S01	381,000	09/01/11-08/31/14	-	-		-	-
DEPARTMENT OF HOMELAND SECURITY	Assistance for Transit Security (current year)	97.075 2008-RT-01-6439	709,155	01/01/09-12/31/12	98,883	98,883	(1)	-	-
DEPARTMENT OF HOMELAND SECURITY	Assistance for Transit Security (prior year)	97.075 2008-RT-01-6439	709,155	01/01/09-12/31/12	-	-		98,883	98,883
		Total CFDA# 97.075			$ 98,883	$ 190,624		$ 212,291	$ 120,550
	TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY				**$ 170,861**	**$ 578,319**		**$ 673,059**	**$ 265,601**
		EXECUTIVE OFFICE OF THE PRESIDENT							
District Attorney									
OFFICE OF NATIONAL DRUG CONTROL POLICY	Milwaukee High Intensity Drug Trafficking Area (HIDTA)	G13ML0004A	470,000	01/01/13-12/31/14	-	212,053	(1)	328,803	116,750
OFFICE OF NATIONAL DRUG CONTROL POLICY	Milwaukee High Intensity Drug Trafficking Area (HIDTA)	G12ML0004A	493,212	01/01/12-12/31/13	120,076	276,802	(1)	156,726	-

See Notes to Schedules of Expenditures of Federal Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2013

Administering County Department/ PASS-THRU-AGENCY	Award Description	Federal Domestic Assistance #/ State or Other Contract #	Award Amount	Award Period (Note 1)	Accrued/ (Deferred) January 1, 2013	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2013
		EXECUTIVE OFFICE OF THE PRESIDENT						
Sheriff Department								
OFFICE OF NATIONAL DRUG CONTROL POLICY	HIDTA Grant - Intelligence and Technical Support	G13ML0005A	$ 89,800	01/01/13-12/31/14	$ -	$ 88,880 (1)	$ 89,800	$ 920
OFFICE OF NATIONAL DRUG CONTROL POLICY	HIDTA Grant - Intelligence and Technical Support (current year)	G12ML0005A	95,000	01/10/12-02/28/14	89,102	89,102 (1)	5,898	5,898
OFFICE OF NATIONAL DRUG CONTROL POLICY	HIDTA Grant - Intelligence and Technical Support (prior year)	G12ML0005A	95,000	01/10/12-02/28/14	-	-	89,102	89,102
	TOTAL EXECUTIVE OFFICE OF THE PRESIDENT				**$ 209,178**	**$ 666,837**	**$ 670,329**	**$ 212,670**
	TOTAL FEDERAL ASSISTANCE				**$ 24,013,308**	**$ 473,756,514**	**$ 468,735,758**	**$ 18,992,552**
		U.S. DEPARTMENTS OF JUSTICE AND TREASURY						
District Attorney								
						8,804 (8)		
						28 (8)		
Milwaukee County District Attorney Asset Forfeiture Fund		16.922	$ Varies	04/25/01-12/31/13		$ 8,832	$ -	
Sheriff Department								
Asset Forfeiture Fund Milwaukee County Sheriff		***	Varies	01/01/13-12/31/13		2,736 (8)	33,488	
	TOTAL U.S. DEPARTMENT'S OF JUSTICE AND TREASURY****					**$ 11,568**	**$ 33,488**	

***Discussions with Department of the Treasury and Department of Justice staff indicates that currently no CFDA number has been assigned to Asset Forfeiture items. Both agencies indicated they would notify Asset Forfeiture recipients as information becomes available. Only current year Asset Forfeiture actual receipts and disbursements are shown due to uncertainty of revenue flows and amounts to be received. Expenditures are predicated only on prior receipts and specific identifications of grant periods are indeterminable.

**** - Asset Forfeitures totals are not included in "Total Federal Assistance" on prior page

See Notes to Schedules of Expenditures of Federal Awards

ATTACHMENT: PRESENTATION OF CHILD SUPPORT IN SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
YEAR ENDED DECEMBER 31, 2013

			REVENUES					
			GRANTOR SHARE		TOTAL REVENUES		TOTAL EXPENDITURES	
	PERCENT FEDERAL\ STATE	FEDERAL CFDA NUMBER	CASH RECEIVED	RECEIPTS OVER (UNDER) EXPENSES (12/31/13)	RECEIPTS FROM GRANTS	RECEIPTS FROM LOCAL	GRANTS	LOCAL
INTEREST ON INVEST.	100.00%	93.563	$	$	$	$ -	$	$ -
CHILD SUPPORT (CS)	66.00%	93.563	6,620,863	1,340,814	7,961,677	3,942,684	7,961,677	3,942,684
CS OPER & PERFM BASED	100.00%	93.563	4,393,237	-	4,393,237	-	4,393,237	-
CHILDREN 1ST	100.00%	93.563	250,000	-	250,000		250,000	
SECTION 1115	100.00%	93.563	-		-			
STATE GPR	100.00%	93.563	1,820,657	-	1,820,657		1,820,657	
ARRA	100.00%	93.563	-		-		-	-
MSL INCENTIVE	100.00%	93.563	523,667	-	523,667		523,667	
FROM OTHER GOV UNIT	100.00%	93.563		18,750	56,250	18,750	56,250	18,750
FEDERAL GRANT	100.00%	93.563		253,316	1,348,116	253,316	1,348,116	253,316
OTHER GRANTS	100.00%	93.563				194,666		194,666
OTHER GRANTS	100.00%	93.563				59,053		59,053
TOTAL			$ 13,608,424	$ 1,612,880	$ 16,353,604	$ 4,468,469	$ 16,353,604	$ 4,468,469

TITLE: ACCRUED (DEFERRED) ENDING BALANCE

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF STATE AWARDS

For the Year Ended December 31, 2013

Administering County Department/ STATE AGENCY	Award Description	State ID, Contract or Statute #	Award Amount	Award Period (Note 1)	Accrued/ (Deferred) January 1, 2013	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2013
			WISCONSIN DEPARTMENT OF AGRICULTURE, TRADE AND CONSUMER PROTECTION					
Department of Administrative Services - Architecture and Engineer Services								
WISCONSIN DEPARTMENT OF AGRICULTURE, TRADE AND CONSUMER PROTECTION	2013 Soil and Water Resource Management Grant	115.40 9214-13-41-00	$ 100,130	01/01/13-12/31/13	$ -	$ -	$ 100,130	$ 100,130
WISCONSIN DEPARTMENT OF AGRICULTURE, TRADE AND CONSUMER PROTECTION	2012 Soil and Water Resource Management Grant	115.40 9214-12-41-00	98,894	01/01/12-12/31/12	98,894	98,894 (2)	-	-
	TOTAL WISCONSIN DEPARTMENT OF AGRICULTURE, TRADE AND CONSUMER PROTECTION				**$ 98,894**	**$ 98,894**	**$ 100,130**	**$ 100,130**
			WISCONSIN DEPARTMENT OF NATURAL RESOURCES					
Department of Parks, Recreation and Culture								
WISCONSIN DEPARTMENT OF NATURAL RESOURCES	Aquatic Invasive Species	EAPP-394-13	20,000	04/01/13-12/30/14	-	8,048 (3)	8,048	-
WISCONSIN DEPARTMENT OF NATURAL RESOURCES	Estabrook Dam Environmental Analysis	20130095	35,000	02/15/13-06/30/13	-	-	-	-
WISCONSIN DEPARTMENT OF NATURAL RESOURCES	Recreational Boating Facilities-McKinley Park Boat Launch Improvements	RBF-1373	54,895	08/29/11-06/30/13	62,855	-	(44,137)	18,718
WISCONSIN DEPARTMENT OF NATURAL RESOURCES	Recreational Boating Facilities-South Shore Park Boat Launch Improvements	RBF-1372	31,270	08/29/11-06/30/13	52,462	-	(35,892)	16,570
WISCONSIN DEPARTMENT OF NATURAL RESOURCES	Recreational Boating Facilities-Bender Park Boat Launch Improvements	RBF-1369	31,270	08/29/11-06/30/13	71,133	-	(56,433)	14,700
WISCONSIN DEPARTMENT OF NATURAL RESOURCES	Urban Wildlife Damage Abatement and Control	UW13-107	5,000	12/20/12-12/31/14	-	-	-	-

						2,500	(3)		
						5,521	(4)		
WISCONSIN DEPARTMENT OF NATURAL RESOURCES	Urban Wildlife Damage Abatement and Control	UW12-101	5,000	01/04/12-01/04/14	(2,500)	8,021		10,521	-
Department of Administrative Services - Architecture and Engineer Services									
WISCONSIN DEPARTMENT OF NATURAL RESOURCES	Oak Leaf Trail Rehabilitation-Meaux Park	RTA-479-12	45,000	04/03/12-06/30/14	-	11,250	(4)	56,250	45,000
WISCONSIN DEPARTMENT OF NATURAL RESOURCES	Oak Leaf Trail Improvement - Bluemound Road to Fairview Avenue	RTA-397-08	93,600	03/31/09-06/30/14	-	45,792	(4)	126,150	80,358
						110,932	(3)		
						2,677	(4)		
WISCONSIN DEPARTMENT OF NATURAL RESOURCES	Oak Leaf Trail Improvement - Reconstruction at Leon Terrace	RTA-398-08	130,000	03/31/09-06/30/12	110,932	113,609		2,677	-
						244,207	(3)		
						81,480	(5)		
WISCONSIN DEPARTMENT OF NATURAL RESOURCES	Riverside Park Improvements Trail Rehabilitation	RTA-339	244,207	10/05/07-06/30/12	171,940	325,687		153,747	-
WISCONSIN DEPARTMENT OF NATURAL RESOURCES	Milwaukee County-Meaux Park Trail Rehabilitation	S-ADLP3-12-1153	59,550	04/03/12-06/30/14	-	16,258	(4)	75,808	59,550
WISCONSIN DEPARTMENT OF NATURAL RESOURCES	Milwaukee County-Oak Leaf Trail Improvements-Schlinger to Fairview	S-ADLP3-13-1187	145,000	04/29/13-06/30/15	-	53,721	(4)	107,442	53,721
WISCONSIN DEPARTMENT OF NATURAL RESOURCES	Riverside Park Improvements Canoe Launch	S-ADLP2-965	45,000	04/19/07-06/30/11	45,000	45,000	(3)	-	-
WISCONSIN DEPARTMENT OF NATURAL RESOURCES	Oak Leaf Trail Bridge Replacement	S-ADLP2-904	88,692	02/06/06-06/30/08	88,692	-		-	88,692
Department of Parks, Recreation and Culture									
WISCONSIN DEPARTMENT OF NATURAL RESOURCES	Snowmobile Trail Maintenance	370.485 S-4276	3,150	07/01/13-06/30/14	-	-		-	-
WISCONSIN DEPARTMENT OF NATURAL RESOURCES	Snowmobile Trail Maintenance	370.485 S-4176	3,150	07/02/12-06/30/13	-	3,150	(3)	3,150	-

See Notes to Schedules of Expenditures of State Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF STATE AWARDS

For the Year Ended December 31, 2013

Administering County Department/ STATE AGENCY	Award Description	State ID, Contract or Statute #	Award Amount	Award Period (Note 1)	Accrued/ (Deferred) January 1, 2013	Revenues		Expenditures	Accrued/ (Deferred) December 31, 2013
			WISCONSIN DEPARTMENT OF NATURAL RESOURCES - Continued						
Department of Parks, Recreation and Culture									
WISCONSIN DEPARTMENT OF NATURAL RESOURCES	Wildlife Damage Abatement & Claims	370.553 $	Sum Sufficient	01/01/10-12/31/13	$ (3,493)	$ 4,918	(1)	$ 4,183	$ (4,228)
	TOTAL WISCONSIN DEPARTMENT OF NATURAL RESOURCES				**$ 597,021**	**$ 635,454**		**$ 411,514**	**$ 373,081**
			WISCONSIN DEPARTMENT OF TRANSPORTATION						
Milwaukee County Department of Transportation - Transit System									
WISCONSIN DEPARTMENT OF TRANSPORTATION	2013 State Urban Mass Transit Operating Assistance	395.104 WI Statute 85.20	61,724,900	01/01/13-12/31/13	-	61,724,900	(3)	61,724,900	-
WISCONSIN DEPARTMENT OF TRANSPORTATION	2013 Paratransit Assistance Contract	395.104 WI Statute 85.205	1,449,200	01/01/13-12/31/13	-	1,449,200	(3)	1,449,200	-
						2,094,001	(3)		
						(628,201)	(8)		
WISCONSIN DEPARTMENT OF TRANSPORTATION	2013 State Specialized Transportation Assistance	395.101 WI Statute 85.21	2,094,000	01/01/13-12/31/13	-	1,465,800		1,465,800	-
		Total State ID # 395.1			$ -	$ 64,639,900		$ 64,639,900	$ -
Milwaukee County Department of Transportation - Transportation Services									
WISCONSIN DEPARTMENT OF TRANSPORTATION (COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS)	107th Street, Brown Deer Road to North County Line	395.205 Project #11843 & 12498 County #WH02201	1,914,817	Duration of Project	(387,789)	1,144,484	(8)	3,852,586	2,320,313
WISCONSIN DEPARTMENT OF TRANSPORTATION (COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS)	West Mill Road, 91st Street to STH 45	395.206 Project #8301 & 8419 County #WH02004	1,777,716	Duration of Project	-	91,215	(1)	91,215	-

WISCONSIN DEPARTMENT OF TRANSPORTATION (COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS)	South North Cape Road to 68th Street	395.206 Project #12834 County #WH02015 County #WH02012	2,200,000	Duration of Project	-	90,000 (8)	84,221	(5,779)
WISCONSIN DEPARTMENT OF TRANSPORTATION (COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS)	West College Avenue, 51st to 27th Streets	395.206 Project #11842 County #WH01005	840,759	Duration of Project	1,119,320	544,036 (3)	42,928	618,212
WISCONSIN DEPARTMENT OF TRANSPORTATION (COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS)	West Oklahoma Road to 108th Street to 76th Street	395.205 Project #10556 & 11776 County #WH02005	2,548,303	Duration of Project	1,739,119	1,000,474 (3) 1,507,819 (4) (11,331) (5) 2,496,962	757,843	-
		Total State ID # 395.20			$ 2,470,650	$ 4,366,697	$ 4,828,793	$ 2,932,746
Sheriff's Department								
WISCONSIN DEPARTMENT OF TRANSPORTATION	I94 N/S Corridor Reconstruction #1	1030-20-99	1,433,401	01/01/08-12/31/13	148,469 A 31,747 B 180,216	180,216 (3)	-	-
WISCONSIN DEPARTMENT OF TRANSPORTATION	Zoo Interchange Project Contract #1	1060-37-93	886,564	01/28/13-12/31/14	-	321,387 (3)	425,555	104,168
WISCONSIN DEPARTMENT OF TRANSPORTATION	I43/94 Bridge Rehabiliation Project	1226-25-90	606,123	10/01/13-12/15/15	-	-	-	-
WISCONSIN DEPARTMENT OF TRANSPORTATION	I794 Lake Freeway & Hoan Bridge Rehabiliation	1300-13-92	764,185	10/01/13-01/31/15	-	-	67,786	67,786
		Total State ID # 1030-1300			$ 180,216	$ 501,603	$ 493,341	$ 171,954
WISCONSIN DEPARTMENT OF TRANSPORTATION	Multi Jurisdictional OWI 2013 (current year)	FG-2013-01731	10,100	10/01/12-09/30/13	1,852	6,483 (3)	4,631	-
WISCONSIN DEPARTMENT OF TRANSPORTATION	Multi Jurisdictional OWI 2013 (prior year)	FG-2013-01731	10,100	10/01/12-09/30/13	-	-	1,852	1,852

See Notes to Schedules of Expenditures of State Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF STATE AWARDS

For the Year Ended December 31, 2013

Administering County Department/ STATE AGENCY	Award Description	State ID, Contract or Statute #	Award Amount	Award Period (Note 1)	Accrued/ (Deferred) January 1, 2013	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2013
		WISCONSIN DEPARTMENT OF TRANSPORTATION - Continued						
Sheriff's Department								
WISCONSIN DEPARTMENT OF TRANSPORTATION	Seat Belt Enforcement Grant (current year)	FG-2013-01469	$ 49,686	10/01/12-09/30/13	$ 17,925	$ 37,593 (3)	$ 19,668	$ -
WISCONSIN DEPARTMENT OF TRANSPORTATION	Seat Belt Enforcement Grant (prior year)	FG-2013-01469	49,686	10/01/12-09/30/13	-	-	17,925	17,925
WISCONSIN DEPARTMENT OF TRANSPORTATION	Speed Enforcement 2013 (current year)	FG-2013-01478	74,951	10/01/12-09/30/13	22,664	44,075 (3)	21,411	-
WISCONSIN DEPARTMENT OF TRANSPORTATION	Speed Enforcement 2013 (prior year)	FG-2013-01478	74,951	10/01/12-09/30/13	-	-	22,664	22,664
WISCONSIN DEPARTMENT OF TRANSPORTATION	Alcohol Enforcement 2013 (current year)	FG-2013-01453	115,498	10/01/12-09/30/13	21,901	88,612 (3)	66,711	-
WISCONSIN DEPARTMENT OF TRANSPORTATION	Alcohol Enforcement 2013 (prior year)	FG-2013-01453	115,498	10/01/12-09/30/13	-	-	21,901	21,901
		Total State ID # FG-2013			$ 64,342	$ 176,763	$ 176,763	$ 64,342
WISCONSIN DEPARTMENT OF TRANSPORTATION	Alcohol Enforcement 2014	0954-31-75	91,400	10/23/13-09/30/14	-	-	1,590	1,590
		Total State ID #0954-31-75			$ -	$ -	$ 1,590	$ 1,590
	TOTAL WISCONSIN DEPARTMENT OF TRANSPORTATION				**$ 2,715,208**	**$ 69,684,963**	**$ 70,140,387**	**$ 3,170,632**

WISCONSIN DEPARTMENT OF CORRECTIONS

Department of Health and Human Services - Behavioral Health Division

WISCONSIN DEPARTMENT OF CORRECTIONS	Community Intervention Program for Early & Intensive Intervention	301.263	1,590,450	07/01/13-06/30/14	-	375,167	(3)	430,258	55,091
WISCONSIN DEPARTMENT OF CORRECTIONS	Community Intervention Program for Early & Intensive Intervention	301.263	1,443,930	07/01/12-06/30/13	462,944	1,443,889	(3)	980,945	-
		Total State ID # 301.263			$ 462,944	$ 1,819,056		$ 1,411,203	$ 55,091

Department of Health and Human Services

WISCONSIN DEPARTMENT OF CORRECTIONS	Basic County Allocation State Funded	410.313	15,277,450	01/01/12-12/31/12	(1,561,142)	(1,561,142)	(3)	-	-
		Total State ID # 410.313			$ (1,561,142)	$ (1,561,142)		$ -	$ -
	TOTAL WISCONSIN DEPARTMENT OF CORRECTIONS				**$ (1,098,198)**	**$ 257,914**		**$ 1,411,203**	**$ 55,091**

WISCONSIN DEPARTMENT OF HEALTH SERVICES

Department of Health and Human Services

WISCONSIN DEPARTMENT OF HEALTH SERVICES	Regional Crisis Grants	433.81075	33,100	07/01/13-06/30/14	-	33,100	(3)	33,100	-
		Total State ID # 433.8			$ -	$ 33,100		$ 33,100	$ -
WISCONSIN DEPARTMENT OF HEALTH SERVICES	MA COP LTS Expansion	435.1425	21,644	01/01/12-12/31/12	21,644	21,644	(3)	-	-
		Total State ID # 435.1			$ 21,644	$ 21,644		$ -	$ -
WISCONSIN DEPARTMENT OF HEALTH SERVICES	APS - Adult Protective SVCS	435.312	426,335	01/01/13-12/31/13	-	426,335	(3)	426,335	-

Department on Aging

WISCONSIN DEPARTMENT OF HEALTH SERVICES	Preventive Health T3D	435.312 Cars #000312	639,503	01/01/13-12/31/13	-	639,503	(3)	639,503	-

See Notes to Schedules of Expenditures of State Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF STATE AWARDS

For the Year Ended December 31, 2013

Administering County Department/ STATE AGENCY	Award Description	State ID, Contract or Statute #	Award Amount	Award Period (Note 1)	Accrued/ (Deferred) January 1, 2013	Revenues		Expenditures	Accrued/ (Deferred) December 31, 2013
		WISCONSIN DEPARTMENT OF HEALTH SERVICES - Continued							
Department of Health and Human Services									
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Community Options Program	435.367	$ 1,525,673	01/01/13-12/31/13	$ -	$ 1,439,130	(3)	$ 1,457,677	$ 18,547
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Community Options Program	435.367	1,601,957	01/01/12-12/31/12	198,115	198,115	(3)	-	-
Department on Aging									
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Alzheimer's Family Support	435.381 Cars #000381	242,158	01/01/13-12/31/13	-	242,158	(3)	242,158	-
		Total State ID # 435.3			$ 198,115	$ 2,945,241		$ 2,765,673	$ 18,547
Department of Health and Human Services									
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Community Support Program	435.504	88,217	01/01/13-12/31/13	-	88,217	(3)	88,217	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Community Support Program	435.504	88,217	01/01/12-12/31/12	2,774	2,774	(3)	-	-
Department on Aging									
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Domestic Abuse in Later Life	435.521729 Cars #521729	24,397	01/01/13-12/31/13	-	24,397	(3)	24,397	-
Department of Health and Human Services									
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Certified Mental Hlth Prg	435.517	358,859	01/01/13-12/31/13	-	269,144	(3)	358,859	89,715
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Certified Mental Hlth Prg	435.517	352,264	01/01/12-12/31/12	99,140	99,140	(3)	-	-

WISCONSIN DEPARTMENT OF HEALTH SERVICES	Substance Abuse Treatment (TANF)	435.535	4,394,595	01/01/13-12/31/13	-	4,394,595	(3)	4,394,595	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Substance Abuse Treatment (TANF)	435.535	4,394,595	01/01/12-12/31/12	348,912	348,912	(3)	-	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Birth to Three Initiative	435.550	1,330,039	01/01/13-12/31/13	-	1,330,039	(3)	1,330,039	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	IMD Regular Relocations	435.559	5,891,677	01/01/13-12/31/13	-	5,891,677	(3)	5,891,677	-
Department on Aging									
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Long Term Care Sustainability Initiative for Falls Prevention	435.560121 Cars #560121	28,000	07/01/12-06/30/13	-	28,000	(3)	28,000	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Benefits Specialist Legal Services - State	435.560318 Cars #560318	24,828	01/01/13-12/31/13	-	24,828	(3)	24,828	-
						111,456	(3)		
						12,384	(6)		
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Benefits Specialist - County	435.560320 Cars #560320	111,456	01/01/13-12/31/13	-	123,840		123,840	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	EBS OCI Replacement	435.560327 Cars #560327	47,911	07/01/13-06/30/14	-	35,934	(3)	23,956	(11,978)
WISCONSIN DEPARTMENT OF HEALTH SERVICES	EBS OCI Replacement	435.560327 Cars #560327	47,911	07/01/12-06/30/13	-	35,933	(3)	35,933	-
						62,617	(3)		
						6,957	(6)		
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Senior Community Services Program	435.560330 Cars #560330	62,617	01/01/13-12/31/13	-	69,574		69,574	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Elder Abuse Services	435.560490 Cars #560490	432,321	01/01/13-12/31/13	-	432,321	(3)	432,321	-

See Notes to Schedules of Expenditures of State Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF STATE AWARDS

For the Year Ended December 31, 2013

Administering County Department/ STATE AGENCY	Award Description	State ID, Contract or Statute #	Award Amount	Award Period (Note 1)	Accrued/ (Deferred) January 1, 2013	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2013
			WISCONSIN DEPARTMENT OF HEALTH SERVICES - Continued					
Department on Aging								
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Medicare Improvements for Patients and Providers Act (MIPPA)	435.560620 Cars #560620	$ 81,053	10/01/13-09/30/14	$ -	$ -	$ 20,263	$ 20,263
Department of Health and Human Services								
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Aging & DIS Resource Center	435.561	2,275,786	01/01/13-12/31/13	-	2,062,097 (3) 114,913 (4) 2,177,010	2,390,699	213,689
WISCONSIN DEPARTMENT OF HEALTH SERVICES	AODA Allocation, Community	435.561	357,026	01/01/13-12/31/13	-	357,026 (3)	357,026	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Base Allocation - BCA	435.561	24,955,183	01/01/13-12/31/13	-	24,955,183 (3)	24,955,183	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Base Allocation - BCA	435.561	16,218,957	01/01/13-12/31/13	-	16,218,957 (3) 6,194,930 (4) 22,413,887	24,832,635	2,418,748
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Early Intervention (301.26(3)(e))	435.561	115,015	01/01/13-12/31/13	-	115,015 (3)	115,015	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Family Support Program	435.577	852,668	01/01/13-12/31/13	-	678,265 (3)	687,541	9,276
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Family Support Program	435.577	866,324	01/01/12-12/31/12	233,509	233,509 (3)	-	-
		Total State ID # 435.5			$ 684,335	$ 64,129,220	$ 66,184,598	$ 2,739,713

						3,340,590	(3)		
						16,174,080	(4)		
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Basic County Allocation	435.681	3,340,590	01/01/13-12/31/13	-	19,514,670		19,514,670	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Basic County Allocation	435.681	3,341,686	01/01/12-12/31/12	2,506,355	2,506,355	(3)	-	-
Department on Aging									
						261,720	(3)		
						261,720	(4)		
WISCONSIN DEPARTMENT OF HEALTH SERVICES	State/County Match	435.681 Cars #000681	261,720	01/01/13-12/31/13	-	523,440		523,440	-
		Total State ID # 435.6			$ 2,506,355	$ 22,544,465		$ 20,038,110	$ -
Department of Health and Human Services									
WISCONSIN DEPARTMENT OF HEALTH SERVICES	TPA CLTS DD Autism GPR	435.802	2,052,903	01/01/13-12/31/13	-	2,052,903	(3)	2,052,903	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	TPA CLTS DD Other GPR	435.805	594,560	01/01/13-12/31/13	-	594,560	(3)	594,560	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	TPA CLTS MH Autism GPR	435.808	433,206	01/01/13-12/31/13	-	433,206	(3)	433,206	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	State Administered IMAA	435.810	511,294	01/01/13-12/31/13	-	458,566	(3)	434,769	(23,797)
WISCONSIN DEPARTMENT OF HEALTH SERVICES	State Administered IMAA	435.810	661,521	01/01/12-12/31/12	101,198	101,198	(3)	-	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	IDP Enhancement Grant	435.81034	50,000	10/01/11-09/30/12	6,500	6,500	(3)	-	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Healthy Transitions Grant	435.8106	58,200	07/01/11-01/31/14	-	-		58,200	58,200
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Milwaukee HD Crisis 2016	435.81061	58,200	07/01/13-01/31/16	-	58,200	(3)	58,200	-

See Notes to Schedules of Expenditures of State Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF STATE AWARDS

For the Year Ended December 31, 2013

Administering County Department/ STATE AGENCY	Award Description	State ID, Contract or Statute #	Award Amount	Award Period (Note 1)	Accrued/ (Deferred) January 1, 2013	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2013
WISCONSIN DEPARTMENT OF HEALTH SERVICES - Continued								
Department of Health and Human Services								
WISCONSIN DEPARTMENT OF HEALTH SERVICES	MA Crisis Training-Non Fed	435.81079	$ 68,500	07/01/13-06/30/14	$ -	$ 68,500 (3)	$ 68,500	$ -
WISCONSIN DEPARTMENT OF HEALTH SERVICES	TPA CLTS MH Other GPR	435.811	17,023	01/01/13-12/31/13	-	17,023 (3)	17,023	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	TPA CLTS PD Other GPR	435.817	145,471	01/01/13-12/31/13	-	145,471 (3)	145,471	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	TPA CLTS CWA Local	435.829	585	01/01/13-12/31/13	-	585 (3)	585	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	CLTS DD Autism, CWA Admin GPR(F)	435.832	204,831	01/01/13-12/31/13	-	57,387 (3)	78,668	21,281
WISCONSIN DEPARTMENT OF HEALTH SERVICES	CLTS DD Autism, CWA Admin GPR(F)	435.832	235,265	01/01/12-12/31/12	51,543	51,543 (3)	-	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	CLTS DD Other, CWA Admin GPR(F)	435.835	84,377	01/01/13-12/31/13	-	3,857 (3)	5,578	1,721
WISCONSIN DEPARTMENT OF HEALTH SERVICES	CLTS DD Other, CWA Admin GPR(F)	435.835	84,377	01/01/12-12/31/12	22,335	22,335 (3)	-	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	CLTS MH Autism, CWA Admin GPR(F)	435.838	78,007	01/01/13-12/31/13	-	20,582 (3)	26,893	6,311
WISCONSIN DEPARTMENT OF HEALTH SERVICES	CLTS MH Autism, CWA Admin GPR(F)	435.838	70,293	01/01/12-12/31/12	10,168	10,168 (3)	-	-

WISCONSIN DEPARTMENT OF HEALTH SERVICES	CLTS MH Other, CWA Admin GPR(F)	435.841	8,183	01/01/13-12/31/13	-	-		-	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	CLTS MH Other, CWA Admin GPR(F)	435.841	8,183	01/01/12-12/31/12	184	184	(3)	-	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	CLTS PD Autism, CWA Admin GPR(F)	435.844	Sum Sufficient	01/01/12-12/31/12	(66)	(66)	(3)	-	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	CLTS PD Other, CWA Admin GPR(F)	435.847	15,238	01/01/13-12/31/13	-	387	(3)	624	237
WISCONSIN DEPARTMENT OF HEALTH SERVICES	CLTS PD Other, CWA Admin GPR(F)	435.847	15,666	01/01/12-12/31/12	2,679	2,679	(3)	-	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Host and Occupancy	435.85	634,905	01/01/13-12/31/13	-	555,542	(3)	529,087	(26,455)
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Host and Occupancy	435.85	609,207	01/01/12-12/31/12	50,768	50,768	(3)	-	-
		Total State ID # 435.8			$ 245,309	$ 4,712,078		$ 4,504,267	$ 37,498
	TOTAL OF WISCONSIN DEPARTMENT OF HEALTH SERVICES				**$ 3,655,758**	**$ 94,385,748**		**$ 93,525,748**	**$ 2,795,758**

WISCONSIN DEPARTMENT OF CHILDREN AND FAMILIES

Department of Health and Human Services

						2,904,517	(3)		
						(2,211)	(4)		
WISCONSIN DEPARTMENT OF CHILDREN AND FAMILIES	Basic County Allocation	437.3561	2,902,307	01/01/13-12/31/13	-	2,902,306		2,902,306	-
						511,671	(3)		
						511,671	(4)		
WISCONSIN DEPARTMENT OF CHILDREN AND FAMILIES	Basic County Allocation	437.3681	511,671	01/01/13-12/31/13	-	1,023,342		1,023,342	-

Department of Health and Human Services - Behavioral Health Division

WISCONSIN DEPARTMENT OF CHILDREN AND FAMILIES	MUTT FF	437.570022 CFD000037	692,064	07/01/13-06/30/14	-	88,302	(3)	314,461	226,159
WISCONSIN DEPARTMENT OF CHILDREN AND FAMILIES	MUTT FF	437.570022 CFB000086	692,064	07/01/12-06/30/13	343,638	674,897	(3)	331,259	-

See Notes to Schedules of Expenditures of State Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF STATE AWARDS

For the Year Ended December 31, 2013

Administering County Department/ STATE AGENCY	Award Description	State ID, Contract or Statute #	Award Amount	Award Period (Note 1)	Accrued/ (Deferred) January 1, 2013	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2013
			WISCONSIN DEPARTMENT OF CHILDREN AND FAMILIES - Continued					
Department of Health and Human Services - Behavioral Health Division								
WISCONSIN DEPARTMENT OF CHILDREN AND FAMILIES	FISS Services	437.57019 $ CFD000036	747,250	07/01/13-06/30/14	$ -	$ 262,500 (3)	$ 387,625	$ 125,125
WISCONSIN DEPARTMENT OF CHILDREN AND FAMILIES	FISS Services	437.57019 CFB000139	746,375	07/01/12-06/30/13	132,125	502,250 (3)	370,125	-
		Total State ID # 437.0			$ 475,763	$ 5,453,597	$ 5,329,118	$ 351,284
	TOTAL OF WISCONSIN DEPARTMENT OF CHILDREN AND FAMILIES				**$ 475,763**	**$ 5,453,597**	**$ 5,329,118**	**$ 351,284**
			WISCONSIN DEPARTMENT OF JUSTICE					
District Attorney								
WISCONSIN DEPARTMENT OF JUSTICE OFFICE OF CRIME VICTIM SERVICES	Victim and Witness Assistance Program	455.503/455.532 WI Statue 950.06	49% Total Cost	07/01/13-06/30/14	-	659,168 (4)	1,291,985	632,817
						1,133,838 (3) 636,157 (4)		
WISCONSIN DEPARTMENT OF JUSTICE OFFICE OF CRIME VICTIM SERVICES	Victim and Witness Assistance Program	455.503/455.532 WI Statue 950.06	47% Total Cost	07/01/12-06/30/13	557,998	1,769,995	1,211,997	-
		Total State ID # 455.503/455.532			$ 557,998	$ 2,429,163	$ 2,503,982	$ 632,817
	TOTAL WISCONSIN DEPARTMENT OF JUSTICE				**$ 557,998**	**$ 2,429,163**	**$ 2,503,982**	**$ 632,817**
			WISCONSIN DEPARTMENT OF MILITARY AFFAIRS					
Sheriff's Department								
WISCONSIN DEPARTMENT OF MILITARY AFFAIRS	2013 EPCRA Computer and Hazmat Equipment	465.337	9,560	01/01/13-12/31/13	-	9,560 (3)	9,560	-
WISCONSIN DEPARTMENT OF MILITARY AFFAIRS	EM2013 EPCRA Emergency Planning	465.337	126,250	10/01/12-09/30/13	-	70,013 (3)	126,250	56,237

WISCONSIN DEPARTMENT OF MILITARY AFFAIRS	EM2012 EPCRA (current year)	465.337	131,632	10/01/11-12/30/12	58,433	58,433	(3)		-
WISCONSIN DEPARTMENT OF MILITARY AFFAIRS	EM2012 EPCRA (prior year)	465.337	131,632	10/01/11-12/30/12	-	-		58,443	58,443
WISCONSIN DEPARTMENT OF MILITARY AFFAIRS	2013 Emergency Management Planning Grant Award	465.337	348,901	01/01/13-12/31/13	-	161,240	(3)	348,901	187,661
WISCONSIN DEPARTMENT OF MILITARY AFFAIRS	2012 Emergency Management Planning Grant Award (current year)	465.337	393,822	01/01/12-12/31/12	194,601	194,601	(3)	-	-
WISCONSIN DEPARTMENT OF MILITARY AFFAIRS	2012 Emergency Management Planning Grant Award (prior year)	465.337	393,822	01/01/12-12/31/12	-	199,221	(3)	393,822	194,601
	Total State ID # 465.337				$ 253,034	$ 693,068		$ 936,976	$ 496,942
WISCONSIN DEPARTMENT OF MILITARY AFFAIRS	FFY12 Emergency Equipment Grant	N/A	7,387	FFY 2012	-	7,387	(3)	7,387	-
WISCONSIN DEPARTMENT OF MILITARY AFFAIRS	Mass Fatality Incident Response Course	N/A	450	07/30/13-07/31/13	-	450	(3)	450	-
WISCONSIN DEPARTMENT OF MILITARY AFFAIRS	ICS-300 Student Manuals	ICS-300	156	01/16/13-01/17/13	-	156	(3)	156	-
WISCONSIN DEPARTMENT OF MILITARY AFFAIRS	ICS-400 Student Manuals	ICS-400	226	02/14-13-02/15/13	-	226	(3)	226	-
WISCONSIN DEPARTMENT OF MILITARY AFFAIRS	ICS-400 Student Manuals	ICS-400	121	02/06/13-02/07/13	-	121	(3)	121	-
WISCONSIN DEPARTMENT OF MILITARY AFFAIRS	ICS-400 Student Manuals	ICS-400	142	02/20/13-02/21/13	-	142	(3)	142	-
WISCONSIN DEPARTMENT OF MILITARY AFFAIRS	ICS-400 Student Manuals	ICS-400	207	01/30/13-01/31/13	-	207	(3)	207	-
	TOTAL WISCONSIN DEPARTMENT OF MILITARY AFFAIRS				**$ 253,034**	**$ 701,757**		**$ 945,665**	**$ 496,942**

See Notes to Schedules of Expenditures of State Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF STATE AWARDS

For the Year Ended December 31, 2013

Administering County Department/ STATE AGENCY	Award Description	State ID, Contract or Statute #	Award Amount	Award Period (Note 1)	Accrued/ (Deferred) January 1, 2013	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2013
		WISCONSIN DEPARTMENT OF VETERANS AFFAIRS						
County Executive - Veterans Services								
WISCONSIN DEPARTMENT OF VETERANS AFFAIRS	2013 County Veterans Service Grant	485.001 $ WI Statute 45.82	13,000	01/01/13-12/31/13	$ -	$ 13,000 (3)	$ 13,000	$ -
	TOTAL WISCONSIN DEPARTMENT OF VETERANS AFFAIRS				**$ -**	**$ 13,000**	**$ 13,000**	**$ -**
		WISCONSIN DEPARTMENT OF ADMINISTRATION						
Department of Administrative Services - Architecture and Engineer Services								
WISCONSIN DEPARTMENT OF ADMINISTRATION	Land Records Modernization Grant	505.116 2013 T & E	300	2013	-	300 (3)	300	-
		Total State ID # 505.116			$ -	$ 300	$ 300	$ -
Department of Health and Human Services								
WISCONSIN DEPARTMENT OF ADMINISTRATION	Wisconsin Home Energy Assistance Program - State Public Benefits	505.371	1,169,223	10/01/13-09/30/14	-	-	422,328	422,328
WISCONSIN DEPARTMENT OF ADMINISTRATION	Wisconsin Home Energy Assistance Program - State Public Benefits	505.371	1,153,403	10/01/12-09/30/13	148,934	1,157,522 (3)	1,008,588	-
		Total CFDA# 505.371			$ 148,934	$ 1,157,522	$ 1,430,916	$ 422,328
Department of Parks, Recreation and Culture								
WISCONSIN COASTAL MANAGEMENT WISCONSIN DEPARTMENT OF ADMINISTRATION	Public Access, and Resource Protection in Cambridge Woods	AD119502-012.33	19,400	08/01/11-12/31/13	-	-	41,725	41,725
		Total CFDA# AD119502			$ -	$ -	$ 41,725	$ 41,725

District Attorney

WISCONSIN DEPARTMENT OF ADMINISTRATION STATE PROSECUTORS OFFICE	Special Prosecution Clerks and Ceasefire Clerks	WI Statutes 20.475 (1) (i) 978.13 (1) (b)(c) & (d)	350,500	07/01/13-06/30/14	-	-		154,511	154,511
WISCONSIN DEPARTMENT OF ADMINISTRATION STATE PROSECUTORS OFFICE	Special Prosecution Clerks and Ceasefire Clerks	WI Statutes 20.475 (1) (i) 978.13 (1) (b)(c) & (d)	314,300	07/01/12-06/30/13	138,112	304,288	(3)	166,176	-
		Total WI Statutes # 20.475			$ 138,112	$ 304,288		$ 320,687	$ 154,511
	TOTAL WISCONSIN DEPARTMENT OF ADMINISTRATION				**$ 287,046**	**$ 1,462,110**		**$ 1,793,628**	**$ 618,564**

STATE OF WISCONSIN COURTS

Clerk of Circuit Courts

						12,884	(3)		
						54,681	(4)		
STATE OF WISCONSIN COURTS	Chief Judge's Secretary Salary Reimbursement	WI Statute 753.07	Sum Sufficient	01/01/13-12/31/13	-	67,565		77,044	9,479
STATE OF WISCONSIN COURTS	Chief Judge's Secretary Salary Reimbursement	WI Statute 753.07	Sum Sufficient	01/01/12-12/31/12	5,680	5,680	(3)	-	-
		Total Wisconsin Statute # 753.07			$ 5,680	$ 73,245		$ 77,044	$ 9,479
						308,284	(3)		
						168,762	(4)		
STATE OF WISCONSIN COURTS	Court Interpreter Reimbursement	WI Statute 885.37	Sum Sufficient	01/01/13-12/31/13	-	477,046		563,334	86,288
STATE OF WISCONSIN COURTS	Court Interpreter Reimbursement	WI Statute 885.37	Sum Sufficient	01/01/12-12/31/12	206,061	205,981	(3)	(80)	-
		Total Wisconsin Statute # 885.37			$ 206,061	$ 683,027		$ 563,254	$ 86,288
	TOTAL STATE OF WISCONSIN COURTS				**$ 211,741**	**$ 756,272**		**$ 640,298**	**$ 95,767**
		TOTAL STATE ASSISTANCE			**$ 7,754,265**	**$ 175,878,872**		**$ 176,814,673**	**$ 8,690,066**

See Notes to Schedules of Expenditures of State Awards

COUNTY OF MILWAUKEE

Footnotes to Schedules of Expenditures of Federal and State Awards

Identifying References:

Accrued/(Deferred)

A Amount that had been reported as the carryover at the end of 2012

B Adjusted amount to correct the start of 2013

Revenue Source

(1) Federal Award Reimbursement
(Includes Federal Pass-Through Reimbursement)

(2) American Recovery and Reinvestment Act (ARRA)
(Federal Stimulus)

(3) State Award Reimbursement

(4) County Property Tax Levy

(5) Third Party Revenue

(6) Match Provided By Service From Contract Agencies And Others

(7) Airport Improvement Reserve or Other County Reserve

(8) Other

Major Federal and State Award Programs

Major Federal Award Programs as described in the attachment to the Office of Management and Budget Circular A-133 and Major State Award Programs as described in the State Single Audit Guidelines are listed in the Schedule of Findings and Questioned Costs.

CFDA Catalog of Federal Domestic Assistance

COUNTY OF MILWAUKEE

NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AND STATE AWARDS

FOR THE YEAR ENDED DECEMBER 31, 2013

1. SCOPE OF AUDIT

The County of Milwaukee (County) is a governmental entity established by laws of the State of Wisconsin and has the powers of a body corporate, as defined in the Statutes. All significant operations of the County are included in the scope of the Single Audit in accordance with the provisions of the OMB Circular A - 133 and the State Single Audit Guidelines issued by the State of Wisconsin, Department of Administration. The U.S. Department of Transportation has been designated as the County's cognizant agency for the Single Audit.

(a) Programs Subject to Single Audit

All Federal awards received by the County directly from the Federal government or passed through the State of Wisconsin have been included in the Schedules of Expenditures of Federal Awards. All State Awards received by the County have been included in the Schedules of Expenditures of State Awards.

(b) Fiscal Period Audited

Single Audit testing procedures were performed for program transactions occurring during the calendar year ended December 31, 2013.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(a) Accrued and Deferred Balances

Revenues (which include grantor reimbursement and local funding) are reported on the cash basis of accounting, whereas expenditures are reported on the accrual basis. The difference between the reported revenues and expenditures can result in accrued or deferred balances at the end of the year. These balances are reversed in subsequent periods.

For the County of Milwaukee Office of Sheriff – Sheriff Department only:
The 2013 Single Audit Report identifies corrections necessary to the beginning balance reported in 2013 from the ending balance in the 2012 Single Audit Report. Each project contains the 2012 end balance reported in 2012, the adjusted amount for the correction and the correct amount at the start of 2013. As these balances reverse in subsequent years, making this one time adjustment brings all the projects in line for the end of 2013.

(b) **Sub grantees**

Certain program funds are passed through the County to subgrantee organizations. The Schedules of Expenditures of Awards do not contain separate schedules disclosing how the subgrantees outside of the County's control utilized the funds. The County requires subgrantees receiving funding to submit separate audit reports disclosing the use of program funds.

(c) **Cost Allocation**

The County has a plan for allocation of central service costs related to grant programs. The amounts allocated to grant programs during a fiscal year are based on this cost allocation plan. Variances between actual costs and budgeted amounts are corrected on a prospective basis. As a result, the 2013 Cost Allocation Plan was based on the 2011 actual amounts and includes adjustments for variances between the 2011 Plan and the 2011 actual amounts.

In addition to the cost allocation plan, the County has various departments, which provide services to other County departments. Charges between departments are based upon direct rates. The methodology or basis for these direct rates has been reviewed and approved by representatives of the U.S. Department of Health and Human Services.

3. FINDINGS OF NONCOMPLIANCE

The findings of noncompliance identified in connection with the 2013 Single Audit are disclosed in the section entitled, "Findings of Noncompliance." In determining compliance with the requirements of awards received by the County, samples were selected for testing from the awards shown in the Schedules of Expenditures of Awards. No potential over or under reimbursement effect is shown for internal control findings.

4. SUPPLEMENTARY INFORMATION

(a) Title XIX Medical Assistance payments to the Behavioral Health Division for 2013 and 2012 amounted to $49,131,008 and $38,378,360 respectively. These amounts consisted of the following items:

	2013	2012
Patient Billing Cash Receipts:	$18,096,285	$11,555,728
Wraparound Capitation Payments:	24,043,376	17,418,122
Crisis and case management billings:	6,991,347	9,404,510
Total	$49,131,008	$38,378,360

These amounts are unaudited and are presented to satisfy the disclosure requirement by the State of Wisconsin, Department of Health Services, Division of Health.

(b) Program income was received mainly in the form of principal and interest payments from home rehabilitation loans to lower-income occupants. The original home repair loans funded by Community Development Block Grants, which originated from the U.S. Department of Housing and Urban Development. Program income of $57,217 was received from loans in 2013.

(c) According to the State of Wisconsin, Department of Health and Family Services, 2013 Youth Aids - State payments for correctional facility charges were $18,440,699. This amount is unaudited and is presented as additional information to satisfy disclosure requirements established by the State of Wisconsin, Department of Health and Family Services.

(d) The Milwaukee County Department of Family Care (MCDFC) receives funding from Medicaid through the State of Wisconsin Department of Health Services (DHS). The funding is through a Medical Assistance (MA) capitated payment rate for Family Care eligible members. Per the State of Wisconsin, the capitated rate funding for MA eligible members is approximately 59.74% from Federal sources and a 40.26% match from the State of Wisconsin. The MCDFC served an average of 8,088 MA Family Care members during 2013 and had 8,241 MA Family Care members as of December 31, 2013 for the eight counties MCDFC services. MCDFC also receives funding from its members' who have responsibility for cost-share and/or room and board if the member resides in a residential health care facility. For 2013 this represented approximately 10.9% of the MCDFC's total revenues.

5. DEPARTMENT OF FAMILY CARE

As of December 31, 2013 the Milwaukee County Department of Family Care (MCDFC) has met the reserve requirements as identified in its contract with the State of Wisconsin Department of Health Services (DHS). As required under the contract with DHS to administer the Family Care program, MCDFC shall demonstrate its capacity for financial solvency and stability along with its ability to assume the level of financial risk by maintaining certain reserves. The MCDFC shall maintain a working capital reserve, restricted reserve, and solvency reserve.

5. DEPARTMENT OF FAMILY CARE-(CONTINUED)

DHS requires MCDFC to maintain minimum reserve balances for working capital, restricted and solvency reserves separately from Milwaukee County's general fund. Separate bank accounts for the Working Capital and Restricted reserves have been established and the solvency reserve has been pledged and is being held by the Wisconsin Department of Administration. The working capital reserve is required to be funded as a percentage of MCDFC's budgeted net annual capitation revenue. The 2013 minimum working capital reserve requirement of $7,814,444 was based on 3.0% of net capitation revenue budgeted for 2013 of $260,481,456. To maintain compliance with working capital reserve requirements under the contract with DHS, the reserve is increased at the end of each year to meet the subsequent year's minimum reserve requirements. If the minimum reserve requirement is determined to be less than what was previously funded, the account balance is not decreased to meet the requirement. The total balance of working capital as of December 31, 2013 is $31,596,106, with $7,841,808 deposited in a separate bank account to maintain the minimum requirement. Based on estimated net annual capitation revenue of $254,339,660 for 2014, the minimum working capital reserve requirement is $7,630,190. Since the working capital reserve balance exceeds the 2014 minimum requirement, no adjustment was made to the balance as of December 31, 2013.

The restricted reserve is also required to be funded based on a graduated scale using a percentage of net annual capitation revenue. The restricted reserve balance as of December 31, 2013 is $3,616,295. The 2013 minimum restricted reserve requirement of $3,604,815 was based on budgeted net capitation revenue for 2013 of $260,481,456. Similar to the working capital reserve, if the reserve requirement is determined to be less than what was previously funded, the account balance is not decreased to meet the new requirement. Based on the above net capitation revenue projection for 2014, the minimum restricted reserve requirement is $3,543,397. The account balance at the end of 2013 exceeds the 2014 minimum reserve requirement, so no adjustment was made to the balance as of December 31, 2013.

The solvency reserve minimum requirement is $750,000, and the funds are required to be pledged to a separate account with the State of Wisconsin Department of Administration. The MCDFC will continue to earn investment income on the funds in this account; however, the funds from this reserve are part of a pooled reserve established for all Managed Care Organizations (MCO's). In December 2012, MCDFC was notified the pooled reserve having all MCO's reserve funds would be liquidated to pay for claim run-out and other reasonable expenses of an insolvent MCO. During 2013, all MCO's were required to begin replenishing their respective solvency reserve fund. MCDFC had opted to fully replenish this reserve account as of July 15, 2013. Since replenishing the reserve there exists the potential for DHS to access the pooled solvency reserve as another MCO has become insolvent and is no longer in business as of December 31, 2013. A final determination from DHS has not been provided on whether this will occur.

Interest earnings on the separate bank accounts for the working capital and restricted reserves were $11,452 for 2013.

Any annual surplus generated by the MCDFC will be used first to meet reserve requirements, with the excess funds placed into a surplus reserve. The surplus reserve will be used to cover any future shortfalls in revenues, or to maintain the State minimum reserve requirements. As of December 31, 2013, the Surplus reserve had a balance of $22,625,336.

6. AMERICAN RECOVERY AND REINVESTMENT ACT

In February 2009, the Federal government adopted the American Recovery and Reinvestment Act (ARRA) to provide additional federal funding to states and local communities for the purpose of stimulating the economy. All ARRA grants awarded to Milwaukee County in 2013 are identified in the Schedule of Expenditures of Federal Awards in the Award Description. All ARRA revenues recognized in 2013 are identified with a "(2)" in the Schedule of Expenditures of Federal Awards.

Below is a summary of the 2013 grants awarded to Milwaukee County through the American Recovery and Reinvestment Act:

Federal Agency	CFDA No.	Description	Award Amount	2013 Expenditures
U. S. Department of:				
Justice	16.803	Milwaukee County Assess Inform & Measure	$ 990,000	$ -
Justice	16.803	Treatment Alternatives and Diversion	445,200	333,900
Justice	16.803	Treatment Alternatives and Diversion	445,200	(15,176)
Justice	16.803	Byrne Memorial Justice Assistance Grant	356,175	-
Justice	16.803	Justice Assistance Grant	6,302,925	1,061,814
Justice	16.803	Justice Assistance Grant	12,220	12,220
Transportation	20.106	Airport Runway Safety Area Improvements	9,460,285	-
Transportation	20.507	Transit Bus Replacements	25,682,975	2,932,535
Energy	81.086	Wisconsin Clean Transportation Program	12,075	12,075
Total			$43,707,055	$ 4,337,368

Milwaukee County
Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2013

Section I--Summary of Auditors' Results

Financial Statements
Type of auditors' report issued: unmodified
Internal control over financial reporting:
- Material weakness(es) identified? _____ yes ___✓___ no
- Significant deficiency (ies) identified? _____ yes ___✓___ none reported

Noncompliance material to basic financial statements noted? _____ yes ___✓___ no

Federal or State Awards
Internal control over major programs:
- Material weakness(es) identified? _____ yes ___✓___ no
- Significant deficiency (ies) identified? _____ yes ___✓___ none reported

Type of auditors' report issued on compliance for major programs: unmodified

Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of Circular A-133? _____ yes ___✓___ no

	Federal Programs		State Programs	
Auditee qualified as low-risk auditee?	___✓___yes	____no	___✓___yes	____no

Identification of major programs:

CFDA Number(s)	Name of Federal Program or Cluster
14.218	Community Development Block Grant Cluster
16.738	JAG Program Cluster: Byrne Memorial Justice Assistance Grant
16.803	JAG Program Cluster: Justice Assistance Grant - ARRA
20.205	Highway Planning & construction cluster
20.500	Federal Transit Cluster
20.507	Federal Transit Cluster
93.568	Wisconsin Home Energy Assistance Program (WHEAP)

CFDA Number(s)	Name of Federal Program or Cluster
93.658	Foster Care Title IV-E
93.778	Medicaid Cluster

Dollar threshold used to distinguish between
Federal type A and type B programs: $ 3,000,000

State ID Number(s)	Name of State Program or Cluster
115.40	2012 Soil and Water Resource Management Grant
301.263	Community Intervention Program for Early & Intensive Intervention
395.101	2013 State Specialized Transportation Assistance
395.104	2013 Paratransit Assistance Contract
395.205	107th Street, Brown Deer Road to North County Line West Oklahoma Road to 108th Street to 76th Street
435.367	Community Options Program
435.535	Substance Abuse Treatment (TANF)
435.559	IMD Regular Relocations
435.561	Aging & DIS Resource Center
435.681	Basic County Allocation
435.802	TPA CLTS DD Autism GPR
435.805	TPA CLTS DD Other GPR
435.808	TPA CLTS MH Autism GPR
435.811	TPA CLTS MH Other GPR
435.817	TPA CLTS PD Other GPR
435.829	TPA CLTS CWA Local

State ID Number(s)	Name of State Program or Cluster
435.832	CLTS DD Autism, CWA Admin GPR(F)
437.3681	Basic County Allocation
465.337	Emergency Planning and Community Right-To-Know Act (EPCRA)
1060-37-93	Zoo Interchange Project Contract #1
437.570022; CFD000037	MUTT FF
455.503/455.532	Victim and Witness Assistance Program
RTA-479-12	Oak Leaf Trail Rehabilitation-Meaux Park
S-ADLP3-12-1153	Milwaukee County-Meaux Park Trail Rehabilitation
S-ADLP3-13-1187	Milwaukee County-Oak Leaf Trail Improvements-Schlinger to Fairview
WI Statutes 20.475 (1) (i)	Special Prosecution Clerks and Ceasefire Clerks

Dollar threshold used to distinguish between other State type A and type B programs: $ 100,000

Dollar threshold used to distinguish between the Department of Health Services type A and type B programs: $ 2,805,772

Section II—Financial Statement Findings

No findings to report for the year ended December 31, 2013.

Section III—Federal Award Findings and Questioned Costs

No findings to report for the year ended December 31, 2013.

Section III—State Award Findings and Questioned Costs

See attached finding 2013-1.

Section IV— Other Issues

1. Does the auditors' report or the notes to the financial statements include disclosure with regard to substantial doubt as to the auditee's ability to continue as a going concern? ___yes ✓ no ___N/A

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

Department of Children & Families	____yes	✓ no	___N/A
Department of Health Services	✓ yes	____no	___N/A
Department of Corrections	____yes	✓ no	___N/A
Department of Agriculture, Trade and Consumer Protection	____yes	✓ no	___N/A
Department of Natural Resources	____yes	✓ no	___N/A
Department of Transportation	____yes	✓ no	___N/A
Department of Justice	____yes	✓ no	___N/A
Department of Administration	____yes	✓ no	___N/A
Department of Veteran Affairs	____yes	✓ no	___N/A
Department of Military Affairs	____yes	✓ no	___N/A
State of Wisconsin Courts	____yes	✓ no	___N/A

3. Was a Management Letter or other document conveying audit comments issued as a result of this audit? ✓ yes ____no ___N/A

4. Name and signature of partner

William B. Coleman

William B Coleman

5. Date of report

July 31, 2014

COUNTY OF MILWAUKEE
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS

Funding Source

U.S. Department of Housing and Urban Development

Award Programs

CDBG (14.218)

Finding 2012-1

Condition

9 out of 9 sub-recipients that we selected for testing did not have monitoring procedures performed on them in 2012 for 2011 activities.

Recommendation

We recommend that County of Milwaukee Housing Division implement procedures to ensure that sub-recipient monitoring procedures are conducted for all sub-recipients.

Management Corrective Action

2012 Response: For projects which have been found to be ineligible by HUD and the projects have been paid back. The "Sub-recipient Compliance Manual" addresses eligibility through the application process on the front end and addresses monitoring. It is the goal of the Housing Division to monitor all 2012 CDBG projects in 2013. From the monitoring results a risk analysis system will be created to select sub-recipients for monitoring in future years in accordance with HUD published guidance. Staff is also scrutinizing reimbursement requests from sub-recipients to a greater degree to ensure compliance. Payments now require the signatures of the Housing Program Assistant, Accountant, Manager, and Administrator.

Current Status

Housing Division implemented its corrective action for the CDBG program. There were no findings for the year ended December 31, 2013. This finding has been satisfactorily cleared.

COUNTY OF MILWAUKEE
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS (CONTINUED)

Funding Source

U.S. Department of Housing and Urban Development

Award Programs

CDBG (14.218)

Finding 2012-2

Condition

5 out of 9 sub-recipients select for testing did not have DUNS number.

Recommendation

We recommend that County of Milwaukee Housing Division implement procedures to ensure that sub-recipient DUNS number is obtained prior to sub award.

Management Corrective Action

2012 Response: Currently staff is diligent on collecting DUNS numbers and running them through the Excluded Parties List System (EPLS). The DUNS number is collected with applications and EPLS is run prior to contract signing.

Current Status

Housing Division implemented its corrective action for the CDBG program. There were no findings for the year ended December 31, 2013. This finding has been satisfactorily cleared.

COUNTY OF MILWAUKEE
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS (CONTINUED)

Funding Source

U.S. Department of Housing and Urban Development

Award Programs

CDBG (14.218)

Finding 2012-3

Condition

3 out of 25 sub-recipients payments that we selected for testing were paid out to unallowable activities.

Recommendation

We recommend that Housing Division implement procedures to ensure that payments made to sub-recipient although used for eligible CDBG national objectives be used in the Milwaukee County jurisdiction.

Management Corrective Action

2012 Response: The activities themselves may have been eligible under CDBG National Objectives, but they were not in the Milwaukee County jurisdiction of 16 municipalities excluding the Cities of Milwaukee, Wauwatosa, and West Allis or they were not properly coded with the proper National Objective. Projects cited have been found to be ineligible by HUD due to jurisdiction and the projects have been paid back. HUD had approved Annual Plans for decades without regard jurisdiction, but in 2011 took issue with jurisdiction. The "Sub-recipient Compliance Manual" addresses eligibility through the application process on the front end.

Prior to allocations being made, applicants will have to document that the project serves the jurisdiction and is eligible. Eligible applications will be scored and a recommendation of funding will be made to the County Board. A spread sheet will be provided to the Board showing administrative and public service caps. The County Board will ultimately determine the allocations and once the County Executive signs the County Board resolution allocating funds, staff will submit an Annual Plan to HUD listing the allocations. Once HUD awards funds, contracts will be drafted based on the resolution and projects will be entered into IDIS based on the resolution. This process will ensure the resolution, annual plan, contracts, payments, and IDIS all tie out.

COUNTY OF MILWAUKEE
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS (CONTINUED)

Current Status

Housing Division implemented its corrective action for the CDBG program. There were no findings for the year ended December 31, 2013. This finding has been satisfactorily cleared.

COUNTY OF MILWAUKEE
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS (CONTINUED)

Funding Source

Wisconsin Department of Health Services

Award Programs

COP (435.367)

Finding 2012-4

Condition

For 2 out of 10 case files that received a termination of COP funded services, the participant or guardian did not receive a notification at least ten working dates prior to the effective date of termination of services.

Recommendation

We recommend that Behavioral Health Division (BHD) implement procedures to ensure that participant or guardian received notification at least ten working dates prior to the effective date of termination of services

Management Corrective Action

2012 Response: BHD will review Notification of COP program Termination form, Notification of COP Eligibility form, SAIL Community Options Program (COP) Eligibility Policy and Procedure, and SAIL Community Options Program (COP) Termination of Services Policy and Procedure with Care Coordinators.

Current Status

BHD implemented its corrective action for the CDBG program. There were no findings for the year ended December 31, 2013. This finding has been satisfactorily cleared.

COUNTY OF MILWAUKEE
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS (CONTINUED)

Finding 2012-5

Condition

Certain portions of the County's financial statements, specifically the portion of the financial statements applicable to the government-wide financial statements and related reconciliations and the general fund budgetary statement required significant changes to bring them into conformance with generally accepted accounting principles. The remaining sections of the report were materially correct based upon our audit.

Recommendation

The County should evaluate the need to provide additional, competent staff resources to provide timely and accurate year end financial reporting.

Management Corrective Action

2012 Response: The Comptroller's office realizes the need to meet internal control standards and to provide a timely financial report for the use of the County and other users of the financial report. The addition of the Comptroller's office, under State Statute, will provide additional review for County financial issues, and greater internal control compliance, by providing a segregation of duties between offices. However, this cannot be achieved without adequate staffing, and as you have noted above, additional staff is needed to meet the restructuring. The Office of the Comptroller will be requesting additional positions, and will work hard to fill the vacant positions in the department. We take the recommendation seriously, and will address the issue.

Current Status

The County implemented its corrective action for the CDBG program. There were no findings for the year ended December 31, 2013. This finding has been satisfactorily cleared.

COUNTY OF MILWAUKEE
SUMMARY SCHEDULE OF FINDINGS OF NONCOMPLIANCE

Finding 2013-1

Award Programs

Community Options Program - COP (435.367)

Condition

During our audit, we noted that for one out of the 24 COP case files tested, the participant transitioned from COP services to Family Care services as of July 1, 2013, but costs continued to be incurred and charged to the COP program through October 2013.

Criteria

According to the COP State Compliance Supplement, COP service funds are to be used as a funding source of last resort to provide services to COP eligible persons. If a participant transitions to managed care (Family Care); elderly, physically disabled and developmentally disabled adults are no longer eligible for COP service funds.

Cause

Participant transitioned to managed care (Family Care) but cost continued to be incurred and charged to the program.

Questioned Costs:

Total over payment to the program from July 2013 through October 2013 totaled $46,789.20.

Effect

The County claimed costs for reimbursement that were no longer allowable.

Recommendation

BHD should recover the over payment. BHD should also improve controls over participant files to allow for review of the status of each participant, ensuring that costs are not being incurred for participants who have left the COP program.

Milwaukee County BHD Response:

Milwaukee County has received reimbursement. A letter dated February 13, 2014 was sent to the agency. The over payment reimbursement was received on February 26, 2014, in the amount of $46,789.20. Milwaukee County holds monthly meetings to review the status of each COP participant to ensure that Individual Recovery Plans are discontinued for participants who have been terminated from the program. In addition, the COP Service Manager will review vouchers for each participant in the COP program on a monthly basis.