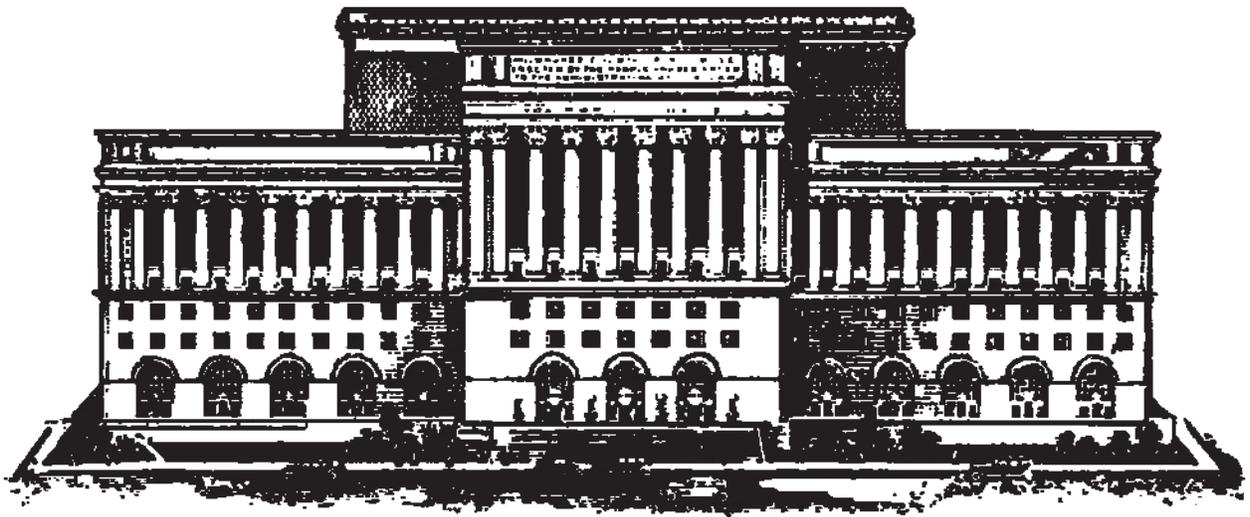


**COUNTY OF
MILWAUKEE, WISCONSIN**



**SINGLE AUDIT REPORT
FOR THE YEAR ENDED DECEMBER 31, 2014**

COUNTY OF MILWAUKEE
SINGLE AUDIT REPORT

For the Year Ended December 31, 2014

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**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, 2014, 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, 2014, which collectively comprise the County of Milwaukee's basic financial statements have been audited and a report dated July 31, 2015 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



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, 2014, in accordance with accounting principles generally accepted in the United States of America.

Coleman & Williams, Ltd.

Milwaukee, Wisconsin
July 31, 2015



**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR
FEDERAL AND MAJOR STATE PROGRAM AND REPORT ON INTERNAL
CONTROL OVER COMPLIANCE AS REQUIRED BY OMB CIRCULAR A-133
AND THE STATE OF WISCONSIN SINGLE AUDIT GUIDELINES**

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 ("State") 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, 2014. 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.

Auditors' 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.



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, 2014.

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 items 2014-1 and 2014-2. 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, 2015



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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, 2014, 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, 2015. Our report includes a reference to other auditors who audited the financial statements of the Milwaukee County War Memorial, 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, Inc., the Marcus Center for the Performing Arts, and the Milwaukee County Research Park Corporation were not audited in accordance with *Government Auditing Standards*.

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 circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County 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.

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*.

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 Vinchow Krause, LLP

Milwaukee, Wisconsin
July 31, 2015

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2014

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, 2014	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2014
<u>U.S. DEPARTMENT OF AGRICULTURE</u>								
<u>Department of Health and Human Services - Behavioral Health Division</u>								
WISCONSIN DEPARTMENT OF PUBLIC INSTRUCTION	Donated Food Program	10.550	\$ Sum Sufficient	01/01/14- 12/31/14	\$ -	\$ 8,866 (3)	\$ 8,866	\$ -
Total CFDA #10.550					\$ -	\$ 8,866	\$ 8,866	\$ -
WISCONSIN DEPARTMENT OF PUBLIC INSTRUCTION	Child Nutrition Cluster: School Breakfast Program	10.553	\$ Sum Sufficient	07/01/14- 06/30/15	-	20,286 (3)	35,184	14,898
WISCONSIN DEPARTMENT OF PUBLIC INSTRUCTION	Child Nutrition Cluster: School Breakfast Program	10.553	\$ Sum Sufficient	07/01/13- 06/30/14	5,689	49,323 (1)	43,634	-
Total CFDA #10.553					\$ 5,689	\$ 69,609	\$ 78,818	\$ 14,898
WISCONSIN DEPARTMENT OF PUBLIC INSTRUCTION	Child Nutrition Cluster: School Lunch Program	10.555	\$ Sum Sufficient	07/01/14- 06/30/15	-	32,382 (3)	56,193	23,811
WISCONSIN DEPARTMENT OF PUBLIC INSTRUCTION	Child Nutrition Cluster: School Lunch Program	10.555	\$ Sum Sufficient	07/01/13- 06/30/14	9,168	70,169 (3)	61,001	-
Total CFDA # 10.555					\$ 9,168	\$ 102,551	\$ 117,194	\$ 23,811
Child Nutrition Cluster:					\$ 14,857	\$ 172,160	\$ 196,012	\$ 38,709
<u>Department of Health and Human Services</u>								
WISCONSIN DEPARTMENT OF HEALTH SERVICES	SNAP Cluster: State Administrative Matching Grants for the Supplemental Nutrition Program	10.561	116,452	01/01/14- 12/31/14	-	-	116,452	116,452
WISCONSIN DEPARTMENT OF HEALTH SERVICES	SNAP Cluster: State Administrative Matching Grants for the Supplemental Nutrition Program	10.561	172,202	01/01/14- 12/31/14	-	-	172,202	172,202
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	(15,288)	(15,288) (1)	-	-

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	(13,755)	(13,755) (1)	-	-
Total CFDA # 10,561					\$ (29,043)	\$ (29,043)	\$ 288,654	\$ 288,654
SNAP Cluster:					\$ (29,043)	\$ (29,043)	\$ 288,654	\$ 288,654
TOTAL U.S. DEPARTMENT OF AGRICULTURE					\$ (14,186)	\$ 151,983	\$ 493,532	\$ 327,363

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: 2014 Community Development Block Grant	14,218	1,394,808	01/01/14-Completion	-	882,911 (1) 63,524 (4) 946,435	946,435	-
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	CDBG Entitlement Grants Cluster: 2013 Community Development Block Grant	14,218	1,391,173	01/01/13-Completion	20,610	735,773 (1) 38,788 (4) 774,561	753,951	-
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	CDBG Entitlement Grants Cluster: 2012 Community Development Block Grant	14,218	1,267,877	01/01/12-Completion	-	133,774 (1)	133,774	-
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	CDBG Entitlement Grants Cluster: 2010 Community Development Block Grant	14,218	1,868,525	01/01/10-Completion	42,060	42,060 (1)	-	-
Total CFDA# 14,218					\$ 62,670	\$ 1,896,830	\$ 1,834,160	\$ -
CDBG Entitlement Grants Cluster:					\$ 62,670	\$ 1,896,830	\$ 1,834,160	\$ -
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	Supportive Housing - Sometime Home Safe Haven Program	14,235	387,247	10/01/14-09/30/15	-	16,245 (4)	112,960	96,715
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	Supportive Housing - Sometime Home Safe Haven Program	14,235	407,465	10/01/13-09/30/14	95,963	271,908 (1) 94,190 (4) 366,098	398,224	128,089
Total CFDA# 14,235					\$ 95,963	\$ 382,343	\$ 511,184	\$ 224,804
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	Shelter Plus Care Tenant Based Mental Health and AODA	14,238	2,512,407	07/01/14-06/30/15	-	54,860 (4)	1,245,506	1,190,646

See Notes to Schedules of Expenditures of Federal Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2014

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, 2014	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2014
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT - Continued</u>								
<u>Department of Health and Human Services - Housing Division</u>								
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	Shelter Plus Care Tenant Based Mental Health and AODA	14.238 WI0053-L51011205	\$ 2,667,657	07/01/13- 06/30/14	\$ 1,126,946	2,658,569 (1) (190,069) (4) 2,468,500	1,341,554	\$ -
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	2014 Shelter Plus Care Bonus Project	14.238 WI0131-L51011302	211,777	12/01/14- 11/30/15	-	-	17,605	17,605
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	2013 Shelter Plus Care Bonus Project	14.238 WI0131-L51011201	216,133	12/01/13- 11/30/14	-	124,670 (1) 15,789 (4) 140,459	206,487	66,028
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	2009 Shelter Plus Care Bonus Project	14.238 WI39-C701001	1,104,840	01/01/09- Completion	57,397	57,397 (1)	-	-
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	2011 Shelter Plus Care Heartland Project	14.238 WI0112-CS1010900	433,440	06/03/11- 06/03/16	14,372	52,062 (1) 2,481 (4) 54,543	51,595	11,424
Total CFDA# 14.238					\$ 1,198,715	\$ 2,775,759	\$ 2,862,747	\$ 1,285,703
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	Home Investment Partnership	14.239 M14-DC55-0205	930,406	07/24/14- 09/30/15	-	71,827 (1) (71,827) (4) -	-	-
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	Home Investment Partnership	14.239 M13-DC55-0205	876,106	08/09/13- 09/30/15	-	67,643 (1) 1,104,814 (4) 1,172,457	1,172,457	-
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	Home Investment Partnership	14.239 M12-DC55-0205	907,297	09/10/12- 09/30/14	-	1,378,289 (1) (1,281,575) (4) 96,714	96,714	-

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	Home Investment Partnership	14.239	1,143,939	10/25/11-10/31/13	-	23,170 (1) (10,294) (4) <u>12,876</u>	12,876	-	
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	Home Investment Partnership	14.239	1,270,768	10/07/10-11/30/12	-	26,331 (1) (26,331) (4) <u>-</u>	-	-	
Total CFDA# 14.239					\$	<u>-</u>	\$ <u>1,282,047</u>	\$ <u>1,282,047</u>	\$ <u>-</u>
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	Housing Voucher Cluster: Section 8 Housing Choice Voucher Program	14.871	10,772,825	01/01/14-12/31/14	-	10,772,825 (1) 438,755 (4) <u>210,076</u> (8) 11,421,656	11,236,328	(185,328)	
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	Housing Voucher Cluster: Section 8 Housing Choice Voucher Program	14.871	12,049,100	01/01/13-12/31/13	(207,940)	(207,940) (8)	-	-	
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	Housing Voucher Cluster: Section 8 Housing Choice Voucher Program	14.871	12,346,095	01/01/12-12/31/12	741,832	741,832 (8)	-	-	
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	Housing Voucher Cluster: Section 8 Housing Choice Voucher Program	14.871	13,175,756	01/01/11-12/31/11	(441,472)	(441,472) (8)	-	-	
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	Housing Voucher Cluster: Section 8 Housing Choice Voucher Program	14.871	13,114,712	01/01/10-12/31/10	(135,591)	(135,591) (8)	-	-	
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	Housing Voucher Cluster: Section 8 Housing Choice Voucher Program	14.871	11,583,523	01/01/09-12/31/09	(791,516)	(791,516) (8)	-	-	
Total CFDA# 14.871					\$	<u>(834,687)</u>	\$ <u>10,586,969</u>	\$ <u>11,236,328</u>	\$ <u>(185,328)</u>
Housing Voucher Cluster:					\$	<u>(834,687)</u>	\$ <u>10,586,969</u>	\$ <u>11,236,328</u>	\$ <u>(185,328)</u>
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					\$	<u>522,661</u>	\$ <u>16,923,948</u>	\$ <u>17,726,466</u>	\$ <u>1,325,179</u>

See Notes to Schedules of Expenditures of Federal Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2014

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, 2014	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2014
<u>U.S. DEPARTMENT OF JUSTICE</u>								
<u>Department of Health and Human Services</u>								
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Targeted Monitoring Program	16.523 \$ 2012-JB-15-10194	56,600	04/01/14- 03/31/15	\$ -	\$ 25,162 (1)	\$ 39,146	\$ 13,984
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	33,182	40,296 (1)	7,114	-
Total CFDA # 16.523					\$ 33,182	\$ 65,458	\$ 46,260	\$ 13,984
<u>Department of Health and Human Services - Behavioral Health Division</u>								
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Milwaukee County Youth Living Out Loud Monitoring Program	16.540 2014-MC-FX-0010	449,426	10/01/14- 09/30/17	-	-	4,812	4,812
<u>Department of Health and Human Services</u>								
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Juvenile Detention Alternatives Initiative	16.540 2013-JF-19-11004	47,000	10/01/14- 09/30/15	-	-	11,750	11,750
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Juvenile Detention Alternatives Initiative	16.540 2011/2012-JF-19X-10641	47,000	01/01/14- 09/30/14	-	47,000 (1)	47,000	-
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Juvenile Detention Alternatives Initiative	16.540 2012/2013-JD-01-10485	1,500	11/01/13- 12/31/14	-	1,300 (1)	1,500	200
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	25,786	25,786 (1)	-	-
Total CFDA # 16.540					\$ 25,786	\$ 74,086	\$ 65,062	\$ 16,762

<u>District Attorney</u>								
WISCONSIN DEPARTMENT OF JUSTICE - OFFICE OF CRIME VICTIM SERVICES	Victims of Crime Act Grant	16.575 2014-VO-01-10790	255,316	10/01/14-09/30/15	-	-	48,892	48,892
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	223,333 (3)	164,391	-
Total CFDA# 16.575					\$ 58,942	\$ 223,333	\$ 213,283	\$ 48,892
<u>Clerk of Circuit Courts</u>								
WISCONSIN DEPARTMENT OF JUSTICE - BUREAU OF JUSTICE ASSISTANCE	Central Liaison Unit Grant	16.585 2010-RR-BX-K069	300,000	11/01/13-02/28/15	-	168,085 (1)	210,130	42,045
WISCONSIN DEPARTMENT OF JUSTICE - BUREAU OF JUSTICE ASSISTANCE	Adult Drug Court Programs	16.585 2013-DC-BX-0034	650,000	10/01/13-09/30/15	-	-	38,801	38,801
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	57,248	184,172 (1)	152,537	25,613
Total CFDA# 16.585					\$ 57,248	\$ 352,257	\$ 401,468	\$ 106,459
<u>District Attorney</u>								
WISCONSIN DEPARTMENT OF ADMINISTRATION WISCONSIN DEPARTMENT OF JUSTICE	STOP Violence Against Women Act Specialized Prosecution - Milwaukee County	16.588 14-VA-02B-10736	139,385	10/01/14-09/30/15	-	-	35,836	35,836
WISCONSIN DEPARTMENT OF ADMINISTRATION WISCONSIN DEPARTMENT OF JUSTICE	STOP Violence Against Women Act Specialized Prosecution - Milwaukee County	16.588 2012/2013-VA-02BX-02B-10163 & 2012/2013 SVA-02BX-02B-10163	138,516	07/01/13-09/30/14	34,652	136,776 (3)	102,124	-
Total CFDA# 16.588					\$ 34,652	\$ 136,776	\$ 137,960	\$ 35,836
UNITED STATES DEPARTMENT OF JUSTICE - OFFICE ON VIOLENCE AGAINST WOMEN	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	-	162,781 (1)	222,780	59,999
Total CFDA# 16.590					\$ -	\$ 162,781	\$ 222,780	\$ 59,999

See Notes to Schedules of Expenditures of Federal Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2014

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, 2014	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2014
<u>U.S. DEPARTMENT OF JUSTICE - Continued</u>								
<u>Sheriff's Department</u>								
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	State Criminal Alien Assistance Program	16.606 2014-AP-BX-0784	\$ Depends on number of federal prisoners	01/01/14- 12/31/14	\$ -	\$ 70,083 (1)	\$ 70,083	\$ -
		Total CFDA # 16.606			\$ -	\$ 70,083	\$ 70,083	\$ -
<u>District Attorney</u>								
WISCONSIN DEPARTMENT OF ADMINISTRATION WISCONSIN DEPARTMENT OF JUSTICE	Project Safe Neighborhoods	16.609 2013-PE-01-10817	141,666	07/01/14- 09/30/15	-	-	29,587	29,587
		Total CFDA # 16.609			\$ -	\$ -	\$ 29,587	\$ 29,587
WISCONSIN DEPARTMENT OF ADMINISTRATION WISCONSIN DEPARTMENT OF JUSTICE	JAG Program Cluster: Byrne Memorial Justice Assistance Grant - Community Prosecution	16.738 2011/2012-DJ-02X-10872	42,092	07/01/14- 04/30/15	-	5,044 (1)	23,754	18,710
WISCONSIN DEPARTMENT OF ADMINISTRATION WISCONSIN DEPARTMENT OF JUSTICE	JAG Program Cluster: Byrne Memorial Justice Assistance Grant- Early Intervention General Crimes Prosecutor	16.738 2011/2012-DJ-02X-10579	80,000	01/01/14- 02/28/15	-	51,220 (1)	70,832	19,612
WISCONSIN DEPARTMENT OF ADMINISTRATION WISCONSIN DEPARTMENT OF JUSTICE	JAG Program Cluster: Byrne Memorial Justice Assistance Grant - Milwaukee Metropolitan Drug Enforcement Group	16.738 2013-DJ-01-10571	543,365	01/01/14- 01/31/15	-	390,528 (1)	526,311	135,783
WISCONSIN DEPARTMENT OF ADMINISTRATION WISCONSIN DEPARTMENT OF JUSTICE	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	137,589	161,564 (1)	23,975	-

WISCONSIN DEPARTMENT OF ADMINISTRATION WISCONSIN DEPARTMENT OF JUSTICE	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	31,538	31,538 (1)	-	-
<u>Department of Administrative Services</u>								
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	JAG Program Cluster: JAG - 2014 (Edward Byrne Memorial)	16.738 2014-DJ-BX-0593	883,907	10/01/13- 09/30/17	-	-	169,870	169,870
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	JAG Program Cluster: JAG - 2013 (Edward Byrne Memorial)	16.738 2013-DJ-BX-0284	806,327	10/01/12- 09/30/16	91,596	-	492,100	583,696
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	JAG Program Cluster: JAG - 2012 (Edward Byrne Memorial)	16.738 2012-DJ-BX-1234	866,130	10/01/11- 09/30/15	53,166	67,474 (1)	27,598	13,290
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	JAG Program Cluster: JAG - 2011 (Edward Byrne Memorial)	16.738 2011-DJ-BX-3370	1,117,958	10/01/10- 09/30/14	291,456	298,388 (1)	216,274	209,342
Total CFDA# 16.738					\$ <u>605,345</u>	\$ <u>1,005,756</u>	\$ <u>1,550,714</u>	\$ <u>1,150,303</u>
<u>Clerk of Circuit Courts</u>								
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	JAG Program Cluster: ARRA - Treatment Alternatives and Diversion (TAD) Grant	16.803 2014-TD-01-10373	445,200	01/01/14- 12/31/14	-	331,438 (2)	333,900	2,462
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	8,683	8,683 (2)	-	-
<u>Department of Administrative Services</u>								
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	(39,091)	-	39,091	-
Total CFDA# 16.803					\$ <u>(30,408)</u>	\$ <u>340,121</u>	\$ <u>372,991</u>	\$ <u>2,462</u>
JAG Program Cluster:					\$ <u>574,937</u>	\$ <u>1,345,877</u>	\$ <u>1,923,705</u>	\$ <u>1,152,765</u>

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COUNTY OF MILWAUKEE

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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, 2014	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2014
<u>U.S. DEPARTMENT OF JUSTICE - Continued</u>								
<u>Medical Examiner's Office</u>								
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Paul Coverell Forensic Science Grant	16.742 \$ 2013-CD-BX-0048	6,443	10/01/13- 09/30/14	\$ -	\$ 6,443 (3)	\$ 6,443	\$ -
		Total CFDA# 16.742			\$ -	\$ 6,443	\$ 6,443	\$ -
<u>Department of Health and Human Services - Behavioral Health Division</u>								
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Education Liaison	16.752 CFE000065	85,000	07/01/14- 06/30/15	-	-	36,200	36,200
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Education Liaison	16.752 CFC00287	85,000	07/01/13- 06/30/14	21,000	64,000 (3)	43,000	-
		Total CFDA# 16.752			\$ 21,000	\$ 64,000	\$ 79,200	\$ 36,200
<u>Department of Health and Human Services</u>								
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 (1)	257,744	257,744
		Total CFDA# 16.821			\$ 91,098	\$ 91,098	\$ 257,744	\$ 257,744
<u>Sheriff's Department</u>								
UNITED STATES MARSHALS SERVICE	Housing of Federal Prisoners	89-00-0128	Depends on number of federal prisoners	01/01/14- 12/31/14	-	225,828 (1)	234,009	8,181
UNITED STATES MARSHALS SERVICE	Housing of Federal Prisoners	89-00-0128	Depends on number of federal prisoners	01/01/13- 12/31/13	17,658	17,658 (1)	-	-
		Total #89-00-0128			\$ 17,658	\$ 243,486	\$ 234,009	\$ 8,181

Clerk of Circuit Courts

WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Foreclosure Mediation Legal Services	County Board #12-878 Contract 9965	361,000	01/01/14- 12/31/14	-	222,239 (1)	222,239	-
		Total #12-8			\$ -	\$ 222,239	\$ 222,239	\$ -
TOTAL U.S. DEPARTMENT OF JUSTICE					\$ 914,503	\$ 3,057,917	\$ 3,909,823	\$ 1,766,409

U.S. DEPARTMENT OF TRANSPORTATION

Milwaukee County Department of Transportation - Airport

						626 (1)		
						35 (3)		
						826 (7)		
WISCONSIN DEPARTMENT OF TRANSPORTATION (AIRPORT IMPROVEMENT PROGRAM)	Rehabilitate Runway 4L/22R and any Necessary Related Work	20.106 AIR-3-55-0046-17	1,130,000	Duration of Grant	-	1,487	16,521	15,034
						292,475 (1)		
						11,731 (3)		
						6,828 (7)		
						4,787 (8)		
WISCONSIN DEPARTMENT OF TRANSPORTATION (AIRPORT IMPROVEMENT PROGRAM)	Runway Crack Repair and Sealcoating WA169- LJT Runway and Taxiway Lights	20.106 AIP-3-55-0046-16	420,000	Duration of Grant	5,072	315,821	311,023	274
						4,054 (1)		
						225 (3)		
						225 (7)		
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	57	4,504	4,447	-
WISCONSIN DEPARTMENT OF TRANSPORTATION (AIRPORT IMPROVEMENT PROGRAM)	Runway 7L/25R Pavement Resurface-Part 2 and Necessary Related Work	20.106 AIP-3-55-0045-80	605,735	Duration of Grant	-	-	-	-
WISCONSIN DEPARTMENT OF TRANSPORTATION (AIRPORT IMPROVEMENT PROGRAM)	Part 150 Noise - Phase II RSIP	20.106 AIP-3-55-0045-79	6,000,000	Duration of Grant	-	120,607 (8)	1,206,072	1,085,465
						402,596 (1)		
						67,100 (3)		
						258,413 (8)		
WISCONSIN DEPARTMENT OF TRANSPORTATION (AIRPORT IMPROVEMENT PROGRAM)	Runway 7L-25R Pavement Resurface Runway 7R Deice Pad	20.106 AIP-3-55-0045-78	14,408,940	Duration of Grant	-	728,109	2,067,301	1,339,192

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COUNTY OF MILWAUKEE

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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, 2014	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2014
<u>U.S. DEPARTMENT OF TRANSPORTATION - Continued</u>								
<u>Milwaukee County Department of Transportation - Airport</u>								
						340,106 (1)		
						56,684 (3)		
						<u>133,875 (8)</u>		
WISCONSIN DEPARTMENT OF TRANSPORTATION (AIRPORT IMPROVEMENT PROGRAM)	AF Pavement Rehab 1L-19R Shoulder; AF Pavement Rehab Twy R; AF Safety Improvements	20.106 AIP-3-55-0045-77	\$ 1,235,530	Duration of Grant	\$ -	\$ 530,665	\$ 1,071,000	\$ 540,335
WISCONSIN DEPARTMENT OF TRANSPORTATION (AIRPORT IMPROVEMENT PROGRAM)	Security and Wildlife Deterrent Fencing	20.106 AIP-3-55-0045-76	290,000	Duration of Grant	-	20,904 (8)	167,234	146,330
						676,125 (1)		
						84,516 (3)		
						<u>177,674 (8)</u>		
WISCONSIN DEPARTMENT OF TRANSPORTATION (AIRPORT IMPROVEMENT PROGRAM)	Noise Mitigation for Residences: 1 Parcel in Cudahy (Edgerton Avenue) Consisting of 142 Apartment units	20.106 AIP-3-55-0045-75	2,905,531	Duration of Grant	348,447	938,315	1,776,736	1,186,868
						2,129,266 (1)		
						266,158 (3)		
						<u>300,008 (8)</u>		
WISCONSIN DEPARTMENT OF TRANSPORTATION (AIRPORT IMPROVEMENT PROGRAM)	RSIP - Noise Mitigation for 116 Residences, 96 in Cudahy, 12 in Milwaukee, etc.	20.106 AIP-3-55-0045-74	11,510,846	Duration of Grant	271,371	2,695,432	3,000,075	576,014
						2,445,617 (1)		
						407,603 (3)		
						<u>509,823 (8)</u>		
WISCONSIN DEPARTMENT OF TRANSPORTATION (AIRPORT IMPROVEMENT PROGRAM)	Perimeter Bridge, Airfield Pavement Rehab Security Fencing, Airfield Safety, Deicer Plan Design, etc.	20.106 AIP-3-55-0045-73	11,510,846	Duration of Grant	769,140	3,363,043	4,078,583	1,484,680
						6,104,376 (1)		
						763,047 (3)		
						<u>475,331 (8)</u>		
WISCONSIN DEPARTMENT OF TRANSPORTATION (AIRPORT IMPROVEMENT PROGRAM)	Phase II RSIP - Noise Mitigation for 228 Residences	20.106 AIP-3-55-0045-72	19,892,453	Duration of Grant	2,589,442	7,342,754	4,753,312	-
						289,732 (1)		
						48,289 (3)		
						<u>42,094 (8)</u>		
WISCONSIN DEPARTMENT OF TRANSPORTATION (AIRPORT IMPROVEMENT PROGRAM)	Perimeter Bridge over Howell Avenue, Perimeter Road Ext. 128th to College	20.106 AIP-3-55-0045-71	4,300,000	Duration of Grant	104,545	380,115	336,755	61,185

							66,278 (1)		
							11,046 (3)		
							9,622 (8)		
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	23,619		86,946	76,977	13,650
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	-		-	-	-
							64,295 (1)		
							8,037 (3)		
							17,330 (8)		
WISCONSIN DEPARTMENT OF TRANSPORTATION (AIRPORT IMPROVEMENT PROGRAM)	Conduct Noise Barrier Study, Noise Mitigation for 104 Residences, etc.	20.106 AIP-3-55-0045-68	9,081,250	Duration of Grant	18,643		89,662	173,300	102,281
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	-		-	-	-
							62,965 (1)		
						2,297,279 A	10,494 (3)		
						286 B	35,596 (8)		
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	2,297,565		109,055	284,765	2,473,275
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	-		22,167 (8)	177,334	155,167
WISCONSIN DEPARTMENT OF TRANSPORTATION (AIRPORT IMPROVEMENT PROGRAM)	Rehabilitate Runaway 1L/19R & 7R/25L Intersection 9 Phase 1, etc.	20.106 AIP-3-55-0045-63	4,250,000	Duration of Grant	-		-	-	-
WISCONSIN DEPARTMENT OF TRANSPORTATION (AIRPORT IMPROVEMENT PROGRAM)	Reconfigure Perimeter and ARFF Roads. Rehabilitate Runway 1L/19R and Runway 7R/25L Intersection (Design) etc.	20.106 AIP-3-55-0045-61	3,574,996	Duration of Grant	-		-	-	-
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	-		-	-	-

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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, 2014	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2014				
<u>U.S. DEPARTMENT OF TRANSPORTATION - Continued</u>												
<u>Milwaukee County Department of Transportation - Airport</u>												
WISCONSIN DEPARTMENT OF TRANSPORTATION (AIRPORT IMPROVEMENT PROGRAM)	Reconstruct Taxiway Southwest GA Apron and Related Work	20.106 SAP 740-44-67	\$ 800,000	Duration of Grant	\$ -	295,839 (3) <u>138,131 (7)</u> 433,970	\$ 690,657	\$ 256,687				
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	-	-	-	-				
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	-	-	-	-				
Total CFDA# 20.106					\$	<u>6,427,901</u>	\$	<u>17,183,556</u>	\$	<u>20,192,092</u>	\$	<u>9,436,437</u>
<u>Milwaukee County Department of Transportation - Transportation Services</u>												
WISCONSIN DEPARTMENT OF TRANSPORTATION-COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS	Highway Planning and Construction Cluster: West St Martins Road (South North Cape Road to South Lovers Lane Road)	20.205 CHIP County #WH01021	346,300	Duration of Project	-	266,300 (4)	160,319	(105,981)				
WISCONSIN DEPARTMENT OF TRANSPORTATION-COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS	Highway Planning and Construction Cluster: Whitnall Park Bridge #565	20.205 2981-00-04-74 County #WH08024	516,873	Duration of Project	-	21,400 (4)	-	(21,400)				
WISCONSIN DEPARTMENT OF TRANSPORTATION-COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS	Highway Planning and Construction Cluster: Whitnall Park Bridge #564	20.205 2981-00-03-03-73 County #WH08023	468,283	Duration of Project	-	21,400 (4)	43	(21,357)				
WISCONSIN DEPARTMENT OF TRANSPORTATION-COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS	Highway Planning and Construction Cluster: Countdown Signal Heads (49)	20.205 2967-16-11-70 County #WH00116	435,000	Duration of Project	-	39,468 (1)	178	(39,290)				

WISCONSIN DEPARTMENT OF TRANSPORTATION-COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS	Highway Planning and Construction Cluster: CTH G & CTH S Intersection	20.205	129,650	Duration of Project	-	50,156 (1)	66,224	2,293
		2216-02-00-70 County #WH00118				<u>13,775</u> (4)		
						63,931		
WISCONSIN DEPARTMENT OF TRANSPORTATION-COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS	Highway Planning and Construction Cluster: Intersection of CTH U & CTH BB	20.205	106,181	Duration of Project	-	11,248 (4)	3,453	(7,795)
		2160-01-02-72 County #WH001191						
WISCONSIN DEPARTMENT OF TRANSPORTATION-COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS	Highway Planning and Construction Cluster: West Good Hope Road, 107th Street to North 76th Street	20.205	1,087,180	Duration of Project	-	8,238 (5)	8,238	-
		2130-05-05 County #WH22203						
WISCONSIN DEPARTMENT OF TRANSPORTATION-COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS	Highway Planning and Construction Cluster: East Layton (South Howell to Pennsylvania)	20.205	2,780,000	Duration of Project	-	16,336 (1)	54,846	38,510
		2070-10-00 County #WH02016						
WISCONSIN DEPARTMENT OF TRANSPORTATION-COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS	Highway Planning and Construction Cluster: Intersections CTH Y, Pennsylvania and Whitnall	20.205	113,809	Duration of Project	-	12,101 (4)	19,038	6,937
		2070-08-00-70 County #WH00120						
WISCONSIN DEPARTMENT OF TRANSPORTATION-COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS	Highway Planning and Construction Cluster: West Rawson Avenue (Hawthorne Court to South 27th Street)	20.205	15,124,000	Duration of Project	-	8 (1)	8	-
		2050-01-22, 72, 82 County #WH22201						
WISCONSIN DEPARTMENT OF TRANSPORTATION-COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS	Highway Planning and Construction Cluster: Traffic Signal Optimization	20.205	316,216	Duration of Project	-	18,332 (1)	30,313	(51,262)
		1693-36-01 County #WH00203				<u>63,243</u> (4)		
						81,575		
WISCONSIN DEPARTMENT OF TRANSPORTATION-COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS	Highway Planning and Construction Cluster: Whitnall Bridge over Root River #713	20.205	1,022,000	Duration of Project	1,137	13,273 (1)	28,695	16,559
		2981-00-02 County #WH03013						
WISCONSIN DEPARTMENT OF TRANSPORTATION-COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS	Highway Planning and Construction Cluster: South 76th Edgerton to Layton	20.205	912,000	Duration of Project	(691)	53,643 (1)	54,291	(73,943)
		2160-15-00, 70 County #WH00115				<u>73,900</u> (4)		
						127,543		
WISCONSIN DEPARTMENT OF TRANSPORTATION-COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS	Highway Planning and Construction Cluster: Intersection of Layton and 60th Street	20.205	864,000	Duration of Project	(9,800)	50,824 (1)	94,862	23,738
		2070-09-00, 70 County #WH00117				<u>10,500</u> (4)		
						61,324		
WISCONSIN DEPARTMENT OF TRANSPORTATION-COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS	Highway Planning and Construction Cluster: East Layton, Howell to I-794 Diamond Grinding	20.205	330,000	Duration of Project	26,358	-	-	26,358
		1228-25-60 County #WH237012						

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<u>U.S. DEPARTMENT OF TRANSPORTATION - Continued</u>								
<u>Milwaukee County Department of Transportation - Transportation Services</u>								
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	\$ 37,481	\$ 738 (1)	\$ (74,962)	\$ (38,219)
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	(188,819)	14,440 (1)	31,172	(172,087)
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	436,028	Duration of Project	(156,016)	278,074 (1) 82,055 (4) <u>360,129</u>	367,167	(148,978)
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, 40, 50, 70 County #WH01007	9,264,330	Duration of Project	578,076	-	-	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	93,216	12,988 (1)	12	80,240
WISCONSIN DEPARTMENT OF TRANSPORTATION-COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS	Highway Planning and Construction Cluster: West Good Hope Road - 91st Street Intersection	20.205 2130-10-00, 70 County #WH08602	193,500	Duration of Project	(173,649)	-	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	156,761	6,073 (1)	5,207	155,895

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	71,640	-	(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	(570,730)	455,961 (1) 733,000 (4) 1,188,961	2,590,926	831,235	
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	(1,387,490)	(5,650) (1)	47	(1,381,793)	
WISCONSIN DEPARTMENT OF TRANSPORTATION-COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS	Highway Planning and Construction Cluster: West Silver Spring Bridge of Little Menomonee River #162	20.205 2090-08-00, 70 County #WH08303	1,022,000	Duration of Project	699,133	-	-	699,133	
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	31,095	13,656 (1)	-	17,439	
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	13,754	607,101 (1)	744,885	151,538	
<u>Department of Administrative Services - Architecture and Engineering Services</u>									
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	106,285	106,957 (1) 5,221 (4) 112,178	26,107	20,214	

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COUNTY OF MILWAUKEE

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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, 2014	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2014
<u>U.S. DEPARTMENT OF TRANSPORTATION - Continued</u>								
<u>Department of Administrative Services - Architecture and Engineering Services</u>								
WISCONSIN DEPARTMENT OF TRANSPORTATION	Highway Planning and Construction Cluster: Oak Leaf Trail System Segment-Phase III Northwest Side to Downtown Bike Trail	20.205	\$ 448,000	09/08/08- 06/30/13	\$ 381,187	381,187 (1) 9,229 (4)	\$ 42,600	\$ 33,371
		Total CFDA #20.205			\$ (291,072)	\$ 3,445,175	\$ 4,355,678	\$ 619,431
		Highway Planning and Construction Cluster:			\$ (291,072)	\$ 3,445,175	\$ 4,355,678	\$ 619,431
<u>Milwaukee County Department of Transportation - Transit System</u>								
FEDERAL TRANSIT ADMINISTRATION (MASS TRANSIT ASSISTANCE)	Federal Transit Cluster: 2014 Federal Formula Grant	20.500 WI-90-X766	15,008,548	Duration of Project	-	12,941,294 (1)	13,432,841	491,547
FEDERAL TRANSIT ADMINISTRATION (MASS TRANSIT ASSISTANCE)	Federal Transit Cluster: 2013 Federal Section 5339	20.500 WI-34-0003	2,430,800	Duration of Project	-	1,858,317 (1)	1,858,317	-
FEDERAL TRANSIT ADMINISTRATION (MASS TRANSIT ASSISTANCE)	Federal Transit Cluster: Purchase of Equipment	20.500 WI-04-0064	3,240,000	Duration of Project	-	787,374 (1)	2,286,705	1,499,331
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	-	7,000,000 (1)	7,000,000	-
FEDERAL TRANSIT ADMINISTRATION (MASS TRANSIT ASSISTANCE)	Federal Transit Cluster: Replacement Buses	20.500 WI-04-0039	7,000,000	Duration of Project	-	2,166,000 (1)	2,166,000	-
Total CFDA #20.500					\$ -	\$ 24,752,985	\$ 26,743,863	\$ 1,990,878

FEDERAL TRANSIT ADMINISTRATION (MASS TRANSIT ASSISTANCE)	Federal Transit Cluster: Urbanized Area Formula	20.507 WI-95-X027	1,510,000	Duration of Project	-	352,284 (1)	562,270	209,986
FEDERAL TRANSIT ADMINISTRATION (MASS TRANSIT ASSISTANCE)	Federal Transit Cluster: 2014 New Freedom	20.507 WI-90-X753	435,075	Duration of Project	-	-	-	-
FEDERAL TRANSIT ADMINISTRATION (MASS TRANSIT ASSISTANCE)	Federal Transit Cluster: 2013 CMAQ - Blue Line	20.507 WI-95-X039	3,200,000	Duration of Project	-	2,098,887 (1)	2,436,009	337,122
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	-	4,142,336 (1)	4,728,586	586,250
FEDERAL TRANSIT ADMINISTRATION (MASS TRANSIT ASSISTANCE)	Federal Transit Cluster: Formula Grant	20.507 WI-90-X745	15,882,000	Duration of Project	3,190,586	1,555,812 (1)	1,890,868	3,525,642
FEDERAL TRANSIT ADMINISTRATION (MASS TRANSIT ASSISTANCE)	Federal Transit Cluster: ARRA - Replacement of Buses and Fare boxes	20.507 WI-96-X012	25,682,975	Duration of Project	799,936	3,429,539 (2)	2,629,603	-
FEDERAL TRANSIT ADMINISTRATION (MASS TRANSIT ASSISTANCE)	Federal Transit Cluster: CMAQ Regl	20.507 WI-95-X026	1,008,000	Duration of Project	357,712	301,043 (1)	(56,669)	-
FEDERAL TRANSIT ADMINISTRATION (MASS TRANSIT ASSISTANCE)	Federal Transit Cluster: 2012 Federal Formula Grant	20.507 WI-90-X592	18,916,000	Duration of Project	86,848	86,848 (1)	-	-
FEDERAL TRANSIT ADMINISTRATION (MASS TRANSIT ASSISTANCE)	Federal Transit Cluster: 2012 Interstate Cost Estimate	20.507 WI-95-X034	36,624,460	Duration of Project	-	227,670 (1)	227,670	-
FEDERAL TRANSIT ADMINISTRATION (MASS TRANSIT ASSISTANCE)	Federal Transit Cluster: CMAQ - MCTS Marketing	20.507 WI-95-X020	135,000	Duration of Project	81,824	53,176 (1)	(28,648)	-

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COUNTY OF MILWAUKEE

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<u>U.S. DEPARTMENT OF TRANSPORTATION - Continued</u>								
<u>Milwaukee County Department of Transportation - Transit System</u>								
FEDERAL TRANSIT ADMINISTRATION (MASS TRANSIT ASSISTANCE)	Federal Transit Cluster: CMAQ Marketing	20.507 WI-95-X014	\$ 1,430,850	Duration of Project	\$ 8,545	\$ -	\$ (8,545)	\$ -
					Total CFDA# 20.507	\$ 4,525,451	\$ 12,247,595	\$ 12,381,144
					Federal Transit Cluster:	\$ 4,525,451	\$ 37,000,580	\$ 39,125,007
								\$ 6,649,878
FEDERAL TRANSIT ADMINISTRATION (MASS TRANSIT ASSISTANCE)	Transit Services Programs Cluster: JARC 2013 WETAP, EXPANSION RT 17 & RT 54	20.516 2013 WETAP	807,000	Duration of Project	190,346	-	(190,346)	-
					Total CFDA# 20.516	\$ 190,346	\$ -	\$ (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	Duration of Project	62,960	224,999 (3)	162,039	-
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- 12/31/14	14,517	-	(14,517)	-
					Total CFDA# 20.521	\$ 77,477	\$ 224,999	\$ 147,522
					Transit Services Programs Cluster	\$ 267,823	\$ 224,999	\$ (42,824)
								\$ -
<u>Sheriff's Department</u>								
WISCONSIN DEPARTMENT OF TRANSPORTATION	Highway Safety Cluster: Enhanced Freeway Patrol	20.600 Project 0072-40-40	1,628,332	08/01/08- 12/31/14	119,380	263,503 (3)	228,750	84,627
					Total CFDA# 20.600	\$ 119,380	\$ 263,503	\$ 228,750
								\$ 84,627

Clerk of Circuit Courts

WISCONSIN DEPARTMENT OF TRANSPORTATION	Highway Safety Cluster: Milwaukee Pretrial Intensive Supervision Program	20.601	220,000	07/01/14-06/30/15	-	-	89,018	89,018
WISCONSIN DEPARTMENT OF TRANSPORTATION	Highway Safety Cluster: Milwaukee Pretrial Intensive Supervision Program	20.601	220,000	07/01/13-06/30/14	90,763	220,000 (3)	129,237	-
Total CFDA# 20.601					\$ 90,763	\$ 220,000	\$ 218,255	\$ 89,018
Highway Safety Cluster:					\$ 210,143	\$ 483,503	\$ 447,005	\$ 173,645
TOTAL U.S. DEPARTMENT OF TRANSPORTATION					\$ 11,140,246	\$ 58,337,813	\$ 64,076,958	\$ 16,879,391

U.S. DEPARTMENT OF EDUCATION

Department of Health and Human Services

WISCONSIN DEPARTMENT OF HEALTH SERVICES	Special Education - Grants for Infants and Toddlers with Disabilities	84.181	1,356,624	01/01/14-12/31/14	-	1,356,624 (1)	1,356,624	-
Total CFDA# 84.181					\$ -	\$ 1,356,624	\$ 1,356,624	\$ -
TOTAL U.S. DEPARTMENT OF EDUCATION					\$ -	\$ 1,356,624	\$ 1,356,624	\$ -

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Department on Aging

WISCONSIN DEPARTMENT OF HEALTH SERVICES	Preventive Health - Title III D Cars #560510	93.043	72,306	01/01/14-12/31/14	-	72,306 (3) 8,034 (6) 80,340	80,340	-
Total CFDA # 93.043					\$ -	\$ 80,340	\$ 80,340	\$ -
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Aging Cluster: AAA Administration Cars #560300	93.045	296,060	01/01/14-12/31/14	-	296,060 (3) 98,687 (6) 394,747	394,747	-

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COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

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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, 2014	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2014
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES - Continued</u>								
<u>Department on Aging</u>								
						897,496 (3)		
						2,829 (5)		
						99,722 (6)		
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Aging Cluster: Title 3B Support Services	93.045 \$ Cars #560340	897,496	01/01/14- 12/31/14	\$ -	\$ 1,000,047	\$ 1,000,047	\$ -
						2,400,866 (3)		
						13,370 (5)		
						266,763 (6)		
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Aging Cluster: Title 3C-1 Congregate Meal Program	93.045 Cars #560350	2,400,866	01/01/14- 12/31/14	-	2,680,999	2,680,999	-
						688,589 (3)		
						1,343 (5)		
						76,510 (6)		
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Aging Cluster: Title 3C-2 Home Delivered Meals Program	93.045 Cars #560360	688,589	01/01/14- 12/31/14	-	766,442	766,442	-
						Total CFDA # 93.045		
					\$ -	\$ 4,842,235	\$ 4,842,235	\$ -
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Aging Cluster: NSIP (USDA) Cash	93.053 Cars #560422	341,792	10/01/14- 09/30/15	-	85,448 (3)	85,448	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Aging Cluster: NSIP (USDA) Cash	93.053 Cars #560422	341,793	10/01/13- 09/30/14	-	262,085 (3)	262,085	-
						Total CFDA # 93.053		
					\$ -	\$ 347,533	\$ 347,533	\$ -
					\$ -	\$ 5,189,768	\$ 5,189,768	\$ -
						413,568 (3)		
						483 (5)		
						137,856 (6)		
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Title III E - National Family Care Giver Support	93.052 Cars #560520	413,568	01/01/14- 12/31/14	-	551,907	551,907	-
						Total CFDA # 93.052		
					\$ -	\$ 551,907	\$ 551,907	\$ -

Department of Child Support Enforcement

WISCONSIN DEPARTMENT OF CHILDREN AND FAMILIES	Milwaukee County Pathways to Responsible Fatherhood Project	93.086 90FK0049-01-00	1,806,892	09/30/11-09/29/15	-	1,569,024 (1)	1,554,557	(14,467)				
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	253,316	253,316 (1)	-	-				
Total CFDA # 93.086					\$	<u>253,316</u>	\$	<u>1,822,340</u>	\$	<u>1,554,557</u>	\$	<u>(14,467)</u>

Department of Health and Human Services

WISCONSIN DEPARTMENT OF HEALTH SERVICES	Substance Abuse & Mental Health Services - Projects of Regional & National Significance	93.243	92,649	10/01/13-09/30/14	-	69,487 (1)	69,487	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Substance Abuse & Mental Health Services - Projects of Regional & National Significance	93.243	355,659	10/01/13-09/30/14	-	355,659 (1)	355,659	-
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 (1)	-	-

Department of Health and Human Services - Behavioral Health Division

WISCONSIN DEPARTMENT OF HEALTH SERVICES	Adult Drug Treatment Courts - Year 3	93.243 1H79TI024223-01	325,000	09/30/14-09/29/15	-	-	75,587	75,587				
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Adult Drug Treatment Courts - Year 2	93.243 1H79TI024223-01	325,000	09/30/13-09/29/14	-	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	350,000 (1)	245,164	-				
Total CFDA # 93.243					\$	<u>114,692</u>	\$	<u>1,110,002</u>	\$	<u>1,070,897</u>	\$	<u>75,587</u>

Department of Health and Human Services

WISCONSIN DEPARTMENT OF HEALTH SERVICES	Substance Abuse & Mental Health Services - Access to Recovery	93.275	531,974	10/01/13-09/30/14	-	427,042 (1)	531,974	104,932				
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Substance Abuse & Mental Health Services - Access to Recovery	93.275	2,747,734	10/01/13-09/30/14	-	2,286,431 (1)	2,747,734	461,303				
Total CFDA # 93.275					\$	<u>-</u>	\$	<u>2,713,473</u>	\$	<u>3,279,708</u>	\$	<u>566,235</u>

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COUNTY OF MILWAUKEE

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<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES - Continued</u>								
<u>Department of Health and Human Services</u>								
WISCONSIN DEPARTMENT OF HEALTH SERVICES	TANF Cluster: Block Grants for Temporary Assistance for Needy Families	93.558	\$ 2,145,313	01/01/14- 12/31/14	\$ -	\$ 2,145,313 (1)	\$ 2,145,313	\$ -
WISCONSIN DEPARTMENT OF HEALTH SERVICES	TANF Cluster: Block Grants for Temporary Assistance for Needy Families	93.558	1,774	01/01/14- 12/31/14	-	-	1,774	1,774
WISCONSIN DEPARTMENT OF HEALTH SERVICES	TANF Cluster: Block Grants for Temporary Assistance for Needy Families	93.558	2,619	01/01/14- 12/31/14	-	-	2,619	2,619
WISCONSIN DEPARTMENT OF CHILDREN AND FAMILIES	TANF Cluster: Block Grants for Temporary Assistance for Needy Families	93.558	561,325	01/01/14- 12/31/14	-	561,325 (1)	561,325	-
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	(232)	(232) (1)	-	-
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	(210)	(210) (1)	-	-
Total CFDA # 93.558					\$ (442)	\$ 2,706,196	\$ 2,711,031	\$ 4,393
TANF Cluster:					\$ (442)	\$ 2,706,196	\$ 2,711,031	\$ 4,393
<u>Department of Child Support Enforcement</u>								
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Child Support Enforcement Title IV-D	93.563	Percentage Wis Stat 13.679 of Allowable Costs	01/01/14- 12/31/14	-	15,556,316 (3) 1,939,759 (4) 63,767 (5) 227,018 (8) 17,786,860	19,607,891	1,821,031

						1,322,062 (3)		
						18,752 (4)		
						18,750 (5)		
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	1,359,564	1,359,564	-	-
		Total CFDA# 93.563			\$ 1,359,564	\$ 19,146,424	\$ 19,607,891	\$ 1,821,031
<u>Department of Health and Human Services</u>								
WISCONSIN DEPARTMENT OF ADMINISTRATION	Wisconsin Home Energy Assistance Program (WHEAP)	93.568	1,389,215	10/01/14-09/30/15	-	162,675 (1)	378,042	215,367
WISCONSIN DEPARTMENT OF ADMINISTRATION	Wisconsin Home Energy Assistance Program (WHEAP)	93.568	1,577,398	10/01/13-09/30/14	382,170	1,577,398 (1)	1,195,228	-
		Total CFDA# 93.568			\$ 382,170	\$ 1,740,073	\$ 1,573,270	\$ 215,367
WISCONSIN DEPARTMENT OF HEALTH SERVICES	CCDF Cluster: Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	45,765	01/01/14-12/31/14	-	-	45,765	45,765
WISCONSIN DEPARTMENT OF HEALTH SERVICES	CCDF Cluster: Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	205,452	01/01/14-12/31/14	-	-	205,452	205,452
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	(18,240)	(18,240) (1)	-	-
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	(5,406)	(5,406) (1)	-	-
		Total CFDA # 93.596			\$ (23,646)	\$ (23,646)	\$ 251,217	\$ 251,217
		CCDF Cluster:			\$ (23,646)	\$ (23,646)	\$ 251,217	\$ 251,217
WISCONSIN DEPARTMENT OF CHILDREN AND FAMILIES	Child Welfare Services	93.645	293,420	01/01/14-12/31/14	-	293,420 (1)	293,420	-
WISCONSIN DEPARTMENT OF CORRECTIONS	Child Welfare - Title IV-B	93.645	3,818	01/01/14-12/31/14	-	2,545 (1)	3,818	1,273

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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, 2014	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2014
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES - Continued</u>								
<u>Department of Health and Human Services</u>								
WISCONSIN DEPARTMENT OF CORRECTIONS	Child Welfare - Title IV-B	93.645	\$ 3,540	01/01/14- 12/31/14	\$ -	\$ 752 (1)	\$ 3,540	\$ 2,788
WISCONSIN DEPARTMENT OF CORRECTIONS	Child Welfare - Title IV-B	93.645	198,554	01/01/14- 12/31/14	-	168,259 (1)	183,497	15,238
WISCONSIN DEPARTMENT OF CORRECTIONS	Child Welfare - Title IV-B	93.645	166,348	01/01/13- 12/31/13	24,808	24,808 (1)	-	-
Total CFDA # 93.645					\$ 24,808	\$ 489,784	\$ 484,275	\$ 19,299
<u>Clerk of Circuit Courts</u>								
WISCONSIN DEPARTMENT OF CHILDREN AND FAMILIES	Permanency Plan Review (PPR) Contract # CFD000076	93.658	722,994	07/01/14- 06/30/15	-	226,530 (3)	362,354	135,824
WISCONSIN DEPARTMENT OF CHILDREN AND FAMILIES	Permanency Plan Review (PPR) Contract # CFD000035	93.658	666,576	07/01/13- 06/30/14	106,119	403,312 (3)	297,193	-
<u>Department of Health and Human Services</u>								
WISCONSIN DEPARTMENT OF CORRECTIONS	AODA Allocation, Community Foster Care IV-E	93.658	5,345	01/01/14- 12/31/14	-	3,563 (1)	5,345	1,782
WISCONSIN DEPARTMENT OF CORRECTIONS	Early Intervention Foster Care Title IV-E	93.658	4,956	01/01/14- 12/31/14	-	1,053 (1)	4,956	3,903
WISCONSIN DEPARTMENT OF CHILDREN AND FAMILIES	Foster Care Title IV-E	93.658	1,817,928	01/01/14- 12/31/14	-	1,817,928 (1)	1,817,928	-
WISCONSIN DEPARTMENT OF CORRECTIONS	Basic County Allocation Foster Care Title IV-E	93.658	277,976	01/01/14- 12/31/14	-	235,562 (1)	256,896	21,334

WISCONSIN DEPARTMENT OF CORRECTIONS	Basic County Allocation Foster Care Title IV-E	93.658	249,522	01/01/13- 12/31/13	37,212	37,212 (1)	-	-
<u>District Attorney</u>								
WISCONSIN DEPARTMENT OF CHILDREN AND FAMILIES	TPR and CHIPS Support Services for BMCW	93.658 CFD00427	1,240,735	07/01/14- 06/30/15	-	300,454 (3)	610,265	309,811
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	279,071	903,703 (3)	624,632	-
Total CFDA# 93.658					\$ 422,402	\$ 3,929,317	\$ 3,979,569	\$ 472,654
<u>Department on Aging</u>								
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Base County Allocation - BCA Cars #000561	93.667	2,360,611	01/01/14- 12/31/14	-	2,360,611 (3)	2,360,611	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Aging Resource Center Cars #560100	93.667	2,773,238	01/01/14- 12/31/14	-	2,773,238 (3)	2,773,238	-
<u>Department of Health and Human Services</u>								
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Social Services Block Grant	93.667	7,262	01/01/14- 12/31/14	-	7,262 (1) 1,011 (4) 8,273	8,273	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Social Services Block Grant	93.667	3,880,848	01/01/14- 12/31/14	-	3,880,848 (1)	3,880,848	-
WISCONSIN DEPARTMENT OF CHILDREN AND FAMILIES	Social Services Block Grant	93.667	803,716	01/01/14- 12/31/14	-	803,716 (1)	803,716	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Social Services Block Grant	93.667	13,967	01/01/13- 12/31/13	1,312	1,312 (1)	-	-
Total CFDA# 93.667					\$ 1,312	\$ 9,827,998	\$ 9,826,686	\$ -

See Notes to Schedules of Expenditures of Federal Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2014

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, 2014	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2014
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES - Continued</u>								
<u>Department on Aging</u>								
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Expanding Chronic Disease Self-Management Program in Wisconsin	93.734 \$ Cars #560122	42,796	09/01/14- 08/31/15	\$ -	\$ 10,699 (3)	\$ 14,250	\$ 3,551
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Expanding Chronic Disease Self-Management Program in Wisconsin	93.734 Cars #560122	39,418	09/01/13- 08/31/14	3,271	29,563 (3)	26,292	-
		Total CFDA# 93.734			\$ 3,271	\$ 40,262	\$ 40,542	\$ 3,551
<u>Department of Health and Human Services</u>								
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Children's Health Insurance Program Title 21	93.767	5,055	01/01/14- 12/31/14	-	-	5,055	5,055
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Children's Health Insurance Program Title 21	93.767	7,459	01/01/14- 06/30/14	-	-	7,459	7,459
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Children's Health Insurance Program Title 21	93.767	15,894	01/01/13- 12/31/13	(662)	(662) (1)	-	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Children's Health Insurance Program Title 21	93.767	12,830	01/01/13- 12/31/13	(597)	(597) (1)	-	-
		Total CFDA# 93.767			\$ (1,259)	\$ (1,259)	\$ 12,514	\$ 12,514
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	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Medicaid Cluster: Resource Ctr MA I&A FED	93.778	Sum Sufficient	01/01/14- 12/31/14	-	1,395,857 (1)	1,844,044	448,187
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Medicaid Cluster: State Administered IMAA	93.778	72,949	01/01/14- 12/31/14	-	-	72,949	72,949

WISCONSIN DEPARTMENT OF HEALTH SERVICES	Medicaid Cluster: Medical Assistance	93.778	107,844	01/01/14-12/31/14	-	-	107,844	107,844
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Medicaid Cluster: CLTS Other FED	93.778	1,701,633	01/01/14-12/31/14	-	700,719 (1)	978,800	278,081
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Medicaid Cluster: CLTS Autism FED	93.778	6,205,138	01/01/14-12/31/14	-	2,725,431 (1)	3,741,530	1,016,099
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Medicaid Cluster: CLTS Other CWA Admin FED	93.778	108,313	01/01/14-12/31/14	-	34,421 (1)	48,103	13,682
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Medicaid Cluster: CLTS Autism CWA Admin FED	93.778	395,005	01/01/14-12/31/14	-	133,228 (1)	175,030	41,802
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Medicaid Cluster: ADRC MFP-NH Relocate FED	93.778	Sum Sufficient	01/01/14-12/31/14	-	46,890 (1)	106,004	59,114
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Medicaid Cluster: DBS RC Medicaid I & A FED	93.778	Sum Sufficient	01/01/14-12/31/14	-	129,366 (1)	162,555	33,189
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Medicaid Cluster: Resource Ctr Screen FED	93.778	Sum Sufficient	01/01/14-12/31/14	-	267,328 (1)	341,211	73,883
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Medicaid Cluster: CLTS DD Autism CWA Admin FED(E)	93.778	204,831	01/01/13-12/31/13	21,281	21,281 (1)	-	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Medicaid Cluster: CLTS DD Other CWA Admin FED(E)	93.778	84,377	01/01/13-12/31/13	1,722	1,722 (1)	-	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Medicaid Cluster: CLTS DD PF	93.778	Sum Sufficient	01/01/13-12/31/13	(19,734)	(19,734) (1)	-	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Medicaid Cluster: CLTS MH Autism CWA Admin FED(E)	93.778	78,007	01/01/13-12/31/13	6,311	6,311 (1)	-	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Medicaid Cluster: CLTS PD Other CWA Admin FED(E)	93.778	15,238	01/01/13-12/31/13	237	237 (1)	-	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Medicaid Cluster: DBS RC Medicaid I&A FED	93.778	Sum Sufficient	01/01/13-12/31/13	46,991	46,991 (1)	-	-

See Notes to Schedules of Expenditures of Federal Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2014

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, 2014	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2014
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES - Continued</u>								
<u>Department of Health and Human Services</u>								
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Medicaid Cluster: Medical Assistance	93.778	\$ 229,783	01/01/13- 12/31/13	\$ (9,575)	\$ (9,575) (1)	\$ -	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Medicaid Cluster: Resource Ctr MA I&A FED	93.778	Sum Sufficient	01/01/13- 12/31/13	439,502	439,502 (1)	-	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Medicaid Cluster: Resource Ctr Screen FED	93.778	Sum Sufficient	01/01/13- 12/31/13	71,765	71,765 (1)	-	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Medicaid Cluster: State Administered IMAA	93.778	185,137	01/01/13- 12/31/13	(8,617)	(8,617) (1)	-	-
<u>Department on Aging</u>								
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Medicaid Cluster: Resource Center MA I & A Federal	93.778	Sum Cars #560087 Sufficient	01/01/14- 12/31/14	-	1,617,738 (3)	2,233,297	615,559
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Medicaid Cluster: Resource Center MA I & A Federal	93.778	Sum Cars #560087 Sufficient	01/01/13- 12/31/13	553,428	553,428 (3)	-	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Medicaid Cluster: Resource Center Screen Federal	93.778	Sum Cars #560091 Sufficient	01/01/14- 12/31/14	-	442,170 (3)	600,121	157,951
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Medicaid Cluster: Resource Center Screen Federal	93.778	Sum Cars #560091 Sufficient	01/01/13- 12/31/13	149,063	149,063 (3)	-	-
<u>Department of Family Care</u>								
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Medicaid Cluster: CMO	93.778	Dependent on Total Clients	01/01/14- 12/31/14	-	248,965,315 (1) 33,653,839 (5) <u>1,265,303 (6)</u> 283,884,457	285,395,706	1,511,249

WISCONSIN DEPARTMENT OF HEALTH SERVICES	Medicaid Cluster: CMO	93.778	Dependent on Total Clients	01/01/13- 12/31/13	1,322,264	1,322,264 (1)	-	-
Total CFDA # 93.778					\$ 2,574,638	\$ 294,020,743	\$ 295,875,694	\$ 4,429,589
Medicaid Cluster:					\$ 2,574,638	\$ 294,020,743	\$ 295,875,694	\$ 4,429,589
<u>Department on Aging</u>								
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Health Insurance Information SHIP	93.779	71,500	04/01/14- 03/31/15	-	71,500 (3)	53,625	(17,875)
		Cars #560432						
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Health Insurance Information SHIP	93.779	70,000	04/01/13- 03/31/14	(17,500)	-	17,500	-
		Cars #560432						
Total CFDA # 93.779					\$ (17,500)	\$ 71,500	\$ 71,125	\$ (17,875)
<u>Department of Health and Human Services</u>								
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Block Grant for Community Mental Health Services	93.958	685,914	01/01/14- 12/31/14	-	685,914 (1)	685,914	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Block Grant for Community Mental Health Services	93.958	685,914	01/01/13- 12/31/13	37,499	37,499 (1)	-	-
Total CFDA # 93.958					\$ 37,499	\$ 723,413	\$ 685,914	\$ -
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Block Grant for Prevention and Treatment of Substance Abuse	93.959	2,431,021	01/01/14- 12/31/14	-	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	01/01/14- 12/31/14	-	220,195 (1)	453,554	233,359
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Block Grant for Prevention and Treatment of Substance Abuse	93.959	500,000	01/01/14- 12/31/14	-	500,000 (1)	500,000	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Block Grant for Prevention and Treatment of Substance Abuse	93.959	50,000	01/01/14- 12/31/14	-	5,950 (1)	5,950	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Block Grant for Prevention and Treatment of Substance Abuse	93.959	453,554	01/01/13- 12/31/13	(1,417)	(1,417) (1)	-	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Block Grant for Prevention and Treatment of Substance Abuse	93.959	500,000	01/01/13- 12/31/13	144,714	144,714 (1)	-	-

See Notes to Schedules of Expenditures of Federal Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2014

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, 2014	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2014
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES - Continued</u>								
<u>Department of Health and Human Services</u>								
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Block Grant for Prevention and Treatment of Substance Abuse	93.959	\$ 50,000	10/01/12- 09/30/13	\$ 1,100	\$ 1,100 (1)	\$ -	\$ -
<u>Department of Health and Human Services - Behavioral Health Division</u>								
WISCONSIN DEPARTMENT OF CHILDREN AND FAMILIES	BMCW	93.959 CFC00214	816,000	01/01/14- 12/31/14	-	287,238 (3)	558,783	271,545
WISCONSIN DEPARTMENT OF CHILDREN AND FAMILIES	BMCW	93.959 CFC00213	704,656	01/01/13- 12/31/13	375,411	375,411 (3)	-	-
Total CFDA # 93.959					\$ 519,808	\$ 3,964,212	\$ 3,949,308	\$ 504,904
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES					\$ 5,650,633	\$ 348,102,847	\$ 350,796,213	\$ 8,343,999
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>								
<u>Department of Parks, Recreation and Culture</u>								
WISCONSIN DEPARTMENT OF MILITARY AFFAIRS	FEMA 1933-WI-DR (current year)	97.036	34,827	2014	13,422	13,422 (1)	-	-
WISCONSIN DEPARTMENT OF MILITARY AFFAIRS	FEMA 1933-WI-DR (prior year)	97.036	34,827	prior 2014	-	17,780 (1)	31,202	13,422
Total CFDA # 97.036					\$ 13,422	\$ 13,422	\$ -	\$ -
<u>Sheriff Department</u>								
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Milwaukee EOC Exercise Program	97.067 2014-HSW-04-10444	13,067	11/01/14- 12/31/15	-	-	-	-

WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	City of Greenfield EOC Activation Table Exercise	97.067 2014-HSW-04-10408	3,869	until 02/28/15	-	-	-	-
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Recovery Support Function Planning Project	97.067 2014-HSW-18-10427	25,000	10/01/14- 09/30/15	-	-	-	-
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Milwaukee County HS Alert Training Research 2013	97.067 2012-HSW-02B-10379	1,600	02/10/14- 04/30/14	-	-	-	-
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	EMS Casualty TTX	97.067 2013-HSW-04-10371	3,891	until 03/31/15	-	-	-	-
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	HS EX 2013 Catastrophic Event Functional Wauwatosa EOC	97.067 2013-HSW-04-10369	8,204	02/01/14- 03/31/15	-	-	7,574	7,574
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Bomb Equipment	97.067 2013-HSW-02-10368	3,384	02/17/14- 09/30/14	-	3,384 (3)	3,384	-
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	SWAT Equipment	97.067 2012-HSW-02A-10308	10,000	10/13/13- 03/03/14	-	9,992 (3)	9,992	-
Total CFDA # 97.067					\$ -	\$ 13,376	\$ 20,950	\$ 7,574
TRANSPORTATION SECURITY ADMINISTRATION	TSA K-9 Explosive Detection Team	97.072 HSTS02084CAN433	242,000	10/01/12- 12/31/15	73,073	275,831 (1)	244,228	41,470
Total CFDA# 97.072					\$ 73,073	\$ 275,831	\$ 244,228	\$ 41,470
<u>Milwaukee County Department of Transportation - Transit System</u>								
DEPARTMENT OF HOMELAND SECURITY	Transit Security Grant Program - FEMA	97.075 EMW-2011-RA-0062	381,000	Duration of Project	21,667	246,273 (1)	245,926	21,320
Total CFDA# 97.075					\$ 21,667	\$ 246,273	\$ 245,926	\$ 21,320
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY					\$ 108,162	\$ 548,902	\$ 511,104	\$ 70,364

See Notes to Schedules of Expenditures of Federal Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2014

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, 2014	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2014
<u>EXECUTIVE OFFICE OF THE PRESIDENT</u>								
<u>District Attorney</u>								
OFFICE OF NATIONAL DRUG CONTROL POLICY	Milwaukee High Intensity Drug Trafficking Area (HIDTA)	G14ML0004A	\$ 480,251	01/01/14- 12/31/15	\$ -	\$ 210,719 (1)	\$ 349,985	\$ 139,266
OFFICE OF NATIONAL DRUG CONTROL POLICY	Milwaukee High Intensity Drug Trafficking Area (HIDTA)	G13ML0004A	470,000	01/01/13- 12/31/14	116,750	257,947 (1)	141,197	-
<u>Sheriff Department</u>								
OFFICE OF NATIONAL DRUG CONTROL POLICY	HIDTA Grant - Intelligence and Technical Support	G14ML0005A	84,100	01/01/14- 12/31/15	-	78,869 (1)	84,100	5,231
OFFICE OF NATIONAL DRUG CONTROL POLICY	HIDTA Grant - Intelligence and Technical Support	G13ML0005A	89,800	01/01/13- 12/31/15	920	920 (1)	-	-
OFFICE OF NATIONAL DRUG CONTROL POLICY	HIDTA Grant - Intelligence and Technical Support (current year)	G12ML0005A	95,000	01/10/12- 02/28/14	5,898	5,898 (1)	-	-
TOTAL EXECUTIVE OFFICE OF THE PRESIDENT					\$ 123,568	\$ 554,353	\$ 575,282	\$ 144,497
TOTAL ALL SOURCES OF FEDERAL PROGRAMS					\$ 18,445,587	\$ 429,034,387	\$ 439,446,002	\$ 28,857,202

See Notes to Schedules of Expenditures of Federal Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2014

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, 2014	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2014
<u>U.S. DEPARTMENTS OF JUSTICE AND TREASURY</u>								
<u>District Attorney</u>								
						8,757 (8)		
						<u>22 (8)</u>		
	Milwaukee County District Attorney Asset Forfeiture Fund		16,922 \$	Varies	04/25/01- 12/31/14	\$ 8,779	\$ -	
<u>Sheriff Department</u>								
	Asset Forfeiture Fund Milwaukee County Sheriff		***	Varies	01/01/14- 12/31/14	<u>183,009 (8)</u>	<u>22,905</u>	
TOTAL U.S. DEPARTMENT'S OF JUSTICE AND TREASURY****						\$ <u>191,788</u>	\$ <u>22,905</u>	

***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, 2014

TOTAL REVENUES										TOTAL EXPENDITURES		
	PERCENT FEDERAL\	FEDERAL CFDA			THIRD PARTY		12/31/14	GRAND				
	STATE	NUMBER	STATE	LOCAL	& OTHER	TOTAL	ACCRUED/ (DEFERRED)	TOTAL	GRANTS	LOCAL	TOTAL	
CHILD SUPPORT (CS)	66.00%	93.563	\$ 7,933,446	\$ 1,939,759	\$ -	\$ 9,873,205	\$ 1,797,594	\$ 11,670,799	\$ 9,731,040	\$ 1,939,759	\$ 11,670,799	
CS OPER & PERFM BASED	100.00%	93.563	4,191,237	-	-	4,191,237	-	4,191,237	4,191,237	-	4,191,237	
CHILDREN 1ST	100.00%	93.563	302,000	-	-	302,000	-	302,000	302,000	-	302,000	
SECTION 1115	100.00%	93.563	-	-	-	-	-	-	-	-	-	
STATE GPR	100.00%	93.563	2,605,697	-	-	2,605,697	-	2,605,697	2,605,697	-	2,605,697	
ARRA	100.00%	93.563	-	-	-	-	-	-	-	-	-	
MSL INCENTIVE	100.00%	93.563	523,936	-	-	523,936	-	523,936	523,936	-	523,936	
FROM OTHER GOV UNIT	100.00%	93.563	-	-	51,563	51,563	23,437	75,000	23,437	51,563	75,000	
FEDERAL GRANT	100.00%	93.563	-	-	12,204	12,204	-	12,204	-	12,204	12,204	
OTHER GRANTS	100.00%	93.563	-	-	177,311	177,311	-	177,311	-	177,311	177,311	
OTHER GRANTS	100.00%	93.563	-	-	49,707	49,707	-	49,707	-	49,707	49,707	
TOTAL			<u>\$ 15,556,316</u>	<u>\$ 1,939,759</u>	<u>\$ 290,785</u>	<u>\$ 17,786,860</u>	<u>\$ 1,821,031</u>	<u>\$ 19,607,891</u>	<u>\$ 17,377,347</u>	<u>\$ 2,230,544</u>	<u>\$ 19,607,891</u>	

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF STATE AWARDS

For the Year Ended December 31, 2014

Administering County Department/ STATE AGENCY	Award Description	State ID, Contract or Statute #	Award Amount	Award Period (Note 1)	Accrued/ (Deferred) January 1, 2014	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2014
<u>WISCONSIN DEPARTMENT OF AGRICULTURE, TRADE AND CONSUMER PROTECTION</u>								
<u>Department of Administrative Services - Architecture and Engineer Services</u>								
WISCONSIN DEPARTMENT OF AGRICULTURE, TRADE AND CONSUMER PROTECTION	2014 Soil and Water Resource Management Grant	115.40 \$ 9214-14-41-00	105,760	01/01/14- 12/31/14	\$ -	\$ -	\$ 105,760	\$ 105,760
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 (3)	-	-
TOTAL WISCONSIN DEPARTMENT OF AGRICULTURE, TRADE AND CONSUMER PROTECTION					\$ 100,130	\$ 100,130	\$ 105,760	\$ 105,760
<u>WISCONSIN DEPARTMENT OF NATURAL RESOURCES</u>								
<u>Department of Parks, Recreation and Culture</u>								
WISCONSIN DEPARTMENT OF NATURAL RESOURCES	Aquatic Invasive Species	EAPP-394-13	20,000	04/01/13- 12/30/14	-	-	11,852	11,852
WISCONSIN DEPARTMENT OF NATURAL RESOURCES	Citizen-based Wetland Program		5,000	07/23/14- 06/30/15	-	-	-	-
WISCONSIN DEPARTMENT OF NATURAL RESOURCES	Recreational Boating Facilities- McKinley Park Boat Launch Improvements	RBF-1373	54,895	08/29/11- 06/30/13	18,718	18,718 (3)	-	-
WISCONSIN DEPARTMENT OF NATURAL RESOURCES	Recreational Boating Facilities- South Shore Park Boat Launch Improvements	RBF-1372	31,270	08/29/11- 06/30/13	16,570	16,570 (3)	-	-
WISCONSIN DEPARTMENT OF NATURAL RESOURCES	Recreational Boating Facilities- Bender Park Boat Launch Improvements	RBF-1369	31,270	08/29/11- 06/30/13	14,700	16,570 (3)	-	(1,870)

WISCONSIN DEPARTMENT OF NATURAL RESOURCES	Urban Wildlife Damage Abatement and Control	UW14-118	843	01/14/14-01/14/16	-	-	-	-
WISCONSIN DEPARTMENT OF NATURAL RESOURCES	Urban Wildlife Damage Abatement and Control	UW13-107	5,000	12/20/12-12/18/15	-	-	-	-
<u>Department of Administrative Services - Architecture and Engineer Services</u>								
WISCONSIN DEPARTMENT OF NATURAL RESOURCES	Oak Leaf Trail Rehabilitation-Meaux Park	RTA-479-12	45,000	04/03/12-06/30/14	45,000	45,000 (3)	-	-
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	80,358	(4,237) (4)	(8,475)	76,120
WISCONSIN DEPARTMENT OF NATURAL RESOURCES	Milwaukee County-Meaux Park Trail Rehabilitation	S-ADLP3-12-1153	59,550	04/03/12-06/30/14	59,550	59,550 (3)	-	-
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	52,695 (4)	105,390	106,416
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 (3)	-	-
<u>Department of Parks, Recreation and Culture</u>								
WISCONSIN DEPARTMENT OF NATURAL RESOURCES	Snowmobile Trail Maintenance	370.485 S-4276	3,150	07/01/13-06/30/14	-	3,150 (3)	3,150	-
WISCONSIN DEPARTMENT OF NATURAL RESOURCES	Wildlife Damage Abatement & Claims Program	370.553	Sum Sufficient	01/01/10-12/31/14	(4,228)	4,051 (1)	4,327	(3,952)
<u>Sheriff's Department</u>								
WISCONSIN DEPARTMENT OF NATURAL RESOURCES	Water Safety Patrol Reimbursement (current year)		3,494	01/01/13-12/31/13	3,494	3,494 (3)	-	-
WISCONSIN DEPARTMENT OF NATURAL RESOURCES	Water Safety Patrol Reimbursement (prior year)		3,494	01/01/13-12/31/13	-	-	3,494	3,494
TOTAL WISCONSIN DEPARTMENT OF NATURAL RESOURCES					\$ 376,575	\$ 304,253	\$ 119,738	\$ 192,060

See Notes to Schedules of Expenditures of State Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF STATE AWARDS

For the Year Ended December 31, 2014

Administering County Department/ STATE AGENCY	Award Description	State ID, Contract or Statute #	Award Amount	Award Period (Note 1)	Accrued/ (Deferred) January 1, 2014	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2014
<u>WISCONSIN DEPARTMENT OF TRANSPORTATION</u>								
<u>Milwaukee County Department of Transportation - Transit System</u>								
WISCONSIN DEPARTMENT OF TRANSPORTATION	2014 State Urban Mass Transit Operating Assistance	395.104 \$ WI Statute 85.20	61,724,900	01/01/14- 12/31/14	\$ -	\$ 61,724,900 (3)	\$ 61,724,900	\$ -
WISCONSIN DEPARTMENT OF TRANSPORTATION	2014 State Urban Mass Transit Paratransit Contract	395.104 WI Statute 85.205	1,415,302	01/01/14- 12/31/14	-	1,415,302 (3)	1,415,302	-
WISCONSIN DEPARTMENT OF TRANSPORTATION	2014 Specialized Transportation Assistance Contract	395.101 WI Statute 85.21	1,428,993	01/01/14- 12/31/14	-	1,428,993 (3)	1,428,993	-
		Total State ID # 395.1			\$ -	\$ 64,569,195	\$ 64,569,195	\$ -
<u>Milwaukee County Department of Transportation - Transportation Services</u>								
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	2,320,313	416,359 (5)	227,494	2,131,448
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	(5,779)	1,926,568 (4)	1,355,596	(576,751)
WISCONSIN DEPARTMENT OF TRANSPORTATION (COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS)	West College Avenue, 51st to 27th Streets	395.206 Project #11842 County #WH01005	1,119,320	Duration of Project	618,212	-	-	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	-	34,732 (5)	34,732	-
		Total State ID # 395.20			\$ 2,932,746	\$ 2,377,659	\$ 1,617,822	\$ 2,172,909

Sheriff's Department

WISCONSIN DEPARTMENT OF TRANSPORTATION	Zoo Interchange Project Contract #1	1060-37-93	886,564	01/28/13-12/31/14	104,168	502,214 (3)	569,537	171,491
WISCONSIN DEPARTMENT OF TRANSPORTATION	143/94 Bridge Rehabilitation Project	1226-25-90	606,123	10/01/13-12/15/15	-	-	-	-
WISCONSIN DEPARTMENT OF TRANSPORTATION	1794 Lake Freeway & Hoan Bridge Rehabilitation	1300-13-92	764,185	10/01/13-01/31/15	67,786	447,845 (3)	450,892	70,833

Milwaukee County Department of Transportation - Transit System

WISCONSIN DEPARTMENT OF TRANSPORTATION	Traffic Mitigation - Zoo Interchange Project	1060-50-94	3,375,000	07/01/14-06/30/15	-	574,864 (3)	574,864	-
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Total State ID # 1030-1300	\$	<u>171,954</u>	\$	<u>1,524,923</u>	\$	<u>1,595,293</u>	\$	<u>242,324</u>
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Sheriff's Department

WISCONSIN DEPARTMENT OF TRANSPORTATION	Seat Belt Enforcement 2014	FG-2014-02355	10,289	10/01/13-09/30/14	-	7,898 (3)	10,019	2,121
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Total State ID # FG-2013	\$	<u>-</u>	\$	<u>7,898</u>	\$	<u>10,019</u>	\$	<u>2,121</u>
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WISCONSIN DEPARTMENT OF TRANSPORTATION	Alcohol Enforcement 2014	0954-31-75	91,400	10/23/13-09/30/14	1,590	85,247 (3)	83,657	-
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Total State ID #0954-31-75	\$	<u>1,590</u>	\$	<u>85,247</u>	\$	<u>83,657</u>	\$	<u>-</u>
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TOTAL WISCONSIN DEPARTMENT OF TRANSPORTATION	\$	<u>3,106,290</u>	\$	<u>68,564,922</u>	\$	<u>67,875,986</u>	\$	<u>2,417,354</u>
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WISCONSIN DEPARTMENT OF CORRECTIONS

Department of Health and Human Services

WISCONSIN DEPARTMENT OF CORRECTIONS	Community Intervention Program for Early & Intensive Intervention	301.263	1,621,720	07/01/14-06/30/15	-	330,315 (3)	426,679	96,364
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See Notes to Schedules of Expenditures of State Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF STATE AWARDS

For the Year Ended December 31, 2014

Administering County Department/ STATE AGENCY	Award Description	State ID, Contract or Statute #	Award Amount	Award Period (Note 1)	Accrued/ (Deferred) January 1, 2014	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2014
<u>WISCONSIN DEPARTMENT OF CORRECTIONS - Continued</u>								
<u>Department of Health and Human Services</u>								
WISCONSIN DEPARTMENT OF CORRECTIONS	Community Intervention Program for Early & Intensive Intervention	301.263	\$ 1,590,450	07/01/13-06/30/14	\$ 55,091	\$ 1,215,283 (3)	\$ 1,160,192	\$ -
		Total State ID # 301.263			\$ 55,091	\$ 1,545,598	\$ 1,586,871	\$ 96,364
WISCONSIN DEPARTMENT OF CORRECTIONS	AODA Allocation, Community State Funded	410.313	372,625	01/01/14-12/31/14	-	248,416 (3)	372,625	124,209
WISCONSIN DEPARTMENT OF CORRECTIONS	Early Intervention State Funded	410.313	345,480	01/01/14-12/31/14	-	73,398 (3)	345,480	272,082
WISCONSIN DEPARTMENT OF CORRECTIONS	Basic County Allocation State Funded	410.313	19,378,878	01/01/14-12/31/14	-	16,422,064 (3)	17,909,299	1,487,235
		Total State ID # 410.313			\$ -	\$ 16,743,878	\$ 18,627,404	\$ 1,883,526
TOTAL WISCONSIN DEPARTMENT OF CORRECTIONS					\$ 55,091	\$ 18,289,476	\$ 20,214,275	\$ 1,979,890

WISCONSIN DEPARTMENT OF HEALTH SERVICES

Department of Health and Human Services

WISCONSIN DEPARTMENT OF HEALTH SERVICES	APS - Adult Protective SVCS	435.312	426,335	01/01/14-12/31/14	-	426,335 (3)	426,335	-
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Department on Aging

WISCONSIN DEPARTMENT OF HEALTH SERVICES	Adult Protective Services	435.312 Cars #000312	639,503	01/01/14-12/31/14	-	639,503 (3)	639,503	-
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WISCONSIN DEPARTMENT OF HEALTH SERVICES	Community Options Program	435.367	1,528,621	01/01/14-12/31/14	-	1,525,673 (3)	1,528,621	2,948
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Community Options Program	435.367	1,525,673	01/01/13-12/31/13	18,547	18,547 (3)	-	-
<u>Department on Aging</u>								
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Alzheimer's Family Support	435.381	242,158	01/01/14-12/31/14	-	242,158 (3)	242,158	-
	Cars #000381							
	Total State ID # 435.3				\$ 18,547	\$ 2,852,216	\$ 2,836,617	\$ 2,948
<u>Department of Health and Human Services</u>								
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Community Support Program	435.504	88,217	01/01/14-12/31/14	-	88,217 (3)	88,217	-
<u>Department on Aging</u>								
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Domestic Abuse in Later Life	435.521729	30,455	01/01/14-12/31/14	-	30,455 (3)	30,455	-
	Cars #521729							
<u>Department of Health and Human Services</u>								
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Certified Mental Hlth Prg	435.517	358,859	01/01/14-12/31/14	-	358,859 (3)	358,859	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Certified Mental Hlth Prg	435.517	358,859	01/01/13-12/31/13	89,715	89,715 (3)	-	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Substance Abuse Treatment (TANF)	435.535	4,394,595	01/01/14-12/31/14	-	4,394,595 (3)	4,394,595	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Birth to Three Initiative	435.550	1,328,897	01/01/14-12/31/14	-	1,328,697 (3)	1,328,697	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	IMD Regular Relocations	435.559	5,891,677	01/01/14-12/31/14	-	5,891,677 (3)	5,891,677	-

See Notes to Schedules of Expenditures of State Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF STATE AWARDS

For the Year Ended December 31, 2014

Administering County Department/ STATE AGENCY	Award Description	State ID, Contract or Statute #	Award Amount	Award Period (Note 1)	Accrued/ (Deferred) January 1, 2014	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2014
<u>WISCONSIN DEPARTMENT OF HEALTH SERVICES - Continued</u>								
<u>Department of Health and Human Services</u>								
WISCONSIN DEPARTMENT OF HEALTH SERVICES	ADRC MFP-NH Relocate GPR State Funded	435.56006	\$ 10,000	01/01/14-12/31/14	\$ -	\$ 10,000 (3)	\$ 10,000	\$ -
WISCONSIN DEPARTMENT OF HEALTH SERVICES	ADRC MFP-NH Relocate Non MA Medical Assistance Program	435.56006	10,000	01/01/14-12/31/14	-	-	-	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	ADRC MFP-NH Relocation State Funded	435.56007	195,000	01/01/14-12/31/14	-	85,640 (3)	96,004	10,364
<u>Department on Aging</u>								
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Stepping On Program	435.560106 Cars #560106	28,000	01/01/14-06/30/15	-	-	-	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	ADRC Dementia Care Specialist Program	435.560158 Cars #560158	57,000	05/01/14-12/31/14	-	21,375 (3)	23,603	2,228
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Wisconsin Community Living Program	435.560203 Cars #560203	150,000	01/01/14-12/31/14	-	150,000 (3)	150,000	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Benefits Specialist Legal Services - State	435.560318 Cars #560318	24,828	01/01/14-12/31/14	-	24,828 (3)	24,828	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Benefits Specialist - County	435.560320 Cars #560320	111,456	01/01/14-12/31/14	-	111,456 (3) 12,384 (6) <u>123,840</u>	123,840	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	EBS OCI Replacement	435.560327 Cars #560327	47,911	07/01/14-06/30/15	-	35,933 (3)	23,956	(11,977)

WISCONSIN DEPARTMENT OF HEALTH SERVICES	EBS OCI Replacement	435.560327 Cars #560327	47,911	07/01/13-06/30/14	(11,978)	11,977 (3)	23,955	-				
						62,617 (3)						
						6,957 (6)						
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Senior Community Services Program	435.560330 Cars #560330	62,617	01/01/14-12/31/14	-	69,574	69,574	-				
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Nutrition Revitalization Program	435.560351 Cars #560351	20,000	05/01/14-05/31/15	-	-	-	-				
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Elder Abuse Service	435.560490 Cars #560490	432,321	01/01/14-12/31/14	-	432,321 (3)	432,321	-				
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	81,053 (3)	60,790	-				
<u>Department of Health and Human Services</u>												
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Aging & DIS Resource Center	435.561	2,067,491	01/01/14-12/31/14	-	2,067,491 (3)	2,355,366	-				
						287,875 (4)						
						2,355,366						
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Base Allocation - BCA	435.561	24,104,645	01/01/14-12/31/14	-	24,104,645 (3)	24,104,645	-				
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Aging & DIS Resource Center	435.561	2,275,786	01/01/13-12/31/13	213,689	213,689 (3)	-	-				
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Base Allocation - BCA	435.561	16,218,957	01/01/13-12/31/13	2,418,748	2,418,748 (3)	-	-				
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Family Support Program	435.577	895,301	01/01/14-12/31/14	-	538,417 (3)	636,900	98,483				
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Family Support Program	435.577	852,668	01/01/13-12/31/13	9,276	9,276 (3)	-	-				
Total State ID # 435.5					\$	2,739,713	\$	42,868,897	\$	40,228,282	\$	99,098

See Notes to Schedules of Expenditures of State Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF STATE AWARDS

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Administering County Department/ STATE AGENCY	Award Description	State ID, Contract or Statute #	Award Amount	Award Period (Note 1)	Accrued/ (Deferred) January 1, 2014	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2014
<u>WISCONSIN DEPARTMENT OF HEALTH SERVICES - Continued</u>								
<u>Department of Health and Human Services</u>								
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Basic County Allocation	435.681	\$ 3,306,999	01/01/14- 12/31/14	\$ -	3,063,785 (3) <u>5,138,784</u> (4) 8,202,569	\$ 8,445,783	\$ 243,214
<u>Department on Aging</u>								
WISCONSIN DEPARTMENT OF HEALTH SERVICES	State/County Match	435.681 Cars #000681	259,088	01/01/14- 12/31/14	-	259,088 (3) <u>259,088</u> (4) 518,176	518,176	-
Total State ID # 435.6					\$ -	\$ <u>8,720,745</u>	\$ <u>8,963,959</u>	\$ <u>243,214</u>
<u>Department of Health and Human Services</u>								
WISCONSIN DEPARTMENT OF HEALTH SERVICES	State Administered IMAA	435.810	201,462	01/01/14- 12/31/14	-	-	201,462	201,462
WISCONSIN DEPARTMENT OF HEALTH SERVICES	State Administered IMAA	435.810	511,294	01/01/13- 12/31/13	(23,797)	(23,797) (3)	-	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Milwaukee HD Crisis 2015	435.81036	58,200	07/01/12- 01/31/15	-	58,200 (3)	58,200	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Crisis Milwaukee 2014	435.8106	58,200	07/01/11- 01/31/14	58,200	58,200 (3)	-	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Crisis Milwaukee 2016	435.81061	58,200	07/01/13- 01/31/16	-	58,200 (3)	58,200	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Regional Crisis Grants	435.81075	33,100	07/01/13- 06/30/14	-	33,100 (3)	33,100	-

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	CLTS DD Autism, CWA Admin GPR(F)	435.832	204,831	01/01/13-12/31/13	21,281	21,281 (3)	-	-				
WISCONSIN DEPARTMENT OF HEALTH SERVICES	CLTS DD Other, CWA Admin GPR(F)	435.835	84,377	01/01/13-12/31/13	1,721	1,721 (3)	-	-				
WISCONSIN DEPARTMENT OF HEALTH SERVICES	CLTS MH Autism, CWA Admin GPR(F)	435.838	78,007	01/01/13-12/31/13	6,311	6,311 (3)	-	-				
WISCONSIN DEPARTMENT OF HEALTH SERVICES	CLTS PD Other, CWA Admin GPR(F)	435.847	15,238	01/01/13-12/31/13	237	237 (3)	-	-				
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Host and Occupancy	435.85	297,980	01/01/14-12/31/14	-	-	297,980	297,980				
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Host and Occupancy	435.85	634,905	01/01/13-12/31/13	(26,455)	(26,455) (3)	-	-				
WISCONSIN DEPARTMENT OF HEALTH SERVICES	CLTS Other GPR	435.871	1,176,392	01/01/14-12/31/14	-	491,638 (3)	690,786	199,148				
WISCONSIN DEPARTMENT OF HEALTH SERVICES	CLTS Autism GPR	435.874	4,290,698	01/01/14-12/31/14	-	1,912,749 (3)	2,640,427	727,678				
WISCONSIN DEPARTMENT OF HEALTH SERVICES	CLTS Other, CWA Admin GPR	435.877	108,313	01/01/14-12/31/14	-	34,422 (3)	48,103	13,681				
WISCONSIN DEPARTMENT OF HEALTH SERVICES	CLTS Other, CWA Admin GPR	435.88	395,005	01/01/14-12/31/14	-	133,229 (3)	175,030	41,801				
Total State ID # 435.8					\$	<u>37,498</u>	\$	<u>2,827,536</u>	\$	<u>4,271,788</u>	\$	<u>1,481,750</u>
TOTAL OF WISCONSIN DEPARTMENT OF HEALTH SERVICES					\$	<u>2,795,758</u>	\$	<u>57,269,394</u>	\$	<u>56,300,646</u>	\$	<u>1,827,010</u>

WISCONSIN DEPARTMENT OF CHILDREN AND FAMILIES

Department of Health and Human Services

WISCONSIN DEPARTMENT OF CHILDREN AND FAMILIES	CW Children & Families Allocation State Funded	437.3561	2,902,307	01/01/14-12/31/14	-	2,902,307 (3)	2,902,307	-
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COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF STATE AWARDS

For the Year Ended December 31, 2014

Administering County Department/ STATE AGENCY	Award Description	State ID, Contract or Statute #	Award Amount	Award Period (Note 1)	Accrued/ (Deferred) January 1, 2014	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2014
<u>WISCONSIN DEPARTMENT OF CHILDREN AND FAMILIES - Continued</u>								
<u>Department of Health and Human Services</u>								
WISCONSIN DEPARTMENT OF CHILDREN AND FAMILIES	CW Children & Families Allocation State Funded	437.3681	\$ 511,671	01/01/14-12/31/14	\$ -	\$ 511,671 (3)	\$ 511,671	\$ -
WISCONSIN DEPARTMENT OF CHILDREN AND FAMILIES	CW CF Allocations Local Match State Funded	437.3681	Sum Sufficient	01/01/14-12/31/14	-	511,671 (4)	511,671	-
<u>Department of Health and Human Services - Behavioral Health Division</u>								
WISCONSIN DEPARTMENT OF CHILDREN AND FAMILIES	MUTT FF	437.570022 CFD000068	692,064	07/01/14-06/30/15	-	-	336,997	336,997
WISCONSIN DEPARTMENT OF CHILDREN AND FAMILIES	MUTT FF	437.570022 CFD000037	692,064	07/01/13-06/30/14	226,159	603,762 (3)	377,603	-
WISCONSIN DEPARTMENT OF CHILDREN AND FAMILIES	FISS Services	437.57019 CFD000066	747,250	07/01/14-06/30/15	-	154,000 (3)	264,250	110,250
WISCONSIN DEPARTMENT OF CHILDREN AND FAMILIES	FISS Services	437.57019 CFD000036	747,250	07/01/13-06/30/14	125,125	473,375 (3)	348,250	-
Total State ID # 437.0					\$ 351,284	\$ 5,156,786	\$ 5,252,749	\$ 447,247
TOTAL OF WISCONSIN DEPARTMENT OF CHILDREN AND FAMILIES					\$ 351,284	\$ 5,156,786	\$ 5,252,749	\$ 447,247
<u>WISCONSIN DEPARTMENT OF JUSTICE</u>								
<u>District Attorney</u>								
WISCONSIN DEPARTMENT OF JUSTICE OFFICE OF CRIME VICTIM SERVICES	Victim and Witness Assistance Program	455.503/455.532 WI Statute 950.06	52% Total Cost	07/01/14-06/30/15	-	640,072 (4)	1,333,498	693,426
						1,476,779 (3)		
						521,567 (4)		
WISCONSIN DEPARTMENT OF JUSTICE OFFICE OF CRIME VICTIM SERVICES	Victim and Witness Assistance Program	455.503/455.532 WI Statute 950.06	55.5% Total Cost	07/01/13-06/30/14	632,817	1,998,346	1,365,529	-
Total State ID # 455.503/455.532					\$ 632,817	\$ 2,638,418	\$ 2,699,027	\$ 693,426
TOTAL WISCONSIN DEPARTMENT OF JUSTICE					\$ 632,817	\$ 2,638,418	\$ 2,699,027	\$ 693,426

WISCONSIN DEPARTMENT OF MILITARY AFFAIRS

Department of Parks, Recreation and Culture

WISCONSIN DEPARTMENT OF MILITARY AFFAIRS	FEMA 1933-WI-DR (current year)	465.305	34,827	2014	662	662 (3)	-	-				
WISCONSIN DEPARTMENT OF MILITARY AFFAIRS	FEMA 1933-WI-DR (prior year)	465.305	34,827	prior 2014	-	2,964 (3)	3,626	662				
Total State ID # 465.305					\$	<u>662</u>	\$	<u>3,626</u>	\$	<u>3,626</u>	\$	<u>662</u>

Sheriff's Department

WISCONSIN DEPARTMENT OF MILITARY AFFAIRS	EPCRA Computer and Hazmat Equipment Grant	465.337	4,516	01/01/14-12/31/14	-	4,516 (3)	4,516	-				
WISCONSIN DEPARTMENT OF MILITARY AFFAIRS	EM2014 EPCRA Emergency Planning Grant	465.337	151,958	10/01/13-09/30/14	-	75,979 (3)	151,958	75,979				
WISCONSIN DEPARTMENT OF MILITARY AFFAIRS	2014 EMPG Award	465.337	392,694	10/01/13-09/30/14	-	183,179 (3)	385,689	202,510				
WISCONSIN DEPARTMENT OF MILITARY AFFAIRS	EM2013 EPCRA Emergency Planning	465.337	126,250	10/01/12-09/30/13	56,237	56,237 (3)	-	-				
WISCONSIN DEPARTMENT OF MILITARY AFFAIRS	2013 Emergency Management Planning Grant Award	465.337	348,901	01/01/13-12/31/13	187,661	187,661 (3)	-	-				
Total State ID # 465.337					\$	<u>243,898</u>	\$	<u>507,572</u>	\$	<u>542,163</u>	\$	<u>278,489</u>
TOTAL WISCONSIN DEPARTMENT OF MILITARY AFFAIRS					\$	<u>244,560</u>	\$	<u>511,198</u>	\$	<u>545,789</u>	\$	<u>279,151</u>

WISCONSIN DEPARTMENT OF VETERANS AFFAIRS

County Executive - Veterans Services

WISCONSIN DEPARTMENT OF VETERANS AFFAIRS	2014 County Veterans Service Grant	485.001	13,000	01/01/14-12/31/14	-	13,000 (3)	13,000	-				
		WI Statute 45.82										
TOTAL WISCONSIN DEPARTMENT OF VETERANS AFFAIRS					\$	<u>-</u>	\$	<u>13,000</u>	\$	<u>13,000</u>	\$	<u>-</u>

See Notes to Schedules of Expenditures of State Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF STATE AWARDS

For the Year Ended December 31, 2014

Administering County Department/ STATE AGENCY	Award Description	State ID, Contract or Statute #	Award Amount	Award Period (Note 1)	Accrued/ (Deferred) January 1, 2014	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2014
<u>WISCONSIN DEPARTMENT OF ADMINISTRATION</u>								
<u>Department of Administrative Services - Architecture and Engineer Services</u>								
WISCONSIN DEPARTMENT OF ADMINISTRATION	Land Records Modernization Grant	505.116 \$ 2014 T & E	1,000	2014	\$ -	\$ 1,000 (3)	\$ 1,000	\$ -
		Total State ID # 505.116			\$ -	\$ 1,000	\$ 1,000	\$ -
<u>Department of Health and Human Services</u>								
WISCONSIN DEPARTMENT OF ADMINISTRATION	Wisconsin Home Energy Assistance Program - State Public Benefits	505.371	1,160,488	10/01/14- 09/30/15	-	113,773 (3)	395,611	281,838
WISCONSIN DEPARTMENT OF ADMINISTRATION	Wisconsin Home Energy Assistance Program - State Public Benefits	505.371	1,181,223	10/01/13- 09/30/14	422,328	1,181,223 (3)	758,895	-
		Total CFDA# 505.371			\$ 422,328	\$ 1,294,996	\$ 1,154,506	\$ 281,838
<u>Department of Parks, Recreation and Culture</u>								
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	19,400 (3)	-	22,325
		Total CFDA# AD119502			\$ 41,725	\$ 19,400	\$ -	\$ 22,325
<u>District Attorney</u>								
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)	354,000	07/01/14- 06/30/15	-	-	150,442	150,442

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

154,511 306,514 (3) 152,003 -

Total WI Statutes # 20.475

\$ 154,511 \$ 306,514 \$ 302,445 \$ 150,442

TOTAL WISCONSIN DEPARTMENT OF ADMINISTRATION

\$ **618,564** \$ **1,621,910** \$ **1,457,951** \$ **454,605**

STATE OF WISCONSIN COURTS

Clerk of Circuit Courts

STATE OF WISCONSIN COURTS

Chief Judge's Secretary
Salary Reimbursement

WI Statute
753.07

Sum
Sufficient

01/01/14-
12/31/14

9,001 (3)
57,077 (4)
66,078

80,555 14,477

STATE OF WISCONSIN COURTS

Chief Judge's Secretary
Salary Reimbursement

WI Statute
753.07

Sum
Sufficient

01/01/13-
12/31/13

9,479 9,479 (3)

- -

Total Wisconsin Statute # 753.07

\$ 9,479 \$ 75,557 \$ 80,555 \$ 14,477

STATE OF WISCONSIN COURTS

Court Interpreter Reimbursement

WI Statute
885.37

Sum
Sufficient

01/01/14-
12/31/14

202,929 (3)
262,401 (4)
465,330

666,371 201,041

STATE OF WISCONSIN COURTS

Court Interpreter Reimbursement

WI Statute
885.37

Sum
Sufficient

01/01/13-
12/31/13

86,288 86,288 (3)

- -

Total Wisconsin Statute # 885.37

\$ 86,288 \$ 551,618 \$ 666,371 \$ 201,041

TOTAL STATE OF WISCONSIN COURTS

\$ **95,767** \$ **627,175** \$ **746,926** \$ **215,518**

TOTAL ALL SOURCES OF STATE PROGRAMS

\$ **8,376,836** \$ **155,096,662** \$ **155,331,847** \$ **8,612,021**

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 2013
- B Adjusted amount to correct the start of 2014

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, 2014

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, 2014.

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 Milwaukee County Department of Transportation – Airport Division only:

The 2014 Single Audit Report identifies corrections necessary to the beginning balance reported in 2014 from the ending balance in the 2013 Single Audit Report. Each project contains the 2013 end balance reported in 2013, the adjusted amount for the correction and the correct amount at the start of 2014. As these balances reverse

in subsequent years, making this one-time adjustment brings all the projects in line for the end of 2014.

(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 2014 Cost Allocation Plan was based on the 2012 actual amounts and includes adjustments for variances between the 2012 Plan and the 2012 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 2014 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 2014 and 2013 amounted to \$55,035,088 and \$49,131,008 respectively. These amounts consisted of the following items:

	<u>2014</u>	<u>2013</u>
Patient Billing Cash Receipts:	\$20,078,199	\$18,096,285
Wraparound Capitation Payments:	22,981,214	24,043,376
Crisis and case management billings:	<u>11,975,675</u>	<u>6,991,347</u>
Total	<u>\$55,035,088</u>	<u>\$49,131,008</u>

These amounts are unaudited and are presented to satisfy the disclosure requirement by the State of Wisconsin, Department of Health Services, and 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 \$73,700 was received from loans in 2014.
- (c) According to the State of Wisconsin Department of Children and Families, 2014 Youth Aids - State payments for correctional facility charges were \$16,411,405. 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 59.06% from Federal sources and a 40.94% match from the State of Wisconsin. The MCDFC served an average of 8,265 MA Family Care members during 2014 and had 8,397 MA Family Care members as of December 31, 2014 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 2014 this represented approximately 11.8% of the MCDFC's total revenues.

5. **DEPARTMENT OF FAMILY CARE**

As of December 31, 2014 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 2014 minimum working capital reserve requirement of \$7,630,190 was based on 3.0% of net capitation revenue budgeted for 2014 of \$254,339,660. 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, 2014 is \$27,857,704, with \$7,849,654 deposited in a separate bank account to maintain the minimum requirement. Based on estimated net annual capitation revenue of \$261,583,492 for 2015, the minimum working capital reserve requirement is \$7,847,505. Since the working capital reserve balance exceeds the 2015 minimum requirement, no adjustment was made to the balance as of December 31, 2014.

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, 2014 is \$3,619,913. The 2014 minimum restricted reserve requirement of \$3,543,397 was based on budgeted net capitation revenue for 2014 of \$254,339,660. 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 2015, the minimum restricted reserve requirement is \$3,615,835. The account balance at the end of 2014 exceeds the 2015 minimum reserve requirement, so no adjustment was made to the balance as of December 31, 2014.

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 November 2014, MCDFC was notified the pooled reserve having all MCO's reserve funds would be partially liquidated to pay for claim run-out and other reasonable expenses of an insolvent MCO. The MCDFC portion of the assessment was \$495,781 and DHS required all MCO's to have their reserve balances replenished by the end of 2014. MCDFC appropriately met this requirement.

Interest earnings on the separate bank accounts for the working capital and restricted reserves were \$14,176 for 2014.

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, 2014, the Surplus reserve had a balance of \$18,997,010.

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 2014 are identified in the Schedule of Expenditures of Federal Awards in the Award Description. All ARRA revenues recognized in 2014 are identified with a “(2)” in the Schedule of Expenditures of Federal Awards.

Below is a summary of the cumulative grants awarded to Milwaukee County through the American Recovery and Reinvestment Act that were active in 2014:

<u>Federal Agency</u>	<u>CFDA No.</u>	<u>Description</u>	<u>Award Amount</u>	<u>2014 Expenditures</u>
<u>U. S. Department of:</u>				
Justice	16.803	Treatment Alternatives and Diversion	\$ 445,200	\$ 333,900
Justice	16.803	Treatment Alternatives and Diversion	445,200	-
Justice	16.803	Justice Assistance Grant	6,302,925	39,091
Transportation	20.507	Transit Bus Replacements	<u>25,682,975</u>	<u>2,629,603</u>
Total			<u>\$32,876,300</u>	<u>\$ 3,002,594</u>

**Milwaukee County
Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2014**

Section I--Summary of Auditors' Results

Financial Statements

Type of auditor's 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 auditor's 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

Auditee qualified as low-risk auditee? ✓ yes no ✓ yes no

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
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
20.106	Airport Improvement
20.500	Federal Transit ó Capital Investment Grants
20.507	Transit Bus Replacement
93.563	Child Support Enforcement Title IV-D
93.568	Wisconsin Home Energy Assistance Program (WHEAP)

93.596 CCDF Cluster: Child Care Mandatory and Matching Funds

93.778 Medicaid Cluster

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

<u>State ID Number(s)</u>	<u>Name of State Program or Cluster</u>
410.313	AODA Allocation, Community State Funded
435.367	Community Options Program
435.561	Aging & DIS Resource Center
435.681	Basic County Allocation
435.874	CLTS Autism GPR
437.3561	CW Children & Families Allocation State Funded
437.3681	Basic County Allocation
437.570022; CFD000037	MUTT FF
437.57019	FISS Services
465.337	Emergency Planning and Community Right-To-Know Act (EPCRA)
505.371	Wisconsin Home Energy Assistance Program-State Public Benefits
1300-13-92	I-794 Lake Freeway & Hoan Bridge Rehabilitation
1060-50-94	Traffic Mitigation-Zoo Interchange Project
RTA-397-08	Oak Leaf Trail Improvement-Bluemound Road to Fairview Ave
WI Statutes 20.475 (1) (i)	Special Prosecution Clerks and Ceasefire Clerks
WI Statutes 885.37	Court Interpreter Reimbursement

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: \$ 1,689,019

Section II—Financial Statement Findings

No findings to report for the year ended December 31, 2014.

Section III—Federal Award Findings and Questioned Costs

No findings to report for the year ended December 31, 2014.

Section III—State Award Findings and Questioned Costs

See attached findings 2014-1 and 2014-2.

Section IV— Other Issues

1. Does the auditor's report or the notes to the financial statements include disclosure with regard to substantial doubt as to the auditee's ability to continue as a going concern? ___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	<input checked="" type="checkbox"/> no	___N/A
Department of Health Services	<input checked="" type="checkbox"/> yes	___no	___N/A
Department of Corrections	___yes	<input checked="" type="checkbox"/> no	___N/A
Department of Agriculture, Trade and Consumer Protection	___yes	<input checked="" type="checkbox"/> no	___N/A
Department of Natural Resources	___yes	<input checked="" type="checkbox"/> no	___N/A
Department of Transportation	___yes	<input checked="" type="checkbox"/> no	___N/A
Department of Justice	___yes	<input checked="" type="checkbox"/> no	___N/A
Department of Administration	___yes	<input checked="" type="checkbox"/> no	___N/A
Department of Veteran Affairs	___yes	<input checked="" type="checkbox"/> no	___N/A
Department of Military Affairs	___yes	<input checked="" type="checkbox"/> no	___N/A
State of Wisconsin Courts	___yes	<input checked="" type="checkbox"/> 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



COLEMAN & WILLIAMS, LTD.
A Professional Services Firm

4. Name and signature of partner

William B. Coleman

William B. Coleman

5. Date of report

July 31, 2015

COUNTY OF MILWAUKEE
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS

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.

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.

Current Status

BHD implemented its corrective action for the COP program. There were no findings for the year ended December 31, 2014. This finding has been satisfactorily cleared.

COUNTY OF MILWAUKEE
SUMMARY SCHEDULE OF FINDINGS OF NONCOMPLIANCE

Finding 2014-1

Award Program

Mobile Urgent Treatment Team for Foster Families (MUTT) FF - 437.570022

Condition

During our single audit test work, we noted that for three (3) out of the thirty nine (39) participants selected for testing, BHD did not have a crisis plan or long term crisis plan documented in the participant's case files.

Criteria

According to the grant agreement between Wisconsin Department of Children and Families and Behavioral Health Division (BHD), the Mobile Urgent Treatment Team for Foster Families (MUTT-FF) will provide to foster families, Treatment Foster Care (TFC) families, court-ordered kinship care providers or youth in assessment centers a written 30-day response plan drawn up by the MUTT-FF team that intervened in the initial crisis situation.

The response plan shall consist of the services and referrals provided or needed to eliminate the child's current and future distress, to de-escalate behavioral problems experienced by the child, and determination whether any follow-up contacts by program staff or linkages with other providers in the community are necessary to help the TFC families, kinship care providers or youth in assessment centers and foster child maintain stable functioning.

The MUTT-FF team in conjunction with Bureau of Milwaukee Child Welfare (BMCW) staff, TFC, kinship care providers and other interested parties will also prepare a long term crisis plan for a child who is found to be at high risk for a recurrent mental health, emotional or behavioral crisis.

Cause

BHD did not complete a crisis plan or long-term crisis plan for selected participants.

Effect

In the event of a crisis situation, foster families, TFC families, court-ordered kinship care providers or youth in assessment centers may be unable to effectively respond to the situation without a crisis plan.

Recommendation

BHD should ensure that all participants have a documented crisis plan in their case files and available to the MUTT team for crisis situations.

Management corrective action

Crisis stabilization was put in place as quickly as possible, out of necessity, but there was not enough time to complete the safety plan at the same time. In normal circumstances, the staff gets back to it, but in those three cases, it was overlooked and not completed. We will be taking steps to tighten our monitoring so this problem is corrected and also in order to avoid further re-occurrence. This issue has been discussed and reemphasized with BMCW.

COUNTY OF MILWAUKEE
SUMMARY SCHEDULE OF FINDINGS OF NONCOMPLIANCE

Finding 2014-2

Children's Long Term Support (CLTS) - 435.874

Condition

During our single audit test work, we noted that for seven (7) out of sixty (60) caregivers selected for testing did not have documentation verifying that a background check was performed on caregivers within the last four years as required by the State of Wisconsin Department of Health Services Medicaid Waivers Manual Chapter IV, Section 4.05.

Criteria

Per the Medicaid Waivers Manual, Chapter IV Section 4.05 Page IV-10, County waiver agencies must ensure that unless exempted, all persons working as caregivers, including those who are employed by contract agencies, have had the background checks completed.

Cause

Disability Service Division (DSD) did not document completed background check performed for the selected caregivers.

Effect

The standard of care provided to the participant may be compromised due to a failure to screen for unqualified caregivers.

Recommendation

DSD should ensure that all caregivers have background checks that are properly completed and documented before hire as well as every four years thereafter to adhere to the background check policy outlined in the Medicaid Waivers Manual.

Management corrective action

The Disability Services Division has identified in several instances documentation that potential providers have properly completed background checks every four years and thereafter was not available. The disability services division will work with its contracted providers to ensure the following:

- Background Checks for all existing and potential providers will be managed centrally by the Disability Services Division to ensure compliance with the policy outlined in the Medicaid Waivers Manual.

- Quality Assurance staff will review and monitor the completion of all background checks prior to hiring and every four years thereafter.
- Quality Assurance staff will conduct random audits to confirm that all existing and potential employees have current and valid background checks.
- Prior to all requests for payment authorization, contracted service coordination staff will provide verification that a current and valid background check request is maintained in the child's file every six months.
- Disability Services Division Coordinators will review all requests for new employees and ensure that a valid background check request is submitted and approved prior to approving prior authorizations for payment.