COUNTY OF MILWAUKEE
**SINGLE AUDIT REPORT**

For The Year Ended December 31, 2005

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COLEMAN & WILLIAMS, LTD.
*A Professional Services Firm*

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

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

We have audited the accompanying Schedules of Expenditures of Federal and State awards of the County of Milwaukee, Wisconsin for the year ended December 31, 2005. These Schedules of Expenditures of Federal and State awards are the responsibility of the County of Milwaukee, Wisconsin's management. Our responsibility is to express an opinion on these Schedules of Expenditures of Federal and State awards based on our audit.

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, 2005, which collectively comprise the County of Milwaukee's basic financial statements have been audited and a report dated June 19, 2006 has been issued. The basic financial statements are the responsibility of the County of Milwaukee's management. We did not audit the basic financial statements of the County; they were audited by other auditors and a separate report was issued.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States of America and the provisions of the State Single Audit Guidelines issued by the Wisconsin Department of Administration. Those standards 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 of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the Schedules of Expenditures of Federal and State awards. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our 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, 2005, in conformity with accounting principles generally accepted in the United States of America.

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**COLEMAN & WILLIAMS, LTD.**
*A Professional Services Firm*

This report has been re-issued. The reasons for re-issuance are enumerated in Note 2 to the Schedules of Awards.

This report is intended solely for the information and use of the Board of Supervisors, management, federal and state awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Coleman & Williams, Ltd.
Milwaukee, Wisconsin
June 19, 2006
Except for Note 2, as to which the date is August 15, 2007

COLEMAN & WILLIAMS, LTD.
*A Professional Services Firm*

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133 AND THE STATE SINGLE AUDIT GUIDELINES**

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

Compliance

We have audited the compliance of the County of Milwaukee, Wisconsin 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 Single Audit Guidelines* that are applicable to each of its major federal and major state programs for the year ended December 31, 2005. 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. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal and major state programs is the responsibility of the County of Milwaukee, Wisconsin's management. Our responsibility is to express an opinion on the County of Milwaukee, Wisconsin's compliance based on our audit.

The County of Milwaukee, Wisconsin's basic financial statements include the operations of the Private Industry Council of Milwaukee County, Inc., a Workforce Development Board, which received $15,129,318 in federal awards which are not included in the Schedules of Expenditures of Federal and State Awards for the year ended December 31, 2005. Our audit, described below, did not include the operations of the Private Industry Council of Milwaukee County, Inc., a Workforce Development Board because the component unit had a separate audit in accordance with OMB Circular A-133.

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; OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and the *State Single Audit Guidelines* issued by the Wisconsin Department of Administration. Those standards, OMB Circular A-133 and the State Single Audit Guidelines require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal or major state program occurred.

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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. Our audit does not provide a legal determination of the County of Milwaukee, Wisconsin's compliance with those requirements.

In our opinion, the County of Milwaukee, Wisconsin complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal and major state programs for the year ended December 31, 2005. However, the results of our auditing procedures disclosed instances of noncompliance with those requirements that are required to be reported in accordance with OMB Circular A-133 and the State Single Audit Guidelines, and which are described in the accompanying Schedule of Findings and Questioned Costs as items 2005-1 through 2005-8.

This report has been re-issued. The reasons for re-issuance are enumerated in Note 2 to the Schedules of Awards.

Internal Control Over Compliance

The management of the County of Milwaukee, Wisconsin is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal and state programs. In planning and performing our audit, we considered the County of Milwaukee, Wisconsin's internal control over compliance with requirements that could have a direct and material effect on a major federal or major state program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133 and the State Single Audit Guidelines.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants caused by error or fraud that would be material in relation to a major federal or major state program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

COLEMAN & WILLIAMS, LTD.
*A Professional Services Firm*

This report is intended solely for the information and use of the Board of Supervisors, management, federal and state awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Coleman & Williams, Ltd.

Milwaukee, Wisconsin
June 19, 2006

Except for the Schedule of Findings and Questioned Costs, Section I Summary of Auditor's Results, as to which the date is August 15, 2007

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INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

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

We have audited 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, 2005, which collectively comprise the County of Milwaukee's basic financial statements and have issued our report thereon dated June 19, 2006. We did not audit the financial statements of the Milwaukee County War Memorial Center, Inc., the Private Industry Council of Milwaukee County, Inc., A Workforce Development Board and the Milwaukee County Research Park Corporation, which represent 20 percent and 60 percent, respectively, of the assets and the operating revenues of the discretely presented component units. Those financial statements were audited by other auditors whose reports thereon have been furnished to us, and our opinion on the basic financial statements, insofar as it relates to the amounts included for the Milwaukee County War Memorial Center, Inc., the Private Industry Council of Milwaukee County, Inc., A Workforce Development Board and the Milwaukee County Research Park Corporation, is based on the reports of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. The financial statements of the Milwaukee County War Memorial Center, Inc. and the Milwaukee County Research Park Corporation were not audited in accordance with *Government Auditing Standards*.

### *Internal Control Over Financial Reporting*

In planning and performing our audit, we considered the County of Milwaukee's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinions on the basic financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.



**Virchow, Krause & Company, LLP**
Certified Public Accountants & Consultants • An Independent Member of Baker Tilly International

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

***Compliance and Other Matters***

As part of obtaining reasonable assurance about whether the County of Milwaukee's basic financial statements are free of 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*.

We noted certain matters that we have reported to management of the County of Milwaukee in a separate letter dated June 19, 2006.

This report is intended solely for the information and use of the Board of Supervisors, management, federal and state awarding agencies and pass-through entities and is not intended to be, and should not be, used by anyone other than these specified parties.

Virchow, Krause & Company, LLP

Milwaukee, Wisconsin
June 19, 2006

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COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2005

| Administering Department/ Award Description | Federal Domestic Assistance #/ State or Other Contract # | Award Amount | Award Period (Note 1) | Accrued/ (Deferred) January 1, 2005 | Revenues | Expenditures | Accrued/ (Deferred) December 31, 2005 |
|---|---|---|---|---|---|---|---|
| **U.S. DEPARTMENT OF AGRICULTURE** | | | | | | | |
| WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES: | | | | | | | |
| Department of Health and Human Services - Behavioral Health Division | | | | | | | |
| Donated Food Program | 10.550 | $ Sum Sufficient | 01/01/05-12/31/05 | $ - | $ 6,185 (1) | $ 6,185 | $ - |
| WISCONSIN DEPARTMENT OF PUBLIC INSTRUCTION: | | | | | | | |
| Department of Health and Human Services - Behavioral Health Division | | | | | | | |
| School Breakfast Program | 10.553 | Sum Sufficient | 07/01/05-06/30/06 | - | 17,865 (1) | 25,489 | 7,624 |
| School Breakfast Program | 10.553 | Sum Sufficient | 07/01/04-06/30/05 | 13,471 | 36,947 (1) | 23,476 | - |
| Total CFDA #10.553 | | | | $ 13,471 | $ 54,812 | $ 48,965 | $ 7,624 |
| School Lunch Program | 10.555 | Sum Sufficient | 07/01/05-06/30/06 | - | 30,167 (1) | 43,236 | 13,069 |
| School Lunch Program | 10.555 | Sum Sufficient | 07/01/04-06/30/05 | 22,267 | 62,181 (1) | 39,914 | - |
| Total CFDA # 10.555 | | | | $ 22,267 | $ 92,348 | $ 83,150 | $ 13,069 |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| Department of Health and Human Services | | | | | | | |
| Food Stamps | 10.561 | 3,460,887 | 01/01/05-<br>12/31/05 | - | 3,747,528 (1)<br>1,346,200 (3)<br>5,093,728 | 6,266,450 | 1,172,722 |
| Food Stamps | 10.561 | 3,991,081 | 01/01/04-<br>12/31/04 | 179,495 | 179,495 (1) | - | - |
| Total CFDA # 10.561 | | | | $ 179,495 | $ 5,273,223 | $ 6,266,450 | $ 1,172,722 |
| Department of Parks and Public Infrastructure | | | | | | | |
| Great Lakes Basin Program for Soil Erosion and Sediment Control - Lake Park | 10.902<br>Project 12-05-38 | 24,450 | 07/01/05-<br>12/31/06 | - | - | - | - |
| Bender Park Slope Stabilization Demonstration Project | 10.902<br>Project 434-03644 | 100,000 | 07/01/03-<br>06/30/04 | (33,333) | 55,223 (1)<br>11,444 (3)<br>66,667 | 100,000 | - |
| **TOTAL U.S. DEPARTMENT OF AGRICULTURE** | | | | **$ 181,900** | **$ 5,493,235** | **$ 6,504,750** | **$ 1,193,415** |

**U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT**

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| Department of Administrative Services - Economic and Community Development | | | | | | | |
| 2005 Community Development Block Grant | 14.218<br>B05-UC55-0001 | Sum Sufficient | 01/01/05-<br>Completion | - | 588,939 (1) | 786,605 | 197,666 |
| 2004 Community Development Block Grant | 14.218<br>B04-UC55-0001 | 1,956,000 | 01/01/04-<br>Completion | 262,367 | 677,103 (1) | 435,489 | 20,753 |

See Notes to Schedules of Expenditures of Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2005

| Administering Department/ Award Description | Federal Domestic Assistance #/ State or Other Contract # | Award Amount | Award Period (Note 1) | Accrued/ (Deferred) January 1, 2005 | Revenues | Expenditures | Accrued/ (Deferred) December 31, 2005 |
|---|---|---|---|---|---|---|---|
| **U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT - Continued** | | | | | | | |
| 2003 Community Development Block Grant | 14.218 B03-UC55-0001 | $ 1,993,000 | 01/01/03- Completion | $ (34,546) | $ 102,596 (1) | $ 174,930 | $ 37,788 |
| 2002 Community Development Block Grant | 14.218 B02-UC55-0001 | 1,767,000 | 01/01/02- Completion | 4,907 | 15,022 (1) | 34,053 | 23,938 |
| 2001 Community Development Block Grant | 14.218 B01-UC55-0001 | 1,799,000 | 01/01/01- Completion | 8,102 | - | 36,449 | 44,551 |
| 2000 Community Development Block Grant | 14.218 B00-UC55-0001 | 1,738,000 | 01/01/00- Completion | 45,858 | 96,783 (1) | 12,837 | (38,088) |
| 1999 Community Development Block Grant | 14.218 B99-UC55-0001 | 1,740,000 | 01/01/99- Completion | 35,915 | 14,385 (1) | 27,680 | 49,210 |
| 1998 Community Development Block Grant | 14.218 B98-UC55-0001 | 1,729,000 | 01/01/98- Completion | 1,413 | 1,413 (1) | - | - |
| 1997 Community Development Block Grant | 14.218 B97-UC55-0001 | 1,887,000 | 01/01/97- Completion | 77 | 77 (1) | - | - |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 1996 Community Development Block Grant | 14.218 B96-UC55-0001 | 1,864,000 | 06/01/96- Completion | 46,736 | 48,656 (1) | 1,920 | - |
| 1993 Community Development Block Grant | 14.218 B93-UC55-0001 | 2,667,000 | 06/01/93- Completion | (1,444) | 41,934 (1) | 42,312 | (1,066) |
| Total CFDA# 14.218 | | | | $ 369,385 | $ 1,586,908 | $ 1,552,275 | $ 334,752 |
| Department of Administrative Services - Economic and Community Development | | | | | | | |
| | | | | | 120,386 (1) | | |
| | | | | | 53,896 (5) | | |
| Supportive Housing - Sometime Home Safe Haven Program | 14.235 WI39-B401003 | 1,248,101 | 10/01/05- 09/30/08 | - | 174,282 | 107,319 | (66,963) |
| | | | | | 312,035 (1) | | |
| | | | | | 161,688 (5) | | |
| Supportive Housing - Sometime Home Safe Haven Program | 14.235 WI39-B101013 | 1,248,101 | 10/01/02- 09/30/05 | (189,211) | 473,723 | 406,361 | (256,573) |
| Department of Health and Human Services | | | | | | | |
| Supportive Housing - Emergency Shelter Outreach | 14.235 WI39-B201008 WI39-B201009 | 1,720,882 | 08/01/03- 07/31/06 | - | 437,499 (1) | 562,383 | 124,884 |
| Supportive Housing - Emergency Shelter Outreach Phase 2 Ren 2 GRANT COMBINED TO WI39B01008 AND WI39B201009 (ABOVE) | 14.235 WI39-B201009 | 791,504 | 09/01/03- 08/31/06 | 57,890 | 57,890 (1) | - | - |
| Supportive Housing - Emergency Shelter Outreach Phase 1 Ren 2 W139B201009 (ABOVE) | 14.235 WI39-B201008 | 929,378 | 08/01/03- 07/31/06 | 66,137 | 66,137 (1) | - | - |
| Total CFDA# 14.235 | | | | $ (65,184) | $ 1,209,531 | $ 1,076,063 | $ (198,652) |

See Notes to Schedules of Expenditures of Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2005

| Administering Department/ Award Description | Federal Domestic Assistance #/ State or Other Contract # | Award Amount | Award Period (Note 1) | Accrued/ (Deferred) January 1, 2005 | Revenues | Expenditures | Accrued/ (Deferred) December 31, 2005 |
|---|---|---|---|---|---|---|---|
| **U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT - Continued** | | | | | | | |
| Department of Administrative Services - Economic and Community Development | | | | | | | |
| | | | | | 871,526 (1) | | |
| | | | | | 123,758 (5) | | |
| Shelter Plus Care - Tenant Based Mental Health & AODA | 14.238 WI39-C401019 | $ 2,080,014 | 07/01/05- 06/30/06 | $ - | $ 995,284 | $ 1,038,273 | $ 42,989 |
| | | | | | 1,060,373 (1) | | |
| | | | | | 173,262 (5) | | |
| Shelter Plus Care - Tenant Based Mental Health & AODA | 14.238 WI39-C301017 | 1,951,968 | 07/01/04- 06/30/05 | 235,492 | 1,233,635 | 946,362 | (51,781) |
| Shelter Plus Care - Tenant Based Mental Health & AODA | 14.238 WI39-C301016 | 217,560 | 07/01/04- 06/30/05 | 11,853 | 106,791 (1) | 78,993 | (15,945) |
| Shelter Plus Care - Tenant Based Mental Health & AODA | 14.238 WI39-C201021 | 211,980 | 07/01/03- 06/30/04 | (17,008) | - | 7,766 | (9,242) |
| Shelter Plus Care - Tenant Based Mental Health & AODA | 14.238 WI39-C960109 | 828,360 | 03/05/97- 03/04/03 | (23,460) | - | - | (23,460) |
| Total CFDA# 14.238 | | | | $ 206,877 | $ 2,335,710 | $ 2,071,394 | $ (57,439) |
| Department of Administrative Services - Economic and Community Development | | | | | | | |
| Home Investment Partnership | 14.239 M97-DC55-0205 | 1,351,317 | 01/01/05- 12/31/07 | - | 129,792 (1) | 201,858 | 72,066 |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| Home Investment Partnership | 14.239<br>M04-DC55-0205 | 1,326,680 | 05/01/04-<br>04/30/06 | 45,596 | 218,617 (1) | 577,818 | 404,797 |
| Home Investment Partnership | 14.239<br>M03-DC55-0205 | 1,327,239 | 05/01/03-<br>04/30/05 | 277,669 | 665,344 (1) | 340,320 | (47,355) |
| Home Investment Partnership | 14.239<br>M02-DC55-0205 | 1,178,000 | 01/01/02-<br>12/31/04 | 217,310 | 381,253 (1) | 163,943 | - |
| Home Investment Partnership | 14.239<br>M01-DC55-0205 | 1,180,000 | 01/01/01-<br>12/31/03 | (119,814) | 30,260 (1) | 17,364 | (132,710) |
| Home Investment Partnership | 14.239<br>M00-DC55-0205 | 716,843 | 01/01/00-<br>12/31/02 | 16,457 | 14,500 (1) | 960 | 2,917 |
| Home Investment Partnership | 14.239<br>M99-DC55-0205 | 1,056,000 | 01/01/99-<br>12/31/01 | 53,938 | 31,025 (1) | - | 22,913 |
| Home Investment Partnership | 14.239<br>M98-DC55-0205 | 972,000 | 01/01/98-<br>12/31/00 | 1,842 | - | - | 1,842 |
| Home Investment Partnership | 14.239<br>M97-DC55-0205 | 922,000 | 01/01/97-<br>12/31/99 | (7,641) | - | - | (7,641) |
| Home Investment Partnership | 14.239<br>M96-DC55-0205 | 941,000 | 01/01/96-<br>12/31/98 | 37,202 | - | - | 37,202 |
| Home Investment Partnership | 14.239<br>M95-DC55-0205 | 978,000 | 05/01/95-<br>04/30/97 | (11,808) | - | - | (11,808) |
| Home Investment Partnership | 14.239<br>M94-DC55-0205 | 913,000 | 05/01/94-<br>04/30/96 | (9,773) | - | - | (9,773) |

See Notes to Schedules of Expenditures of Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2005

| Administering Department/ Award Description | Federal Domestic Assistance #/ State or Other Contract # | Award Amount | Award Period (Note 1) | Accrued/ (Deferred) January 1, 2005 | Revenues | Expenditures | Accrued/ (Deferred) December 31, 2005 |
|---|---|---|---|---|---|---|---|
| **U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT - Continued** | | | | | | | |
| Home Investment Partnership | 14.239 M93-DC55-0205 | $ 709,000 | 05/01/93-04/30/95 | $ (17,232) | $ - | $ - | $ (17,232) |
| Home Investment Partnership | 14.239 M92-UC55-0205 | 750,000 | 05/01/92-04/30/94 | (11,443) | - | (17,829) | (29,272) |
| Total CFDA# 14.239 | | | | $ 472,303 | $ 1,470,791 | $ 1,284,434 | $ 285,946 |
| Section 8 Housing Choice Voucher Program | 14.871 C-6059 WI218VO | 12,219,845 | 01/01/05-12/31/05 | - | 12,222,939 (1) | 11,833,712 | (389,227) |
| Section 8 Housing Choice Voucher Program | 14.871 C-6059 WI218VO | 11,725,731 | 01/01/04-12/31/04 | 480,048 | - | - | 480,048 |
| Section 8 Housing Choice Voucher Program | 14.871 C-6059 WI218VO | 12,053,409 | 01/01/03-12/31/03 | 237,775 | - | - | 237,775 |
| **TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT** | | | | **$ 1,701,204** | **$ 18,825,879** | **$ 17,817,878** | **$ 693,203** |

## U.S. DEPARTMENT OF JUSTICE

WISCONSIN DEPARTMENT OF JUSTICE:

Department of Health and Human Services

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| JAIBG | 16.523<br>JB-01-MM-0071 | 3,875 | 01/01/05-<br>12/31/05 | - | 3,875 | (2) | 3,875 | - |
| Project Sentry | 16.523<br>2003-SE-CX-0025 | 400,000 | 01/01/03-<br>12/31/05 | 134,146 | 333,538 | (1) | 265,854 | 66,462 |
| JAIBG - Safe and Sound | 16.523 | 54,976 | 09/01/04-<br>08/31/05 | 20,361 | 54,976 | (2) | 34,615 | - |
| JAIBG Firearm Monitoring Program | 16.523<br>JB-04-MM-0013 | 151,439 | 07/01/05-<br>06/30/06 | - | - | | - | - |
| JAIBG Firearm Monitoring Program | 16.523<br>JB-03-MM-0041 | 312,771 | 10/01/04-<br>03/31/06 | 71,110 | 185,329 | (1) | 206,572 | 92,353 |
| JAIBG Firearm Monitoring Program | 16.523<br>JB-02-MM-0018 | 381,835 | 10/01/03-<br>09/30/04 | 99,120 | 99,120 | (1) | - | - |
| | Total CFDA # 16.523 | | | $ 324,737 | $ 676,838 | | $ 510,916 | $ 158,815 |
| **District Attorney** | | | | | | | | |
| Suppression-Community Prosecution<br>3rd District Community Outreach Prosecution | 16.544<br>GR-03-MM-0010 | 150,000 | 05/01/05-<br>12/31/06 | - | 22,774 | (2) | 39,939 | 17,165 |

See Notes to Schedules of Expenditures of Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2005

| Administering Department/ Award Description | Federal Domestic Assistance #/ State or Other Contract # | Award Amount | Award Period (Note 1) | Accrued/ (Deferred) January 1, 2005 | Revenues | Expenditures | Accrued/ (Deferred) December 31, 2005 |
|---|---|---|---|---|---|---|---|
| **U.S. DEPARTMENT OF JUSTICE - Continued** | | | | | | | |
| Department of Health and Human Services - Behavioral Health Division | | | | | | | |
| Title V Grant Award Incentive Grants for Local Delinquency Prevention Program | 16.548 JP-02-DM-0002 | $ 139,862 | 01/01/04-09/30/05 | $ 26,172 | $ 139,862 (1) | $ 113,690 | $ - |
| Title V Grant Award Incentive Grants for Local Delinquency Prevention Program | 16.548 JP-01-DM-0009 | 154,138 | 10/01/02-09/30/04 | 38,544 | 38,544 (1) | - | - |
| Total CFDA # 16.548 | | | | $ 64,716 | $ 178,406 | $ 113,690 | $ - |
| Sheriff Department | | | | | | | |
| Nat'l Criminal History Improvement Plan Grant - Protection Order Interface | 16.554 NC-04-MM-0006 | 55,025 | 10/01/05-09/30/06 | - | - | - | - |
| | | | | | 68,175 (1)<br>7,575 (3) | | |
| Nat'l Criminal History Improvement Plan Grant - Lifescan | 16.554 NC-00-MM-0026 | 75,770 | 04/01/04-12/31/04 | 75,750 | 75,750 | - | - |
| Total CFDA# 16.554 | | | | $ 75,750 | $ 75,750 | $ - | $ - |
| District Attorney | | | | | | | |
| Victims of Crime Act Grant | 16.575 2003-016-19 | 317,661 | 10/01/05-09/30/06 | - | - | 81,046 | 81,046 |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| Victims of Crime Act Grant | 16.575<br>2002-016-18 | 397,701 | 10/01/04-<br>09/30/05 | 79,276 | 318,161 (1) | 238,885 | - |
| Total CFDA# 16.575 | | | | $ 79,276 | $ 318,161 | $ 319,931 | $ 81,046 |
| Clerk of Circuit Courts | | | | | | | |
| Judicial Oversight Demonstration Initiative | 16.579<br>1999-WE-VX-K008 | 7,192,981 | 10/01/99-<br>03/31/05 | 309,450 | 602,182 (1) | 292,732 | - |
| District Attorney | | | | | | | |
| Edward Byrne Memorial Law Enforcement Assistance Community Prosecution Grant | 16.579<br>DB-04-MM-0069 | 182,160 | 01/01/05-<br>09/30/06 | - | 56,077 (2) | 102,317 | 46,240 |
| Edward Byrne Memorial Law Enforcement Program Drug Enforcement Task Force | 16.579<br>DB-04-MM-0033 | 1,172,982 | 01/01/05-<br>02/28/06 | - | 519,906 (2) | 1,013,162 | 493,256 |
| Prosecution of Drug Crimes | 16.579<br>DB-02-MM-0071 | 294,800 | 07/01/04-<br>06/30/05 | 81,400 | 219,374 (1) | 137,974 | - |
| Prosecution of Drug Crimes | 16.579<br>DB-00-MM-0003 | 271,334 | 07/01/00-<br>06/30/01 | (181) | (181) (7) | - | - |
| Department of Health and Human Services - Behavioral Health Division | | | | | | | |
| Incentive Grant for Local Delinquency Prevention | 16.579<br>DB-03-MM-0080 | 84,000 | 10/01/04-<br>03/31/06 | - | - | 6,704 | 6,704 |

See Notes to Schedules of Expenditures of Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2005

| Administering Department/ Award Description | Federal Domestic Assistance #/ State or Other Contract # | Award Amount | Award Period (Note 1) | Accrued/ (Deferred) January 1, 2005 | Revenues | Expenditures | Accrued/ (Deferred) December 31, 2005 |
|---|---|---|---|---|---|---|---|
| **U.S. DEPARTMENT OF JUSTICE - Continued** | | | | | | | |
| Incentive Grant for Local Delinquency Prevention | 16.579 $ DB-02-MM-0074 | 156,000 | 10/01/04- 09/30/05 | $ - | $ 156,000 (1) | $ 156,000 | $ - |
| | | | | | 33,961 (1) | | |
| | | | | | 6,760 (2) | | |
| Family Connections Project | 16.579 DB-04-MM-0009 | 300,000 | 10/01/04- 09/30/07 | - | 40,721 | 58,714 | 17,993 |
| | | | | | 57,565 (1) | | |
| | | | | | 11,513 (2) | | |
| Truancy Reduction Project | 16.579 DB-04-MM-0008 | 250,000 | 10/01/04- 06/30/06 | 6,610 | 69,078 | 134,275 | 71,807 |
| Sheriff Department | | | | | | | |
| | | | | | 10,000 (1) | | |
| | | | | | 2,000 (2) | | |
| | | | | | 1,333 (3) | | |
| Jail Literacy Grant | 16.579 DB-03-MM-0047 | 13,333 | 01/01/04- 12/31/04 | - | 13,333 | 13,333 | - |
| | | | | | 260,512 (1) | | |
| | | | | | 51,789 (2) | | |
| | | | | | (37,585) (7) | | |
| Byrne Drug Enforcement Task Force Operation | 16.579 DB-03-MM-0023 | 1,381,050 | 01/01/04- 12/31/04 | 312,301 | 274,716 | (37,585) | - |

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| FY 2004 BJA Congressionally Mandated Awards | 16.579<br>2004-DD-BX-1410 | 197,895 | 07/01/04-<br>06/30/05 | 71,036 | 130,927 | (1) | 126,859 | 66,968 |
| House of Correction | | | | | | | | |
| | | | | | 8,221 | (1) | | |
| | | | | | 1,644 | (2) | | |
| | | | | | 1,096 | (3) | | |
| Jail Literacy Grant | 16.579<br>DB-02-MM-0075 | 10,961 | 01/01/05-<br>09/30/05 | - | 10,961 | | 10,961 | - |
| | | | | | 10,210 | (1) | | |
| | | | | | 2,042 | (2) | | |
| | | | | | 1,361 | (3) | | |
| Jail Literacy Grant | 16.579<br>DB-04-MM-0050 | 36,206 | 01/01/05-<br>12/31/05 | - | 13,613 | | 36,206 | 22,593 |
| | | | | | 211,440 | (1) | | |
| | | | | | 42,288 | (2) | | |
| | | | | | 28,192 | (3) | | |
| Community Justice Resource Center | 16.579<br>DB-04-MM-0071 | 311,111 | 01/01/05-<br>12/31/05 | - | 281,920 | | 311,111 | 29,191 |
| | | | | | 210,421 | (1) | | |
| | | | | | 18,989 | (2) | | |
| | | | | | 25,489 | (3) | | |
| Offender Resource Center | 16.579<br>DB-02-MM-0068 | 622,222 | 01/01/04-<br>12/31/04 | 254,899 | 254,899 | | - | - |
| | | | | | 10,000 | (1) | | |
| | | | | | 2,000 | (2) | | |
| | | | | | 1,333 | (3) | | |
| Jail Literacy Grant | 16.579<br>DB-03-MM-0048 | 13,333 | 01/01/04-<br>12/31/04 | 7,000 | 13,333 | | 6,333 | - |
| | Total CFDA# 16.579 | | | $ 1,042,515 | $ 2,656,859 | | $ 2,369,096 | $ 754,752 |

See Notes to Schedules of Expenditures of Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2005

| Administering Department/ Award Description | Federal Domestic Assistance #/ State or Other Contract # | Award Amount | Award Period (Note 1) | Accrued/ (Deferred) January 1, 2005 | Revenues | Expenditures | Accrued/ (Deferred) December 31, 2005 |
|---|---|---|---|---|---|---|---|
| **U.S. DEPARTMENT OF JUSTICE - Continued** | | | | | | | |
| District Attorney | | | | | | | |
| Prosecution of Domestic Violence Congressional Earmark Award | 16.580 2005-DD-BX-0021 | $ 937,311 | 05/01/05- 10/31/07 | $ - | $ 56,656 (2) | $ 101,930 | $ 45,274 |
| Violence Against Women Act Grant Specialized Prosecution of Domestic Violence | 16.588 VA-05-MM-0012 | 235,439 | 07/01/05- 06/30/06 | - | 61,827 (2) | 116,966 | 55,139 |
| Violence Against Women Act Grant Specialized Prosecution of Domestic Violence | 16.588 VA-04-MM-0011 | 294,373 | 07/01/04- 06/30/05 | 59,501 | 166,506 (1) | 107,005 | - |
| | Total CFDA# 16.588 | | | $ 59,501 | $ 228,333 | $ 223,971 | $ 55,139 |
| Clerk of Circuit Court | | | | | | | |
| Encourage Arrest Policies and Enforcement of Protection Orders Program | 16.590 2004-WE-AX-K002 | 700,000 | 01/01/05- 12/31/06 | - | 366,528 (1) | 514,522 | 147,994 |
| | Total CFDA# 16.590 | | | $ - | $ 366,528 | $ 514,522 | $ 147,994 |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| Sheriff Department | | | | | | | |
| 2004 Local Law Enforcement Block Grant | 16.592 04-LBBX-1551 | 144,101 | 10/01/04-09/30/06 | (137,255) | | 117,279 | (19,976) |
| 2003 Local Law Enforcement Block Grant | 16.592 03-LBBX-2134 | 325,523 | 10/01/03-09/30/05 | (72,647) | - | 72,647 | - |
| | Total CFDA# 16.592 | | | $ (209,902) | $ - | $ 189,926 | $ (19,976) |
| COMMUNITY PROSECTION AND PROJECT SAFE NEIGHBORHOODS: | | | | | | | |
| District Attorney | | | | | | | |
| Project Safe Neighborhoods Eastern Firearms Prosecution | 16.609 PE-03-MM-0013 | 120,000 | 08/31/05-04/30/06 | - | 41,229 (2) | 61,911 | 20,682 |
| Project Safe Neighborhoods Eastern Firearms Prosecution | 16.609 PE-03-MM-0006 | 49,250 | 10/01/03-12/31/04 | 19,701 | 19,701 (2) | - | - |
| Sheriff's Department | | | | | | | |
| Project Safe Neighborhoods Gun Reduction Interdiction Program | 16.609 SPE-03-MM-0005 | 21,218 | 08/01/05-04/30/06 | - | - | - | - |
| Project Safe Neighborhoods | 16.609 PE-03-MM-0005 | 159,943 | 10/01/03-08/31/05 | - | 75,498 (1) | 75,498 | - |
| | Total CFDA# 16.609 | | | $ 19,701 | $ 136,428 | $ 137,409 | $ 20,682 |
| Community Oriented Policing Services Technology Grant | 16.726 2004CKWX0175 | 98,948 | 01/23/04-01/22/06 | - | - | - | - |
| | Total CFDA# 16.726 | | | $ - | $ - | $ - | $ - |

See Notes to Schedules of Expenditures of Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2005

| Administering Department/ Award Description | Federal Domestic Assistance #/ State or Other Contract # | Award Amount | Award Period (Note 1) | Accrued/ (Deferred) January 1, 2005 | Revenues | Expenditures | Accrued/ (Deferred) December 31, 2005 |
|---|---|---|---|---|---|---|---|
| **U.S. DEPARTMENT OF JUSTICE - Continued** | | | | | | | |
| OFFICE OF JUSTICE ASSISTANCE: | | | | | | | |
| District Attorney | | | | | | | |
| Prosecution of Drug Crimes | 16.738 DJ-05-MM-0004 | $ 144,132 | 07/01/05-06/30/06 | $ - | $ 38,500 (2) | $ 77,379 | $ 38,879 |
| Sheriff Department | | | | | | | |
| JAG (Edward Byrne Memorial) | 16.738 2005-DJ-BX-0420 | 1,335,420 | 10/01/04-09/30/08 | - | - | - | - |
| Total CFDA# 16.738 | | | | $ - | $ 38,500 | $ 77,379 | $ 38,879 |
| Homeland Security/LETPP Task Force Equipment | 16.964 HS-04-LP-0298 | 30,000 | 10/01/05-05/31/06 | - | - | - | - |
| Milwaukee County Citizens Corps | 16.964 HS-04-CC-0211 | 6,289 | 07/01/04-01/31/05 | - | 6,289 (2) | 6,289 | - |
| Homeland Security Program Grant Interoperability Planning | 16.964 HS-04-OP-0235 | 50,000 | 12/27/04-07/31/05 | - | 50,000 (2) | 50,000 | - |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| Homeland Security Program Grant<br>ICS-100 for VOAD | 16.964<br>HS-05-TR-7013 | 481 | 07/01/05-<br>09/30/06 | - | - | 481 | 481 |
| Hospital Decontamination Support<br>Grant Program<br>(prior year) | 16.964<br>HS-04-C1-0168 | 119,798 | 07/01/04-<br>09/30/04 | - | 111,242 (1) | 111,242 | - |
| FY 05 Homeland Security<br>Local Equipment | 16.964<br>HS-05-SE-0133 | 496,654 | 10/01/05-<br>09/30/06 | - | - | - | - |
| Homeland Security Grant - Part 1 | 16.964<br>HS-03-SE-0042 | 627,690 | 04/01/03-<br>10/31/04 | 61,140 | 64,792 (1) | 3,652 | - |
| Homeland Security Grant - Part 2 | 16.964<br>HZ-03-SE-0041 | 1,625,800 | 04/01/03-<br>10/31/04 | 303,950 | 303,950 (1)<br>(57,014) (7)<br>246,936 | (57,014) | - |
| | Total CFDA # 16.964 | | | $ 365,090 | $ 479,259 | $ 114,650 | $ 481 |
| Housing of Federal Prisoners | 89-00-0128 | Depends on number of federal prisoners | 07/01/05-<br>06/30/06 | - | 361,387 (1) | 470,488 | 109,101 |
| Housing of Federal Prisoners | 89-00-0128 | Depends on number of federal prisoners | 07/01/04-<br>06/30/05 | 293,184 | 833,148 (1) | 539,963 | - |
| | Total 89-00-0128 | | | $ 293,184 | $ 1,194,535 | $ 1,010,451 | $ 109,101 |
| **TOTAL U.S. DEPARTMENT OF JUSTICE** | | | | **$ 2,114,568** | **$ 6,429,027** | **$ 5,723,810** | **$ 1,409,352** |

See Notes to Schedules of Expenditures of Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2005

| Administering Department/ Award Description | Federal Domestic Assistance #/ State or Other Contract # | Award Amount | Award Period (Note 1) | Accrued/ (Deferred) January 1, 2005 | Revenues | Expenditures | Accrued/ (Deferred) December 31, 2005 |
|---|---|---|---|---|---|---|---|
| **U.S. DEPARTMENT OF LABOR** | | | | | | | |
| County Executive - Veterans Services | | | | | | | |
| Homeless Veterans Reintegration Project | 17.802 $ | 250,000 | 07/01/05- 06/30/06 | $ - | $ 250,000 (1) | $ 250,000 | $ - |
| **TOTAL U.S. DEPARTMENT OF LABOR** | | | | $ - | $ 250,000 | $ 250,000 | $ - |
| **U.S. DEPARTMENT OF TRANSPORTATION** | | | | | | | |
| WISCONSIN DEPARTMENT OF TRANSPORTATION (AIRPORT IMPROVEMENT PROGRAM): | | | | | | | |
| Department of Parks and Public Infrastructure - Airport | | | | | | | |
| Phase I Noise Mitigation for 225 Multi-Family Units | 20.106 AIP-3-55-0045-46 | 5,625,000 | Duration of Project | - | 68,203 (6) | 682,034 | 613,831 |
| | | | | | 1,875,100 (1) | | |
| | | | | | 312,517 (2) | | |
| | | | | | 361,513 (6) | | |
| Rebuild Taxiway B East of R Reconstruction Taxiways B & C Upgrade | 20.106 AIP-3-55-0045-47 | 4,237,121 | Duration of Project | - | 2,549,130 | 2,892,110 | 342,980 |
| | | | | | 155,612 (1) | | |
| | | | | | 15,759 (2) | | |
| | | | | | 15,761 (6) | | |
| Pavement Rehab on Runway 22, Runway 33 Holding Aprons, and Hangar Taxiways | 20.106 AIP-3-55-0046-07 | 696,667 | Duration of Project | - | 187,132 | 666,478 | 479,346 |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| | | | | | 146,099 (1)<br>3,845 (2)<br>4,045 (6) | | |
| Runway Incursion Signage Improvement, Electrical System Upgrade | 20.106 AIP-3-55-0046-08 | 487,500 | Duration of Project | - | 153,989 | 161,789 | 7,800 |
| | | | | | 5,571,182 (1)<br>696,398 (2)<br>723,129 (6) | | |
| Noise Mitigation | 20.106 AIP-3-55-0045-49 | 6,508,852 | Duration of Project | - | 6,990,709 | 7,231,286 | 240,577 |
| Terminal Apron Joint Repair Electrical System Upgrade Design FBO Apron Addition Runway Safety Area Improvements | 20.106 AIP-3-55-0045-48 | 3,886,831 | Duration of Project | - | 249,354 (6) | 1,994,835 | 1,745,481 |
| | | | | | 3,408,266 (1)<br>435,070 (2)<br>430,610 (6) | | |
| Phase I Mitigation Multi-Family Part 150 Study Update | 20.106 AIP-3-55-0045-43 | 5,896,667 | Duration of Project | 331,199 | 4,273,946 | 4,291,280 | 348,533 |
| | | | | | 575,067 (1)<br>71,883 (2)<br>311 (6) | | |
| Residential & School Sound Insulation & Hush House Design | 20.106 AIP3-55-0045-37 | 9,270,000 | Duration of Project | 647,261 | 647,261 | - | - |
| Residential Sound Insulation Single Family Residental, School & Church Sound Noise Study of NW Corner of Airport | 20.106 AIP3-55-0045-40 | 9,231,300 | Duration of Project | 20,656 | 20,656 (6) | - | - |
| Lawrence J. Timmerman Master Plan | 20.106 SAP 740-54-52 | 200,000 | Duration of Project | 11,468 | 46,338 (6) | 31,357 | (3,513) |

See Notes to Schedules of Expenditures of Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2005

| Administering Department/ Award Description | Federal Domestic Assistance #/ State or Other Contract # | Award Amount | Award Period (Note 1) | Accrued/ (Deferred) January 1, 2005 | Revenues | Expenditures | Accrued/ (Deferred) December 31, 2005 |
|---|---|---|---|---|---|---|---|
| **U.S. DEPARTMENT OF TRANSPORTATION- Continued** | | | | | | | |
| | | | | | 125,422 (1)<br>20,904 (2)<br>217,857 (6) | | |
| Extend Runway 7L/25R, 1R\19L 13\31,1L\19R | 20.106 $<br>SAP 740-44-56<br>AIP 3-55-0045-44 | 3,693,375 | Duration of Project | $ 196,954 | $ 364,183 | $ 167,229 | $ - |
| Total CFDA# 20.106 | | | | $ 1,207,538 | $ 15,550,901 | $ 18,118,398 | $ 3,775,035 |
| WISCONSIN DEPARTMENT OF TRANSPORTATION (COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS): | | | | | | | |
| Department of Parks and Public Infrastructure - Transportation | | | | | 215,651 (1)<br>23,751 (3) | | |
| West Beloit Road over Root River | 20.205<br>2525-04-00, 70 | 958,810 | Duration of Project | 21,966 | 239,402 | 217,436 | - |
| | | | | | 7,904 (1)<br>1,420 (3)<br>2,956 (4) | | |
| West Beloit Road (South 108th Street to South 102nd Street) | 20.205<br>2525-05-00, 70 | 513,775 | Duration of Project | 7,998 | 12,280 | 8,430 | 4,148 |
| | | | | | 64,033 (1)<br>9,719 (3) | | |
| West Mill Road over Little Menomonee River | 20.205<br>2575-02-02, 22, 72 | 1,075,198 | Duration of Project | 148 | 73,752 | 73,604 | - |
| | | | | | 1,031 (1)<br>279 (3) | | |
| West Layton Avenue over Forest Home Avenue | 20.205<br>2070-03-03, 73 | 1,800,000 | Duration of Project | (84) | 1,310 | 1,394 | - |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| South 76th Street over Ryan Creek | 20.205 2160-09-00, 70 | 500,449 | Duration of Project | (1) | 11,728 (1)<br>2,636 (3)<br>14,364 | 14,365 | - |
| West Good Hope Road (North 107th St. to North Port Washington Road) | 20.205 2130-05-05 | 480,000 | Duration of Project | - | 7,513 (1)<br>4,553 (3)<br>12,066 | 22,767 | 10,701 |
| Oak Creek Parkway Bridge # 559 over Oak Creek | 20.205 2987-07-00, 70 | 500,556 | Duration of Project | - | 2,629 (1)<br>39 (3)<br>2,668 | 2,668 | - |
| Oak Creek Parkway Bridge # 741 over Oak Creek | 20.205 2987-08-00 | 151,680 | Duration of Project | 37,495 | 49,179 (1)<br>4,690 (3)<br>53,869 | 23,452 | 7,078 |
| Oak Creek Parkway Bridge # 743 over Oak Creek | 20.205 2987-01-00, 70 | 368,000 | Duration of Project | 21 | - | (21) | - |
| South 76th Street (West Parkview Drive to West Grange Avenue) | 20.205 2160-08-10, 20, 40, 42, 70, 90 | 2,591,316 | Duration of Project | - | - | - | - |
| 43rd Street/Teutonia Avenue-Triangle (CTH D/G )( West Bradley Road -North Teutonia-North Green Bay Road ) | 20.205 2080-05-00, 70 | 1,584,000 | Duration of Project | 1,898 | 2,395 (1)<br>19,418 (3)<br>21,813 | 11,224 | (8,691) |
| South 76th Street (West Loomis Road) | 20.205 2160-03-01, 71 | 1,640,000 | Duration of Project | 40,000 | 40,000 (3) | - | - |

See Notes to Schedules of Expenditures of Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2005

| Administering Department/ Award Description | Federal Domestic Assistance #/ State or Other Contract # | Award Amount | Award Period (Note 1) | Accrued/ (Deferred) January 1, 2005 | Revenues | Expenditures | Accrued/ (Deferred) December 31, 2005 |
|---|---|---|---|---|---|---|---|
| **U.S. DEPARTMENT OF TRANSPORTATION- Continued** | | | | | | | |
| South 76th Street (Root River Parkway) | 20.205 $ 2160-00-02, 72 | 488,000 | Duration of Project | $ - | $ - | $ - | $ - |
| West Layton Avenue (South 108th Street to South 84th Street) | | | | | 5,588 (1) | | |
| | | | | | (14,304) (3) | | |
| | 20.205 2070-04-00, 20, 70, 80, 90 | 6,507,360 | Duration of Project | 137,524 | (8,716) | 6,986 | 153,226 |
| West Rawson Avenue (Root River) | 20.205 2050-02-02, 72 | 1,360,000 | Duration of Project | - | - | - | - |
| East College Avenue (Oak Creek Tributary) | 20.205 2355-02-00, 70 | 600,000 | Duration of Project | - | - | - | - |
| East College Avenue (South Howell Avenue to South Pennsylvania Avenue) | | | | | 18,646 (1) | | |
| | | | | | 17,700 (3) | | |
| | 20.205 2355-05-05, 15 | 800,000 | Duration of Project | 2,852 | 36,346 | 88,499 | 55,005 |
| West Rawson Avenue (Hawthorne Court to South 27th Street) | | | | | 536,705 (1) | | |
| | | | | | 49,939 (3) | | |
| | | | | | 393,059 (4) | | |
| | 20.205 2050-01-02, 22, 72, 82 | 15,124,000 | Duration of Project | 1,256,527 | 979,703 | 2,500 | 279,324 |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| | | | | | (183) (1)<br>183 (3) | | |
| East Locust Street<br>( C & NW Co.) | 20.205<br>2455-03-00, 70 | 580,000 | Duration<br>of Project | - | - | - | - |
| | | | | | 62,968 (1)<br>2,005 (3) | | |
| West Hampton Ave Bridges over<br>Menomonee River & Union<br>Pacific Railroad | 20.205<br>2545-10-00, 50,<br>51, 52 | 605,600 | Duration<br>of Project | 55,958 | 64,973 | 13,326 | 4,311 |
| | | | | | 51,239 (1)<br>15,450 (3) | | |
| Honey Creek Parkway Bridge over<br>Honey Creek (0.8 mi. North of USH 18) | 20.205<br>2984-12-02 | 98,400 | Duration<br>of Project | 10,570 | 66,689 | 77,249 | 21,130 |
| | | | | | 423 (1)<br>106 (3) | | |
| West Good Hope Road over<br>Milwaukee River | 20.205<br>2132-03-00, 70 | 2,832,000 | Duration<br>of Project | - | 529 | 529 | - |
| | | | | | 915,215 (1)<br>212,291 (3) | | |
| West Forest Home Avenue over<br>Branch of Root River | 20.205<br>2120-08-00, 70 | 1,078,720 | Duration<br>of Project | 39,923 | 1,127,506 | 1,089,599 | 2,016 |
| West Rawson Avenue<br>(South 10th Street Intersection) | 20.205<br>2050-05-00, 70 | 168,705 | Duration<br>of Project | - | - | - | - |
| | | | | | 8,455 (1)<br>957 (3) | | |
| North Port Washington Road<br>(Bergen Road / West Brown Deer Rd.) | 20.205<br>2570-08-00, 70 | 260,988 | Duration<br>of Project | (154) | 9,412 | 9,566 | - |
| East College Avenue<br>(Union Pacific RR/Ace Industrial Drive) | 20.205<br>2355-05-00, 70 | 45,000 | Duration<br>of Project | - | - | - | - |

See Notes to Schedules of Expenditures of Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2005

| Administering Department/ Award Description | Federal Domestic Assistance #/ State or Other Contract # | Award Amount | Award Period (Note 1) | Accrued/ (Deferred) January 1, 2005 | Revenues | Expenditures | Accrued/ (Deferred) December 31, 2005 |
|---|---|---|---|---|---|---|---|
| **U.S. DEPARTMENT OF TRANSPORTATION - Continued** | | | | | | | |
| | | | | | 10,236 (1) | | |
| | | | | | 901 (3) | | |
| North Port Washington Rd. (West Good Hope Rd to West Green Tree Rd) | 20.205 $ 2570-02-01, 71 | 49,500 | Duration of Project | $ 2,130 | $ 11,137 | $ 9,007 | $ - |
| South 76th Street ( West Puetz Road to West Imperial Drive ) | 20.205 2160-10-00 | 800,000 | Duration of Project | - | - | - | - |
| | | | | | 3,881,746 (1) | | |
| | | | | | 679,122 (3) | | |
| | | | | | 445,859 (4) | | |
| North Port Washington Road (West Good Hope Rd to West Laramie Lane) | 20.205 2570-09-00, 20, 22, 70, 72 | 7,127,702 | Duration of Project | 1,123,738 | 5,006,727 | 4,493,355 | 610,366 |
| | | | | | 544,546 (1) | | |
| | | | | | 142,374 (3) | | |
| West Hampton Avenue Bridge #342 over Little Menomonee River | 20.205 2545-06-00, 70 | 709,486 | Duration of Project | 69 | 686,920 | 686,851 | - |
| | | | | | 611,333 (1) | | |
| | | | | | 177,289 (3) | | |
| West Hampton Avenue Bridge #343 over Little Menomonee River | 20.205 2545-07-00, 70 | 736,187 | Duration of Project | 668,411 | 788,622 | 120,211 | - |
| | | | | | 1,151,317 (1) | | |
| | | | | | 297,674 (3) | | |
| West Hampton Avenue Bridge # 382 over Union Pacific Railroad | 20.205 2545-08-00, 70 | 1,444,402 | Duration of Project | 72 | 1,448,991 | 1,448,919 | - |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| West Hampton Avenue Bridge # 383 over Union Pacific Railroad | 20.205<br>2545-09-00, 70 | 1,626,314 | Duration of Project | 52 | 185,304 (1)<br>18,452 (3)<br>203,756 | 203,704 | - |
| Milwaukee River Parkway Bridge over Milwaukee River | 20.205<br>2099-00-00 | 130,400 | Duration of Project | 38,400 | 43,850 (1)<br>3,020 (3)<br>46,870 | 9,797 | 1,327 |
| South 76th Street over Tributary of the Root River | 20.205<br>2160-07-02, 72 | 504,000 | Duration of Project | - | - | - | - |
| West Forest Home Avenue (North Cape Road Intersection) | 20.205<br>2120-07-00, 90 | 60,750 | Duration of Project | - | - | - | - |
| West Silver Spring Drive (North 91st Street - North 124th Street) | 20.205<br>2090-07-00 | 27,000 | Duration of Project | - | - | - | - |
| West Oklahoma Avenue, West Beloit Road, South 92nd Street | 20.205<br>2400-08-00, 70 | 298,675 | Duration of Project | (64) | 36,570 (1)<br>6,229 (3)<br>42,799 | 60,087 | 17,224 |
| West College Avenue (East of South 27th Street - South 13th Street) | 20.205<br>2355-06-00, 70 | 164,880 | Duration of Project | 5,043 | 10,825 (1)<br>379 (3)<br>11,204 | 6,161 | - |
| West Layton Avenue (South 27th Street - South 92nd Street) | 20.205<br>2070-07-00, 70 | 455,049 | Duration of Project | 52,257 | 298,568 (1)<br>30,165 (3)<br>328,733 | 278,175 | 1,699 |

See Notes to Schedules of Expenditures of Awards

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2005

| Administering Department/ Award Description | Federal Domestic Assistance #/ State or Other Contract # | Award Amount | Award Period (Note 1) | Accrued/ (Deferred) January 1, 2005 | Revenues | Expenditures | Accrued/ (Deferred) December 31, 2005 |
|---|---|---|---|---|---|---|---|
| **U.S. DEPARTMENT OF TRANSPORTATION - Continued** | | | | | | | |
| | | | | | 53,608 (1) | | |
| | | | | | 2,171 (3) | | |
| West Good Hope Road (Teutonia Avenue - North 91st Street) | 20.205 2130-09-00, 70 | $ 122,083 | Duration of Project | $ 33,668 | $ 55,779 | $ 22,111 | $ - |
| | | | | | 1,732 (1) | | |
| | | | | | 81 (3) | | |
| North Teutonia Avenue/ West Bradley Road/North 43rd Street | 20.205 2145-05-00, 70 | 22,500 | Duration of Project | 90 | 1,813 | 1,723 | - |
| | | | | | 66,717 (1) | | |
| | | | | | 2,397 (3) | | |
| South 76th Street (West Morgan Avenue to West Grange Avenue) | 20.205 2160-04-01, 71 | 180,000 | Duration of Project | 44,082 | 69,114 | 26,983 | 1,951 |
| West Silver Spring Drive Bridge #162 over Little Menomonee River | 20.205 2090-08-00 | 97,600 | Duration of Project | - | - | - | - |
| West Silver Spring Drive Bridge #247 over Little Menomonee River | 20.205 2090-09-00 | 97,600 | Duration of Project | - | - | - | - |
| Jackson Park Drive Bridge over North Branch of Kinnickinnic River | 20.205 2106-00-00 | 100,800 | Duration of Project | - | - | - | - |
| | | | | | 93,599 (1) | | |
| | | | | | 40,745 (3) | | |
| South 76th Street Bridge over West Forest Home Avenue | 20.205 2140-04-01 | 365,600 | Duration of Project | - | 134,344 | 143,508 | 9,164 |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| West College Avenue Extended<br>over Root River | 20.205<br>2355-07-00 | 88,800 | Duration<br>of Project | 9,620 | 41,406 (1)<br>17,744 (3)<br>59,150 | 88,718 | 39,188 |
| Whitnall Park Drive Bridge<br>over Branch of Root River | 20.205<br>2660-04-00 | 88,000 | Duration<br>of Project | - | - | - | - |
| Milwaukee River Parkway Bridge<br>over North Fork of Milwaukee River | 20.205<br>2967-04-01 | 212,800 | Duration<br>of Project | - | - | - | - |
| Honey Creek Parkway Bridge over<br>Honey Creek (0.4 miles North of USH 18) | 20.205<br>2984-12-00 | 98,400 | Duration<br>of Project | 10,214 | 49,388 (1)<br>15,775 (3)<br>65,163 | 78,875 | 23,926 |
| South 13th Street (West Rawson<br>Avenue - West College Avenue) | 20.205<br>2505-06-00 | 847,280 | Duration<br>of Project | 125,604 | 280,802 (1)<br>52,253 (3)<br>333,055 | 261,268 | 53,817 |
| West Rawson Avenue<br>(South 6th Street - South Ash Street) | 20.205<br>2050-06-00 | 630,560 | Duration<br>of Project | (10) | 67,613 (1)<br>43,701 (3)<br>111,314 | 218,504 | 107,180 |
| West Rawson Avenue<br>(South 27th Street - South 6th Street) | 20.205<br>2050-07-00 | 198,240 | Duration<br>of Project | 36,524 | 128,656 (1)<br>27,472 (3)<br>156,128 | 137,362 | 17,758 |
| West Oklahoma Avenue<br>over Honey Creek | 20.205<br>2400-04-02 | 149,600 | Duration<br>of Project | - | 15,277 (1)<br>9,214 (3)<br>24,491 | 46,067 | 21,576 |
| West Silver Spring Drive<br>(North 90th Street - North 69th Street) | 20.205<br>2090-11-00 | 80% of Eligible<br>Costs up to<br>$120,000 | Duration<br>of Project | - | - | - | - |

See Notes to Schedules of Expenditures of Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2005

| Administering Department/ Award Description | Federal Domestic Assistance #/ State or Other Contract # | Award Amount | Award Period (Note 1) | Accrued/ (Deferred) January 1, 2005 | Revenues | Expenditures | Accrued/ (Deferred) December 31, 2005 |
|---|---|---|---|---|---|---|---|
| **U.S. DEPARTMENT OF TRANSPORTATION - Continued** | | | | | | | |
| West Silver Spring Drive (North 124th Street - North 90th Street) | 20.205 2090-13-00 | $ 274,320 | Duration of Project | $ - | $ - | $ - | $ - |
| West Rawson Avenue and South 68th Street Intersection | 20.205 2050-10-00, 70 | 147,785 | Duration of Project | 12,261 | 132,772 (1)<br>7,934 (3)<br>7,470 (4)<br>148,176 | 135,915 | - |
| West Good Hope Road and North 91st Street Intersection | 20.205 2130-10-00 | 40,500 | Duration of Project | - | - | - | - |
| Inter-Jurisdictional Traffic Communications System (non-Hwy) | 20.205 1693-32-06 | 19,360 | Duration of Project | - | - | - | - |
| Department of Parks and Public Infrastructure | | | | | | | |
| South Shore Bike Trail Replacement DOT Enhancement | 20.205 2984-37-00, 70 | 130,000 | 11/17/04-11/17/07 | - | 17,598 (1)<br>7,798 (3)<br>25,396 | 38,992 | 13,596 |
| Oak Leaf Trail Development Loomis Road to Drexel Avenue | 20.205 1693-29-09/79 | 805,000 | 09/20/04-09/20/06 | 5,135 | 68,636 (1)<br>18,997 (3)<br>87,633 | 94,985 | 12,487 |
| Hoyt Park Bikeway-Forestry Yard Segment Hawley Road - Doyne Park | 20.205 1000-24-00/70 | 66,000 | 05/10/99-06/30/04 | 6,211 | 6,211 (1) | - | - |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| | | | | | 83,310 (1) | | |
| | | | | | 16,070 (3) | | |
| Northpoint Lighthouse Restoration | 20.205<br>2967-04-02,72 | 984,000 | 09/05/03-<br>09/05/06 | 18,914 | 99,380 | 80,466 | - |
| | | | | | 2,571 (1) | | |
| | | | | | 571 (3) | | |
| Eastside Bike Ramp Oakland Avenue<br>at North Avenue | 20.205<br>2967-09-00/70 | 375,000 | 08/28/01-<br>08/28/04 | 525 | 3,142 | 2,856 | 239 |
| | | | | | 43,676 (1) | | |
| | | | | | 10,742 (3) | | |
| Oak Leaf Trail City of St. Francis | 20.205<br>2967-03-04/74 | 240,000 | 10/08/03-<br>10/08/06 | 3,685 | 54,418 | 53,712 | 2,979 |
| | | | | | 292,893 (1) | | |
| | | | | | 51,501 (3) | | |
| Oak Leaf Trail -<br>Estabrook Park Segment | 20.205<br>1693-25-09/79 | 810,000 | 07/02/02-<br>07/02/05 | 160,087 | 344,394 | 257,504 | 73,197 |
| | | | | | 73,409 (1) | | |
| | | | | | 955 (3) | | |
| North Shore RR Bikeway<br>Milwaukee County Line to Drexel Ave. | 20.205<br>2987-04-04/74, 78 | 904,000 | 05/10/99-<br>05/10/04 | 69,589 | 74,364 | 4,775 | - |
| | | | | | 112,665 (1) | | |
| | | | | | 27,930 (3) | | |
| Brady Street Pedestrian<br>Bridge Replacement | 20.205<br>1693-25-01/71 | 887,000 | 07/02/02-<br>07/02/05 | 946 | 140,595 | 139,649 | - |
| | | | | | 3,286 (1) | | |
| | | | | | 822 (3) | | |
| Brady Street Bike Access Ramp/<br>Access STH 32 Alternative Route | 20.205<br>2991-03-03, 73 | 265,000 | 02/23/01-<br>02/23/04 | - | 4,108 | 4,108 | - |
| | Total CFDA #20.205 | | | $ 4,039,894 | $ 13,321,893 | $ 10,817,921 | $ 1,535,922 |
| Jacobus Park Phase I<br>Nature Trail Renovation | 20.219<br>RTA-169 | 15,000 | 10/28/02-<br>06/30/05 | 30,000 | - | - | 30,000 |

See Notes to Schedules of Expenditures of Awards

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2005

| Administering Department/ Award Description | Federal Domestic Assistance #/ State or Other Contract # | Award Amount | Award Period (Note 1) | Accrued/ (Deferred) January 1, 2005 | Revenues | Expenditures | Accrued/ (Deferred) December 31, 2005 |
|---|---|---|---|---|---|---|---|
| **U.S. DEPARTMENT OF TRANSPORTATION - Continued** | | | | | | | |
| Jacobus Park Phase II<br>Nature Trail Renovation | 20.219<br>RTA-192 | $ 15,000 | 11/24/03-<br>06/30/05 | $ 19,533 | $ - | $ 10,467 | $ 30,000 |
| Total CFDA #20.219 | | | | $ 49,533 | $ - | $ 10,467 | $ 60,000 |
| FEDERAL TRANSIT ADMINISTRATION (MASS TRANSIT ASSISTANCE): | | | | | | | |
| Department of Parks and Public Infrastructure- Transportation Services | | | | | | | |
| | | | | | 2,941,071 (1)<br>606,245 (3)<br>537,600 (7) | | |
| Purchase Up to 13 Replacement<br>Buses and Spare Parts | 20.500<br>WI-03-0089 | 3,079,095 | Duration<br>of Project | - | 4,084,916 | 4,086,066 | 1,150 |
| Purchase Up to 13 Replacement<br>Buses and Spare Parts | 20.500<br>WI-03-0085 | 3,046,347 | Duration<br>of Project | 3,046,347 | 3,046,347 (1) | - | - |
| Total CFDA #20.500 | | | | $ 3,046,347 | $ 7,131,263 | $ 4,086,066 | $ 1,150 |
| | | | | | 11,622,565 (1)<br>47,684,239 (2)<br>14,612,913 (3)<br>42,170,629 (4) | | |
| 2005 Awards Mass Transit Operating Assistance<br>Federal<br>State | 20.507<br>WI-90-4426 | 14,849,089<br>47,684,239<br>62,533,328 | 01/01/05-<br>12/31/05 | - | 116,090,346 | 119,316,870 | 3,226,524 |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 2003 Awards Mass Transit Operating Assistance | | | | | 3,446,667 (1) | | |
| Federal | 20.507 | 13,800,000 | 01/01/03- | - | (3,446,667) (3) | | |
| State | WI-90-4381 | 49,284,239 | 12/31/03 | | - | - | - |
| Note: Adjustment to 12/31/03 reported grant | | 63,084,239 | | | | | |
| Operating Assistance for Transit Service Improvements Marketing & UWM | 20.507 WI-90-X423 | 1,140,000 | Duration of Project | - | - | - | - |
| | | | | | 564,634 (1) | | |
| | | | | | 298,196 (3) | | |
| Rpl Buses, Tires Leasing, Vehicle MTC, Misc Supp/MTC SVC Eqt. Cap Items | 20.507 WI-90-X426 | 1,823,200 | Duration of Project | - | 862,830 | 1,459,211 | 596,381 |
| 7th Year State Funding for Job Access Transit Service Routes | 20.507 DWETAP0519 WETAP 2005 | 687,750 | Duration of Project | - | 230,678 (2) | 463,841 | 233,163 |
| 6th Year State Funding for Job Access Transit Service Routes | 20.507 DWETAP0419 WETAP 2004 | 480,512 | Duration of Project | 112,400 | 112,400 (2) | - | - |
| | | | | | 5,697,316 (1) | | |
| | | | | | 209,531 (3) | | |
| Rpl Buses, Tires Leasing, Vehicle MTC, Misc Supp/MTC SVC Eqt. Cap Items | 20.507 WI-90-X400 | 7,297,000 | Duration of Project | 5,511,353 | 5,906,847 | 548,304 | 152,810 |
| Purchase of Equipment, Bus Communication and Monitoring System | 20.507 WI-90-X168 | 6,933,200 | Duration of Project | 1,585 | 1,585 (1) | - | - |
| | | | | | 446,486 (1) | | |
| | | | | | 105,149 (3) | | |
| Rpl Buses, Tires Leasing, Vehicle MTC Misc Supp/MTC Svc Eqt, Misc Cap Items | 20.507 WI-90-X381 | 10,551,000 | Duration of Project | 1,545 | 551,635 | 558,463 | 8,373 |
| Cap/Oper Assistance-Promoting Surface Public Transportation | 20.507 WI-90-X295 | 3,117,500 | Duration of Project | 592,081 | 592,081 (2) | - | - |

See Notes to Schedules of Expenditures of Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2005

| Administering Department/ Award Description | Federal Domestic Assistance #/ State or Other Contract # | Award Amount | Award Period (Note 1) | Accrued/ (Deferred) January 1, 2005 | Revenues | Expenditures | Accrued/ (Deferred) December 31, 2005 |
|---|---|---|---|---|---|---|---|
| **U.S. DEPARTMENT OF TRANSPORTATION - Continued** | | | | | | | |
| | | | | | 11,450 (1) | | |
| | | | | | 1,833 (3) | | |
| Rpl/Const Bus Wash Sys - FDL Gar Vehicle MTC and Misc. Capital Item | 20.507 WI-90-X299 | $ 1,915,800 | Duration of Project | $ 6,815 | $ 13,283 | $ 9,156 | $ 2,688 |
| Operating Assistance - Transit Service Improvements Trolley & Ethnic | 20.507 WI-90-X361-2 | 4,669,480 | Duration of Project | 55,948 | 839,405 (2) | 1,177,902 | 394,445 |
| | | | | | 121,344 (1) | | |
| | | | | | 30,336 (3) | | |
| Capital Items, Tire Leasing, Misc Supp, SVC, EQT., Vehicle MTC | 20.507 WI-90-X340 | 3,269,680 | Duration of Project | - | 151,680 | 151,680 | - |
| | | | | | 480,470 (1) | | |
| | | | | | 147,952 (3) | | |
| Rpl Buses, Tires Leasing, Vehicle MTC, Misc Supp, Svc, Eqt., (5) Cap Items | 20.507 WI-90-X362 | 8,974,000 | Duration of Project | 13,112 | 628,422 | 767,003 | 151,693 |
| Total CFDA# 20.507 | | | | $ 6,294,839 | $ 125,981,192 | $ 124,452,430 | $ 4,766,077 |
| WISCONSIN DEPARTMENT OF TRANSPORTATION: | | | | | | | |
| Sheriff's Department | | | | | | | |
| 2005-2006 Enhanced Freeway Patrol Grant | 20.600 1000-41-37 | 229,834 | 04/15/05-04/14/06 | - | 67,278 (2) | 98,323 | 31,045 |
| Speed & Other Aggressive Driving Enforcement Patrol 2005 | 20.600 0935-04-16 | 25,000 | 01/01/05-09/30/05 | - | 19,740 (1) | 19,740 | - |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| Alcohol Enforcement Project 2005 | 20.600<br>0935-03-28 | 33,750 | 01/01/05-<br>09/30/05 | - | 21,200 (2) | 21,200 | - |
| 2004-2005 Enhanced Freeway Patrol Grant | 20.600<br>1000-41-29 | 191,325 | 04/15/04-<br>04/14/05 | 73,543 | 139,740 (2) | 66,197 | - |
| 2003-1004 Enhanced Freeway Patrol Grant | 20.600<br>1000-41-11/ | 455,082 | 07/05/03-<br>06/30/04 | 29,155 | 29,155 (1)<br>(29,155) (7)<br>- | (29,155) | - |
| Milwaukee County Sheriff Liaison Grant | 20.600<br>1000-41-12/<br>1000-31-23 | 200,000 | 06/15/03-<br>01/31/06 | 48,621 | 111,091 (2)<br>(19,954) (7)<br>91,138 | 47,949 | 5,432 |
| 2003 - 894 Traffic Mitigation Grant | 20.600<br>1090-14-90 | 66,000 | 04/01/03-<br>07/05/03 | 48,940 | 48,940 (1) | - | - |
| 2003 Milwaukee County Speed/Truck Enforcement Pilot (prior year) | 20.600<br>1030-16-90 | 105,000 | 08/17/03-<br>03/31/04 | (38,500) | - | 38,500 | - |
| Total CFDA# 20.600 | | | | $ 161,759 | $ 388,036 | $ 262,754 | $ 36,477 |
| **TOTAL U.S. DEPARTMENT OF TRANSPORTATION** | | | | **$ 14,799,910** | **$ 162,373,285** | **$ 157,748,036** | **$ 10,174,661** |

**U.S. DEPARTMENT OF EDUCATION**

Sheriff Department

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| Jail Evening/Weekend College | 84.002<br>61-225-149-116 | 65,067 | 07/01/05-<br>06/30/06 | - | - | - | - |
| Jail Evening/Weekend College | 84.002<br>61-225-146-115 | 65,067 | 07/01/04-<br>06/30/05 | - | 48,800 (2)<br>16,266 (3)<br>65,066 | 65,066 | - |
| Total CFDA# 84.002 | | | | $ - | $ 65,066 | $ 65,066 | $ - |

See Notes to Schedules of Expenditures of Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2005

| Administering Department/ Award Description | Federal Domestic Assistance #/ State or Other Contract # | Award Amount | Award Period (Note 1) | Accrued/ (Deferred) January 1, 2005 | Revenues | Expenditures | Accrued/ (Deferred) December 31, 2005 |
|---|---|---|---|---|---|---|---|
| **U.S. DEPARTMENT OF EDUCATION-Continued** | | | | | | | |
| WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES (VOCATIONAL REHABILITATION): | | | | | | | |
| Department of Health and Human Services | | | | | | | |
| Special Education - Grants for Infants and Families with Disabilities | 84.181 | $ 962,347 | 01/01/05-12/31/05 | $ - | $ 962,347 (1) | $ 962,347 | $ - |
| **TOTAL U.S. DEPARTMENT OF EDUCATION** | | | | $ - | $ 1,027,413 | $ 1,027,413 | $ - |
| **U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES** | | | | | | | |
| Department on Aging | | | | | | | |
| | | | | | 81,244 (1) | | |
| | | | | | 21,593 (5) | | |
| Prevention Health | 93.043 Cars #560510 | 81,244 | 01/01/05-12/31/05 | - | 102,837 | 102,837 | - |
| Prevention Health | 93.043 Cars #560510 | 80,857 | 01/01/04-12/31/04 | 451 | 451 (1) | - | - |
| Total CFDA# 93.043 | | | | $ 451 | $ 103,288 | $ 102,837 | $ - |
| AAA Administration | 93.044 Cars #510300 | 284,191 | 01/01/05-12/31/05 | - | 284,191 (1) | 284,191 | - |
| AAA Administration | 93.044 Cars #510719 | 278,667 | 01/01/04-12/31/04 | 9,802 | 9,802 (1) | - | - |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| Title 3B Support Services | 93.044 Cars #560340 | 979,471 | 01/01/05-12/31/05 | - | 979,471 (1)<br>248,499 (5)<br>1,227,970 | 1,227,970 | - |
| Title 3B Support Services | 93.044 Cars #560340 | 1,022,285 | 01/01/04-12/31/04 | 1 | 1 (1) | - | - |
| Department on Aging | Total CFDA # 93.044 | | | $ 9,803 | $ 1,521,964 | $ 1,512,161 | $ - |
| Title 3C-1 Cong. Meal Program | 93.045 Cars #560350 | 2,406,561 | 01/01/05-12/31/05 | - | 2,406,560 (1)<br>424,150 (5)<br>2,830,710 | 2,830,712 | 2 |
| Title 3C-2 Home Meals | 93.045 Cars #560360 | 658,707 | 01/01/05-12/31/05 | - | 658,708 (1)<br>81,496 (5)<br>740,204 | 740,205 | 1 |
| Title 3C-2 Home Meals | 93.045 Cars #560360 | 712,679 | 01/01/04-12/31/04 | 1 | 1 (1) | - | - |
| | Total CFDA # 93.045 | | | $ 1 | $ 3,570,915 | $ 3,570,917 | $ 3 |
| T3ENat Fam CareGiver Support | 93.052 Cars #560520 | 494,961 | 01/01/05-12/31/05 | - | 494,961 (1)<br>73,173 (5)<br>568,134 | 568,134 | - |
| T3ENat Fam CareGiver Support | 93.052 Cars #560520 | 485,051 | 01/01/04-12/31/04 | (2) | (2) (1) | - | - |
| | Total CFDA # 93.052 | | | $ (2) | $ 568,132 | $ 568,134 | $ - |
| NSIP (USDA) Cash | 93.053 Cars #560422 | 403,612 | 01/01/05-12/31/05 | - | 401,680 (1) | 401,680 | - |

See Notes to Schedules of Expenditures of Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2005

| Administering Department/ Award Description | Federal Domestic Assistance #/ State or Other Contract # | Award Amount | Award Period (Note 1) | Accrued/ (Deferred) January 1, 2005 | Revenues | Expenditures | Accrued/ (Deferred) December 31, 2005 |
|---|---|---|---|---|---|---|---|
| **U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES - Continued** | | | | | | | |
| NSIP (USDA) Cash | 93.053 Cars #560422 | $ 378,513 | 01/01/04-12/31/04 | $ (1,932) | $ - | $ 1,932 | $ - |
| Department of Health and Human Services | | | | | | | |
| Mental Health SVC for the Homeless Block Grant | 93.150 | 199,600 | 07/01/02-06/30/05 | - | 199,600 (1) | 199,600 | - |
| Department of Health and Human Services - Behavioral Health Division | | | | | | | |
| Community Center Latino Unit | 93.230 | 1,500,000 | 05/01/02-04/30/05 | 48,087 | 232,851 (1) | 184,764 | - |
| Department of Health and Human Services | | | | | | | |
| Substance Abuse & Mental Health Services - Access to Recovery | 93.275 | 58,200 | 01/01/05-09/30/06 | - | 5,291 (1) | - | (5,291) |
| | | | | | 10,425 (1) | | |
| | | | | | (10,425) (3) | | |
| Substance Abuse & Mental Health Services - Access to Recovery | 93.275 | 7,456,693 | 08/01/05-07/31/06 | - | - | 3,987,360 | 3,987,360 |
| Substance Abuse & Mental Health Services - Access to Recovery | 93.275 | 7,479,364 | 09/01/05-09/30/06 | - | 923,760 (1) | 1,045,191 | 121,431 |
| Total CFDA # 93.275 | | | | $ - | $ 929,051 | $ 5,032,551 | $ 4,103,500 |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| | | | | | 38,906 (1) | | |
| | | | | | 20,081 (3) | | |
| Promoting Safe and Stable Families | 93.556 | 28,698 | 01/01/05-12/31/05 | - | 58,987 | 58,987 | - |
| | | | | | 1,902,503 (1) | | |
| | | | | | 981,974 (3) | | |
| Block Grants for Temporary Assistance for Needy Families | 93.558 | 1,403,346 | 01/01/05-12/31/05 | - | 2,884,477 | 2,884,477 | - |
| WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES: | | | | | | | |
| | | | | | (54,082) (1) | | |
| | | | | | (23,842) (3) | | |
| Family Support Payments AFDC W-2 Estate Collection | 93.560 | Sum Sufficient | 01/01/05-12/31/05 | - | (77,924) | (77,924) | - |
| Family Support Payments AFDC W-2 Estate Collection | 93.560 | Sum Sufficient | 01/01/04-12/31/04 | (39,709) | (39,709) (1) | - | - |
| Total CFDA # 93.560 | | | | $ (39,709) | $ (117,633) | $ (77,924) | $ - |
| Department of Child Support Enforcement | | | | | | | |
| | | | | | 16,541,537 (2) | | |
| | | | | | 1,924,366 (3) | | |
| | | | | | 80,410 (4) | | |
| | | | | | 28,786 (5) | | |
| | | | | | 473,419 (7) | | |
| Child Support Enforcement Title IV-D | 93.563 Wis Stat 13.679 | Percentage of Allowable Costs | 01/01/05-12/31/05 | - | 19,048,518 | 19,080,137 | 31,619 |
| | | | | | (664,568) (3) | | |
| | | | | | 30,000 (4) | | |
| | | | | | 90,078 (7) | | |
| Child Support Enforcement Title IV-D | 93.563 Wis Stat 13.679 | Percentage of Allowable Costs | 01/01/04-12/31/04 | (544,490) | (544,490) | - | - |

See Notes to Schedules of Expenditures of Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2005

| Administering Department/ Award Description | Federal Domestic Assistance #/ State or Other Contract # | Award Amount | Award Period (Note 1) | Accrued/ (Deferred) January 1, 2005 | Revenues | Expenditures | Accrued/ (Deferred) December 31, 2005 |
|---|---|---|---|---|---|---|---|
| **U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES - Continued** | | | | | | | |
| | | | | | (1,686,922) (3) | | |
| | | | | | 45,000 (4) | | |
| | | | | | 1,008,332 (7) | | |
| Child Support Enforcement Title IV-D | 93.563 Wis Stat 13.679 | Percentage of Allowable Costs | 01/01/03-12/31/03 | $ (633,590) | $ (633,590) | $ - | $ - |
| | Total CFDA# 93.563 | | | $ (1,178,080) | $ 17,870,438 | $ 19,080,137 | $ 31,619 |
| Department of Health and Human Services | | | | | | | |
| Wisconsin Home Energy Assistance Program (WHEAP) | 93.568 | 2,718,820 | 10/01/05-09/30/06 | - | - | 771,566 | 771,566 |
| Wisconsin Home Energy Assistance Program (WHEAP) | 93.568 | 2,222,460 | 10/01/04-09/30/05 | 610,735 | 2,222,460 (1) | 1,611,725 | - |
| Wisconsin Home Energy Assistance Program (WHEAP) | 93.568 505.371 | 2,364,157 | 10/01/03-09/30/04 | 832,119 | 832,119 (1) | - | - |
| | Total CFDA# 93.568 | | | $ 1,442,854 | $ 3,054,579 | $ 2,383,291 | $ 771,566 |
| Department of Health and Human Services | | | | | | | |
| Child Care Development Fund | 93.596 | 7,982,761 | 01/01/05-12/31/05 | - | 7,569,382 (1) | 7,207,986 | (361,396) |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| Child Care Development Fund | 93.596 | 8,823,189 | 01/01/04-12/31/04 | 545,900 | 545,900 (1) | - | - |
| | Total CFDA # 93.596 | | | $ 545,900 | $ 8,115,282 | $ 7,207,986 | $ (361,396) |
| Child Welfare Services & BCA | 93.645 | 482,131 | 01/01/05-12/31/05 | - | 653,621 (1)<br>337,365 (3)<br>990,986 | 990,986 | - |
| | Total CFDA # 93.645 | | | $ - | $ 990,986 | $ 990,986 | $ - |
| Clerk of Circuit Courts | | | | | | | |
| Permanency Review Plan | 93.658<br>WI Stat 48.38 (5) | 591,314 | 01/01/05-12/31/05 | - | 449,603 (2)<br>34,167 (3)<br>483,770 | 625,481 | 141,711 |
| Permanency Review Plan | 93.658<br>WI Stat 48.38 (5) | 591,314 | 01/01/04-12/31/04 | 156,470 | 156,470 (2) | - | - |
| Department of Health and Human Services | | | | | | | |
| Foster Care Title IV-E | 93.658 | 3,937,403 | 01/01/05-12/31/05 | - | 5,337,903 (1)<br>2,755,149 (3)<br>8,093,052 | 8,093,052 | - |
| District Attorney | | | | | | | |
| CHIPS/Termination of Parental Rights Project | 93.658<br>570037/570040 | 1,048,600 | 07/01/05-06/30/06 | - | 271,861 (2) | 513,060 | 241,199 |
| CHIPS/Termination of Parental Rights Project | 93.658<br>570037/570040 | 1,086,600 | 07/01/04-06/30/05 | 257,927 | 767,647 (2) | 509,720 | - |
| | Total CFDA# 93.658 | | | $ 414,397 | $ 9,772,800 | $ 9,741,313 | $ 382,910 |

See Notes to Schedules of Expenditures of Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2005

| Administering Department/ Award Description | Federal Domestic Assistance #/ State or Other Contract # | Award Amount | Award Period (Note 1) | Accrued/ (Deferred) January 1, 2005 | Revenues | Expenditures | Accrued/ (Deferred) December 31, 2005 |
|---|---|---|---|---|---|---|---|
| **U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES - Continued** | | | | | | | |
| Department of Health and Human Services | | | | | | | |
| | | | | | 3,797,225 (1) | | |
| | | | | | 1,959,931 (3) | | |
| Social Services Block Grant | 93.667 | $ 2,800,952 | 01/01/05-12/31/05 | $ - | $ 5,757,156 | $ 5,757,156 | $ - |
| | Total CFDA# 93.667 | | | $ - | $ 5,757,156 | $ 5,757,156 | $ - |
| | | | | | 820,312 (1) | | |
| | | | | | 298,787 (3) | | |
| State Children's Insurance Program | 93.767 | 745,795 | 01/01/05-12/31/05 | - | 1,119,099 | 1,372,143 | 253,044 |
| State Children's Insurance Program | 93.767 | 281,493 | 01/01/04-12/31/04 | 14,431 | 14,431 (1) | - | - |
| | Total CFDA# 93.767 | | | $ 14,431 | $ 1,133,530 | $ 1,372,143 | $ 253,044 |
| Department of Health and Human Services | | | | | | | |
| | | | | | 51,948,232 (1) | | |
| | | | | | 2,525,864 (3) | | |
| Medical Assistance | 93.778 | 57,562,756 | 01/01/05-12/31/05 | - | 54,474,096 | 57,090,425 | 2,616,329 |
| Medical Assistance | 93.778 | 63,073,260 | 01/01/04-12/31/04 | 943,676 | 943,676 (1) | - | - |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| COP-W Federal | 93.778 | 4,580,315 | 01/01/04-12/31/04 | (81,990) | - | 81,990 | - |
| CIP II Federal | 93.778 | 2,661,572 | 01/01/04-12/31/04 | 20,550 | 20,550 (3) | - | - |
| Department on Aging | | | | | | | |
| Resource Center Functional Screen Federal | 93.778 Cars #001399 | 475,361 | 01/01/05-12/31/05 | - | 922,601 (1)<br>475,361 (3)<br>1,397,962 | 950,722 | (447,240) |
| Resource Center Functional Screen Federal | 93.778 Cars #001432 | 338,393 | 01/01/04-12/31/04 | 25,275 | 25,275 (1) | - | - |
| Resource Medicaid I&A Fed. | 93.778 Cars #001397 | 133,951 | 01/01/05-12/31/05 | - | 133,953 (1)<br>1,942,809 (3)<br>2,076,762 | 2,076,760 | (2) |
| Resource Medicaid I&A Fed. | 93.778 Cars #001397 | 128,660 | 01/01/03-12/31/03 | (60) | - | 60 | - |
| Family Care - CMO | 93.778 | Dependent on Total Clients | 01/01/05-12/31/05 | - | 134,701,308 (1)<br>(5,016,423) (3)<br>13,719,120 (4)<br>16,211 (5)<br>(854,808) (6)<br>142,565,408 | 143,509,833 | 944,425 |
| Family Care - CMO | 93.778 | Dependent on Total Clients | 01/01/04-12/31/04 | (616,005) | (616,005) (3) | - | - |
| Total CFDA # 93.778 | | | | $ 291,446 | $ 200,887,724 | $ 203,709,790 | $ 3,113,512 |

See Notes to Schedules of Expenditures of Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2005

| Administering Department/ Award Description | Federal Domestic Assistance #/ State or Other Contract # | Award Amount | Award Period (Note 1) | Accrued/ (Deferred) January 1, 2005 | Revenues | Expenditures | Accrued/ (Deferred) December 31, 2005 |
|---|---|---|---|---|---|---|---|
| **U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES - Continued** | | | | | | | |
| Health Information - County Assist. | 93.779 Cars #560431 | $ 31,692 | 01/01/05- 12/31/05 | $ - | $ 31,692 (1) | $ 31,692 | $ - |
| Health Information - County Assist. | 93.779 Cars #560432 | 52,500 | 01/01/05- 12/31/05 | | 52,500 (1)<br>225 (5)<br>52,725 | 52,725 | - |
| Health Information - County Assist. | 93.779 Cars #560433 | 17,500 | 01/01/05- 12/31/05 | - | 17,497 (1) | 17,500 | 3 |
| Health Information - County Assist. | 93.779 Cars #560433 | 17,500 | 01/01/04- 12/31/04 | (3) | (3) (1) | - | - |
| Total CFDA # 93.779 | | | | $ (3) | $ 101,911 | $ 101,917 | $ 3 |
| Ben Specialist Part D | 93.786 Cars #560325 | 105,991 | 01/01/05- 12/31/05 | - | 132,489 (1) | 105,991 | (26,498) |
| Department of Health and Human Services | | | | | | | |
| Block Grant for Community Mental Health Services | 93.958 | 685,914 | 01/01/05- 12/31/05 | - | 648,188 (1) | 685,914 | 37,726 |
| Total CFDA # 93.958 | | | | $ - | $ 648,188 | $ 685,914 | $ 37,726 |

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| Department of Health and Human Services | | | | | | | | |
| | | | | | 2,814,899 | (1) | | |
| | | | | | 165,628 | (3) | | |
| Block Grant for Prevention and Treatment of Substance Abuse | 93.959 | 3,015,307 | 01/01/05- 12/31/05 | - | 2,980,527 | | 2,980,527 | - |
| Block Grant for Prevention and Treatment of Substance Abuse | 93.959 | 3,873,375 | 01/01/04- 12/31/04 | 21,918 | 21,918 | (1) | - | - |
| Total CFDA # 93.959 | | | | $ 21,918 | $ 3,002,445 | | $ 2,980,527 | $ - |
| **TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES** | | | | **$ 1,569,562** | **$ 261,820,840** | | **$ 268,557,267** | **$ 8,305,989** |
| **U.S. DEPARTMENT OF HOMELAND SECURITY** | | | | | | | | |
| Department of Parks and Public Infrastructure - Airport | | | | | | | | |
| Critical Infrastructure Protection Costs | 97.004 | 1,382,904 | 04/16/03- 05/30/03 12/21/03- 01/09/04 | 44,002 | 44,002 | (2) | - | - |
| WISCONSIN DEPARTMENT OF MILITARY AFFAIRS: | | | | | | | | |
| Sheriff Department | | | | | | | | |
| FY04 Homeland Security Grant Award Homeland Security Equipment | 97.004 HS-04-SE-0041 | 1,233,802 | 07/01/04- 01/31/05 | - | 279,290 | (1) | 1,192,669 | 913,379 |
| Total CFDA# 97.004 | | | | $ 44,002 | $ 323,292 | | $ 1,192,669 | $ 913,379 |
| Sheriff Department-Emergency Management | | | | | | | | |
| FY'04 Homeland Security Program Grant UASI/Citizen Corps Planning | 97.008 UI-04-PL-0213 | 105,900 | 04/01/04- 03/31/05 | - | 61,694 | (1) | 66,950 | 5,256 |

See Notes to Schedules of Expenditures of Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2005

| Administering Department/ Award Description | Federal Domestic Assistance #/ State or Other Contract # | Award Amount | Award Period (Note 1) | Accrued/ (Deferred) January 1, 2005 | Revenues | Expenditures | Accrued/ (Deferred) December 31, 2005 |
|---|---|---|---|---|---|---|---|
| **U.S. DEPARTMENT OF HOMELAND SECURITY-Continued** | | | | | | | |
| Homeland Security Program Grant UASI/Community Planning (Expanded Education) | 97.008 UI-04-PL-0214 | $ 292,000 | 04/01/04-03/31/06 | $ - | $ 207,734 (1) | $ 253,622 | $ 45,888 |
| FY'04 Homeland Security Program Grant UASI/Equipment | 97.008 UI-04-EQ-0208 | 795,000 | 04/01/04-01/31/05 | - | 795,000 (2) | 795,000 | - |
| Total CFDA# 97.008 | | | | $ - | $ 1,064,428 | $ 1,115,572 | $ 51,144 |
| | | | | | 178,296 (2) | | |
| | | | | | 178,295 (3) | | |
| Emergency Management Assistance | 97.042 | Up to 50% of Allowable Costs | 10/01/04-09/30/05 | - | 356,591 | 356,591 | - |
| | | | | | 119,026 (2) | | |
| | | | | | 119,026 (3) | | |
| Emergency Management Assistance | 97.042 | Up to 50% of Allowable Costs | 10/01/03-09/30/04 | 238,052 | 238,052 | - | - |
| Total CFDA# 97.042 | | | | $ 238,052 | $ 594,643 | $ 356,591 | $ - |
| | | | | | 20,945 (1) | | |
| | | | | | 6,982 (3) | | |
| Pre-Disaster Mitigation Planning Grant | 97.047 | 32,000 | 03/01/04-05/15/05 | 27,927 | 27,927 | - | - |
| FY05 Homeland Security Program Grant UASI Equipment | 97.067 HS-05-UI-0084 | 515,260 | 08/01/05-07/31/06 | - | - | - | - |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| FY05 Homeland Security Program Grant<br>UASI Planning | 97.067<br>HS-05-UI-0154 | 278,530 | 10/01/05-<br>03/31/07 | - | - | - | - |
| **TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY** | | | | **$ 309,981** | **$ 2,010,290** | **$ 2,664,832** | **$ 964,523** |

**U.S. DEPARTMENT OF TRANSPORTATION-FEDERAL AVIATION ADMINISTRATION**

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| FEDERAL AVIATION ADMINISTRATION: | | | | | | | |
| Sheriff Department | | | | | | | |
| 2005-2006 FAA K-9 Explosive Detection Team | 120.500<br>DTSA20-03-H-01004 | 200,000 | 10/01/05-<br>09/30/06 | - | - | 69,849 | 69,849 |
| 2004-2005 FAA K-9 Explosive Detection Team | 120.500<br>DTSA20-03-H-01004 | 160,500 | 10/01/04-<br>09/30/05 | 88,456 | 160,514 (1)<br>131,956 (3)<br>292,470 | 204,014 | - |
| **TOTAL U.S. DEPT OF TRANSPORTATION-FEDERAL AVIATION ADMINISTRATION** | | | | **$ 88,456** | **$ 292,470** | **$ 273,863** | **$ 69,849** |

**EXECUTIVE OFFICE OF THE PRESIDENT**

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| Sheriff Department | | | | | | | |
| HIDTA Grant-Intelligence & Technical Support Grant | 15PMLP527Z | 93,819 | 01/01/05-<br>06/30/06 | - | - | 35,132 | 35,132 |
| HIDTA Grant-Intelligence & Technical Support Grant | 14PMLP527Z | 98,139 | 01/01/04-<br>06/30/06 | - | - | 98,138 | 98,138 |
| HIDTA Grant - R.E.A.C.T. | 12PMLP550 | 145,040 | 01/01/04-<br>12/31/04 | 24,539 | - | - | 24,539 |

See Notes to Schedules of Expenditures of Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2005

| Administering Department/ Award Description | Federal Domestic Assistance #/ State or Other Contract # | Award Amount | Award Period (Note 1) | Accrued/ (Deferred) January 1, 2005 | Revenues | Expenditures | Accrued/ (Deferred) December 31, 2005 |
|---|---|---|---|---|---|---|---|
| **EXECUTIVE OFFICE OF THE PRESIDENT-Continued** | | | | | | | |
| District Attorney | | | | | | | |
| Milwaukee High Intensity Drug Trafficking Area (HIDTA) | 15PML520Z | $ 732,296 | 01/01/05-12/31/06 | $ - | $ - | $ 302,085 | $ 302,085 |
| Milwaukee High Intensity Drug Trafficking Area (HIDTA) | 14PML520Z | 795,854 | 01/01/04-09/30/05 | 209,242 | 583,701 (1) | 472,694 | 98,235 |
| **TOTAL EXECUTIVE OFFICE OF THE PRESIDENT** | | | | **$ 233,781** | **$ 583,701** | **$ 908,049** | **$ 558,129** |
| **TOTAL FEDERAL ASSISTANCE** | | | | **$ 20,999,362** | **$ 459,106,140** | **$ 461,475,898** | **$ 23,369,121** |

See Notes to Schedules of Expenditures of Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2005

| Administering Department/ Award Description | Federal Domestic Assistance #/ State or Other Contract # | Award Amount | Award Period (Note 1) | Accrued/ (Deferred) January 1, 2005 | Revenues | Expenditures | Accrued/ (Deferred) December 31, 2005 |
|---|---|---|---|---|---|---|---|
| **U.S. DEPARTMENT'S OF JUSTICE AND TREASURY** | | | | | | | |
| District Attorney | | | | | | | |
| | | | | | 27,357 (7) | | |
| | | | | | 621 (7) | | |
| Asset Forfeiture Fund MDEG | *** $ | Varies | 04/01/01-12/31/06 | | $ 27,977 | $ 4,133 | |
| Sheriff Department | | | | | | | |
| Asset Forfeiture Fund MDEG | *** | Varies | 01/01/05-12/31/05 | | 120,637 (7) | 126,722 | |
| Asset Forfeiture Fund Milwaukee County Sheriff | *** | Varies | 01/01/05-12/31/05 | | 131,256 (7) | 226,946 | |
| **TOTAL U.S. DEPARTMENT'S OF JUSTICE AND TREASURY******** | | | | | **$ 279,870** | **$ 357,801** | |

***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 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, 2005**

| | | | REVENUES | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | | | | GRANTOR SHARE | | TOTAL REVENUES | | TOTAL EXPENDITURES | |
| | PERCENT FEDERAL\ STATE | FEDERAL CFDA NUMBER | RECEIPTS OVER (UNDER) EXPENSES (1/01/05)# | CASH RECEIVED | RECEIPTS OVER (UNDER) EXPENSES (12/31/05)# | RECEIPTS FROM GRANTS | RECEIPTS FROM LOCAL | GRANTS | LOCAL |
| CHILD SUPPORT (CS) | 66% & 90% | 93.563 $ | (664,568) | 11,321,982 | (48,381) | 11,273,601 | 1,924,366 | 11,273,601 | 1,924,366 |
| CS OPER & PERFM BASED | 100.00% | 93.563 | - | 3,947,774 | - | 3,947,774 | - | 3,947,774 | - |
| CHILDREN 1ST | 100.00% | 93.563 | - | 280,000 | - | 280,000 | - | 280,000 | - |
| CASE MAINTENANCE | 100.00% | 93.563 | - | - | - | - | - | - | - |
| PEO PROJECT | 100.00% | 93.563 | - | 217,892 | - | 217,892 | - | 217,892 | - |
| ORDER REVISION | 100.00% | 93.563 | - | - | - | - | - | - | - |
| MSL INCENTIVE | 100.00% | 93.563 | - | 773,889 | - | 773,889 | - | 773,889 | - |
| FROM OTHER GOV UNIT | 100.00% | 93.563 | 30,000 | - | 80,000 | 80,000 | 80,410 | 80,000 | 80,410 |
| MATCH PROVIDED BY CONTRACT AGENCIES | - | - | - | - | - | - | 28,786 | - | 28,786 |
| OTHER GRANTS | 100.00% | 93.563 | - | - | - | - | 260,206 | - | 260,206 |
| OTHER GRANTS | 100.00% | 93.563 | 90,078 | - | - | - | 213,213 | - | 213,213 |
| **TOTAL** | | | $ (544,490) | $ 16,541,537 | $ 31,619 | $ 16,573,156 | $ 2,506,981 | $ 16,573,156 | $ 2,506,981 |

# TITLE: ACCRUED (DEFERRED) ENDING BALANCE

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COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF STATE AWARDS

For the Year Ended December 31, 2005

| Administering Department/ Award Description | State ID, Contract or Statute # | Award Amount | Award Period (Note 1) | Accrued/ (Deferred) January 1, 2005 | Revenues | Expenditures | Accrued/ (Deferred) December 31, 2005 |
|---|---|---|---|---|---|---|---|
| **WISCONSIN DEPARTMENT OF AGRICULTURE, TRADE AND CONSUMER PROTECTION** | | | | | | | |
| Department of Parks and Public Infrastructure | | | | | | | |
| 2005 Soil and Water Resource Management Grant | 9214-05-41-00 $ | 85,000 | 01/01/05-12/31/05 | $ - | $ - | $ 85,000 | $ 85,000 |
| Milwaukee County Zoo - Aviary Pond | SWRM2003-2 | 16,748 | 01/01/03-12/31/04 | 16,748 | 16,748 (2) | - | - |
| **TOTAL WISCONSIN DEPARTMENT OF AGRICULTURE, TRADE AND CONSUMER PROTECTION** | | | | **$ 16,748** | **$ 16,748** | **$ 85,000** | **$ 85,000** |
| **WISCONSIN DEPARTMENT OF NATURAL RESOURCES** | | | | | | | |
| Department of Parks and Public Infrastructure - Parks | | | | | | | |
| Urban Wildlife Damage Abatement and Control | UW05-052 | 5,000 | 01/01/05-01/01/07 | - | - | - | - |
| | | | | | 8,347 (2) | | |
| | | | | | 6,236 (3) | | |
| Urban Wildlife Abatement & Control (Deer Culling-Whitnall) | UW02-028/UW04-039 | Not to exceed 5,000 | 2002 and 2004 | 3,347 | 14,583 | 11,236 | - |
| Improve Public Awareness to Boerner Botanical Gardens | UF-428-00 | 24,938 | 01/28/00-12/31/04 | 24,938 | 24,938 (2) | - | - |
| Beerline Bridge | 2967-07-09,79 | 320,000 | 07/21/05-07/21/08 | - | - | - | - |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| Beerline Bridge | S-ADLP2-871 | 40,000 | 03/17/05-06/30/07 | - | - | - | - |
| Milwaukee River Soft Trail | 840003-004.36 | 90,000 | 03/01/05-12/31/05 | - | - | - | - |
| | | | | | 31,916 (2) | | |
| | | | | | 36,468 (3) | | |
| South Shore Park Boat Launch Extension | RBF-1020 | 126,150 | 09/01/04-06/30/06 | 9,469 | 68,384 | 172,869 | 113,954 |
| | | | | | 50,625 (2) | | |
| | | | | | 40,828 (3) | | |
| Milwaukee County Kinnickinnic River Bridge Replacement | S-ADLP2-816 | 50,625 | 02/09/04-06/30/05 | 9,797 | 91,453 | 81,656 | - |
| | | | | | 50,625 (2) | | |
| | | | | | 50,625 (3) | | |
| Milwaukee County Kinnickinnic River Bridge Replacement | RTA-194 | 50,625 | 02/09/04-06/30/05 | - | 101,250 | 101,250 | - |
| | | | | | 50,344 (2) | | |
| | | | | | 49,122 (3) | | |
| Zoo-Lake Evinrude Streambank Stabilization | USC-MI03-41000-04D | 120,000 | 01/01/04-12/31/05 | 1,221 | 99,466 | 98,245 | - |
| | | | | | 50,057 (2) | | |
| | | | | | 48,872 (3) | | |
| Zoo-Elk & Pony Yard Renovation | USC-MI03-41000-04F | 76,470 | 01/01/04-12/31/05 | 1,184 | 98,929 | 97,745 | - |
| | | | | | 17,047 (2) | | |
| | | | | | 4,580 (3) | | |
| Wehr Nature Center Drainage Channel - North | USC-SE03-41000-04B | 150,000 | 01/01/04-12/31/06 | 12,467 | 21,627 | 9,160 | - |
| | | | | | 9,177 (2) | | |
| | | | | | 6,272 (3) | | |
| Wehr Nature Center Drainage Channel - South | USC-SE03-41000-04A | 146,875 | 01/01/04-12/31/06 | 2,905 | 15,449 | 12,544 | - |
| McKinley Fishcleaning Station Repair | TDTD.2 | 13,296 | 01/28/04-06/30/05 | 13,296 | 13,296 (2) | - | - |

See Notes to Schedules of Expenditures of Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF STATE AWARDS

For the Year Ended December 31, 2005

| Administering Department/ Award Description | State ID, Contract or Statute # | Award Amount | Award Period (Note 1) | Accrued/ (Deferred) January 1, 2005 | Revenues | Expenditures | Accrued/ (Deferred) December 31, 2005 |
|---|---|---|---|---|---|---|---|
| **WISCONSIN DEPARTMENT OF NATURAL RESOURCES- Continued** | | | | | | | |
| Milwaukee County - Grant Park Bridge Replacement | RTA-253 $ | 128,750 | 10/27/04- 06/30/06 | $ - | $ - | $ - | $ - |
| Milwaukee County - Lake Park Nature Trail Renovation-Phase 1 | RTA-246 | 15,000 | 10/27/04- 06/30/06 | - | - | 30,064 | 30,064 |
| Kohl Park-Property Acquistion DNR Stewardship | 8700 S-ADLP-697 | 150,000 | 06/30/04- 06/30/05 | 150,000 | - | - | 150,000 |
| | | | | | 26,534 (2) | | |
| | | | | | 8,844 (3) | | |
| Redevelopment of Former Park East | SAG-117 | 30,000 | 02/20/03- | - | 35,378 | 35,378 | - |
| | | | | | 23,660 (2) | | |
| | | | | | 4,744 (3) | | |
| Redevelopment of Former Park East Expressway (Area 3) | SAG-118 | 30,000 | 02/20/03- 02/20/04 | - | 28,404 | 28,404 | - |
| | | | | | 10,000 (2) | | |
| | | | | | 30,000 (3) | | |
| Milwaukee County Pond & Lagoon Management Plan - Phase 1 | LPL-891-03 | 10,000 | 04/01/03- 12/31/04 | - | 40,000 | 40,000 | - |
| | | | | | 10,000 (2) | | |
| | | | | | 37,885 (3) | | |
| Milwaukee County Pond & Lagoon Management Plan - Phase 2 | LPL-885-03 | 10,000 | 04/01/03- 12/31/04 | - | 47,885 | 47,885 | - |
| Gypsy Moth Suppression Prog | GM004-05 | 7,880 | 09/01/04- 09/30/05 | - | 7,880 (2) | 7,880 | - |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| Snowmobile Trail Maintenance | 370.485<br>S-3258 | 3,150 | 07/01/05-<br>06/30/06 | - | - | - | - |
| Snowmobile Trail Maintenance | 370.485<br>S-3120 | 3,150 | 07/01/04-<br>06/30/05 | - | 3,150 (2) | 3,150 | - |
| Snowmobile Trail Maintenance | 370.485<br>S-2985 | 3,150 | 07/01/03-<br>06/30/04 | 3,150 | 3,150 (2) | - | - |
| Total State ID # 370.485 | | | | $ 3,150 | $ 6,300 | $ 3,150 | $ - |
| Wildlife Damage<br>Abatement & Claims | 370.553 | 60,922 | 01/01/01-<br>12/31/04 | - | 560 (2) | 7,068 | 6,508 |
| **TOTAL WISCONSIN DEPARTMENT OF NATURAL RESOURCES** | | | | **$ 231,774** | **$ 715,782** | **$ 784,534** | **$ 300,526** |
| **WISCONSIN DEPARTMENT OF TRANSPORTATION** | | | | | | | |
| Clerk of Circuit Courts | | | | | | | |
| Milwaukee Pretrial Intensive<br>Supervision Program | | 177,529 | 01/01/05-<br>12/31/05 | - | 146,667 (2)<br>177,529 (3)<br>324,196 | 355,058 | 30,862 |
| Department of Parks and Public Infrastructure-Transportation | | | | | | | |
| South 6th Street Viaduct<br>over Menomonee River | Wis Statute 84.11<br>2235-00-00, 03, 20, 70 | 7,650,000 | Duration<br>of Project | - | 19,421 (3) | 19,421 | - |
| West Mill Road - CTH S<br>(North 72nd Street-North 107th Street) | Wis Statute 20.395<br>1009-05-14 | 75% of eligible<br>costs up to $90,750 | Duration<br>of Project | - | - | - | - |
| West Beloit Road - CTH T<br>(West Oklahoma Avenue-South 124th St) | Wis Statute 20.395<br>1009-05-15 | 75% of eligible<br>costs up to $84,975 | Duration<br>of Project | - | - | - | - |

See Notes to Schedules of Expenditures of Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF STATE AWARDS

For the Year Ended December 31, 2005

| Administering Department/ Award Description | State ID, Contract or Statute # | Award Amount | Award Period (Note 1) | Accrued/ (Deferred) January 1, 2005 | Revenues | Expenditures | Accrued/ (Deferred) December 31, 2005 |
|---|---|---|---|---|---|---|---|
| **WISCONSIN DEPARTMENT OF TRANSPORTATION- Continued** | | | | | | | |
| Department of Aging | | | | | | | |
| Elderly and Handicapped Transportation Assistance Program | 395.101,104 $<br>Wis Statute 85.20<br>85.21 | 500,117 | 01/01/05-<br>12/31/05 | $ - | $ 500,117 (7) | $ 500,117 | $ - |
| Department of Parks and Public Infrastructure-Transit | | | | | | | |
| Elderly and Handicapped Transportation Assistance Program | 395.101,104<br>Wis Statute 85.20<br>85.21 | 9,127,561<br>928,789<br>10,056,350 | 01/01/05-<br>12/31/05 | - | 9,127,561 (2)<br>5,688,955 (3)<br>4,400,683 (7)<br>19,217,199 | 19,217,199 | - |
| Total State ID # 395.101,104 | | | | $ - | $ 19,717,316 | $ 19,717,316 | $ - |
| Marquette Interchange Project 2005 (4)Traffic Mitigation | 1060-25-92 | 1,168,920 | Duration of Project | - | 587,602 (2) | 878,772 | 291,170 |
| Marquette Interchange Project 2005 (3)Traffic Mitigation | 1060-05-93 | 2,818,033 | Duration of Project | - | (87,988) (2)<br>87,988 (3)<br>- | 87,988 | 87,988 |
| Marquette Interchange Project 2004 Traffic Mitigation | 1060-05-92 | 278,545 | Duration of Project | 193,294 | 240,335 (2) | 47,041 | - |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| Sheriff's Department | | | | | | | |
| Marquette Interchange Traffic Mitigation Contract #4 | 1060-05-92 | 36,098 | 04/01/04-12/31/04 | - | 3,058 (2) | 36,096 | 33,038 |
| Marquette Interchange Traffic Mitigation Contract #1 | 1060-25-92 | 350,423 | 10/01/04-12/31/05 | - | - | 324,336 | 324,336 |
| **TOTAL WISCONSIN DEPARTMENT OF TRANSPORTATION** | | | | **$ 193,294** | **$ 20,891,928** | **$ 21,466,028** | **$ 767,394** |

**WISCONSIN DEPARTMENT OF CORRECTIONS**

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| Department of Health and Human Services | | | | | | | |
| Community Intervention Program for Early & Intensive Intervention | 410.302 | 1,553,310 | 07/01/05-06/30/06 | - | 214,717 (2) | 620,168 | 405,451 |
| Community Intervention Program for Early & Intensive Intervention | 410.302 | 1,490,140 | 07/01/04-06/30/05 | 427,247 | 1,210,101 (2) | 782,854 | - |
| **TOTAL WISCONSIN DEPARTMENT OF CORRECTIONS** | | | | **$ 427,247** | **$ 1,424,818** | **$ 1,403,022** | **$ 405,451** |

**WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES**

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| Department of Health and Human Services | | | | | | | |
| W-Funeral & Cemetery | 435.105 | 1,249,206 | 01/01/05-12/31/05 | - | 1,563,934 (2) | 2,138,200 | 574,266 |
| W-Funeral & Cemetery | 435.105 | 1,248,126 | 01/01/04-12/31/04 | (20,039) | (20,039) (2) | - | - |
| MA Transportation | 435.131 | 3,551,200 | 01/0105-12/31/05 | - | 4,031,369 (2) | 5,297,604 | 1,266,235 |

See Notes to Schedules of Expenditures of Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF STATE AWARDS

For the Year Ended December 31, 2005

| Administering Department/ Award Description | State ID, Contract or Statute # | Award Amount | Award Period (Note 1) | Accrued/ (Deferred) January 1, 2005 | Revenues | Expenditures | Accrued/ (Deferred) December 31, 2005 |
|---|---|---|---|---|---|---|---|
| **WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES-Continued** | | | | | | | |
| MA Transportation | 435.131 $ | 2,767,250 | 01/0104- 12/31/04 | $ 1,033,944 | $ 1,033,944 (2) | $ - | $ - |
| Department on Aging | | | | | | | |
| Family Care Resource Center | 435.140 Cars #001400 | 2,777,521 | 01/01/05- 12/31/05 | - | 2,777,521 (2)<br>9,594 (5)<br>2,787,115 | 2,787,115 | - |
| Family Care Resource Center | 435.140 Cars #001400 | 2,775,483 | 01/01/04- 12/31/04 | 1 | 1 (2) | - | - |
| Family Care Prevention Program | 435.1404 Cars #001404 | 249,040 | 01/01/05- 12/31/05 | - | 249,038 (2) | 249,040 | 2 |
| Milw Co NH Relocation Program | 435.1405 Cars #001405 | 64,932 | 01/01/04- 12/31/04 | 65,581 | 65,581 (2) | - | - |
| Total State ID # 435.140 | | | | $ 65,582 | $ 3,101,735 | $ 3,036,155 | $ 2 |
| Department of Health and Human Services | | | | | | | |
| Regional Training Staff | 435.224 | 162,638 | 01/01/05- 12/31/05 | - | - | 162,638 | 162,638 |
| FS Error Reduction Program | 435.270 | 3,022 | 01/01/04- 12/31/04 | 567 | 567 (2) | - | - |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 2005 State Funded | 435.272 | 109,288 | 01/01/05-12/31/05 | - | 109,298 (2) | 109,298 | - |
| 2005 State Funded | 435.273 | 232,500 | 01/01/05-12/31/05 | - | 232,500 (2) | 232,500 | - |
| 2005 State Funded | 435.273 | 25,000 | 01/01/05-12/31/05 | - | 25,000 (2) | 25,000 | - |
| Mobile Outreach Equipment | 435.278 | 60,560 | 01/01/04-12/31/04 | 34,485 | 34,485 (2) | - | - |
| Income Maintenance | 435.283 | 8,146,006 | 01/01/05-12/31/05 | - | 8,141,301 (2)<br>2,588 (3)<br>8,143,889 | 8,146,006 | 2,117 |
| Income Maintenance | 435.283 | 8,427,351 | 01/01/04-12/31/04 | 3,358 | 3,358 (2) | - | - |
| Income Maintenance | 435.284 | 90,828 | 01/01/04-12/31/04 | 3,362 | 3,362 (2) | - | - |
| Medicaid Subrogation Collection | 435.291 | Sum Sufficient | 01/01/05-12/31/05 | - | (363,848) (2)<br>(260,013) (3)<br>(623,861) | (623,861) | - |
| Medicaid Subrogation Collection | 435.291 | Sum Sufficient | 01/01/04-12/31/04 | (344,926) | (344,926) (2) | - | - |

See Notes to Schedules of Expenditures of Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF STATE AWARDS

For the Year Ended December 31, 2005

| Administering Department/ Award Description | State ID, Contract or Statute # | Award Amount | Award Period (Note 1) | Accrued/ (Deferred) January 1, 2005 | Revenues | Expenditures | Accrued/ (Deferred) December 31, 2005 |
|---|---|---|---|---|---|---|---|
| **WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES - Continued** | | | | | | | |
| Department on Aging | | | | | | | |
| | | | | | 179,029 (2)<br>347,527 (3)<br>1,000 (5) | | |
| Adult Protective Services | 435.313 $<br>Cars #000313 | 179,029 | 01/01/05-<br>12/31/05 | $ - | $ 527,556 | $ 527,556 | $ - |
| Department of Health and Human Services | | | | | | | |
| | | | | | 2,801,549 (2)<br>273,963 (3) | | |
| COP-W GPR AFDC Agency Collections | 435.338 | 3,211,287 | 01/01/05-<br>12/31/05 | - | 3,075,512 | 3,123,594 | 48,082 |
| COP-W GPR AFDC Agency Collections | 435.338 | 3,066,288 | 01/01/04-<br>12/31/04 | 91,693 | 91,693 (2) | - | - |
| Total State ID # 435.338 | | | | $ 91,693 | $ 3,167,205 | $ 3,123,594 | $ 48,082 |
| | | | | | 1,746,095 (2)<br>183,856 (3) | | |
| CIP II GPR | 435.348 | 2,125,804 | 01/01/05-<br>12/31/05 | - | 1,929,951 | 1,929,951 | - |
| Foster Care Continuation | 435.365 | 79,224 | 01/01/05-<br>12/31/05 | - | 79,224 (2) | 79,224 | - |
| Community Options Program | 435.367 | 8,923,977 | 01/01/05-<br>12/31/05 | - | 8,563,559 (2) | 8,923,977 | 360,418 |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| Community Options Program | 435.367 | 8,773,043 | 01/01/04-12/31/04 | 189,652 | 189,652 (2) | - | - |
| Total State ID #435.367 | | | | $ 189,652 | $ 8,753,211 | $ 8,923,977 | $ 360,418 |
| Department on Aging | | | | | | | |
| Alzheimer's Family Support | 435.381 Cars #000381 | 242,158 | 01/01/05-12/31/05 | - | 242,158 (2) | 234,085 | (8,073) |
| Department of Health and Human Services | | | | | | | |
| Medical Assistance Program | 435.45 | 1,563,051 | 01/01/05-12/31/05 | - | 1,508,997 (2)<br>100,006 (3)<br>1,609,003 | 1,609,003 | - |
| Medical Assistance Program | 435.46 | 186,674 | 01/01/05-12/31/05 | - | 46,669 (2)<br>(46,669) (3)<br>- | - | - |
| Community Support Program | 435.504 | 93,910 | 01/01/05-12/31/05 | - | 93,910 (2) | 93,910 | - |
| Brain Injury Waiver | 435.506 | 1,001,662 | 01/01/05-12/31/05 | - | 920,465 (2)<br>61,910 (3)<br>982,375 | 982,375 | - |
| Brain Injury Waiver | 435.506 | 977,462 | 01/01/04-12/31/04 | 21,964 | 21,964 (2) | - | - |
| Total State ID # 435.506 | | | | $ 21,964 | $ 1,004,339 | $ 982,375 | $ - |
| Department on Aging | | | | | | | |
| Guardship Services | 435.510719 Cars #510719 | 20,419 | 01/01/05-12/31/05 | - | 20,419 (2)<br>2,269 (3)<br>22,688 | 22,688 | - |

See Notes to Schedules of Expenditures of Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF STATE AWARDS

For the Year Ended December 31, 2005

| Administering Department/ Award Description | State ID, Contract or Statute # | Award Amount | Award Period (Note 1) | Accrued/ (Deferred) January 1, 2005 | Revenues | Expenditures | Accrued/ (Deferred) December 31, 2005 |
|---|---|---|---|---|---|---|---|
| **WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES - Continued** | | | | | | | |
| Department of Health and Human Services | | | | | | | |
| State Funded | 435.531045 $ | 41,700 | 01/01/05- 12/31/05 $ | - $ | 41,700 (2) $ | 41,700 $ | - |
| Substance Abuse Treatment ( TANF ) | 435.535 | 5,000,000 | 01/01/05- 12/31/05 | - | 5,000,000 (2) | 5,000,000 | - |
| State Funded | 435.546 | 16,000 | 01/01/05- 12/31/05 | - | 4,000 (2) | 16,000 | 12,000 |
| Birth to Three Initiative | 435.550 | 2,072,491 | 01/01/05- 12/31/05 | - | 2,072,491 (2) | 2,072,491 | - |
| IMD Regular Relocations | 435.559 | 6,612,443 | 01/01/05- 12/31/05 | - | 6,612,443 (2) | 6,612,443 | - |
| IMD Regular Relocations | 435.559 | 6,564,902 | 01/01/04- 12/31/04 | 23,868 | 23,868 (2) | - | - |
| Department on Aging | | | | | | | |
| Benefits Specialist Legal - State | 435.560 Cars #560318 | 24,828 | 01/01/05- 12/31/05 | - | 24,828 (2) | 24,828 | - |
| | | | | | 111,456 (2) | | |
| | | | | | 14,083 (5) | | |
| Benefits Specialist - County | 435.560 Cars #560320 | 111,456 | 01/01/05- 12/31/05 | - | 125,539 | 125,539 | - |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| | | | | | 65,833 (2)<br>15,208 (5) | | |
| Senior Community Services | 435.560<br>Cars #560330 | 65,836 | 01/01/05-<br>12/31/05 | - | 81,041 | 81,044 | 3 |
| Elder Abuse Services | 435.56049<br>Cars #560490 | 436,686 | 01/01/05-<br>12/31/05 | - | 436,686 (2) | 436,686 | - |
| | Total State ID # 435.560 | | | $ - | $ 668,094 | $ 668,097 | $ 3 |
| Department of Health and Human Services | | | | | | | |
| | | | | | 27,175,839 (2)<br>14,026,760 (3) | | |
| Base Allocation - BCA | 435.561 | 20,045,744 | 01/01/05-<br>12/31/05 | - | 41,202,599 | 41,202,599 | - |
| Department on Aging | | | | | 2,319,188 (2)<br>24,471 (5) | | |
| Base Allocation - BCA | 435.561<br>Cars #000561 | 2,319,188 | 01/01/05-<br>12/31/05 | - | 2,343,659 | 2,343,659 | - |
| | Total State ID # 435.561 | | | $ - | $ 43,546,258 | $ 43,546,258 | $ - |
| Department of Health and Human Services | | | | | | | |
| | | | | | 6,247,729 (2)<br>12,441,834 (3) | | |
| CIP 1B | 435.564 | 6,404,947 | 01/01/05-<br>12/31/05 | - | 18,689,563 | 18,689,563 | - |
| CIP 1B | 435.564 | 3,016,575 | 01/01/04-<br>12/31/04 | (2,693,338) | (2,693,338) (2) | - | - |
| | Total State ID # 435.564 | | | $ (2,693,338) | $ 15,996,225 | $ 18,689,563 | $ - |

See Notes to Schedules of Expenditures of Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF STATE AWARDS

For the Year Ended December 31, 2005

| Administering Department/ Award Description | State ID, Contract or Statute # | Award Amount | Award Period (Note 1) | Accrued/ (Deferred) January 1, 2005 | Revenues | Expenditures | Accrued/ (Deferred) December 31, 2005 |
|---|---|---|---|---|---|---|---|
| **WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES - Continued** | | | | | | | |
| Department of Health and Human Services | | | | | | | |
| FISS SVCS Program (Safety) | 435.570019 | 440,605 | 01/01/05-12/31/05 | - | 422,231 (2) | 418,300 | (3,931) |
| FISS SVCS Program (Safety) | 435.570019 | 330,000 | 01/01/04-12/31/04 | (26,340) | (26,340) (2) | - | - |
| State Funded | 435.570035 | 688,137 | 01/01/05-12/31/05 | - | 200,592 (2) | 200,592 | - |
| IMD Continuing Placements | 435.572 | 1,129,784 | 01/01/04-12/31/04 | (428,704) | (428,704) (2) | - | - |
| Family Support Program | 435.577 | 872,287 | 01/01/05-12/31/05 | - | 653,440 (2) | 783,803 | 130,363 |
| Family Support Program | 435.577 | 865,956 | 01/01/04-12/31/04 | (6,331) | (6,331) (2) | - | - |
| | | | | | 4,997,887 (2) | | |
| | | | | | 603,521 (3) | | |
| CIP 1A | 435.580 | 4,997,887 | 01/01/05-12/31/05 | - | 5,601,408 | 5,601,408 | - |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| State/County Match | 435.681 | 5,384,610 | 01/01/05-12/31/05 | - | 5,384,610 (2) | 5,384,610 | - |
| State/County Match | 435.681 | 5,387,240 | 01/01/04-12/31/04 | 3,245,685 | 3,245,685 (2) | - | - |
| Department on Aging | | | | | | | |
| State/County Match | 435.681 Cars #000681 | 281,124 | 01/01/05-12/31/05 | - | 81,995 (2)<br>281,124 (3)<br>363,119 | 562,248 | 199,129 |
| State/County Match | 435.681 Cars #000681 | 281,486 | 01/01/04-12/31/04 | 211,113 | 211,113 (2) | - | - |
| | Total State ID # 435.681 | | | $ 3,456,798 | $ 9,204,527 | $ 5,946,858 | $ 199,129 |
| Department of Health and Human Services - County Health Programs | | | | | | | |
| General Relief (Med) 2005 Grant Year | 435.712 Wis Statute 49.035 | 16,600,000 | 01/01/05-12/31/05 | - | 12,891,632 (3) | 44,682,005 | 31,790,373 |
| General Relief (Med) 2004 Grant Year | 435.712 Wis Statute 49.035 | 16,600,000 | 01/01/04-12/31/04 | 32,733,694 | 9,455,095 (1)<br>16,600,000 (2)<br>(112,676) (3)<br>6,866,076 (7)<br>32,808,495 | 74,801 | - |
| | Total State ID # 435.712 | | | $ 32,733,694 | $ 45,700,127 | $ 44,756,806 | $ 31,790,373 |

See Notes to Schedules of Expenditures of Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF STATE AWARDS

For the Year Ended December 31, 2005

| Administering Department/ Award Description | State ID, Contract or Statute # | Award Amount | Award Period (Note 1) | Accrued/ (Deferred) January 1, 2005 | Revenues | Expenditures | Accrued/ (Deferred) December 31, 2005 |
|---|---|---|---|---|---|---|---|
| **WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES - Continued** | | | | | | | |
| Department of Health and Human Services | | | | | | | |
| | | | | | 217,311 (2) | | |
| | | | | | 35,176 (3) | | |
| State Admin Match Grants Program Integrity | 435.750 $ | 217,311 | 01/01/05-12/31/05 $ | - $ | 252,487 $ | 252,487 $ | - |
| State Admin Match Grants Program Integrity | 435.750 | 218,015 | 01/01/04-12/31/04 | 30,948 | 30,948 (2) | - | - |
| | | | | | (13,165) (2) | | |
| | | | | | (3,813) (3) | | |
| State Funded | 435.909 | Sum Sufficient | 01/01/05-12/31/05 | - | (16,978) | (16,978) | - |
| State Funded | 435.966 | Sum Sufficient | 01/01/05-12/31/05 | - | 13,598 (2) | 30,425 | 16,827 |
| MCPS Site5 Safety Prose Payment | 436.570035 | 1,376,273 | 01/01/04-12/31/04 | (110,044) | (110,044) (2) | - | - |
| Department on Aging | | | | | | | |
| COP2\COPW Adjustment (prior year) | | | 2003 | (41,286) | - | 41,286 | - |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| Department of Health and Human Services | | | | | | | |
| CTLS GPR | 438.450 | 1,452,536 | 01/01/04-12/31/04 | 90,265 | 90,265 (2) | - | - |
| State Funded AFDC W-2 Subrogation Coll | 445.338 | Sum Sufficient | 01/01/04-12/31/04 | (95) | (95) (2) | - | - |
| State Funded AFDC W-2 Estate Collection | 445.338 | Sum Sufficient | 01/01/04-12/31/04 | (31,105) | (31,105) (2) | - | - |
| Total State ID # 445.338 | | | | $ (31,200) | $ (31,200) | $ - | $ - |
| **TOTAL OF WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES** | | | | **$ 34,077,972** | **$ 170,238,965** | **$ 170,711,442** | **$ 34,550,449** |
| **WISCONSIN DEPARTMENT OF JUSTICE** | | | | | | | |
| District Attorney | | | | | | | |
| Juvenile Accountability Incentive Block Grant | 455.321 | 31,725 | 09/01/04-08/31/05 | 8,605 | 31,725 (1) | 23,120 | - |
| Victim/Witness Assistance Program | 455.503/455.532 WI Statue 950.06 | 58% Total Cost | 07/01/05-06/30/06 | - | 507,035 (3) | 1,102,235 | 595,200 |
| Victim/Witness Assistance Program | 455.503/455.532 WI Statue 950.06 | 58% Total Cost | 07/01/04-06/30/05 | 548,422 | 1,156,859 (2)<br>405,624 (3)<br>1,562,483 | 1,014,061 | - |
| Sheriff Department | | | | | | | |
| Cease Grant 2005 | 100.241 | 120 | 01/01/05-12/31/05 | - | - | 354 | 354 |

See Notes to Schedules of Expenditures of Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF STATE AWARDS

For the Year Ended December 31, 2005

| Administering Department/ Award Description | State ID, Contract or Statute # | Award Amount | Award Period (Note 1) | Accrued/ (Deferred) January 1, 2005 | Revenues | Expenditures | Accrued/ (Deferred) December 31, 2005 |
|---|---|---|---|---|---|---|---|
| **WISCONSIN DEPARTMENT OF JUSTICE-Continued** | | | | | | | |
| Cease Grant 2004 | 100.241 $ | 688 | 01/01/04-12/31/04 | $ 114 | $ 514 | $ 400 | $ - |
| **TOTAL WISCONSIN DEPARTMENT OF JUSTICE** | | | | **$ 557,141** | **$ 2,101,757** | **$ 2,140,170** | **$ 595,554** |
| **WISCONSIN DEPARTMENT OF MILITARY AFFAIRS-STATE EMERGENCY COMMISSION** | | | | | | | |
| Sheriff-Emergency Management | | | | | | | |
| EPCRA (SARA) Grant | 465.337 | 138,292 | 10/01/04-09/30/05 | - | 69,146 (2) | 138,292 | 69,146 |
| EPCRA (SARA) Grant | 465.337 | 142,562 | 10/01/03-09/30/04 | 71,281 | 71,281 (2) | - | - |
| EPCRA Computer & Hazmat Response Equipment Grant | 465.367 | 8,281 | 01/01/04-12/31/04 | - | 8,281 (2) | 8,281 | - |
| **TOTAL WI DEPARTMENT OF MILITARY AFFAIRS-STATE EMERGENCY COMMISSION** | | | | **$ 71,281** | **$ 148,708** | **$ 146,573** | **$ 69,146** |
| **WISCONSIN DEPARTMENT OF VETERANS AFFAIRS** | | | | | | | |
| County Executive - Veterans Services | | | | | | | |
| County Veterans Service Officer | 485.001 | 13,000 | 01/01/05-12/31/05 | - | 13,000 (2) | 13,000 | - |
| **TOTAL WISCONSIN DEPARTMENT OF VETERANS AFFAIRS** | | | | **$ -** | **$ 13,000** | **$ 13,000** | **$ -** |

## WISCONSIN DEPARTMENT OF ADMINISTRATION

Department of Administrative Services - SEWRPC

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| Land Records Modernization Grant | 505.118 2005 T & E | 300 | 2005 | - | 300 (2) | 300 | - |
| Land Records Modernization Grant | 505.118 2004 T & E | 300 | 2004 | (300) | - | 300 | - |
| Land Records Modernization Grant | 505.118 83123 | 99,000 | 07/01/03-12/31/04 | 36,022 | 34,650 (2) | (1,372) | - |
| Land Records Modernization Grant | 505.118 82310 | 15,000 | 07/01/02-12/31/03 | (9,750) | 5,250 (2) | 15,000 | - |
| Land Records Modernization Grant | 505.118 83158 | 13,600 | 07/01/03-12/31/04 | 4,760 | - | - | 4,760 |
| Land Records Modernization Grant | 505.118 83158 | 50,684 | 07/01/03-12/31/04 | (32,945) | - | - | (32,945) |
| Land Records Modernization Grant | 505.118 83159 | 50,684 | 07/01/03-12/31/04 | (24,253) | 17,739 (2) | 41,992 | - |
| Total State ID # 505.118 | | | | $ (26,466) | $ 57,939 | $ 56,220 | $ (28,185) |

See Notes to Schedules of Expenditures of Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF STATE AWARDS

For the Year Ended December 31, 2005

| Administering Department/ Award Description | State ID, Contract or Statute # | Award Amount | Award Period (Note 1) | Accrued/ (Deferred) January 1, 2005 | Revenues | Expenditures | Accrued/ (Deferred) December 31, 2005 |
|---|---|---|---|---|---|---|---|
| **WISCONSIN DEPARTMENT OF ADMINISTRATION - Continued** | | | | | | | |
| Department of Parks and Public Infrastructure - Parks | | | | | | | |
| | | | | | 34,709 (2) | | |
| | | | | | 34,709 (3) | | |
| BMP to Improve Water Quality and Reduce the Numbers of Water Advisories at South Shore Beach | 84003-004.10 $ | 34,709 | 07/01/04-06/30/04 | $ - | $ 69,418 | $ 69,418 | $ - |
| District Attorney | | | | | | | |
| Special Prosecution Clerks & Ceasefire Clerks | Wis. Statutes 20.475 978.13 (1) (b)(c) & (d) | 284,700 | 07/01/05-06/30/06 | - | - | 125,362 | 125,362 |
| Special Prosecution Clerks & Ceasefire Clerks | Wis. Statutes 20.475 978.13 (1) (b)(c) & (d) | 276,400 | 07/01/04-06/30/05 | 151,184 | 310,522 (2) | 159,338 | - |
| Total WI Statutes # 20.475 | | | | $ 151,184 | $ 310,522 | $ 284,700 | $ 125,362 |
| **TOTAL WISCONSIN DEPARTMENT OF ADMINISTRATION** | | | | **$ 124,718** | **$ 437,879** | **$ 410,338** | **$ 97,177** |
| **STATE OF WISCONSIN COURTS** | | | | | | | |
| Clerk of Circuit Courts | | | | | | | |
| | | | | | 56,580 (2) | | |
| | | | | | 2,506,468 (3) | | |
| Court Reporters Salary Reimbursement | Wis Statute 753.07 | Sum Sufficient | 01/01/05-12/31/05 | - | 2,563,048 | 2,563,048 | - |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| Court Reporters Salary Reimbursement | Wis Statute 753.07 | Sum Sufficient | 01/01/04-12/31/04 | 6,486 | 6,486 (2) | - | - |
| Chief Judge's Secretary Salary Reimbursement | Wis Statute 753.07 | Sum Sufficient | 01/01/05-12/31/05 | - | 17,132 (2)<br>45,626 (3)<br>62,758 | 67,914 | 5,156 |
| Chief Judge's Secretary Salary Reimbursement | Wis Statute 753.07 | Sum Sufficient | 01/01/04-12/31/04 | 5,107 | 5,107 (2) | - | - |
| Total Wisconsin Statute # 753.07 | | | | $ 11,593 | $ 2,637,399 | $ 2,630,962 | $ 5,156 |
| Court Interpreter Reimbursement | Wis Statute 885.37 | Sum Sufficient | 01/01/05-12/31/05 | - | 172,099 (2)<br>28,441 (3)<br>200,540 | 262,778 | 62,238 |
| Court Interpreter Reimbursement | Wis Statute 885.37 | Sum Sufficient | 01/01/04-12/31/04 | 47,416 | 47,416 (2) | - | - |
| **TOTAL STATE OF WISCONSIN COURTS** | | | | **$ 59,009** | **$ 2,885,355** | **$ 2,893,740** | **$ 67,394** |
| **WISCONSIN DEPARTMENT OF COMMERCE** | | | | | | | |
| Department of Health and Human Services - Behavioral Health Division | | | | | | | |
| Housing for Homeless Mentally Ill | 143-202 | 171,441 | 06/01/05-05/31/07 | - | 21,375 (2) | - | (21,375) |
| **TOTAL WISCONSIN DEPARTMENT OF COMMERCE** | | | | **$ -** | **$ 21,375** | **$ -** | **$ (21,375)** |
| **TOTAL STATE ASSISTANCE** | | | | **$ 35,759,184** | **$ 198,896,315** | **$ 200,053,847** | **$ 36,916,716** |

See Notes to Schedules of Expenditures of Awards

## COUNTY OF MILWAUKEE

### Footnotes to Schedules of Expenditures of Awards

Identifying References:

**Revenue Source**

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

(2) State Award Reimbursement

(3) County Property Tax Levy

(4) Third Party Revenue

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

(6) Airport Improvement Reserve or Other County Reserve

(7) 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 AWARDS**

YEAR ENDED DECEMBER 31, 2005

## 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, 2005.

## 2. RE-ISSUANCE OF SINGLE AUDIT REPORT

The US Department of Health and Human Services (US DHHS), Office of the Inspector General, conducted a review of the Single Audit Report of the County for the year ended December 2005. As a result of this review it was determined that the following programs were not audited, but should have been audited:

1. Section 8 Housing Choice Vouchers (14.871)
2. Substance Abuse and Mental Health Services – Access to recovery (93.275)
3. Foster Care Title IV-E (93.658)
4. Edward Byrne Memorial Formula Grant Program (16.579)

Upon discovering this, new information the programs listed above were audited for the year ended December 2005. The results of the audit are summarized in the Schedule of Findings and Questioned Costs, Section I.

## 3. 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.

### (b) Subgrantees

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 2005 Cost Allocation Plan was based on the 2003 actual amounts and includes adjustments for variances between the 2003 Plan and the 2003 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.

## 4. FINDINGS OF NONCOMPLIANCE

The findings of noncompliance identified in connection with the 2005 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.

5. **SUPPLEMENTARY INFORMATION**

(a) Title XIX Medical Assistance payments to the Behavioral Health Division for 2005 and 2004 amounted to $29,016,722 and $31,603,612 respectively. These amounts consisted of the following items:

| | 2005 | 2004 | 2003 |
|---|---|---|---|
| Patient Billing Cash Receipts: | $13,957,129 | $15,455,636 | $16,734,362 |
| Pharmacy | $58,839 | $400,000 | $651,522 |
| Wraparound Capitation Payments: | $10,586,912 | $10,455,226 | $7,879,701 |
| Wraparound – MUTT (Mobile Unit | | | |
| Trauma Team) reimbursements | | | $2,200,588 |
| Crisis and case management billings: | $4,413,843 | $5,292,750 | $380,590 |
| Total | $29,016,722 | $31,603,612 | $27,846,763 |

The pharmacy for 2004 is an estimate. We have contracted out the pharmacy services effective June 1, 2004 and will no longer be billing for drugs. The 2005 pharmacy amount is the final receipts. The pharmacy is fully contracted out

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

(b) Program income was received mainly in the form of principal and interest payments from home rehabilitation loans to lower-income occupants. The original home repair loans were funded by the Community Development Block Grants, which originated from the U.S. Department of Housing and Urban Development. Program income of $203,554 was earned from Community Development Block Grants.

(c) According to the State of Wisconsin, Department of Health and Family Services, 2005 Youth Aids - State payments for correctional facility charges were $18,410,932. 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 Department on Aging – Care Management Organization (CMO) receives funding from Medicaid through the State of Wisconsin Department of Health and Family Services (DHFS). The funding is through a capitated rate payment for both Medical Assistance (MA) eligible members and for non-MA eligible members. Per the State of Wisconsin, the capitated rate funding for MA eligible members is approximately 58.32% from Federal sources and a 41.68% match from the State of Wisconsin. There were approximately 5,716 MA members at the end of 2005. For non-MA eligible members the capitated rate funding is 100% from the State. There were approximately 82 non-MA members at the end of 2005. Funding is also provided through member cost-sharing and room and board reimbursement for members who are in residential treatment facilities.

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Following is a summary of the financial results of the Milwaukee County Department on Aging Care Management Organization for the year ended December 31, 2005:

**Milwaukee County**
**Care Management Organization**
**Balance Sheet**

| Account Description | | Year Ended December 31, 2005 Dollar Amount |
|---|---|---|
| **Assets** | | |
| Cash | $ | 25,999,021 |
| Accounts Receivable | | 27,269 |
| Due from State - Capitation | | 566,486 |
| Member Receivable - Cost Share/Room & Board | | 378,940 |
| Provider Receivable - Audits | | 263,120 |
| Total Current Assets/ Total Assets | $ | **27,234,836** |
| **Liabilities** | | |
| Accounts Payable | $ | (254,404) |
| Accrued Liabilities | | - |
| Due to State - Unearned Capitation | | (827,329) |
| Member Cost - Incurred but not Reported | | (17,584,026) |
| Total Current Liabilities/ Total Liabilities | $ | **(18,665,759)** |
| Working Capital Reserve | | (2,910,643) |
| Surplus Reserve | | (5,016,424) |
| Capital Carryover Reserve | | (642,010) |
| Net Retained Earnings | | **(8,569,077)** |
| Total Liabilities and Fund Balance | $ | **(27,234,836)** |

**Milwaukee County**
**Care Management Organization**
**Income Statement**

| Account Description | | Year Ended December 31, 2005 Dollar Amount |
|---|---|---|
| **Revenues** | | |
| State/Fed Capitated Member Payment | $ | (135,267,793) |
| Member Cost Share/ Room & Board | | (14,083,857) |
| County Reimbursement | | - |
| Other Revenues | | (29,413) |
| Total Revenues | $ | **(149,381,063)** |
| **Expenditures** | | |
| Direct - Member Service Costs | $ | 130,290,127 |
| Indirect - Salaries and Fringe Benefits | | 4,180,897 |
| Indirect - Outside Services | | 2,837,323 |
| Indirect - Commondities and Supplies | | 131,164 |
| Indirect - Inter-Dept Service Charges | | 1,053,899 |
| Contribution to Milwaukee County | | 5,016,423 |
| Total Expenditures | $ | **143,509,833** |
| Net Revenues over Expenditures | $ | **(5,871,230)** |
| Prior Year Retained Earnings | | **(2,697,847)** |
| Current Year Retained Earnings | $ | **(8,569,077)** |

As of December 31, 2005, the Department on Aging Care Management Organization (CMO) has met the reserve requirements as identified in its contract with the State of Wisconsin Department of Health and Family Services (DHFS). Per the Health and Community Supports Contract with DHFS, the CMO shall demonstrate its capacity for financial solvency and stability and its ability to assume the level of financial risk by maintaining certain reserves. The CMO shall maintain a working capital reserve, restricted reserve, and solvency reserve.

The working capital reserve is required to be funded at 2% of the net capitated revenue budget of the CMO. The 2005 budget for net capitated revenue was $141,278,000, which would require a reserve of $2,825,560 for 2005. Tomeet the 2005 working capital reserve requirement, plus fund a majority of the 2006 requirement, the County made an increase to the working capital reserve in late 2005 of $215,383. As of December 31, 2005, the working capital reserve was funded at $2,910,643.

The two remaining reserves are the restricted reserve and solvency reserve. As of December 31, 2005, the restricted reserve should have had a balance of $2,000,000, the maximum balance based on the current formula. The solvency reserve requirement for the County was $250,000 as of December 31, 2005. These reserves of $2,250,000 do not require a cash contribution from the County to the CMO but require the County to restrict certain cash assets as a guarantee that they will meet the contract requirements. To meet the restricted reserve and solvency reserve requirement, the County restricted certain cash assets of the County in late 2005.

Milwaukee County and the Department of Aging CMO made an agreementduring 2005 to create an additional surplus reserve and to return prior year contributions made by Milwaukee County on behalf of the CMO. The agreement called for an equal sharing of any surplus or deficit between the CMO and the County. Based on operating results for 2005, the CMO created a Surplus Reserve for $5,016,424 and returned a similar amount to the County General Fund.

**Milwaukee County**
**Schedule of Findings and Questioned Costs**
**For the Year Ended December 31, 2005**

## Section I--Summary of Auditors' Results

*Financial Statements*

Type of auditors' report issued: unqualified

Internal control over financial reporting:

- Material weakness(es) identified? ____ yes ✓ no
- Reportable condition(s) identified that are not considered to be material weaknesses? ____ yes ✓ none reported

Noncompliance material to financial statements noted? ____ yes ✓ no

*Federal or State Awards*

Internal control over major programs:

- Material weakness(es) identified? ____ yes ✓ no
- Reportable condition(s) identified that are not considered to be material weaknesses? ____ yes ✓ none reported

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

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

| | Federal Programs | | State Programs | |
|---|---|---|---|---|
| Auditee qualified as low-risk auditee? | ✓ yes | ____ no | ✓ yes | ____ no |

Identification of major programs:

| CFDA Number(s) | Name of Federal Program or Cluster |
|---|---|
| 14.871 | Section 8 Housing Choice Vouchers |
| 16.579 | Judicial Oversight Demonstration Initiative |
| 16.579 | Truancy Reduction Project |

## Section I--Summary of Auditor's Results (continued)

| CFDA Number(s) | Name of Federal Program or Cluster |
|---|---|
| 16.579 | Incentive Grant for Local Delinquency Prevention |
| 16.579 | Family Connections Project |
| 16.579 | Prosecution of Drug Crimes |
| 16.579 | FY 2004 BJA Congressionally Mandated Awards & Offender Resource Center |
| 16.579 | Byrne Drug Enforcement Task Force Operation |
| 16.579 | Edward Byrne Memorial Law Enforcement Assistance Community Prosecution Grant |
| 16.579 | Edward Byrne Memorial Law Enforcement Program Drug Enforcement Task Force |
| 16.579 | Jail Literacy Grant |
| 16.579 | Community Justice Resource Center |
| 17.802 | Homeless Veterans Reintegration Project |
| 20.106 | Airport Improvement Program |
| 20.205 | County Trunk Highways – Capital Projects |
| 93.275 | Substance Abuse and Mental Health Services – Access to recovery |
| 93.563 | Child Support Enforcement Title IV-D |
| 93.658 | Foster Care Title IV-E |
| 93.778 | Medical Assistance Program |
| 93.778 | Resource Center Functional Screen Federal |

## Section I--Summary of Auditor's Results (continued)

| | |
|---|---|
| 93.778 | COP-W Federal |
| 93.778 | CIP II Federal |

| CFDA Number(s) | Name of Federal Program or Cluster |
|---|---|
| 93.778 | Resource Medicaid I&A Fed. |
| 93.778 | Care Management Organization Program (CMO) |

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

| State ID Number(s) | Name of State Program or Cluster |
|---|---|
| 1060-05-92 | Marquette Interchange Project 2004 Traffic Mitigation |
| 435.105 | W-Funeral & Cemetery |
| 435.131 | MA Transportation |
| 435.140 | Family Care Resource Center |
| 435.224 | Regional Training Staff |
| 435.283 | Income Maintenance |
| 435.284 | Income Maintenance |
| 435.338 | COP-W GPR AFDC Agency Collections |
| 435.348 | CIP II GPR |
| 435.367 | Community Options Program |
| 435.506 | Brain Injury Waiver |

| | |
|---|---|
| 435.550 | Birth to Three Initiative |
| 435.560 | Benefits Specialist |
| 435.561 | Base Allocation - BCA |
| State ID Number(s) | Name of State Program or Cluster |
| 435.564 | CIP 1B |
| 435.570019 | FISS SVCS Program (Safety) |
| 435.572 | IMD Continuing Placements |
| 435.577 | Family Support Program |
| 435.580 | CIP 1A |
| 435.681 | State/County Match |
| 435.712 | General Relief (Med) |
| 435.750 | State Admin Match Grants Program Integrity |
| 436.570035 | MCPS Site5 Safety Prose Payment |
| 438.450 | CTLS GPR |
| 505.118 | Land Records - Modernization Grant |
| Wis. Statutes 20.475, 978.13 (1) (b)(c) & (d) | Special Prosecution Clerks & Ceasefire Clerks |

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

## Section II--Financial Statement Findings

No findings to report for the year ended December 31, 2005

## Section III--Federal Award Findings and Questioned Costs

See attached finding 2005-1 and 2005-2

## Section III—State Award Findings and Questioned Costs

See attached findings 2005-3 through 2005-8

## Section IV— Other Issues

1. Does the auditors' report or the notes to the financial statements include disclosure with regard to substantial doubt as to the auditee's ability to continue as a going concern? ___yes _✓_no ___N/A

2. Does the audit report show audit issues (i.e. material non-compliance, questioned costs, material weakness, reportable condition, 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 Health and Family Services** | _✓_yes | ___no | ___N/A |
| **Department of Workforce Development** | ___yes | _✓_no | ___N/A |
| **Department of Corrections** | ___yes | _✓_no | ___N/A |
| **Department of Agriculture, Trade and Consumer Protection** | ___yes | _✓_no | ___N/A |
| **Department of Natural Resources** | ___yes | _✓_no | ___N/A |
| **Department of Transportation** | ___yes | _✓_no | ___N/A |
| **Department of Justice** | ___yes | _✓_no | ___N/A |
| **Department of Military Affairs** | ___yes | _✓_no | ___N/A |
| **Department of Administration** | ___yes | _✓_no | ___N/A |

**Department of Commerce** ____yes _✓_no ___N/A

3. Was a Management Letter or other document conveying audit comments issued as a result of this audit?

_✓_yes ____no ___N/A

4. Name and signature of partner

William B. Coleman

William B Coleman

5. Date of report

June 19, 2006
Except for the Schedule of Findings and Questioned Costs, Section I Summary of Auditor's Results, as to which the date is August 15, 2007

## COUNTY OF MILWAUKEE
## SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS

**Funding Source**
All Federal funding sources

**Award Program**
All Federal award programs with equipment purchases

**County Administering Department**
Department of Administrative Services

### FINDING 00-1

**Condition**

The Department of Administrative Services has a control system to safeguard equipment. However, the Department is not receiving information to identify all fixed assets that have been acquired with Federal funds.

**Recommendation**

We recommend that the Department of Administrative Services stress to individual departments the importance of providing complete data for fixed asset purchases. Those with supervisory review responsibilities within the individual departments should be instructed on the importance of the inclusion of Federal funding data when the fixed asset acquisition forms are prepared. This is a recurring finding.

**Milwaukee County Management Response**

The Department is looking to decentralize the fixed asset record keeping within individual departments. This will provide an increased focus at the departmental level for this reporting.

# COUNTY OF MILWAUKEE
# SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS (Continued)

**Funding Source**
Wisconsin Department of Health & Family Services

**Award Program**
CIP1 A/ CIP 1B, 435.580, 435.564

**County Administering Department**
Department of Health and Human Services

**FINDING 01-3,**
**FINDING 02-1,**
**FINDING 02-3,**
**FINDING 03-1**
**FINDING 04-2**

**Funding Source**
Wisconsin Department of Health & Family Services

**Award Program**
Community Options (COP), 435.367

**County Administering Department**
Department of Health and Human Services

**FINDING 02-4,**
**FINDING 03-2**

**Funding Source**

Wisconsin Department of Health & Family Services

**Award Program**

CIP II and COP W, 435.338, 435.348

**County Administering Department**

Department of Health and Human Services

**FINDING 02-5,**
**FINDING 03-3**
**FINDING 04-1**

**Funding Source**

Wisconsin Department of Health & Family Services

**Award Program**

Brain Injury Waiver, 435.506

**County Administering Department**

Department of Health and Human Services

**FINDING 02-6**

**Condition**

The Department of Health and Human Services has a control system to ensure that all required information is contained in the client file. However, the Department is not verifying that the information is present in the files.

**Recommendation**

We recommend that the Department of Health and Human Services inventory required documents in all files to ensure completion and existence of required forms. This is a recurring finding.

**Milwaukee County Management Response**

DSD instituted comprehensive changes in the monitoring of case management and waiver requirements in 2005 as a result of a new system-wide process that was developed jointly with the Department's expanded Quality Assurance staff. These changes occurred in response to recurring audit findings and massive retirements in the Division in 2003 and 2004. The new monitoring and review system is specifically designed to ensure compliance with waiver standards. This new system was not fully implemented until the middle of 2005. Now that it has been fully implemented, it is anticipated that compliance for cases reviewed for 2006 will be greatly improved.

## COUNTY OF MILWAUKEE
## SCHEDULE OF FINDINGS OF NONCOMPLIANCE

### Funding Source

Wisconsin Department of Health & Family Services Division of Disability and Elder Services

### Award Program

Resource Center Functional Screen, 93.778
Resource Center Information and Assistance, 93.778
Family Care Resource Center, 93.778

### County Administering Department

Department on Aging – Aging Resource Center

#### FINDING 2005-1

#### Condition

The Aging Resource Center of the county of Milwaukee Department on Aging did not report staff time in the "100%-time reporting" format required by the State of Wisconsin Department of Health & Family Services Division of Disability and Elder Services, for the period January 1, 2005 through September 30, 2005.

#### Criteria

The Contract between the Aging Resource Center and the State of Wisconsin Department of Health & Family Services Division of Disability and Elder Services requires that the work performed for the resource center must be reported in the 100%-time reporting format.

#### Cause

The required 100%-time reporting format was not provided to the Aging Resource Center until September 2005 by the State of Wisconsin Department of Health & Family Services Division of Disability and Elder Services.

#### Effect

The State of Wisconsin Department of Health & Family Services Division of Disability and Elder Services may consider the expenditures reported on the CARS profiles 1396, 1398, and 1400 to be unallowable.

## Recommendation

We recommend that the Aging Resource Center obtain clarification from the State of Wisconsin Department of Health & Family Services Division of Disability and Elder Services on how to rectify the Aging Resource Center's non-compliance with the 100%-time reporting requirement for the period January 1, 2005 through September 30, 2005.

We also noted during our audit that the Aging Resource Center obtained the proper format for 100%-time reporting in September 2005 and submitted 100%-time reporting for October, November and December 2005. Beginning in 2006 the Aging Resource Center implemented policies and procedures to be in compliance with the 100%-time reporting requirement.

## Milwaukee County Management Corrective Action

Management of the Milwaukee County Department on Aging was made aware of the new 100%-time reporting requirement prior to the 2005 calendar year for the Resource Center. However, the Wisconsin Department of Health and Family Services Division of Disability and Elder Services did not provide the proper training and format for 100%-time reporting. In September 2005 the Director of the Department corresponded with the State to indicate the Department on Aging's willingness to do 100%-time reporting and was told that the State was not ready to train our staff.

Since management was made aware of the specific requirements of the time reporting system in late September, the Aging Resource Center has been using the 100%-time reporting system to report costs to the State. Staff of the State DHFS and CMS are working together to reconstruct 2005 data.

**Funding Source**

Wisconsin Department of Health & Family Services

**Award Program**

Family Care - Care Management Organization, 93.778

**County Administering Department**

Department on Aging

### FINDING 2005-2

**Condition**

The Family Care – Care Management Organization did not receive 2004 audited financial statements 180 days after the service providers' fiscal year end for fifteen of the twenty five service providers' files tested. These fifteen audit reports were subsequently received, however no punitive action was taken against the fifteen service providers.

**Criteria**

Wisconsin State Statute 46.036(4) requires audits of service providers that receive department funding for the purchase of care and services, unless the audit is waived by the department, provide the Care Management Organization with audited financial statements 180 days after the provider's fiscal year end.

**Effect**

Service providers could charge the Care Management Organization for costs that are not allowable. The Care Management Organization uses the audited financial statements to verify if service providers have been charging the Care Management Organization for cost that are not allowable which could then affect the Care Management Organization's contract.

**Recommendation**

Management should reinforce this requirement with service providers to ensure that all audited reports are received within 180 days after the provider fiscal year end. Management should also institute punitive action against delinquent service providers.

**Milwaukee County Management Corrective Action**

Management acknowledges there were residential providers who were subject to an audit who did not submit their audit report within 180 days for the audit year 2004. Fiscal management has met with the contract administrator to address the timeliness issue and ensure for 2005 audits that providers submit in a timely fashion. Should a provider fail to submit timely (without an authorized request for an extension) the CMO's contract area will enforce all available remedies of the provider contract up to and including suspension of admissions or payments until the audit is submitted and/or ultimately removing members and terminating of contract. As 2007contracts begin to be developed additional language will be explored that will further penalize a provider should they become delinquent in the submission of their audit report. Lastly, the CMO fiscal department took a proactive approach by notifying on June 8, 2006 all residential providers in written correspondence of their responsibility to submit their audit report timely.

**Funding Source**

Wisconsin Department of Health & Family Services

**Award Program**

Children Long Term Support, CIP 1B, 438.450, 435.564

**County Administering Department**

Department of Health and Human Services

**FINDING 2005-3**

**Condition**

Of the 52 participant case files tested, 5 files did not include evidence of a semi-annual review of the participant's individualized service plan ("ISP").

**Criteria**

Each client file must include documentation of a semi-annual review of the participant's ISP.

**Cause**

Files were not inventoried for correctness, completeness and existence of required forms.

**Effect**

The State may request reimbursement for costs related to the files without required forms.

**Recommendation**

Inventory required documents in all files to ensure completion and existence of required forms. This is a recurring finding.

## Milwaukee County Management Corrective Action

The Children's Long-Term Support Waivers were newly implemented in the Disabilities Services Division (DSD) in late 2004. The Children's Unit also had all new staff who were becoming acquainted with all of the required procedures and review format in mid 2005 due to a substantial number of retirements in 2004. We will make sure that staff understand that they must document evidence of a review of the individualized service plan during the semi-annual review. In addition, the Children's Unit immediately will begin using a six-month review form that documents that the ISP has been reviewed every six months.

It should also be noted that DSD instituted comprehensive changes in the monitoring of case management and waiver requirements in 2005 as a result of a new system-wide process that was developed jointly with the Department's expanded Quality Assurance staff. These changes occurred in response to recurring audit findings and massive retirements in the Division in 2003 and 2004. The new monitoring and review system is specifically designed to ensure compliance with waiver standards. This new system was not fully implemented until the middle of 2005. Now that it has been fully implemented, it is anticipated that compliance for cases reviewed for 2006 will be greatly improved.

**Funding Source**

Wisconsin Department of Health & Family Services

**Award Program**

Children Long Term Support, 438.450

**County Administering Department**

Department of Health and Human Services

**FINDING 2005-4**

**Award Program**

Children Long Term Support

**Condition**

Of the 10 files tested, 5 participants' individual service plans ("ISP") were paid under the incorrect HSRS code.

**Criteria**

Only services authorized on ISPs can be paid with program funds.

**Cause**

Coding of payment was not accurate when the payment was entered into HSRS.

**Effect**

The State may request reimbursement for unauthorized expenses.

**Recommendation**

Develop a reporting format to increase accuracy and ensure that correct services are listed in HSRS.

## COUNTY OF MILWAUKEE
## SCHEDULE OF FINDINGS OF NONCOMPLIANCE (Continued)

### Milwaukee County Management Corrective Action

The services listed on the ISP for the five participants are accurate. Due to use of the fiscal agent for payment for these services, the coding was not accurate when entered into HSRS. For 2004 year end reporting, State of Wisconsin staff assisted DSD by entering some HSRS data for the Milwaukee County CLTS waiver cases. State staff used the 609 SPC code for clients who were receiving services through the fiscal agent.

This issue has been discussed with the data staff, administrative staff and children's services supervisor. A new reporting format will be instituted in order to increase accuracy and ensure that the correct services are listed in HSRS.

**Funding Source**

Wisconsin Department of Health & Family Services

**Award Program**

CIP 1A, CIP 1B, CIP II, COP-W, 435.580, 435.564, 435.348, 435.338

**County Administering Department**

Department of Health and Human Services

**FINDING 2005-5**

**Condition**

Of the116 participant case files tested, 13 files did not include case management notes for every month of 2005.

**Criteria**

Each participant case file must include case management notes documenting that activity occurred for the participant at least once every month.

**Cause**

Before billing an expense to the program, employees must ensure that services are authorized on the participant's individual service plan ("ISP").

**Effect**

The State may request reimbursement for costs related to the files without required forms.

**Recommendation**

Inventory required documents in all files to ensure completion and existence of required forms. This is a recurring finding.

## COUNTY OF MILWAUKEE
## SCHEDULE OF FINDINGS OF NONCOMPLIANCE (Continued)

### Milwaukee County Management Corrective Action

DSD instituted comprehensive changes in the monitoring of case management and waiver requirements in 2005 as a result of a new system-wide process that was developed jointly with the Department's expanded Quality Assurance staff. These changes occurred in response to recurring audit findings and massive retirements in the Division in 2003 and 2004. The new monitoring and review system is specifically designed to ensure compliance with waiver standards. Now that this new system has been fully implemented, it is anticipated that compliance for cases reviewed for 2006 will be greatly improved.

**Funding Source**

Wisconsin Department of Health & Family Services

**Award Program**

CIP 1B, 435.564

**County Administering Department**

Department of Health and Human Services

**FINDING 2005-6**

**Condition**

Of the 42 files tested, the following condition was found, one file did not include a Level of Care Functional Screen Form.

**Criteria**

Each client file must include a Level of Care Functional Screen Form.

**Cause**

Files were not inventoried for correctness, completeness, and existence of required forms.

**Effect**

The State may request reimbursement for costs related to the files without required forms.

**Recommendation**

Inventory required documents in all files to ensure completion and existence of required forms. This is a recurring finding.

**Milwaukee County Management Corrective Action**

A completed functional screen is a part of the system-wide monitoring review process. This should not be a problem in future audits.

## COUNTY OF MILWAUKEE
## SCHEDULE OF FINDINGS OF NONCOMPLIANCE (Continued)

### Funding Source

Wisconsin Department of Health & Family Services

### Award Program

CIP 1B, 435.564

### County Administering Department

Department of Health and Human Services

#### FINDING 2005-7

#### Condition

Of the 69 participant case files tested, 2 case files did not include authorization for transportation costs on the participants' individualized service plan ("ISP").

#### Criteria

Only services authorized on individual service plans can be paid with program funds.

#### Cause

Transportation not listed as a separate service on the ISP.

#### Effect

The State may request reimbursement for unauthorized expenses.

#### Recommendation

Correct the omission of transportation costs on participants' ISPs.

#### Milwaukee County Management Corrective Action

See previous response on Case Management (**FINDING 2005-3**).

**Funding Source**

Wisconsin Department of Health & Family Services

**Award Program**

Family Support Program, 435.577

**County Administering Department**

Department of Health and Human Services

**FINDING 2005-8**

**Award Program**

Family Support Program

**Condition**

Of the 40 files tested, 3 participants received reimbursements that were over the State maximum reimbursement amount of $3,000.

**Criteria**

Participants may not receive more than the State maximum of $3,000.

**Cause**

Appropriate monitoring of reimbursements was not performed.

**Effect**

The State may request reimbursement for amounts over the maximum amount.

**Recommendation**

Monitor amount reimbursed to each participant to ensure that reimbursement does not exceed the State maximum amount.

### Milwaukee County Management Corrective Action

Two of the clients were receiving waiver funds and Family Support funds. According to our records, the funds paid out above the $3,000 were waiver funds, and not Family Support funds. We will send out a notice to staff to be more careful when entering the funding codes if they utilize two funding streams.

The other individual had a $3.00 overage of the Family Support limit, which was caused by a mathematical error. We will monitor more closely the total dollar amounts for FSP to avoid math errors in the future. Staff will be forwarded reminders to watch for errors in calculations.

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