

COUNTY OF MILWAUKEE
SINGLE AUDIT REPORT

For The Year Ended December 31, 2006

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

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

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, 2006. 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, 2006, which collectively comprise the County of Milwaukee's basic financial statements have been audited and a report dated July 20, 2007 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 separately 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, 2006, in conformity with accounting principles generally accepted in the United States of America.



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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
July 20, 2007



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**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, 2006. 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 \$11,393,174 in federal awards which are not included in the Schedules of Expenditures of Federal and State Awards for the year ended December 31, 2006. 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. 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

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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, 2006. 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 2006-1 through 2006-6.

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 but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County of Milwaukee, Wisconsin's internal control over compliance.

A control deficiency in an entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not



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identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

The County of Milwaukee, Wisconsin's response to the findings identified in our audit are described in the accompanying Schedule of Findings and Questioned Costs. We did not audit the County of Milwaukee, Wisconsin's response and, accordingly, we express no opinion on it.

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
July 20, 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, 2006, which collectively comprise the County of Milwaukee's basic financial statements and have issued our report thereon dated July 20, 2007. Our report was modified to include a reference to 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. Other auditors audited the financial statements of the Milwaukee County War Memorial Center, Inc., the Marcus Center for the Performing Arts, the Private Industry Council of Milwaukee County, Inc., A Workforce Development Board and the Milwaukee County Research Park Corporation, as described in our report on the County of Milwaukee's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors. The financial statements of the Milwaukee Public Museum, Inc., the Milwaukee County War Memorial Center, Inc., the Marcus Center for the Performing Arts, and the Milwaukee County Research Park Corporation were not audited in accordance with *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County of Milwaukee's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County of Milwaukee's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County of Milwaukee's internal control over financial reporting.

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

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the County of Milwaukee's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the County of Milwaukee's financial statements that is more than inconsequential will not be prevented or detected by the County of Milwaukee's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the County of Milwaukee's internal control.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in the County of Milwaukee's internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

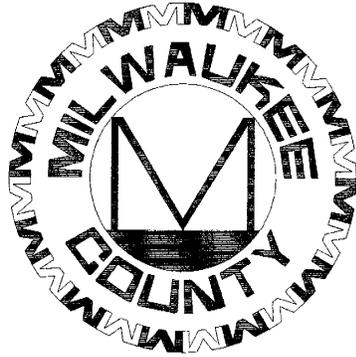
As part of obtaining reasonable assurance about whether the County of Milwaukee's basic financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct 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 July 20, 2007.

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.

Vinson, Krane + Company, LLP

Milwaukee, Wisconsin
July 20, 2007



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COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2006

Administering Department/ Award Description	Federal Domestic Assistance #/ State or Other Contract #	Award Amount	Award Period (Note 1)	Accrued/ (Deferred) January 1, 2006	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2006
<u>U.S. DEPARTMENT OF AGRICULTURE</u>							
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES:							
Department of Health and Human Services -- Behavioral Health Division							
Donated Food Program	10.550	\$ Sum Sufficient	01/01/06- 12/31/06	\$ -	8,338 (1) \$	8,338 \$	-
Total CFDA #10.550				\$ -	8,338 \$	8,338 \$	-
WISCONSIN DEPARTMENT OF PUBLIC INSTRUCTION:							
Department of Health and Human Services -- Behavioral Health Division							
School Breakfast Program	10.553	\$ Sum Sufficient	07/01/06- 06/30/07	-	22,369 (1)	34,428	12,059
School Breakfast Program	10.553	\$ Sum Sufficient	07/01/05- 06/30/06	7,624	34,466 (1)	26,842	-
Total CFDA #10.553				\$ 7,624 \$	56,835 \$	61,270 \$	12,059
School Lunch Program	10.555	\$ Sum Sufficient	07/01/06- 06/30/07	-	38,046 (1)	58,082	20,036
School Lunch Program	10.555	\$ Sum Sufficient	07/01/05- 06/30/06	13,069	58,486 (1)	45,417	-
Total CFDA # 10.555				\$ 13,069 \$	96,532 \$	103,499 \$	20,036

Department of Health and Human Services

Food Stamps	10.561	3,127,869	01/01/05- 12/31/06	3,465,306 (1) 148,473 (3)	4,216,648	602,869
Food Stamps	10.561	3,460,887	01/01/05- 12/31/05	1,172,722 (1)	-	-
Total CFDA # 10.561				4,786,501	4,216,648	602,869

Department of Parks, Recreation and Culture

Great Lakes Basin Program for Soil Erosion and Sediment Control - Lake Park (current year)	10.902 Project 12-05-38	24,450	07/01/05- 12/31/06	8,150 (2) 2,501 (3)	26,951	8,150
Great Lakes Basin Program for Soil Erosion and Sediment Control - Lake Park (prior year)	10.902 Project 12-05-38	24,450	07/01/05- 12/31/06	8,150 (2)	-	(8,150)
TOTAL U.S. DEPARTMENT OF AGRICULTURE	Total CFDA # 10.902			18,801	26,951	-
				4,967,007	4,416,706	634,964

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

Department of Administrative Services - Economic and Community Development

2006 Community Development Block Grant	14.218 B06-UC55-0001	1,718,158	01/01/06- Completion	711,586 (1)	831,469	119,883
2005 Community Development Block Grant	14.218 B05-UC55-0001	1,859,964	01/01/05- Completion	843,574 (1)	709,655	63,747

See Notes to Schedules of Expenditures of Federal Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2006

Administering Department/ Award Description	Federal Domestic Assistance #/ State or Other Contract #	Award Amount	Award Period (Note 1)	Accrued/ (Deferred) January 1, 2006	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2006
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT - Continued</u>							
2004 Community Development Block Grant	14.218 \$ B04-UC55-0001	1,956,000	01/01/04- Completion	20,753 \$	151,689 (1) \$	127,133 \$	(3,803)
2003 Community Development Block Grant	14.218 B03-UC55-0001	1,993,000	01/01/03- Completion	37,788	23,974 (1)	18,820	32,834
2002 Community Development Block Grant	14.218 B02-UC55-0001	1,767,000	01/01/02- Completion	23,938	10,314 (1)	504	14,128
2001 Community Development Block Grant	14.218 B01-UC55-0001	1,799,000	01/01/01- Completion	44,551	-	-	44,551
2000 Community Development Block Grant	14.218 B00-UC55-0001	1,738,000	01/01/00- Completion	(38,088)	3,618 (1)	5,144	(36,562)
1999 Community Development Block Grant	14.218 B99-UC55-0001	1,740,000	01/01/99- Completion	49,210	41,674 (1)	3,265	10,801
1998 Community Development Block Grant	14.218 B98-UC55-0001	1,729,000	01/01/98- Completion	-	-	-	-
1997 Community Development Block Grant	14.218 B97-UC55-0001	1,887,000	01/01/97- Completion	-	-	-	-

1996 Community Development Block Grant	14.218 B96-JC55-0001	1,864,000	06/01/96- Completion	-	-	-	-	-
1993 Community Development Block Grant	14.218 B93-JC55-0001	2,667,000	06/01/93- Completion	(1,066)	-	-	(1,066)	
Total CFDA# 14.218				\$ 334,752	\$ 1,786,429	\$ 1,695,990	\$ 244,313	
Supportive Housing - Sometime Home Safe Haven Program	14.235 WI39-B401003	1,248,101	10/01/05- 09/30/08	(66,963)	373,319 (1) 215,584 (5) 588,903	495,182	(160,664)	
Supportive Housing - Sometime Home Safe Haven Program	14.235 WI39-B101013	1,248,101	10/01/02- 09/30/05	(256,573)	-	-	(256,573)	
<u>Department of Health and Human Services</u>								
Supportive Housing - Emergency Shelter Outreach Phase 2 Ren 2	14.235 WI39-B201008 WI39-B201009	1,698,454	08/01/03- 07/31/06	124,884	379,481 (1)	254,597	-	
Total CFDA# 14.235				\$ (198,652)	\$ 968,384	\$ 749,779	\$ (417,257)	
<u>Department of Administrative Services - Economic and Community Development</u>								
Shelter Plus Care - Tenant Based Mental Health & AODA	14.238 WI39-C501019	2,316,636	07/01/06- 06/30/07	-	602,571 (1) 211,000 (5) 813,571	1,040,051	226,480	
Shelter Plus Care - Tenant Based Mental Health & AODA	14.238 WI39-C401019	2,260,884	07/01/05- 06/30/06	42,989	990,633 (1)	1,114,877	167,233	

See Notes to Schedules of Expenditures of Federal Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2006

Administering Department/ Award Description	Federal Domestic Assistance #/ State or Other Contract #	Award Amount	Award Period (Note 1)	Accrued/ (Deferred) January 1, 2006	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2006
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT - Continued</u>							
Shelter Plus Care - Tenant Based Mental Health & AODA	14.238 \$ WI39-C301017	1,951,968	07/01/04- 06/30/05	(51,781) \$	- \$	- \$	(51,781)
Shelter Plus Care - Tenant Based Mental Health & AODA	14.238 WI39-C301016	217,560	07/01/04- 06/30/05	(15,945)	-	-	(15,945)
Shelter Plus Care - Tenant Based Mental Health & AODA	14.238 WI39-C201021	211,980	07/01/03- 06/30/04	(9,242)	-	-	(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				<u>\$(57,439)</u>	<u>1,804,204</u>	<u>2,154,928</u>	<u>\$ 293,285</u>
Home Investment Partnership	14.239 M06-DC55-0205	1,241,604	08/09/06- 08/09/08	-	24,807 (1)	74,414	49,607
Home Investment Partnership	14.239 M05-DC55-0205	1,351,317	01/01/05- 12/31/07	72,066	130,867 (1)	452,565	393,764
Home Investment Partnership	14.239 M04-DC55-0205	1,326,680	05/01/04- 04/30/06	404,797	504,855 (1)	282,753	182,695

Home Investment Partnership	14,239	1,327,239	05/01/03-04/30/05	M03-DC55-0205	(47,355)	82,723 (1)	36,112	(91,966)
Home Investment Partnership	14,239	1,178,000	01/01/02-12/31/04	M02-DC55-0205	-	83,117 (1)	11,483	(71,634)
Home Investment Partnership	14,239	1,180,000	01/01/01-12/31/03	M01-DC55-0205	(132,710)	19,175 (1)	7,061	(144,824)
Home Investment Partnership	14,239	716,843	01/01/00-12/31/02	M00-DC55-0205	2,917	-	-	2,917
Home Investment Partnership	14,239	1,056,000	01/01/99-12/31/01	M99-DC55-0205	22,913	-	-	22,913
Home Investment Partnership	14,239	972,000	01/01/98-12/31/00	M98-DC55-0205	1,842	-	-	1,842
Home Investment Partnership	14,239	922,000	01/01/97-12/31/99	M97-DC55-0205	(7,641)	-	-	(7,641)
Home Investment Partnership	14,239	941,000	01/01/96-12/31/98	M96-DC55-0205	37,202	-	-	37,202
Home Investment Partnership	14,239	978,000	05/01/95-04/30/97	M95-DC55-0205	(11,808)	50,981 (1)	-	(62,799)
Home Investment Partnership	14,239	913,000	05/01/94-04/30/96	M94-DC55-0205	(9,773)	29,560 (1)	-	(39,333)
Home Investment Partnership	14,239	709,000	05/01/93-04/30/95	M93-DC55-0205	(17,232)	16,919 (1)	-	(34,151)

See Notes to Schedules of Expenditures of Federal Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2006

Administering Department/ <u>Award Description</u>	Federal Domestic Assistance #/ State or Other <u>Contract #</u>	Award Amount	Award Period (Note 1)	Accrued/ (Deferred) January 1, 2006	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2006
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT - Continued</u>							
Home Investment Partnership	14.239 \$ M92-UC55-0205	750,000	05/01/92- 04/30/94	(29,272) \$	- \$	- \$	(29,272)
	Total CFDA# 14.239			\$ 285,946	\$ 943,014	\$ 866,388	\$ 209,320
Section 8 Housing Choice Voucher Program	14.871 C-6059 WI218VO	12,299,092	01/01/06- 12/31/06	-	12,299,092 (1)	12,135,129	(163,963)
Section 8 Housing Choice Voucher Program	14.871 C-6059 WI218VO	12,219,845	01/01/05- 12/31/05	(389,227)	-	-	(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 CFDA# 14.871			\$ 328,596	\$ 12,299,092	\$ 12,135,129	\$ 164,633
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				\$ 693,203	\$ 17,801,123	\$ 17,602,214	\$ 494,294

U.S. DEPARTMENT OF JUSTICE

WISCONSIN DEPARTMENT OF ADMINISTRATION - OFFICE OF JUSTICE ASSISTANCE:

Department of Health and Human Services

Project Sentry	16.523 2003-SE-CX-0025	400,000	01/01/03- 12/31/05	66,462	66,462 (1)	-
JAIBG Firearm Monitoring Program	16.523 JB-03-MM-0041	312,771	10/01/04- 03/31/06	92,353	127,442 (1)	35,089
	Total CFDA # 16.523			\$ 158,815	\$ 193,904	\$ 35,089

Department of Health and Human Services-Behavioral Health Division

Accountability Programs Evaluation Project	16.540 JF-03-MM-0026	40,000	04/01/06- 09/30/06	-	-	37,120
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Department of Health and Human Service

Enhanced Treatment Linkages	16.540 2006-JF-13-1399	100,000	10/01/06- 09/30/07	-	-	5,349
	Total CFDA # 16.540			\$ -	\$ -	\$ 42,469

District Attorney

Suppression-Community Prosecution 3rd District Community Outreach Prosecution	16.544 GR-03-MM-0010	150,000	05/01/05- 01/31/07	17,165	74,762 (2)	69,995
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Sheriff Department

Natl Criminal History Improvement Plan Grant - Protection Order Interface	16.554 NC-04-MM-0006	55,025	10/01/05- 09/30/06	-	5,743 (5)	5,743
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See Notes to Schedules of Expenditures of Federal Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2006

Administering Department/ Award Description	Federal Domestic Assistance #/ State or Other Contract #	Award Amount	Award Period (Note 1)	Accrued/ (Deferred) January 1, 2006	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2006
<u>U.S. DEPARTMENT OF JUSTICE - Continued</u>							
<u>WISCONSIN DEPARTMENT OF ADMINISTRATION - OFFICE OF JUSTICE ASSISTANCE:</u>							
<u>District Attorney</u>							
Victims of Crime Act Grant	16.575 \$ 2004-016-20	333,544	10/01/06- 09/30/07	- \$	-	82,051 \$	82,051
Victims of Crime Act Grant	16.575 2003-016-19	317,661	10/01/05- 09/30/06	81,046	317,661 (2)	236,615	-
	Total CFDA# 16.575			\$ 81,046 \$	317,661	318,666 \$	82,051
<u>District Attorney</u>							
Edward Byrne Memorial Law Enforcement Assistance Community Prosecution Grant	16.579 DB-04-MM-0073	184,900	01/01/06- 09/30/07	-	50,155 (2)	100,070	49,915
Edward Byrne Memorial Law Enforcement Assistance Community Prosecution Grant	16.579 DB-04-MM-0069	208,067	01/01/05- 09/30/06	46,240	131,183 (2)	84,943	-
Edward Byrne Memorial Law Enforcement Program Drug Enforcement Task Force	16.579 DB-04-MM-0033	1,172,982	01/01/05- 02/28/06	493,256	535,778 (2)	42,522	-
<u>Department of Health and Human Services</u>							
Family Connections Project	16.579 DB-04-MM-0009	300,000	10/01/04- 09/30/07	17,993	72,404	89,111	34,700
				60,385 (1)	12,019 (2)		

Sheriff Department

FY 2004 BJA Congressionally Mandated Awards
 16.579 2004-DD-BX-1410 197,895 07/01/04-06/30/05 66,968 (1) 66,968 (1) - -

House of Correction

Jail Literacy Grant
 16.579 DB-03-MM-0086 80,000 01/01/06-09/30/06 80,000 (1) 80,000 (1) 80,000 -

Jail Literacy Grant
 16.579 DB-04-MM-0074 39,385 01/01/06-12/31/06 9,538 (1) 9,538 (1) 39,385 29,847

Jail Literacy Grant
 16.579 DB-04-MM-0050 36,206 01/01/05-12/31/05 22,593 16,944 (1)
 3,389 (2)
 2,260 (3)
 22,593

Community Justice Resource Center
 16.579 DB-04-MM-0071 311,111 01/01/05-12/31/05 29,191 21,893 (1)
 4,379 (2)
 2,919 (3)
 29,191

Total CFDA# 16.579 \$ 676,241 \$ 997,810 \$ 436,031 \$ 114,462

District Attorney

Prosecution of Domestic Violence Congressional Earmark Award
 16.580 2005-DD-BX-0021 937,311 05/01/05-10/31/07 45,274 309,336 (2) 367,359 103,297

VAWA Strengthening Prosecution and Victim Safety
 16.588 2006-WE-AX-0072 1,393,225 07/01/06-06/30/08 - - -

See Notes to Schedules of Expenditures of Federal Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2006

Administering Department/ Award Description	Federal Domestic Assistance #/ State or Other Contract #	Award Amount	Award Period (Note 1)	Accrued/ (Deferred) January 1, 2006	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2006
<u>U.S. DEPARTMENT OF JUSTICE - Continued</u>							
WISCONSIN DEPARTMENT OF ADMINISTRATION - OFFICE OF JUSTICE ASSISTANCE:							
Violence Against Women Act Grant Specialized Prosecution of Domestic Violence	16.588 \$ VA-06-MM-0020	198,727	07/01/06- 06/30/07	- \$	49,808 (2) \$	99,358 \$	49,550
Violence Against Women Act Grant Specialized Prosecution of Domestic Violence	16.588 VA-05-MM-0012	235,439	07/01/05- 06/30/06	55,139	170,376 (2)	115,237	-
	Total CFDA# 16.588			\$ 55,139 \$	220,184 \$	214,595 \$	49,550
<u>Clerk of Circuit Court</u>							
Encourage Arrest Policies and Enforcement of Protection Orders Program	16.590 2004-WE-AX-K002	700,000	01/01/05- 12/31/06	147,994	309,063	187,144	26,075
	Total CFDA# 16.590			\$ 147,994 \$	309,063 \$	187,144 \$	26,075
<u>Sheriff Department</u>							
2004 Local Law Enforcement Block Grant	16.592 04-LBBX-1551	144,101	10/01/04- 09/30/06	(19,976)	-	-	(19,976)

House of Correction

Residential Substance Abuse Treatment (RSAT)	16.593	76,223	10/01/05-09/30/06	57,167 (1) 19,056 (3)	36,868	(39,355)
	RS-05-MM-0002			76,223		
Residential Substance Abuse Treatment (RSAT)	16.593	130,692	10/01/04-09/30/06	130,692 (1) 34,564 (3)	165,256	-
	RS-03-MM-0002			165,256		
Residential Substance Abuse Treatment (RSAT) (prior year)	16.593	10,000	09/22/05-09/30/05	10,000 (1)	10,000	-
	RS-03-MM-0002SE RS-02-MM-0002SE					
Total CFDA# 16.593				\$ 251,479	\$ 212,124	\$ (39,355)

WISCONSIN DEPARTMENT - COMMUNITY PROSECUTION AND PROJECT SAFE NEIGHBORHOODS:

District Attorney

Project Safe Neighborhoods Eastern Firearms Prosecution	16.609	120,000	01/01/05-10/31/06	72,146 (2)	57,445	5,981
	PE-03-MM-0013/ SPE-03-MM-0013			20,682		

Sheriff Department

Project Safe Neighborhoods Gun Reduction Interdiction Program	16.609	21,218	08/01/05-04/30/06	21,219 (2)	21,219	-
	SPE-03-MM-0005					
Project Safe Neighborhoods	16.609	159,943	10/01/03-04/30/06	27,996 (2)	27,996	-
	PE-03-MM-0005					
Total CFDA# 16.609				\$ 121,361	\$ 106,660	\$ 5,981

Community Oriented Policing Services Technology Grant	16.726	98,948	01/23/05-01/22/07	-	80,783	80,783
	2004CKWX0175					

See Notes to Schedules of Expenditures of Federal Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2006

Administering Department/ Award Description	Federal Domestic Assistance #/ State or Other Contract #	Award Amount	Award Period (Note 1)	Accrued/ (Deferred) January 1, 2006	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2006
<u>U.S. DEPARTMENT OF JUSTICE - Continued</u>							
WISCONSIN DEPARTMENT OF ADMINISTRATION - OFFICE OF JUSTICE ASSISTANCE:							
<u>Department of Health and Human Services</u>							
DMC Project - BYRNE Memorial Justice Assistance	16.738 \$ DJ-05-MMM-0027	213,900	10/01/06- 09/30/07	- \$	- \$	- \$	-
<u>District Attorney</u>							
Prosecution of Drug Crimes	16.738 2006-DJ-02-1631	95,626	07/01/06- 06/30/07	-	38,500 (2)	69,674	31,174
Prosecution of Drug Crimes	16.738 DJ-05-MMM-0004	144,132	07/01/05- 06/30/06	38,879	105,419 (2)	66,540	-
Edward Byrne Memorial Law Enforcement Assistance Community Prosecution Grant	16.738 2006-DJ-01-1650	544,207	01/01/07- 12/31/07	-	224,447 (2)	-	(224,447)
Edward Byrne Memorial Law Enforcement Program Drug Enforcement Task Force	16.738 DJ-05-MMM-0016	866,144	01/01/06- 06/30/07	-	421,562 (2)	840,887	419,325
<u>Sheriff Department</u>							
Judge Advocate General - Edward Byrne Memorial Law Enforcement	16.738 2006-DJ-BX-0338	780,540	10/01/05- 09/30/09	-	-	186,256	186,256
Judge Advocate General - Edward Byrne Memorial Law Enforcement	16.738 2005-DJ-BX-0420	1,335,420	10/01/04- 09/30/08	-	1,335,420 (1)	1,335,420	-
Total CFDA# 16.738				\$ 38,879	\$ 2,125,348	\$ 2,498,777	\$ 412,308

Department of Health and Human Services

JAIBG Firearm Monitoring Program	16,964	151,439	07/01/05-06/30/07	-	-	-
JB-04-MM-0013						
JAIBG Firearm Supervision Offender Project	16,964	85,112	10/01/06-09/30/07	-	-	-
JB-05-MM-0006						
Incentive Grant for Local Delinquency Prevention	16,964	84,000	10/01/04-09/30/06	6,704	84,000 (1)	77,296
DB-03-MM-0080						

Department of Health and Human Services - Behavioral Health

Truancy Reduction Project	16,964	250,000	10/01/04-12/31/06	71,807	145,242	137,941
DB-04-MM-0008						
					121,035 (1)	
					24,207 (2)	
						64,506

Sheriff Department

Digital Recording of Custodial Interrogations	16,964	15,100	07/08/05-12/31/06	-	15,100 (1)	15,100
Egrant 2007-DR-01-1987						
Total CFDA # 16.964				\$ 78,511	\$ 244,342	\$ 230,337
						\$ 64,506

Housing of Federal Prisoners

89-00-0128	Depends on number of federal prisoners		07/01/06-06/30/07	-	372,090 (1)	783,960
						411,870

Housing of Federal Prisoners

89-00-0128	Depends on number of federal prisoners		07/01/05-06/30/06	109,101	771,588 (1)	662,488

Total 89-00-0128

				\$ 109,101	\$ 1,143,678	\$ 1,446,448
						\$ 411,870
TOTAL U.S. DEPARTMENT OF JUSTICE				\$ 1,408,871	\$ 6,314,671	\$ 6,252,220
						\$ 1,346,419

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COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2006

Administering Department/ Award Description	Federal Domestic Assistance #/ State or Other Contract #	Award Amount	Award Period (Note 1)	Accrued/ (Deferred) January 1, 2006	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2006
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>							
WISCONSIN DEPARTMENT OF TRANSPORTATION (AIRPORT IMPROVEMENT PROGRAM):							
<u>Department of Parks and Public Infrastructure - Airport</u>							
Timmerman Security Improvements, Runway/ Taxiway Crack Repair & Coat Sealing	20.106 \$ AIP-3-55-0046-09	390,000	Duration \$ of Project	- \$	170,368 (1) 4,483 (2) <u>5,201 (6)</u> 180,052 \$	208,019 \$	27,967
Construct Outer Taxiway Extension & Airfield Pavement Joint Repair	20.106 AIP-3-55-0045-050	4,815,663	Duration of Project	-	1,779,351 (1) 296,558 (2) <u>597,712 (6)</u> 2,673,621	4,781,696	2,108,075
North FBO Apron Rehab. Cessna Apron Addition Construction, West Perimeter Road	20.106 AIP-3-55-0045-051	2,183,251	Duration of Project	-	36,853 (1) 6,142 (2) <u>269,403 (6)</u> 312,398	2,155,222	1,842,824
Phase I Noise Mitigation for 225 Multi-Family Units (current year)	20.106 AIP-3-55-0045-46	5,625,000	Duration of Project	1,332,662	2,193,902 (1) 274,238 (2) <u>132,050 (6)</u> 2,600,200	1,320,599	53,061

Phase I Noise Mitigation for 225 Multi-Family Units (prior year)	20.106 AIP-3-55-0045-46	5,625,000	Duration of Project	613,831	844,620 (1) 105,578 (2) <u>185,448 (6)</u> 1,135,646	1,854,477	1,332,662
Rebuild Taxiway B East of R Reconstruction Taxiways B & C Upgrade (current year)	20.106 AIP-3-55-0045-47	4,237,121	Duration of Project	786,945	674,153 (1) 112,959 (2) <u>433 (6)</u> 786,945	-	-
Rebuild Taxiway B East of R Reconstruction Taxiways B & C Upgrade (prior year)	20.106 AIP-3-55-0045-47	4,237,121	Duration of Project	342,980	1,079,866 (1) 179,981 (2) <u>243,406 (6)</u> 1,503,273	1,947,238	786,945
Pavement Rehab on Runway 22, Runway 33 Holding Aprons, and Hangar Taxiways (prior year)	20.106 AIP-3-55-0046-07	696,667	Duration of Project	479,346	337,721 (1) 147,654 (2) <u>149,036 (6)</u> 634,411	155,065	-
Runway Incursion Signage Improvement, Electrical System Upgrade	20.106 AIP-3-55-0046-08	487,500	Duration of Project	7,800	364,089 (1) 9,581 (2) <u>9,382 (6)</u> 383,052	375,252	-
Noise Mitigation	20.106 AIP-3-55-0045-49	6,508,852	Duration of Project	240,577	213,778 (1) 26,722 (2) <u>71 (6)</u> 240,577	-	-

See Notes to Schedules of Expenditures of Federal Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2006

Administering Department/ <u>Award Description</u>	Federal Domestic Assistance #/ State or Other Contract #	Award Amount	Award Period (Note 1)	Accrued/ (Deferred) January 1, 2006	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2006
<u>U.S. DEPARTMENT OF TRANSPORTATION - Continued</u>							
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	1,745,481 \$	2,772,818 (1) 462,136 (2) <u>246,085 (6)</u> 3,481,039 \$	1,968,672 \$	233,114
Phase I Mitigation Multi-Family Part 150 Study Update	20.106 AIP-3-55-0045-43	5,896,667	Duration of Project	348,533	956,389 (1) 122,485 (2) <u>102,607 (6)</u> 1,181,481	964,886	131,938
Lawrence J. Timmerman Master Plan	20.106 SAP 740-54-52	100,000 (2) 100,000 (3) 200,000	Duration of Project	(3,513)	(3,513) (6)	-	-
Total CFDA# 20.106					\$ 15,109,182	\$ 15,731,126	\$ 6,516,586

WISCONSIN DEPARTMENT OF TRANSPORTATION (COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS):

Department of Transportation and Public Works

Lake Park Drive Bridge over Drainage Ravine	20.205 2984-39-01	120,000	Duration of Project	-	-	-	-
West Good Hope Road Bridge #497 over Little Menomonee River	20.205 2130-12-00	120,000	Duration of Project	-	-	-	-

West Good Hope Road Bridge #498 over Little Menomonee River	20,205 2130-13-00	120,000	Duration of Project	-	-	-
Root River Parkway Bridge over Root River	20,205 2980-07-00	120,000	Duration of Project	-	-	-
Kinnickinnic River Parkway Bridge over Kinnickinnic River	20,205 2967-12-00	148,000	Duration of Project	-	-	-
LED Retrofit Project Various Local Street Intersection Locations	20,205 2968-05-05	90% of Eligible Costs up to \$54,900	Duration of Project	-	107 (1) <u>10,042</u> (3) 10,149	32,011 21,862
West Mill Road (N. 43rd Street - N. Teutonia Avenue)	20,205 2216-01-00	420,000	Duration of Project	-	-	-
West Beloit Road over Root River	20,205 2525-04-00, 70	958,810	Duration of Project	-	32,912 (1) <u>7,241</u> (3) 40,153	40,153
West Beloit Road (South 108th Street to South 102nd Street)	20,205 2525-05-00, 70	513,775	Duration of Project	4,148	(2,273) (1) <u>6,426</u> (3) 4,153	176 171
West Mill Road over Little Menomonee River	20,205 2575-02-02, 22, 72	1,075,198	Duration of Project	-	(111) (1) <u>(253)</u> (3) (364)	(364)
West Layton Avenue over Forest Home Avenue	20,205 2070-03-03, 73	1,800,000	Duration of Project	-	(2,146) (1) <u>(537)</u> (3) (2,683)	(2,683)

See Notes to Schedules of Expenditures of Federal Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2006

Administering Department/ <u>Award Description</u>	Federal Domestic Assistance #/ State or Other Contract #	Award Amount	Award Period (Note 1)	Accrued/ (Deferred) January 1, 2006	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2006
<u>U.S. DEPARTMENT OF TRANSPORTATION - Continued</u>							
South 76th Street over Ryan Creek	20,205 2160-09-00, 70	500,449	Duration of Project	- \$	(810) (1) <u>(203) (3)</u> (1,013) \$	(1,013) \$	-
West Good Hope Road (North 107th Street to North Port Washington Road)	20,205 2130-05-05	480,000	Duration of Project	10,701	34,374 (1) <u>12,385 (3)</u> 46,759	33,288	(2,770)
Oak Creek Parkway Bridge # 559 over Oak Creek	20,205 2987-07-00, 70	500,556	Duration of Project	-	(1,267) (1) <u>(317) (3)</u> (1,584)	(1,584)	-
Oak Creek Parkway Bridge # 741 over Oak Creek	20,205 2987-08-00	151,680	Duration of Project	7,078	13,161 (1) <u>5,587 (3)</u> 18,748	25,795	14,125
Oak Creek Parkway Bridge # 743 over Oak Creek	20,205 2987-01-00, 70	368,000	Duration of Project	-	-	-	-
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	(8,691)	(2,239) (1) <u>(608)</u> (3) (2,847)	(2,909)	(8,753)
West Layton Avenue (South 108th Street to South 84th Street)	20.205 2070-04-00, 20, 70, 80, 90	6,507,360	Duration of Project	153,226	(3,025) (1) 1,483 (3) <u>135,138</u> (4) 133,596	(3,781)	15,849
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)	20.205 2355-05-05, 15	800,000	Duration of Project	55,005	141,424 (1) <u>44,455</u> (3) 185,879	124,672	(6,202)
West Rawson Avenue (Hawthorne Court to South 27th Street)	20.205 2050-01-02, 22, 72, 82	15,124,000	Duration of Project	279,324	168,876 (1) <u>87,271</u> (3) 256,147	4	23,181
West Hampton Ave Bridges over Menomonee River & Union Pacific Railroad	20.205 2545-10-00, 50, 51, 52	605,600	Duration of Project	4,311	18,834 (1) <u>3,836</u> (3) 22,670	18,359	-
Honey Creek Parkway Bridge over Honey Creek (0.8 mi. North of USH 18)	20.205 2984-12-02, 70	634,400	Duration of Project	21,130	41,454 (1) <u>5,946</u> (3) 47,400	25,405	(865)

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COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2006

Administering Department/ Award Description	Federal Domestic Assistance #/ State or Other Contract #	Award Amount	Award Period (Note 1)	Accrued/ (Deferred) January 1, 2006	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2006
<u>U.S. DEPARTMENT OF TRANSPORTATION - Continued</u>							
West Good Hope Road over Milwaukee River	20,205 2132-03-00, 70	2,832,000	Duration of Project	- \$	(2,420) (1) (605) (3) (3,025) \$	(3,025) \$	-
West Forest Home Avenue over Branch of Root River	20,205 2120-08-00, 70	1,078,720	Duration of Project	2,016	118,951 (1) 15,724 (3) 134,675	132,659	-
West Rawson Avenue (South 10th Street Intersection)	20,205 2050-05-00, 70	168,705	Duration of Project	-	-	-	-
North Port Washington Road (Bergen Road / West Brown Deer Rd.)	20,205 2570-08-00, 70	260,988	Duration of Project	-	7,975 (1) 886 (3) 8,861	8,861	-
East College Avenue (Union Pacific RR/Ace Industrial Drive)	20,205 2355-05-00, 70	45,000	Duration of Project	-	-	-	-
North Port Washington Road (West Good Hope Rd to West Green Tree Rd)	20,205 2570-02-01, 71	49,500	Duration of Project	-	11,323 (1) 1,258 (3) 12,581	12,581	-

South 76th Street (West Puetz Road to West Imperial Drive)	20.205 2160-10-00	800,000	Duration of Project	-	36,894 (1) <u>44,620 (3)</u> 81,514	115,990	34,476
North Port Washington Road (West Good Hope Rd to West Laramie Lane)	20.205 2570-09-00, 20, 22, 70, 72	7,155,702	Duration of Project	610,366	1,563,339 (1) 116,472 (3) <u>458,675 (4)</u> 2,138,486	1,591,978	63,858
West Hampton Avenue Bridge #342 over Little Menomonee River	20.205 2545-06-00, 70	709,486	Duration of Project	-	37,318 (1) <u>3,795 (3)</u> 41,113	41,113	-
West Hampton Avenue Bridge #343 over Little Menomonee River	20.205 2545-07-00, 70	736,187	Duration of Project	-	10,990 (1) <u>1,510 (3)</u> 12,500	12,500	-
West Hampton Avenue Bridge # 382 over Union Pacific Railroad	20.205 2545-08-00, 70	1,444,402	Duration of Project	-	54,981 (1) <u>5,213 (3)</u> 60,194	60,194	-
West Hampton Avenue Bridge # 383 over Union Pacific Railroad	20.205 2545-09-00, 70	1,626,314	Duration of Project	-	11,627 (1) <u>4,427 (3)</u> 16,054	16,054	-
Milwaukee River Parkway Bridge over Milwaukee River	20.205 2099-00-00	130,400	Duration of Project	1,327	4,579 (1) <u>4,718 (3)</u> 9,297	14,941	6,971

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COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2006

Administering Department/ <u>Award Description</u>	Federal Domestic Assistance #/ State or Other Contract #	Award Amount	Award Period (Note 1)	Duration of Project	Accrued/ (Deferred) January 1, 2006	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2006
<u>U.S. DEPARTMENT OF TRANSPORTATION - Continued</u>								
South 76th Street over Tributary of the Root River	20.205 2160-07-02, 72	504,000		Duration of Project	- \$	- \$	- \$	-
West Forest Home Avenue (North Cape Road Intersection)	20.205 2120-07-00, 90	60,750		Duration of Project	-	-	-	-
West Silver Spring Drive (North 91st Street to North 124th Street)	20.205 2090-07-00	27,000		Duration of Project	-	26,702 (1) 11,286 (3) 37,988	38,411	423
West Oklahoma Avenue, West Beloit Road, South 92nd Street	20.205 2400-08-00, 70	298,675		Duration of Project	17,224	229,041 (1) 30,279 (3) 259,320	244,656	2,560
West College Avenue (East of South 27th Street to South 13th Street)	20.205 2355-06-00, 70	164,880		Duration of Project	-	97 (1) 11 (3) 108	108	-
West Layton Avenue (South 27th Street to South 92nd Street)	20.205 2070-07-00, 70	455,049		Duration of Project	1,699	51,784 (1) 3,931 (3) 55,715	54,016	-

West Good Hope Road (Teutonia Avenue to North 91st Street)	20.205 2130-09-00, 70	122,083	Duration of Project	-	1,541 (1) <u>116 (3)</u> 1,657	1,657	-
North Teutonia Avenue/ West Bradley Road/North 43rd Street	20.205 2145-05-00, 70	22,500	Duration of Project	-	26 (1) <u>3 (3)</u> 29	29	-
South 76th Street (West Morgan Avenue to West Grange Avenue)	20.205 2160-04-01, 71	180,000	Duration of Project	1,951	6,031 (1) <u>423 (3)</u> 6,454	4,503	-
West Silver Spring Drive Bridge #162 over Little Menomonee River	20.205 2090-08-00	97,600	Duration of Project	-	6,094 (1) <u>4,375 (3)</u> 10,469	12,735	2,266
West Silver Spring Drive Bridge #247 over Little Menomonee River	20.205 2090-09-00	97,600	Duration of Project	-	5,803 (1) <u>4,096 (3)</u> 9,899	12,005	2,106
Jackson Park Drive Bridge over North Branch of Kimmickinnic River	20.205 2106-00-00	100,800	Duration of Project	-	2,745 (1) <u>1,232 (3)</u> 3,977	3,431	(546)
South 76th Street Bridge over West Forest Home Avenue	20.205 2140-04-01	365,600	Duration of Project	9,164	55,585 (1) <u>25,332 (3)</u> 80,917	82,503	10,750

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COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

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Administering Department/ <u>Award Description</u>	Federal Domestic Assistance #/ State or Other Contract #	Award Amount	Award Period (Note 1)	Accrued/ (Deferred) January 1, 2006	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2006
<u>U.S. DEPARTMENT OF TRANSPORTATION - Continued</u>							
West College Avenue Extended over Root River	20.205 2355-07-00, 70	643,559	Duration of Project	39,188 \$	569,766 (1) 161,044 (3) 730,810 \$	690,285 \$	(1,337)
Whitnall Park Drive Bridge over Branch of Root River	20.205 2660-04-00	88,000	Duration of Project	-	-	-	-
Milwaukee River Parkway Bridge over North Fork of Milwaukee River	20.205 2967-04-01	212,800	Duration of Project	-	-	-	-
Honey Creek Parkway Bridge over Honey Creek (0.4 miles North of USH 18)	20.205 2984-12-00, 70	634,400	Duration of Project	23,926	43,201 (1) 5,766 (3) 48,967	24,093	(948)
South 13th Street (West Rawson Avenue - West College Avenue)	20.205 2505-06-00	847,280	Duration of Project	53,817	117,799 (1) 31,308 (3) 149,107	104,953	9,663
West Rawson Avenue (South 6th Street to South Ash Street)	20.205 2050-06-00	630,560	Duration of Project	107,180	203,437 (1) 50,235 (3) 253,672	140,925	(5,567)

West Rawson Avenue (South 27th Street to South 6th Street)	20.205 2050-07-00, 70	1,471,103	Duration of Project	17,758	<u>1,540,117 (1)</u> <u>415,471 (3)</u> 1,955,588	1,936,162	(1,668)
West Oklahoma Avenue over Honey Creek	20.205 2400-04-02	149,600	Duration of Project	21,576	<u>50,720 (1)</u> <u>13,324 (3)</u> 64,044	46,796	4,328
West Silver Spring Drive (North 90th Street to North 69th Street)	20.205 2090-11-00	80% of Eligible Costs up to \$120,000	Duration of Project	-	<u>42,523 (1)</u> <u>23,719 (3)</u> 66,242	67,109	867
West Silver Spring Drive (North 124th Street to North 90th Street)	20.205 2090-13-00	274,320	Duration of Project	-	<u>45,759 (1)</u> <u>28,339 (3)</u> 74,098	76,792	2,694
West Rawson Avenue and South 68th Street Intersection	20.205 2050-10-00, 70	147,785	Duration of Project	-	<u>17,517 (1)</u> <u>(162) (3)</u> <u>531 (4)</u> 17,886	18,291	405
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	-	-	-	-

See Notes to Schedules of Expenditures of Federal Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2006

Administering Department/ Award Description	Federal Domestic Assistance #/ State or Other Contract #	Award Amount	Award Period (Note 1)	Accrued/ (Deferred) January 1, 2006	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2006
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U.S. DEPARTMENT OF TRANSPORTATION - Continued

Oak Leaf Trail Development Congress to Silver Spring	20.205 \$ 1693-50-00/70	444,000	06/02/06- 06/02/08	- \$	- \$	- \$	-
Oak Leaf Trail Development Beloit Road under Pass	20.205 1693-29-10/70	118,000	06/02/06- 06/02/08	-	-	-	-
South Shore Bike Trail Replacement	20.205 2984-37-00, 70	130,000	11/17/04- 11/17/07	13,596	112,402 (1) 24,702 (3) 137,104	123,508	-
Oak Leaf Trail Development Loomis Road to Drexel Avenue	20.205 1693-29-09/79	805,000	09/20/04- 09/20/06	12,487	196,962 (1) 46,119 (3) 243,081	230,594	-
Northpoint Lighthouse Restoration	20.205 2967-04-02,72	984,000	09/05/03- 09/05/06	-	20,649 (1) 6,420 (3) 27,069	32,101	5,032
Eastside Bike Ramp Oakland Avenue at North Avenue	20.205 2967-09-00/70	375,000	08/28/01- 08/28/04	239	3,602 (1) 841 (3) 4,443	4,204	-

Oak Leaf Trail City of St. Francis	20.205 2967-03-04/74	240,000	10/08/03- 10/08/06	2,979	98,052 (1) 23,768 (3) 121,820	118,841
Beerline Row Conversion to Bikeway Humbolt between North and Locust	20.205 2967-07-09/79	320,000	07/21/05- 07/21/08	-	-	-
North Shore RR Bikeway Milwaukee County Line to Drexel Ave.	20.205 2987-04-04/74, 78	904,000	05/10/99- 05/10/04	-	-	-
Oak Leaf Trail - Estabrook Park Segment	20.205 1693-25-09/79	810,000	07/02/02- 07/02/05	73,197	73,197 (1)	-
Brady Street Pedestrian Bridge Replacement	20.205 1693-25-01/71	887,000	07/02/02- 07/02/05	-	-	-
Brady Street Bike Access Ramp/ Access STH 32 Alternative Route	20.205 2991-03-03, 73	265,000	02/23/01- 02/23/04	-	-	-
Total CFDA #20.205				\$ 1,535,922	\$ 7,703,074	\$ 6,360,083
						\$ 192,931

FEDERAL TRANSIT ADMINISTRATION (MASS TRANSIT ASSISTANCE):

Department of Public Works- Transit

Purchase Up to 13 Replacement Buses and Spare Parts	20.500 WI-03-0089	3,079,095	Duration of Project	1,150	1,150 (1)	-
Total CFDA #20.500				\$ 1,150	\$ 1,150	\$ -
Job Access and Reverse Commute	20.507 WI-37-X016	345,000	Duration of Project	-	(42,980) (2) 42,980 (3)	42,980

See Notes to Schedules of Expenditures of Federal Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2006

Administering Department/ Award Description	Federal Domestic Assistance #/ State or Other Contract #	Award Amount	Award Period (Note 1)	Duration \$ of Project	Accrued/ (Deferred) January 1, 2006	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2006
<u>U.S. DEPARTMENT OF TRANSPORTATION - Continued</u>								
Vehicle Maintenance and Transportation Improvement	20.507 WI-90-X474	5,118,829		Duration \$ of Project		5,118,829 (1) 1,279,708 (3)	6,398,537 \$	-
RPL Bus Stop Signs, Tire Leasing, Misc. Supp/MTC SVC Eq. Veh Mic. Misc Capital Items	20.507 WI-90-X455	1,424,000		Duration of Project		821,820 (1) 162,114 (3) 37,500 (7)	1,303,996	282,562
2006 Awards Mass Transit Operating Assistance	20.507 WI-90-4455	10,281,171 49,763,550 60,044,721		01/01/06- 12/31/06		5,415,916 (1) 49,763,550 (2) 19,945,293 (3) 46,799,956 (4)	124,263,071	2,338,356
2005 Awards Mass Transit Operating Assistance	20.507 WI-90-4426	14,849,089 47,684,239 62,533,328		01/01/05- 12/31/05		7,193,100 (1) (3,966,576) (4)	-	-
2002 Awards Mass Transit Operating Assistance	20.507 WI-90-4362	12,680,000 48,317,872 60,997,872		01/01/02- 12/31/02		(566,792) (3)	-	566,792
Operating Assistance for Transit Service Improvements Marketing & UWM	20.507 WI-90-X423	1,140,000		Duration of Project		-	-	-

Rpl Buses, Tires Leasing, Vehicle MTC, Misc Supp/MTC SVC Eq. Cap Items	20.507 WI-90-X426	1,823,200	Duration of Project	596,381	<u>843,414</u> (1) <u>62,878</u> (3) 906,292	309,911	-
7th Year State Funding for Job Access Transit Service Routes	20.507 DWETAP0519 WETAP 2005	687,750	Duration of Project	233,163	478,536 (2)	545,643	300,270
Rpl Buses, Tires Leasing, Vehicle MTC, Misc Supp/MTC SVC Eq. Cap Items	20.507 WI-90-X400	7,297,000	Duration of Project	152,810	152,810 (1)	-	-
Purchase of Equipment, Bus Communication and Monitoring System	20.507 WI-90-X168	6,933,200	Duration of Project	-	<u>566</u> (1) <u>142</u> (3) 708	708	-
Rpl Buses, Tires Leasing, Vehicle MTC Misc Supp/MTC Svc Eq., Misc Cap Items	20.507 WI-90-X381	10,551,000	Duration of Project	8,373	8,373 (1)	-	-
Rpl/Const Bus Wash Sys - FDL Gar Vehicle MTC and Misc. Capital Item	20.507 WI-90-X299	1,915,800	Duration of Project	2,688	<u>6,944</u> (1) <u>(483)</u> (3) <u>2,200</u> (7) 8,661	5,973	-
Operating Assistance - Transit Service Improvements Trolley & Ethnic	20.507 WI-90-X361-2	4,669,480	Duration of Project	394,445	1,087,671 (2)	838,374	145,148
Capital Items, Tire Leasing, Misc Supp. SVC, EQT., Vehicle MTC	20.507 WI-90-X340	3,269,680	Duration of Project	-	8,923 (3)	44,617	35,694
Rpl Buses, Tires Leasing, Vehicle MTC, Misc Supp. Svc, Eq., (5) Cap Items	20.507 WI-90-X362	8,974,000	Duration of Project	151,693	<u>2,354,504</u> (1) <u>289,079</u> (3) 2,643,583	2,491,954	64
Total CFDA# 20.507				\$ 4,766,077	\$ 137,299,975	\$ 136,245,764	\$ 3,711,866

See Notes to Schedules of Expenditures of Federal Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2006

Federal Domestic Assistance #/ State or Other Contract #	Administering Department/ Award Description	Award Amount	Award Period (Note 1)	Accrued/ (Deferred) January 1, 2006	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2006
<u>U.S. DEPARTMENT OF TRANSPORTATION - Continued</u>							
<u>Wisconsin Department of Transportation:</u>							
<u>Sheriff Department</u>							
20.600 \$ 1090-18-90	IH-43 Rock Freeway Sunny Slope Road to Hale Interch Mitigation Contract Agreement, Contract #1	20,000	01/01/06- 12/31/08	- \$	- \$	- \$	-
20.600 1000-44-11	Enhanced Freeway Patrol	234,982	07/01/06- 06/30/07	-	-	95,246	95,246
20.600 0936-04-21	Speed & Other Aggressive Driving Enforcement Patrol 2006	18,000	04/15/06- 09/30/06	-	17,953 (1)	17,953	-
20.600 0608-20-00	Marquette Mitigation Oversize Loads	49,770	06/01/06- 12/31/08	-	4,396 (2)	5,696	1,300
20.600 0936-03-32	Alcohol Enforcement Project 2006	31,250 (80% \$25,000)	04/20/06- 09/30/06	-	24,102 (1) 984 (3) 25,086	25,086	-
20.600 1000-41-37	2005-2006 Enhanced Freeway Patrol Grant	229,834	04/15/05- 04/14/06	31,045	154,845 (2)	123,800	-
20.600 1000-41-12/ 1000-31-23	Milwaukee County Sheriff Liaison Grant	247,344	06/15/03- 01/31/06	5,432	23,834 (2)	18,402	-
Total CFDA# 20.600				\$ 36,477	\$ 226,114	\$ 286,183	\$ 96,546

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2006

Administering Department/ Award Description	Federal Domestic Assistance #/ State or Other Contract #	Award Amount	Award Period (Note 1)	Accrued/ (Deferred) January 1, 2006	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2006
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>							
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES:							
<u>Department on Aging</u>							
Prevention Health	93.043 \$ Cars #560510	84,552	01/01/06- 12/31/06		84,552 (1) 9,394 (3) 21,878 (5) 115,824 \$	115,824 \$	-
AAA Administration	93.044 Cars #510300	277,869	01/01/06- 12/31/06		277,869 (1) 92,623 (3) 370,492	370,492	-
Title 3B Support Services	93.044 Cars #560340	989,177	01/01/06- 12/31/06		989,177 (1) 109,909 (3) 277,124 (5) 1,376,210	1,376,210	-
Total CFDA # 93.044					\$ -	\$ 1,746,702	\$ -
Title 3C-1 Cong. Meal Program	93.045 Cars #560350	2,457,180	01/01/06- 12/31/06		2,457,180 (1) 273,020 (3) 276,397 (4) 502,338 (5) 3,508,935	3,508,935	-

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2006

Administering Department/ Award Description	Federal Domestic Assistance #/ State or Other Contract #	Award Amount	Award Period (Note 1)	Accrued/ (Deferred) January 1, 2006	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2006
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES - Continued</u>							
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 (1)	-	-
Substance Abuse & Mental Health Services - Access to Recovery	93.275	7,479,364	09/01/05- 09/30/06	121,431	121,431 (1)	-	-
	Total CFDA # 93.275			\$ 4,103,500	\$ 14,527,212	\$ 10,423,712	\$ -
Block Grants for Temporary Assistance for Needy Families	93.558	2,422,746	01/01/06- 12/31/06	-	2,422,746 (1)	2,422,746	-
	Total CFDA # 93.558			\$ -	\$ 2,422,746	\$ 2,422,746	\$ -
Family Support Payments AFDC W-2 Estate Collection	93.560	Sum Sufficient	01/01/06- 12/31/06	(38,294) (1) (57,610) (3)	(95,904)	(95,904)	-
	Total CFDA # 93.560			\$ -	\$ (95,904)	\$ (95,904)	\$ -
<u>Department of Child Support Enforcement</u>							
Child Support Enforcement Title IV-D	93.563	Percentage of Allowable Costs	01/01/06- 12/31/06	17,300,466 (2) 1,551,133 (3) 173,389 (4) 259,328 (7)	19,284,316	21,007,259	1,722,943
	Wfs Stat 13.679			-	-	-	-

Child Support Enforcement Title IV-D	93.563 Wis Stat 13.679	Percentage of Allowable Costs	01/01/05- 12/31/05	31,619	(48,381) (3) 80,000 (4)	-
Total CFDA# 93.563				\$ 31,619	\$ 19,315,935	\$ 21,007,259
						\$ 1,722,943
<u>Department of Health and Human Services</u>						
Wisconsin Home Energy Assistance Program (WHEAP)	93.568	3,032,177	10/01/06- 09/30/07	-	-	708,464
Wisconsin Home Energy Assistance Program (WHEAP)	93.568	2,801,193	10/01/05- 09/30/06	771,566	2,784,771 (1)	2,013,205
Total CFDA# 93.568				\$ 771,566	\$ 2,784,771	\$ 2,721,669
						\$ 708,464
Child Care Development Fund	93.596	8,591,202	01/01/06- 12/31/06	-	7,679,916 (1)	8,416,858
Child Care Development Fund	93.596	7,982,761	01/01/05- 12/31/05	(361,396)	(361,396) (1)	-
Total CFDA # 93.596				\$ (361,396)	\$ 7,318,520	\$ 8,416,858
						\$ 736,942
Child Welfare Services & BCA	93.645	623,214	01/01/06- 12/31/06	-	623,214 (1)	623,214
Total CFDA # 93.645				\$ -	\$ 623,214	\$ 623,214
						\$ -

See Notes to Schedules of Expenditures of Federal Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2006

Administering Department/ Award Description	Federal Domestic State or Other Contract #	Award Amount	Award Period (Note 1)	Accrued/ (Deferred) January 1, 2006	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2006
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES - Continued</u>							
<u>Clerk of Circuit Courts</u>							
Permanency Review Plan	93.658 \$ WI Stat 48.38 (5)	614,665	01/01/06- 12/31/06	- \$	563,522 (2) 122,781 (3) 686,303 \$	737,446 \$	51,143
Permanency Review Plan	93.658 WI Stat 48.38 (5)	591,314	01/01/05- 12/31/05	141,711	141,711 (2)	-	-
<u>Department of Health and Human Services</u>							
Foster Care Title IV-E	93.658	5,102,567	01/01/06- 12/31/06	-	5,102,567 (1)	5,102,567	-
<u>District Attorney</u>							
CHIPS/Termination of Parental Rights Project	93.658 570037/570040	1,047,780	07/01/06- 06/30/07	-	263,827 (2)	509,467	245,640
CHIPS/Termination of Parental Rights Project	93.658 570037/570040	1,048,600	07/01/05- 06/30/06	241,199	776,739 (2)	535,540	-
Total CFDA# 93.658				\$ 382,910 \$	\$ 6,971,147 \$	\$ 6,885,020 \$	\$ 296,783

Department of Health and Human Services

Social Services Block Grant	93.667	13,335	02/01/06- 09/30/07	4,858 (1) (238) (3) 4,620	4,620	-
Social Services Block Grant	93.667	4,942,663	01/01/06- 12/31/06	4,861,020 (1) 81,643 (3) 4,942,663	4,942,663	-
Total CFDA# 93.667				\$ 4,947,283	\$ 4,947,283	\$ -
State Children's Insurance Program	93.767	760,250	01/01/06- 12/31/06	832,547 (1) 264 (3) 832,811	985,376	152,565
State Children's Insurance Program	93.767	745,795	01/01/05- 12/31/05	253,044	253,044 (1)	-
Total CFDA# 93.767				\$ 253,044	\$ 1,085,855	\$ 152,565
Medical Assistance	93.778	60,528,945	01/01/06- 12/31/06	53,085,633 (1) (20,675) (3) 53,064,958	56,729,921	3,664,963
Medical Assistance	93.778	57,562,756	01/01/05- 12/31/05	2,616,329	2,616,329 (1)	-
<u>Department on Aging</u>						
Resource Center Functional Screen Federal	93.778 Cars #001399	384,449	01/01/06- 12/31/06	233,470 (1)	384,447	150,977

See Notes to Schedules of Expenditures of Federal Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2006

Administering Department/ Award Description	Federal Domestic Assistance #/ State or Other Contract #	Award Amount	Award Period (Note 1)	Accrued/ (Deferred) January 1, 2006	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2006
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES - Continued</u>							
Resource Center Functional Screen Federal	93.778 \$ Cars #001399	475,361	01/01/05- 12/31/05	(447,240) \$	(447,240) (1) \$	- \$	-
Resource Medicaid I&A Fed.	93.778 Cars #001397	1,018,359	01/01/06- 12/31/06	-	776,267 (1)	1,018,358	242,091
Resource Medicaid I&A Fed.	93.778 Cars #001397	133,951	01/01/05- 12/31/05	(2)	(2) (1)	-	-
					144,633,690 (1)		
					(2,596,450) (3)		
					18,462,050 (4)		
					(2,709,415) (6)		
					133,932 (7)		
Aging - Care Management Organization (CMO)	93.778	Dependent on Total Clients	01/01/06- 12/31/06	-	157,923,807	158,987,977	1,074,170
Aging - Care Management Organization (CMO)	93.778	Dependent on Total Clients	01/01/05- 12/31/05	944,425	944,425 (1)	-	-
	Total CFDA # 93.778			\$ 3,113,512 \$	215,112,014 \$	217,130,703 \$	5,132,201
Department of Health and Human Services							
Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations	93.779	136,665	02/01/06- 09/30/07		49,785 (1) (2,437) (3) 47,348	47,348	-

Department on Aging

Health Information - County Assist.	93.779 Cars #560432	52,500	01/01/06- 12/31/06	-	52,500 (1)	52,500	-
Health Information - County Assist.	93.779 Cars #560433	17,500	01/01/06- 12/31/06	-	17,500 (1)	17,500	-
Health Information - County Assist.	93.779 Cars #560433	17,500	01/01/05- 12/31/05	3	3 (1)	-	-
	Total CFDA # 93.779			3	117,351	\$ 117,348	\$ -

Ben Specialist Part D

	93.786 Cars #560325	105,991	01/01/06- 09/30/06	-	105,991 (1)	105,991	-
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Ben Specialist Part D

	93.786 Cars #560325	105,991	01/01/05- 12/31/05	(26,498)	-	26,498	-
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Total CFDA # 93.786

				(26,498)	105,991	\$ 132,489	\$ -
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Department of Health and Human Services

Substance Abuse and Mental Health Services
-Access to Recovery

	93.81001	58,200	07/01/05- 03/31/08	-	25,702	25,702	-
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Substance Abuse and Mental Health Services
-Access to Recovery

	93.81002	58,200	07/01/04- 03/31/07	-	58,200 (1)	58,200	-
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Block Grant for Community Mental
Health Services

	93.958	685,914	01/01/06- 12/31/06	-	685,914 (1)	685,914	-
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See Notes to Schedules of Expenditures of Federal Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2006

Administering Department/ Award Description	Federal Domestic Assistance #/ State or Other Contract #	Award Amount	Award Period (Note 1)	Accrued/ (Deferred) January 1, 2006	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2006
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES - Continued</u>							
Block Grant for Community Mental Health Services	93.958 \$	685,914	01/01/05- 12/31/05	37,726 \$	37,726 (1) \$	- \$	-
Total CFDA # 93.958				<u>\$ 37,726</u>	<u>\$ 723,640</u>	<u>\$ 685,914</u>	<u>\$ -</u>
Block Grant for Prevention and Treatment of Substance Abuse	93.959	3,908,155	01/01/06- 12/31/06	-	3,607,766 (1) <u>300,389 (3)</u> 3,908,155	3,908,155	-
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				<u>\$ 8,305,989</u>	<u>\$ 287,489,900</u>	<u>\$ 287,908,667</u>	<u>\$ 8,724,756</u>

U.S. DEPARTMENT OF HOMELAND SECURITY

WISCONSIN DEPARTMENT OF ADMINISTRATION - OFFICE OF JUSTICE ASSISTANCE:

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	913,379	913,379 (1)	-	-
Homeland Security Grant - Part 2	97.004 HZ-03-SE-0041	1,625,800	04/01/03- 10/31/04	-	984 (2)	984	-

Homeland Security/LETPP Task Force Equipment	97.004 HS-04-LP-0298	30,000	10/01/05-05/31/06	-	30,000 (2)	30,000	-		
Homeland Security Program Grant 2004 Homeland Security Cert Training	97.004 HS-04-CT-0384	2,884	05/01/06-07/31/06	-	2,681 (1)	2,681	-		
Homeland Security Program Grant Homeland Security Cert Training	97.004 HS-04-CT-0350	2,810	02/01/06-03/31/06	-	2,780 (1)	2,780	-		
Homeland Security Program Grant Homeland Security Cert Training	97.004 HS-04-CT-0341	3,100	02/01/06-03/31/06	-	2,881 (1)	2,881	-		
Homeland Security Program Grant Homeland Security Cert Training	97.004 HS-04-CT-0341	2,856	05/01/06-05/31/06	-	2,564 (2)	2,564	-		
Homeland Security Program Grant Homeland Security Cert Training	97.004 HS-04-CT-0348	11,314	02/01/06-05/31/06	-	10,670 (1)	10,670	-		
Homeland Security Program Grant Brown Deer School District Exercise	97.004 HS-04-SE-0366	6,941	03/01/06-06/30/06	-	3,941 (2)	3,941	-		
Homeland Security Program Grant Emergency Management Cert Basic Community Course	97.004	19,600	09/17/05-10/01/05	-	2,625 (2)	2,625	-		
Homeland Security Program Grant Emergency Management Cert Basic Community Course	97.004	4,900	09/30/05-10/02/05	-	2,171 (2)	2,171	-		
Homeland Security Program Grant Community Emergency Response Team Cert Basic Training Program	97.004	4,900	11/07/05-11/09/05	-	2,562 (2)	2,562	-		
Total CFDA# 97.004							\$ 913,379	\$ 977,238	\$ 63,859

See Notes to Schedules of Expenditures of Federal Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2006

Federal Domestic Assistance #/ State or Other Contract #	Award Amount	Award Period (Note 1)	Award Amount	Award Period (Note 1)	Accrued/ (Deferred) January 1, 2006	Revenues		Expenditures	Accrued/ (Deferred) December 31, 2006
<u>U.S. DEPARTMENT OF HOMELAND SECURITY - Continued</u>									
<u>Sheriff Department: Emergency Management</u>									
Administering Department/ Award Description									
FY'04 Homeland Security Program Grant UASI/Citizen Corps Planning	97.008 \$	04/01/04- 05/31/06	105,900	04/01/04- 05/31/06	5,256 \$	49,779 (2) (5,573) (7)	44,206 \$	38,950 \$	-
Homeland Security Program Grant UASI/Community Planning (Expanded Education)	97.008	04/01/04- 03/31/06	292,000	04/01/04- 03/31/06	45,888		84,266 (1)	38,378	-
Total CFDA# 97.008					\$ 51,144 \$	\$ 128,472	\$ 77,328 \$		
Emergency Management Performance Grant EMPG	97.042	10/01/06- 09/30/07	198,811	10/01/06- 09/30/07	-		-	-	-
Emergency Management Assistance	97.042	10/01/05- 09/30/06	Up to 50% of Allowable Costs	10/01/05- 09/30/06	-	200,685 (2)	200,685	200,685	-
Emergency Management Assistance	97.042	10/01/04- 09/30/05	Up to 50% of Allowable Costs	10/01/04- 09/30/05	-	15,342 (2) 15,343 (3)	30,685	30,685	-
Total CFDA# 97.042					\$ - \$	\$ 231,370	\$ 231,370 \$		

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2006

Administering Department/ Award Description	Federal Domestic Assistance #/ State or Other Contract #	Award Amount	Award Period (Note 1)	Accrued/ (Deferred) January 1, 2006	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2006
<u>U.S. DEPARTMENT OF HOMELAND SECURITY - Continued</u>							
Homeland Security Program Grant ICS-100 for Public Health (prior year)	97.067 \$ HS-05-TR-7020	481	07/01/05- 06/30/06	- \$	- \$	481 \$	481
Homeland Security Program Grant ICS-100 for VOAD	97.067 HS-05-TR-7013	481	07/01/05- 09/30/06	481	481 (1)	-	-
Homeland Security Program Grant Homeland Security Cert Training	97.067 HS-05-CT-7087	2,877	07/01/06- 09/30/06	-	2,655 (1)	2,655	-
FY05 Homeland Security Program Grant North Shore Terrorism Tabletop Exercise	97.067 HS-05-EC-0385	3,708	06/01/06- 11/30/06	-	3,262 (2)	3,262	-
FY05 Homeland Security Program Grant Cudahy EOC Functional Exercise	97.067 HS-05-EC-0177	8,810	10/01/05- 06/30/06	-	5,474 (2) (1) (7) 5,473	5,473	-
FY06 Homeland Security Certification Training	97.067 HS-05-CT-1711	2,615	09/01/06- 12/31/06	-	2,615 (2)	2,615	-
Total CFDA# 97.067				\$ 962 \$	\$ 1,202,487	\$ 1,271,855	\$ 70,330
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY				\$ 965,485	\$ 2,539,567	\$ 1,644,412	\$ 70,330

U.S. DEPARTMENT OF TRANSPORTATION-FEDERAL AVIATION ADMINISTRATION

FEDERAL AVIATION ADMINISTRATION:

Sheriff Department

FAA K-9 Explosive Detection Team	120.500 DTSA20-03-H-01004	301,840	10/01/06- 09/30/07	-	70,373	70,373
FAA K-9 Explosive Detection Team	120.500 DTSA20-03-H-01004	200,000	10/01/05- 09/30/06	69,849	130,151	-
TOTAL U.S. DEPT OF TRANSPORTATION-FEDERAL AVIATION ADMINISTRATION		\$ 69,849	\$ 200,000	\$ 200,524	\$ 70,373	

EXECUTIVE OFFICE OF THE PRESIDENT

Sheriff Department

HIDTA Grant-Intelligence & Technical Support Grant	16PMLP527Z	95,979	01/01/06- 06/30/07	-	72,990	38,500
HIDTA Grant-Intelligence & Technical Support Grant	15PMLP527Z	93,819	01/01/05- 06/30/06	35,132	58,686	-
HIDTA Grant-Intelligence & Technical Support Grant	14PMLP527Z	98,139	01/01/04- 06/30/06	98,138	-	-
HIDTA Grant - R.E.A.C.T. Initiative	12PMLP550	145,040	01/01/04- 12/31/04	24,539	-	-

District Attorney

Milwaukee High Intensity Drug Trafficking Area (HIDTA)	16PML520Z	645,988	01/01/06- 12/31/06	-	378,223	155,216
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See Notes to Schedules of Expenditures of Federal Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2006

Administering Department/ Award Description	Federal Domestic Assistance #/ State or Other Contract #	Award Amount	Award Period (Note 1)	Accrued/ (Deferred) January 1, 2006	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2006
<u>EXECUTIVE OFFICE OF THE PRESIDENT - Continued</u>							
Milwaukee High Intensity Drug Trafficking Area (HIDTA)	15PML520Z	\$ 732,296	01/01/05- 12/31/06	\$ 302,085	\$ 671,277 (1)	\$ 379,426	\$ 10,234
Milwaukee High Intensity Drug Trafficking Area (HIDTA)	14PML520Z	795,854	01/01/04- 09/30/05	98,235	98,235 (1)	-	-
TOTAL EXECUTIVE OFFICE OF THE PRESIDENT				<u>\$ 558,129</u>	<u>\$ 1,243,503</u>	<u>\$ 889,325</u>	<u>\$ 203,950</u>
TOTAL FEDERAL ASSISTANCE				<u>\$ 25,451,921</u>	<u>\$ 482,680,335</u>	<u>\$ 479,309,610</u>	<u>\$ 22,081,096</u>

See Notes to Schedules of Expenditures of Federal Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2006

Administering Department/ Award Description	Federal Domestic Assistance #/ State or Other Contract #	Award Amount	Award Period (Note 1)	Accrued/ (Deferred) January 1, 2006	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2006
<u>U.S. DEPARTMENT OF JUSTICE AND TREASURY</u>							
<u>District Attorney</u>							
Asset Forfeiture Fund MDEG		*** \$ Varies	04/01/01- 12/31/06		23,844 (7)		
					<u>964 (7)</u>		
					\$ 24,809	\$ 990	
<u>Sheriff Department</u>							
Asset Forfeiture Fund Milwaukee County Sheriff		*** Varies	01/01/06- 12/31/06		154,196 (7)	117,251	
TOTAL U.S. DEPARTMENT OF JUSTICE AND TREASURY****					\$ 179,005	\$ 118,241	

***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 indeterminate.

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

See Notes to Schedules of Expenditures of Federal Awards

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

STATE OF WISCONSIN
 SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
 YEAR ENDED DECEMBER 31, 2006

	REVENUES		GRANTOR SHARE		RECEIPTS OVER (UNDER) EXPENSES (1/01/06)		RECEIPTS OVER (UNDER) EXPENSES (12/31/06)		TOTAL REVENUES		TOTAL EXPENDITURES	
	PERCENT FEDERAL STATE	FEDERAL CFDA NUMBER	CASH RECEIVED	RECEIPTS FROM GRANTS	RECEIPTS FROM LOCAL	RECEIPTS FROM GRANTS	RECEIPTS FROM LOCAL	RECEIPTS FROM GRANTS	RECEIPTS FROM LOCAL	GRANTS	LOCAL	GRANTS
CHILD SUPPORT (CS)	66% & 90%	93.563	10,387,090	12,054,972	1,551,133	1,667,882	12,054,972	3,944,631	12,054,972	1,551,133	12,054,972	1,551,133
CS OPER & PERFM BASED	100.00%	93.563	3,944,631	3,944,631	-	-	3,944,631	-	3,944,631	-	3,944,631	-
CHILDREN 1ST	100.00%	93.563	302,400	302,400	-	-	302,400	-	302,400	-	302,400	-
SECTION 1115	100.00%	93.563	216,572	216,572	-	-	216,572	-	216,572	-	216,572	-
SPECIAL PERFORMANCE	100.00%	93.563	1,640,259	1,640,259	-	-	1,640,259	-	1,640,259	-	1,640,259	-
MSL INCENTIVE	100.00%	93.563	809,514	809,514	-	-	809,514	-	809,514	-	809,514	-
FROM OTHER GOV UNIT	100.00%	93.563	-	-	80,410	55,000	173,389	-	80,410	80,410	173,389	80,410
MATCH PROVIDED BY CONTRACT AGENCIES												
OTHER GRANTS	100.00%	93.563	-	-	-	-	-	-	186,585	-	186,585	-
OTHER GRANTS	100.00%	93.563	-	-	-	-	-	-	72,743	-	72,743	-
TOTAL			\$ 17,300,466	\$ 19,141,737	\$ 1,890,871	\$ 1,722,882	\$ 19,141,737	\$ 19,141,737	\$ 1,890,871	\$ 1,890,871	\$ 19,141,737	\$ 1,890,871

TITLE: ACCRUED (DEFERRED) ENDING BALANCE



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COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF STATE AWARDS

For the Year Ended December 31, 2006

Administering Department/ Award Description	State ID, Contract or Statute #	Award Amount	Award Period (Note 1)	Accrued/ (Deferred) January 1, 2006	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2006
<u>WISCONSIN DEPARTMENT OF AGRICULTURE, TRADE AND CONSUMER PROTECTION</u>							
<u>Department of Transportation and Public Works</u>							
Senev Well Abandonment	2006-1-DATCP	\$ 1,456	2006	\$ -	1,456 (2)	1,456	\$ -
2006 Soil and Water Resource Management Grant	9214-06-41-00	119,141	01/01/06- 12/31/06	-	-	89,141	89,141
2005 Soil and Water Resource Management Grant	9214-05-41-00	85,000	01/01/05- 12/31/05	85,000	85,000 (2)	-	-
TOTAL WISCONSIN DEPARTMENT OF AGRICULTURE, TRADE AND CONSUMER PROTECTION		\$ 1,456		\$ 85,000	\$ 86,456	\$ 90,597	\$ 89,141

WISCONSIN DEPARTMENT OF NATURAL RESOURCES

Department of Parks, Recreation and Culture

Bender Park Dredging Feasibility	RBF-1182	39,500	11/20/06- 06/30/08	-	-	-	-
Urban Forestry	UF 771-06	25,000	01/06/06- 12/31/06	-	25,000 (2) 29,730 (3)	54,730	-
Pro Walk/Pro Bike Registration Highway Safety	0936-09-42	300	08/09/06- 09/08/06	-	300 (2)	300	-

Urban Wildlife Damage Abatement and Control	UW006-059	5,000	01/25/06-01/25/08	-	-	-	-	-	-
						5,000 (2)			
						5,466 (3)			
						10,466		10,466	
Urban Wildlife Damage Abatement and Control	UW005-052	5,000	01/01/05-01/13/07	-	-	-	-	-	-
Milwaukee County - Lake Park Nature Trail Renovation-Phase 1	RTA-246	30,000	10/27/04-06/30/06	30,064	-	-	-	-	30,064
Jacobus Park Phase I Nature Trail Renovation	RTA-169	15,000	10/28/02-06/30/05	30,000	-	15,000 (2)	-	-	15,000
Jacobus Park Phase II Nature Trail Renovation	RTA-192	15,000	11/24/03-06/30/05	30,000	-	15,000 (2)	-	-	15,000
Kohl Park-Property Acquisition DNR Stewardship	8700 S-ADLP-697	150,000	06/30/04-06/30/05	150,000	-	-	-	-	150,000
<u>Department of Transportation and Public Works</u>									
Milwaukee County-Lions Bridges Rehabilitation	RTA-274	141,900	02/16/06-06/30/08	-	-	-	-	-	-
Beerline Bridge	S-ADLP2-871	40,000	03/17/05-06/30/07	-	-	-	-	-	-
Oak Leaf Trail Bridge Replacement	ADLP2-904	80,692	02/06/06-06/30/08	-	-	-	-	-	-
Oak Leaf Trail Bridge Replacement	RTA-280	63,208	02/06/06-06/30/08	-	-	-	-	-	-

See Notes to Schedules of Expenditures of State Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF STATE AWARDS

For the Year Ended December 31, 2006

Administering Department/ Award Description	State ID, Contract or Statute #	Award Amount	Award Period (Note 1)	Accrued/ (Deferred) January 1, 2006	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2006
<u>WISCONSIN DEPARTMENT OF NATURAL RESOURCES - Continued</u>							
Milwaukee River Soft Trail	840003-004.36 \$	90,000	03/01/05- 12/31/05	\$ -	\$ -	\$ -	\$ -
South Shore Park Boat Launch Extension	RBF-1020	126,150	09/01/04- 06/30/06	113,954	113,954 (2)	-	-
Zoo-Lake Evinrude Streambank Stabilization	USC-MI03- 41000-04D	120,000	01/01/04- 12/31/05	-	44,288 (2) 43,449 (3) 87,737	87,737	-
Zoo-Elk & Pony Yard Renovation	USC-MI03- 41000-04F	76,470	01/01/04- 12/31/05	-	3,386 (2) 7,651 (3) 11,037	11,037	-
Wehr Nature Center Drainage Channel - North	USC-SE03- 41000-04B	150,000	01/01/04- 12/31/06	-	63,939 (2) 81,346 (3) 145,285	192,966	47,681
Wehr Nature Center Drainage Channel - South	USC-SE03- 41000-04A	146,875	01/01/04- 12/31/06	-	24,816 (2) 86,403 (3) 111,219	203,136	91,917

Milwaukee County - Grant Park Bridge Replacement	RTA-253	128,750	10/27/04-06/30/06	-	128,750 (3)	257,500	128,750
<u>Department of Parks, Recreation and Culture</u>							
Snowmobile Trail Maintenance	370.485 S-3390	3,150	07/03/06-03/30/07	-	-	-	-
Snowmobile Trail Maintenance	370.485 S-3258	3,150	07/01/05-06/30/06	-	3,150 (2)	3,150	-
	Total State ID # 370.485			\$ -	\$ 3,150	\$ 3,150	\$ -
Wildlife Damage Abatement & Claims	370.553	60,922	01/01/01-12/31/06	6,508	11,142 (2)	6,399	1,765
TOTAL WISCONSIN DEPARTMENT OF NATURAL RESOURCES				\$ 360,526	\$ 707,770	\$ 827,421	\$ 480,177

WISCONSIN DEPARTMENT OF TRANSPORTATION

<u>Department of Transportation and Public Works</u>							
West Beloit Road - CTH T (West Oklahoma Avenue to South 124th St)	Wis Statute 20.395 1009-05-15	75% of Eligible Costs up to \$84,975	Duration of Project	-	9,035 (3)	9,035	-
South 6th Street Viaduct over Menomonee River	Wis Statute 84.11 2235-00-00, 03, 20, 70	7,650,000	Duration of Project	-	(99) (3)	(99)	-
<u>Department on Aging</u>							
Elderly and Handicapped Transportation Assistance Program	395.101,104 Wis Statute 85.20 85.21	500,117	01/01/06-12/31/06	-	500,117 (7)	500,117	-

See Notes to Schedules of Expenditures of State Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF STATE AWARDS

For the Year Ended December 31, 2006

Administering Department/ Award Description	State ID, Contract or Statute #	Award Amount	Award Period (Note 1)	Accrued/ (Deferred) January 1, 2006	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2006
<u>WISCONSIN DEPARTMENT OF TRANSPORTATION - Continued</u>							
<u>Department of Public Works - Transit</u>							
Elderly and Handicapped Transportation Assistance Program	395.101.104 \$ Wis Statute 85.20 85.21	8,184,450 1,256,265 9,440,715	01/01/06- 12/31/06	- \$	9,440,715 (2) 5,903,796 (3) 4,666,541 (7) 20,011,052 \$	20,011,052 \$	-
Total State ID # 395.101.104				- \$	20,511,169 \$	20,511,169 \$	-
Marquette Interchange Project 2005 (4) Traffic Mitigation	1060-25-92	1,168,920	Duration of Project	291,170	291,170 (2)	-	-
Marquette Interchange Project 2005 (3) Traffic Mitigation	1060-05-93	2,818,033	Duration of Project	87,988	1,690,799 (2)	2,264,340	661,529
<u>Sheriff's Department</u>							
Badger TraCS Project Phase I TraCS/MDC Interface (Squad Mobile Data Computers)	0500-83-05	25,000	01/23/04- 12/31/06	-	-	-	-
Badger TraCS Project Phase II - FFY05 TraCS/CJIS Interface	0502-83-06	25,000	01/23/04- 12/31/06	-	-	-	-

Marquette Interchange Traffic Mitigation Contract #2	1060-05-93	537,162	01/01/06-12/31/06	-	289,183 (2)	405,876	116,693
Marquette Interchange Traffic Mitigation Contract #4	1060-05-92	36,098	04/01/04-12/31/04	33,038	33,038 (2)	-	-
Marquette Interchange Traffic Mitigation Contract #1	1060-25-92	350,423	10/01/04-12/31/05	324,336	342,407 (2)	18,071	-
TOTAL WISCONSIN DEPARTMENT OF TRANSPORTATION		\$ 736,532		\$ 23,166,702	\$ 23,208,392	\$ 778,222	

WISCONSIN DEPARTMENT OF CORRECTIONS

Department of Health and Human Services

Community Intervention Program for Early & Intensive Intervention	301.263	1,558,060	07/01/06-06/30/07	-	228,065 (2)	228,065	-
Community Intervention Program for Early & Intensive Intervention	301.263	1,553,310	07/01/05-06/30/06	405,451	1,338,593 (2)	933,142	-
TOTAL WISCONSIN DEPARTMENT OF CORRECTIONS		\$ 405,451		\$ 1,566,658	\$ 1,161,207	\$ -	

WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES

Department of Health and Human Services

Community Youth Aids	410.313	14,897,756	01/01/06-12/31/06	-	11,939,700 (2)	15,255,053	3,315,353
W-Funeral & Cemetery	435.105	1,254,652	01/01/06-12/31/06	-	1,767,953	1,767,953	-
					2,016,955 (2)		
					(249,002) (3)		

See Notes to Schedules of Expenditures of State Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF STATE AWARDS

For the Year Ended December 31, 2006

Administering Department/ Award Description	State ID, Contract or Statute #	Award Amount	Award Period (Note 1)	Accrued/ (Deferred) January 1, 2006	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2006
<u>WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES - Continued</u>							
W-Funeral & Cemetery	435.105 \$	1,249,206	01/01/05- 12/31/05	574,266 \$	574,266 (2) \$	- \$	-
	Total State ID # 435.105			<u>\$ 574,266</u>	<u>\$ 2,342,219</u>	<u>\$ 1,767,953</u>	<u>\$ -</u>
MA Transportation	435.131	4,449,800	01/01/06- 12/31/06	-	4,423,064 (2)	5,843,770	1,420,706
MA Transportation	435.131	3,551,200	01/01/05- 12/31/05	1,266,235	1,266,235 (2)	-	-
	Total State ID # 435.131			<u>\$ 1,266,235</u>	<u>\$ 5,689,299</u>	<u>\$ 5,843,770</u>	<u>\$ 1,420,706</u>
<u>Department on Aging</u>							
Family Care Resource Center	435.140 Cars #001400	2,777,521	01/01/06- 12/31/06	-	2,777,521 (2) 19,305 (5) <u>2,796,826</u>	2,796,826	-
Family Care Prevention Program	435.1404 Cars #001404	91,915	01/01/06- 12/31/06	-	91,915 (2)	80,385	(11,530)
Family Care Prevention Program	435.1404 Cars #001404	249,040	01/01/05- 12/31/05	2	2 (2)	-	-
	Total State ID # 435.140			<u>\$ 2</u>	<u>\$ 2,886,743</u>	<u>\$ 2,877,211</u>	<u>\$ (11,530)</u>

Department of Health and Human Services

State Funded	435.200	Sum Sufficient	01/01/06-12/31/06	(31,140) (2) (12,719) (3) (43,859)	(43,859)	-
Regional Training Staff	435.224	102,632	01/01/06-12/31/06	102,332 (2) (225) (3) 102,107	102,107	-
Regional Training Staff	435.224	162,638	01/01/05-12/31/05	162,638 (2)	-	-
Total State ID # 435.224				\$ 162,638 \$ 264,745	\$ 102,107	\$ -
State Funded	435.226	34,308	01/01/06-12/31/06	16,125 (2) 5,183 (3) 21,308	21,308	-
State Funded	435.264	100,000	02/01/06-09/30/07	90,000 (3)	90,000	-
State Funded	435.268	175,000	02/01/06-06/30/06	164,996 (2)	164,996	-
Income Maintenance	435.283	8,276,634	01/01/06-12/31/06	8,276,634 (2) 2,487,442 (3) 10,764,076	10,764,076	-
Income Maintenance	435.283	8,146,006	01/01/05-12/31/05	2,117 (2)	-	-
Total State ID # 435.283				\$ 2,117 \$ 10,766,193	\$ 10,764,076	\$ -
Income Maintenance	435.284	104,286	01/01/06-12/31/06	114,456 (2)	135,627	21,171

See Notes to Schedules of Expenditures of State Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF STATE AWARDS

For the Year Ended December 31, 2006

Administering Department/ Award Description	State ID, Contract or Statute #	Award Amount	Award Period (Note 1)	Accrued/ (Deferred) January 1, 2006	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2006
<u>WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES - Continued</u>							
Medicaid Subrogation Collection	435.291	\$	01/01/06- 12/31/06		(100,130) (2) (254,897) (3) (355,027) \$	(355,027) \$	-
		Sum	Sufficient				
Adult Protective Services	435.313	179,029	01/01/06- 12/31/06		179,029 (2) 347,527 (3)	526,556	-
	Cars #0000313						
<u>Department on Aging</u>							
COP-W GPR AFDC Agency Collections	435.338	3,066,288	01/01/06- 12/31/06		2,666,036 (2) (29,548) (3) 2,636,488	2,867,048	230,560
COP-W GPR AFDC Agency Collections	435.338	3,211,287	01/01/05- 12/31/05	48,082	48,082 (2)	-	-
	Total State ID # 435.338			\$ 48,082 \$	2,664,570 \$	2,867,048 \$	230,560
CIP II GPR	435.348	2,419,911	01/01/06- 12/31/06	-	1,879,722 (2)	2,214,517	334,795

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF STATE AWARDS

For the Year Ended December 31, 2006

Administering Department/ Award Description	State ID, Contract or Statute #	Award Amount	Award Period (Note 1)	Accrued/ (Deferred) January 1, 2006	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2006
<u>WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES - Continued</u>							
Medical Assistance Program	435.460	\$ 127,539	01/01/06- 12/31/06	\$ -	66,602 (2) (11,412) (3) 55,190	\$ 55,190	\$ -
Medical Assistance Program	435.4613	45,014	01/01/06- 12/31/06	-	11,844 (2) (10,843) (3) 1,001	1,001	-
Medical Assistance Program	435.462	37,618	01/01/06- 12/31/06	-	36,292 (2) (6,957) (3) 29,335	29,335	-
Community Support Program	435.504	93,910	01/01/06- 12/31/06	-	78,101 (2) 15,809 (3) 93,910	93,910	-
Brain Injury Waiver	435.506	1,006,866	01/01/06- 12/31/06	-	847,129 (2)	910,926	63,797
State Funded	435.531045	41,700	07/01/06- 06/30/07	-	10,425 (2)	-	(10,425)
State Funded	435.531045	41,700	07/01/05- 06/30/06	-	41,700 (2)	41,700	-
Total State ID #435.531045				\$ -	\$ 52,125	\$ 41,700	\$ (10,425)

Substance Abuse Treatment (TANF)	435.535	5,000,000	01/01/06- 12/31/06	-	5,000,000 (2)	5,000,000	-
State Funded	435.542	83,800	01/01/06- 12/31/06	-	82,782 (2) (11,333) (3) 71,449	71,449	-
State Funded	435.546	16,000	01/01/05- 12/31/05	12,000	12,000 (2)	-	-
Birth to Three Initiative	435.550	1,633,350	01/01/06- 12/31/06	-	1,633,350 (2)	1,633,350	-
IMD Regular Relocations	435.559	6,612,443	01/01/06- 12/31/06	-	6,612,443 (2)	6,612,443	-
<u>Department on Aging</u>							
Benefits Specialist Legal - State Cars #560318	435.560	24,828	01/01/06- 12/31/06	-	24,828 (2)	24,828	-
Benefits Specialist - County Cars #560320	435.560	111,456	01/01/06- 12/31/06	-	111,456 (2) 12,384 (3) 14,077 (5) 137,917	137,917	-
EBS OCI Replacement Cars #560327	435.560	34,220	01/01/07- 12/31/07	-	-	-	-
EBS OCI Replacement Cars #560327	435.560	36,440	01/01/06- 12/31/06	-	23,553 (2)	36,440	12,887

See Notes to Schedules of Expenditures of State Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF STATE AWARDS

For the Year Ended December 31, 2006

Administering Department/ Award Description	State ID, Contract or Statute #	Award Amount	Award Period (Note 1)	Accrued/ (Deferred) January 1, 2006	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2006
<u>WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES - Continued</u>							
Senior Community Services	435.560 \$ Cars #560330	65,836	01/01/06- 12/31/06		65,836 (2) 7,315 (3) <u>16,838 (5)</u> 89,989 \$	89,989 \$	-
Senior Community Services	435.560 Cars #560330	65,836	01/01/05- 12/31/05	3	3 (2)	-	-
Elder Abuse Services	435.56049 Cars #560490	436,686	01/01/06- 12/31/06	-	436,686 (2)	436,686	-
	Total State ID # 435.560			3	<u>712,976</u>	<u>725,860</u>	<u>12,887</u>
<u>Department of Health and Human Services</u>							
Base Allocation - BCA	435.561	25,968,562	01/01/06- 12/31/06	-	25,968,562 (2)	25,968,562	-
<u>Department on Aging</u>							
Base Allocation - BCA	435.561 Cars #000561	2,325,376	01/01/06- 12/31/06	-	2,325,376 (2) <u>28,087 (5)</u> 2,353,463	2,283,704	(69,759)
	Total State ID # 435.561			-	<u>28,322,025</u>	<u>28,252,266</u>	<u>(69,759)</u>

Department of Health and Human Services

CIP 1B	435.564	7,417,365	01/01/06- 12/31/06	7,179,011 (2) 238,354 (3) <u>7,417,365</u>	7,417,365	-
FISS SVCS Program (Safety)	435.570019	440,000	01/01/06- 12/31/06	440,000 (2) 115,540 (3) <u>555,540</u>	555,540	-
FISS SVCS Program (Safety)	435.570019	440,605	01/01/05- 12/31/05	(3,931) (2)	-	-
Total State ID # 435.570019				<u>\$ (3,931)</u> \$ 551,609	\$ 555,540	\$ -
State Funded	435.570022	478,904	12/01/05- 12/31/06	478,904 (2) 40,124 (3) <u>519,028</u>	519,028	-
Family Support Program	435.577	896,282	01/01/06- 12/31/06	896,282 (2) (51,964) (3) <u>844,318</u>	844,318	-
Family Support Program	435.577	872,287	01/01/05- 12/31/05	130,363 (2)	-	-
Total State ID # 435.577				<u>\$ 130,363</u> \$ 974,681	\$ 844,318	\$ -
CIP 1A	435.560	5,110,814	01/01/06- 12/31/06	5,089,706 (2) 21,108 (3) <u>5,110,814</u>	5,110,814	-

See Notes to Schedules of Expenditures of State Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF STATE AWARDS

For the Year Ended December 31, 2006

Administering Department/ Award Description	State ID, Contract or Statute #	Award Amount	Award Period (Note 1)	Accrued/ (Deferred) January 1, 2006	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2006
<u>WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES - Continued</u>							
State/County Match	435.681 \$	5,389,537	01/01/06- 12/31/06		2,750,589 (2) 37,887,574 (3) 40,638,163 \$	40,638,163 \$	-
<u>Department on Aging</u>							
State/County Match	435.681 Cars #000681	281,799	01/01/06- 12/31/06		163,450 (2) 281,799 (3) 3,804 (5) 449,053	567,402	118,349
State/County Match	435.681 Cars #000681	281,124	01/01/05- 12/31/05	199,129	199,129 (2)	-	-
Total State ID # 435.681				\$	41,286,345 \$	41,205,565 \$	118,349
<u>Department of Health and Human Services</u>							
State Funded	435.684	(5,233,732)	01/01/06- 12/31/06		(1,695,647) (2) 1,695,647 (3)	-	-
<u>Department of Health and Human Services - County Health Programs</u>							
General Relief (Med) 2006 Grant Year	435.712 Wis Statute 49.035	16,600,000	01/01/06- 12/31/06		17,102,666 (3)	42,835,881	25,733,215

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF STATE AWARDS

For the Year Ended December 31, 2006

Administering Department/ Award Description	State ID, Contract or Statute #	Award Amount	Award Period (Note 1)	Accrued/ (Deferred) January 1, 2006	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2006
<u>WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES - Continued</u>							
State Funded	445.367 \$	Sum Sufficient	01/01/06- 12/31/06		33,878 (2) (33,878) (3)		
TOTAL WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES					\$ 199,514,522	\$ 196,266,922	\$ 31,302,849

WISCONSIN DEPARTMENT OF JUSTICE

<u>District Attorney</u>							
Restorative Justice Project	455.321	\$10,000 Prepaid	06/01/05- 12/31/06		10,000 (2)	10,000	
Restorative Justice Project	455.321	10,000	06/01/06- 12/31/06		10,000 (2)	10,000	
Total State ID # 455.321					\$ 20,000	\$ 20,000	\$ -
Victim/Witness Assistance Program	455.503/455.532	52% Total Cost	07/01/06- 06/30/07		501,436 (3)	1,044,658	543,222
Victim/Witness Assistance Program	455.503/455.532	58% Total Cost	07/01/05- 06/30/06		1,651,187	1,055,987	
Total State ID # 455.503/455.532					\$ 2,152,623	\$ 2,100,645	\$ 543,222

Sheriff Department

Cease Grant 2006	100.241	2,080	01/01/06- 12/31/06	-	2,080 (1)	2,080	-
Cease Grant 2005	100.241	220	01/01/05- 12/31/05	354	220 (2)	(134)	-
	Total State ID # 100.241			\$ 354 \$	\$ 2,300 \$	\$ 1,946 \$	-
TOTAL WISCONSIN DEPARTMENT OF JUSTICE				\$ 595,554 \$	\$ 2,174,923 \$	\$ 2,122,591 \$	\$ 543,222

WISCONSIN DEPARTMENT OF MILITARY AFFAIRS-STATE EMERGENCY COMMISSION

Sheriff-Emergency Management

EPCRA Grant 2006 EPCRA Computer & Hazmat Response Equipment	465.337	9,088	01/01/06- 12/31/06	-	-	2,761	2,761
EPCRA Emergency Planning Grant AKA: SARA	465.337	128,660	10/01/06- 09/30/07	-	-	-	-
YR06 HMEP Planning Grant	465.337	6,000	10/01/05- 09/30/06	-	5,850 (2)	5,850	-
EPCRA (SARA) Grant	465.337	131,871	10/01/05- 09/30/06	-	65,936 (2)	131,871	65,935
EPCRA (SARA) Grant	465.337	138,292	10/01/04- 09/30/05	69,146	69,146 (2)	-	-
TOTAL WI DEPARTMENT OF MILITARY AFFAIRS-STATE EMERGENCY COMMISSION				\$ 69,146 \$	\$ 140,932 \$	\$ 140,482 \$	\$ 68,696

See Notes to Schedules of Expenditures of State Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF STATE AWARDS

For the Year Ended December 31, 2006

Administering Department/ Award Description	State ID, Contract or Statute #	Award Amount	Award Period (Note 1)	Accrued/ (Deferred) January 1, 2006	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2006
<u>WISCONSIN DEPARTMENT OF VETERANS AFFAIRS</u>							
<u>County Executive - Veterans Services</u>							
County Veterans Service Officer	485.001 \$	13,000	01/01/06- 12/31/06	\$ -	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 2006 T & E	300	2006	-	300 (2)	300	-
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)
Total State ID # 505.118				\$ (28,185) \$	300 \$	300 \$	(28,185)
<u>District Attorney</u>							
Special Prosecution Clerks & Ceasefire Clerks	Wis. Statutes 20.475 978.13 (1) (b)(c) & (d)	293,200	07/01/06- 06/30/07	-	-	149,195	149,195

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF STATE AWARDS

For the Year Ended December 31, 2006

Administering Department/ Award Description	State ID, Contract or Statute #	Award Amount	Award Period (Note 1)	Accrued/ (Deferred) January 1, 2006	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2006
<u>WISCONSIN DEPARTMENT OF COMMERCE</u>							
<u>Department of Health and Human Services - Behavioral Health Division</u>							
Housing for Homeless Mentally Ill	143-202 \$ HODAP 05-10	171,441	06/01/05- 05/31/07	64,125 (2) 2,543 (7)	66,668 \$	88,043 \$	-
TOTAL WISCONSIN DEPARTMENT OF COMMERCE					66,668 \$	88,043 \$	-

STATE OF WISCONSIN PUBLIC SERVICE COMMISSION

Sheriff Department	Wireless E911 Grant Program	9300-GF-117	09/01/03- 11/30/08	203,278 (1)	285,481	82,203
		5,059,087				
TOTAL STATE OF WISCONSIN PUBLIC SERVICE COMMISSION				203,278 \$	285,481 \$	82,203
TOTAL STATE ASSISTANCE				36,945,854 \$	224,867,557 \$	33,536,031

See Notes to Schedules of Expenditures of State Awards



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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, 2006

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, 2006.

2. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

(a) **Accrued and Deferred Balances**

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

(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 2006 Cost Allocation Plan was based on the 2004 actual amounts and includes adjustments for variances between the 2004 Plan and the 2004 actual amounts.

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

3. **FINDINGS OF NONCOMPLIANCE**

The findings of noncompliance identified in connection with the 2006 Single Audit are disclosed in the section entitled, "Findings of Noncompliance." In determining compliance with the requirements of awards received by the County, samples were selected for testing from the awards shown in the Schedules of Expenditures of Awards. No potential over or under reimbursement effect is shown for internal control findings.

4. **SUPPLEMENTARY INFORMATION**

- (a) Title XIX Medical Assistance payments to the Behavioral Health Division for 2006 and 2005 amounted to \$28,300,547 and \$29,016,722 respectively. These amounts consisted of the following items:

	<u>2006</u>	<u>2005</u>
Patient Billing Cash Receipts:	\$12,246,643	\$13,957,129
Pharmacy	-	58,839
Wraparound Capitation Payments:	10,833,837	10,586,912
Crisis and case management billings:	<u>5,220,067</u>	<u>4,413,843</u>
Total	<u>\$28,300,547</u>	<u>\$29,016,722</u>

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 190,326 was earned from Community Development Block Grants.
- (c) According to the State of Wisconsin, Department of Health and Family Services, 2006 Youth Aids - State payments for correctional facility charges were \$19,487,865. 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 57.65% from Federal sources and a 42.35% match from the State of Wisconsin. There were approximately 6,257 MA members at the end of 2006. For non-MA eligible members the capitated rate funding is 100% from the State. There were approximately 100 non-MA members at the end of 2006. Funding is also provided through member cost-sharing and room and board reimbursement for members who are in residential treatment facilities.

Following is a summary of the financial results of the Milwaukee County Department on Aging Care Management Organization for the year ended December 31, 2006:

Milwaukee County Care Management Organization Balance Sheet		Year Ended December 31, 2006
Account Description		Dollar Amount
Assets		
Cash	\$	28,500,949
Accounts Receivable		-
Due from State - Capitation		774,473
Allowance for Capitation Receivable		(131,436)
Member Receivable - Cost Share/Room & Board		2,657,375
Allowance for Member Receivable		(2,226,241)
Provider Receivable - Audits		57,680
Total Current Assets/ Total Assets	\$	<u>29,632,800</u>
Liabilities		
Accounts Payable	\$	(285,375)
Accrued Payroll Liability		(7,977)
Accrued Vacation/Sick Leave Liability		(100,000)
Due to State - Unearned Capitation		(781,416)
Member Cost - Incurred but not Reported		(17,179,541)
Total Current Liabilities/ Total Liabilities	\$	<u>(18,354,309)</u>
Working Capital Reserve		(3,048,900)
Surplus Reserve		(7,612,874)
Capital Carryover Reserve		(616,717)
Net Retained Earnings		<u>(11,278,491)</u>
Total Liabilities and Fund Balance	\$	<u>(29,632,800)</u>

Milwaukee County Care Management Organization Income Statement		Year Ended December 31, 2006
Account Description		Dollar Amount
Revenues		
State/Fed Capitated Member Payment	\$	(145,276,727)
Member Cost Share/ Room & Board		(18,991,869)
County Reimbursement		-
Other Revenues		(35,248)
Total Revenues	\$	<u>(164,303,844)</u>
Expenditures		
Direct - Member Service Costs	\$	148,248,405
Indirect - Salaries and Fringe Benefits		4,423,554
Indirect - Outside Services		3,050,465
Indirect - Commodities and Supplies		95,932
Indirect - Inter-Dept Service Charges		3,179,624
Contribution to Milwaukee County		2,596,450
Total Expenditures	\$	<u>161,594,429</u>
Net Revenues over Expenditures	\$	<u>(2,709,415)</u>
Prior Year Retained Earnings		<u>(8,569,077)</u>
Current Year Retained Earnings	\$	<u>(11,278,492)</u>

As of December 31, 2006 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 2006 budget for net capitated revenue was \$137,201,166, which would require a reserve of \$2,744,023 for 2006. As of December 31, 2005, the working capital reserve was funded at \$2,910,643. In 2006 investment income of \$138,257 was earned on the reserve bringing the total working capital reserve to \$3,044,576. The 2007 budget for net capitated revenue is \$147,429,176 for a working capital reserve requirement of \$2,948,584.

The two remaining reserves are the restricted reserve and solvency reserve. As of December 31, 2006, 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, 2006. 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 and continued to restrict these cash assets throughout 2006.

Milwaukee County and the Department of Aging CMO made an agreement during 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 2006, the CMO created a Surplus Reserve for \$2,596,450 and returned a similar amount to the County General Fund.

Milwaukee County
Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2006

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
- Significant deficiency (ies) identified that are not considered to be material weaknesses? yes none reported

Noncompliance material to basic financial statements noted? yes no

Federal or State Awards

Internal control over major programs:

- Material weakness(es) identified? yes no
- Significant deficiency (ies) identified 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

	<u>Federal Programs</u>	<u>State Programs</u>
Auditee qualified as low-risk auditee?	<input checked="" type="checkbox"/> yes <input type="checkbox"/> no	<input checked="" type="checkbox"/> yes <input type="checkbox"/> no

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
10.561	Food Stamps
14.871	Section 8 Housing Choice Voucher Program
20.601	Milwaukee Pretrial Intensive Supervision Program
93.045	Special Programs for the Aging – Title III, Part C – Nutrition Services

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

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
93.275	Substance Abuse & Mental Health Services – Access to Recovery
93.563	Child Support Enforcement Title IV-D
93.568	Low-Income Home Energy Assistance Program
93.658	Permanency Review Plan
93.658	Foster Care Title IV-E
93.658	CHIPS/Termination of Parental Rights Project
93.667	Social Services Block Grant
93.778	Medical Assistance Program
93.778	Resource Center Functional Screen Federal
93.778	Resource Medicaid I&A Fed.
93.778	Care Management Organization Program (CMO)
93.959	Block Grant for Prevention and Treatment of Substance Abuse
97.042	Emergency Management Performance Grant

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

\$ 3,000,000

<u>State ID Number(s)</u>	<u>Name of State Program or Cluster</u>
301.263	Community Intervention Program for Early & Intensive Intervention
410.313	Community Youth Aids
435.105	W-Funeral & Cemetery

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

<u>State ID Number(s)</u>	<u>Name of State Program or Cluster</u>
435.131	MA Transportation
435.140	Family Care Resource Center
435.224	Regional Training Staff
435.226	State Funded
435.264	State Funded
435.268	State Funded
435.283	Income Maintenance
435.284	Income Maintenance
435.313	Adult Protective Services
435.338	COP-W GPR AFDC Agency Collections
435.348	CIP II GPR
435.367	Community Options Program
435.369	State Funded
435.381	Alzheimer's Family Support
435.450	Medical Assistance Program
435.451	Medical Assistance Program
435.460	Medical Assistance Program
435.4613	Medical Assistance Program
435.462	Medical Assistance Program
435.506	Brain Injury Waiver
435.535	Substance Abuse Treatment (TANF)

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

435.550	Birth to Three Initiative
435.559	IMD Regular Relocations
435.560	Benefits Specialist - County
435.560	Elder Abuse Services
435.561	Base Allocation - BCA
435.564	CIP 1B
435.570	FISS SVCS Program (Safety)
435.570	State Funded
435.577	Family Support Program
435.580	CIP 1A
435.681	State/County Match
435.750	State Admin Match Grants Program Integrity
435.967	State Funded
465.337	EPCRA (SARA) Grant
1060-05-93	Marquette Interchange Project 2005 (3) Traffic Mitigation
395.101,104 Wis. Statutes 85.20 & 85.21	Elderly and Handicapped Transportation Assistance Program
435.712 Wis. Statute 49.035	General Relief (Med) 2005 Grant Year
435.712 Wis. Statute 49.035	General Relief (Med) 2004 Grant Year
435.503/455.532 Wis. Statute 950.06	Victim/Witness Assistance Program

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

<u>State ID Number(s)</u>	<u>Name of State Program or Cluster</u>
Wis. Statute 753.07	Court Reporters Salary Reimbursement
Wis. Statute 885.37	Court Interpreter Reimbursement
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, 2006

Section III--Federal Award Findings and Questioned Costs

See attached finding 2006-1 and 2006-3

Section III--State Award Findings and Questioned Costs

See attached findings 2006-4 through 2006-6

Section IV-- Other Issues

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

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

Department of Health and Family Services	<input checked="" type="checkbox"/> yes	<input type="checkbox"/> no	<input type="checkbox"/> N/A
Department of Workforce Development	<input type="checkbox"/> yes	<input checked="" type="checkbox"/> no	<input type="checkbox"/> N/A
Department of Corrections	<input type="checkbox"/> yes	<input checked="" type="checkbox"/> no	<input type="checkbox"/> N/A
Department of Agriculture, Trade and Consumer Protection	<input type="checkbox"/> yes	<input checked="" type="checkbox"/> no	<input type="checkbox"/> N/A
Department of Natural Resources	<input type="checkbox"/> yes	<input checked="" type="checkbox"/> no	<input type="checkbox"/> N/A
Department of Transportation	<input type="checkbox"/> yes	<input checked="" type="checkbox"/> no	<input type="checkbox"/> N/A
Department of Justice	<input type="checkbox"/> yes	<input checked="" type="checkbox"/> no	<input type="checkbox"/> N/A
Department of Military Affairs	<input type="checkbox"/> yes	<input checked="" type="checkbox"/> no	<input type="checkbox"/> N/A
Department of Administration	<input type="checkbox"/> yes	<input checked="" type="checkbox"/> no	<input type="checkbox"/> N/A
Department of Commerce	<input type="checkbox"/> yes	<input checked="" type="checkbox"/> no	<input type="checkbox"/> N/A
Department of Veteran Affairs	<input type="checkbox"/> yes	<input checked="" type="checkbox"/> no	<input type="checkbox"/> N/A
Department of Commerce	<input type="checkbox"/> yes	<input checked="" type="checkbox"/> no	<input type="checkbox"/> N/A

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

yes no N/A

4. Name and signature of partner

William B. Coleman

William B. Coleman

5. Date of report

July 20, 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.

Current Status

The Department of Administrative Services has not yet implemented the above recommendation.

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

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

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.

Current Status

There were no similar findings in the 2006 audit and therefore, this audit finding has been cleared.

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

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.

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.

Management 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.

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

Current Status

The Department of Aging was in compliance with the 100%-time reporting requirement during 2006 and therefore, this finding has been cleared.

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

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.

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 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 termination of contract. As 2007 contracts 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.

Current Status

This is a recurring finding in 2006. See finding 2006-1.

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

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").

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.

Current Status

There were no similar findings in the 2006 audit and therefore, this audit finding has been cleared.

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

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.

Recommendation

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

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.

Current Status

There were no similar findings in the 2006 audit and therefore, this audit finding has been cleared.

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

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 the 116 participant case files tested, 13 files did not include case management notes for every month of 2005.

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

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.

Current Status

There were no similar findings in the 2006 audit and therefore, this audit finding has been cleared.

COUNTY OF MILWAUKEE
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS (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 2005-6

Condition

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

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

Current Status

There were no similar findings in the 2006 audit and therefore, this audit finding has been cleared.

COUNTY OF MILWAUKEE
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS (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").

Recommendation

Correct the omission of transportation costs on participants' ISPs.

Milwaukee County Management Corrective Action

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

Current Status

There were no similar findings in the 2006 audit and therefore, this audit finding has been cleared.

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

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.

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.

Current Status

There were no similar findings in the 2006 audit and therefore, this audit finding has been cleared.

COUNTY OF MILWAUKEE
SCHEDULE OF FINDINGS OF NONCOMPLIANCE

Funding Source

Wisconsin Department of Health & Family Services

Award Program

Family Care - Care Management Organization, 93.778

County Administering Department

Department on Aging

FINDING 2006-1

Condition

The Family Care – Care Management Organization did not receive 2005 and 2006 audited financial statements 180 days after the service providers' fiscal year end for four of the twenty five service providers' files tested. This is a recurring comment.

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

CMO management concurs with the recommendation and has implemented language within the 2007 contract (page 22) that imposes a financial penalty for untimely submission of an audit by a contracted provider. In addition, the language provides the Care Management Organization with the authority to contract with an outside audit firm at the providers cost when a provider fails to submit audit financial statements. This language is to be effective beginning with the 2006 audits.

COUNTY OF MILWAUKEE
SCHEDULE OF FINDINGS OF NONCOMPLIANCE (Continued)

Funding Source

Wisconsin Department of Health & Family Services

Award Program

Family Care - Care Management Organization, 93.778

County Administering Department

Department on Aging

FINDING 2006-2

Condition

Of the 16 participant case files tested the following were found:

- There was no signed consent form for 8 participants.

Criteria

Per the Health and Community Supports Contract between the State of Wisconsin and Milwaukee County, each member's file should include signed consent form, a family care comprehensive health and social assessment, report of consultations, and enrollment request form.

Cause

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

Effect

The Family Care CMO may not be in compliance with the contract

Recommendation

The Family Care CMO should conduct a review of all files to ensure completion and existence of required forms.

COUNTY OF MILWAUKEE
SCHEDULE OF FINDINGS OF NONCOMPLIANCE (Continued)

Milwaukee County Management Corrective Action

CMO management agrees with the audit findings. However, it should be pointed out that the files referenced in the finding were all early Family Care members who transferred from waiver programs during the formative stages of Family Care in Milwaukee County. Most, if not all, of the cases in point joined Family Care in 2000-2001. Since the program's inception, much effort has gone into insuring that all appropriate documents are contained in the file, especially under the current administration, which took over in early 2006. The present CMO management has instituted revised processes at the point of enrollment and is confident that more recent cases have all necessary documentation. Nevertheless, it is imperative to have adequate checks in place. Although the audit recommendation to address the issue would prove too resource intensive for the CMO to undertake realistically, i.e., to review all case files of the thousands of current and past members to insure that all documents are in place, an alternative will be implemented. Lead Supervisors at the Care Management Units will be asked to review large samples, e.g., 10 cases per month, in the future to insure that all appropriate documents are present. This method would include a record review for about 20%-24% of the entire Family Care membership annually.

COUNTY OF MILWAUKEE
SCHEDULE OF FINDINGS OF NONCOMPLIANCE (Continued)

Funding Source

Wisconsin Department of Health & Family Services

Award Program

Family Care - Care Management Organization, 93.778

County Administering Department

Department on Aging

FINDING 2006 -3

Condition

The Family Care – Care Management Organization does not submit the monthly financial performance information required in the Health and Community Supports Contract on a timely basis.

Criteria

Per the Health and Community Supports Contract between the State of Wisconsin and Milwaukee County, Section X. Subsection B. Part 2(a) states that a monthly financial report should be submitted.

Cause

The monthly financial reports for January through December 2006 were not submitted on a timely basis.

Effect

The CMO may not be in compliance with a contract requirement.

Recommendation

The CMO should prepare the monthly financial report regularly and submit the report to the State on a timely basis.

COUNTY OF MILWAUKEE
SCHEDULE OF FINDINGS OF NONCOMPLIANCE (Continued)

Milwaukee County Management Corrective Action

Management concurs on the finding. Continued staff turnover (including a key position) coupled with the Department of Health and Family Services (DHFS) change in reporting format contributed to the timeliness issue. The issue of timeliness has been resolved with DHFS by modifying the submission requirement from monthly to quarterly beginning in 2007. As of the first quarter of 2007 the quarterly financials were submitted to DHFS by the due date.

COUNTY OF MILWAUKEE
SCHEDULE OF FINDINGS OF NONCOMPLIANCE (Continued)

Funding Source

Wisconsin Department of Health & Family Services

Award Program

CIP 1A, 435.580

CIP 1B, 435.564

FINDING 2006-4

Condition

Of the 78 case files tested 11 participants' individual service plan did not include an SPC code for which services were charged on the HSRS report.

Criteria

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

Cause

Employees that enter payment for services do not receive the same training as the social workers that help the participants. There is not an employee responsible for ensuring that individual service plans coordinate with the charges on HSRS.

Effect

The State may request reimbursement for unauthorized expenses.

Recommendation

Ensure that employees responsible for billing have access to individual service plans. Also ensure proper training for employees responsible for updating and reviewing the individual service plans. Conduct an internal audit periodically to see if charges on HSRS match up with participants' individual service plans.

COUNTY OF MILWAUKEE
SCHEDULE OF FINDINGS OF NONCOMPLIANCE (Continued)

Management Corrective Action

DSD will develop and implement a new form Service/Payment Change Form. The form will reflect updates/changes to the ISP where payment or data is impacted. The form will identify the service code on County system Scripts and SPC code rate that will be accompanied with a revised ISP and routed to payment and data staff. Program staff will develop procedures for the new process for all involved parties: program, data and fiscal/payment staff. DSD will schedule a meeting with Fiscal/Payment supervisor and LTS supervisory and QA staff to alert them to the problem and dialogue on monitoring the use of the form and process to diminish errors. All in-service session will be held with case managers, data and payment personnel to introduce the form and discuss periodical monitoring by the DHHS QA staff as well as internal audits completed at least twice a year to check compliance.

COUNTY OF MILWAUKEE
SCHEDULE OF FINDINGS OF NONCOMPLIANCE (Continued)

Funding Source

Wisconsin Department of Health & Family Services

Award Program

CIP 1A, 435.580

CIP 1B, 435.564

FINDING 2006-5

Condition

Of the 78 files tested, 8 participants had charges on the HSRS report that were greater than the amounts authorized on the participants' individual service plans.

Criteria

To qualify for reimbursement, a service must be covered by the Waiver, delivered by a qualified provider and authorized in the participant's individualized service plan.

Cause

Employees that enter payment for services do not receive the same training as the social workers that help the participants. There is not an employee responsible for ensuring that individual service plans coordinate with the charges on HSRS.

Effect

The State may request reimbursement for unauthorized expenses.

Recommendation

Ensure that employees responsible for billing have access to individual service plans. Also ensure proper training for employees responsible for updating and reviewing the individual service plans. Conduct an internal audit periodically to see if charges on HSRS match up with participants' individual service plans.

COUNTY OF MILWAUKEE
SCHEDULE OF FINDINGS OF NONCOMPLIANCE (Continued)

Management Corrective Action

DSD will develop and implement a new form Service/Payment Change Form. The form will reflect updates/changes to the ISP where payment or data is impacted. The form will identify the service code on County system Scripts and SPC code rate that will be accompanied with a revised ISP and routed to payment and data staff. Program staff will develop procedures for the new process for all involved parties: program, data and fiscal/payment staff. DSD will schedule a meeting with Fiscal/Payment supervisor and LTS supervisory and QA staff to alert them to the problem and dialogue on monitoring the use of the form and process to diminish errors. All in-service session will be held with case managers, data and payment personnel to introduce the form and discuss periodical monitoring by the DHHS QA staff as well as internal audits completed at least twice a year to check compliance.

COUNTY OF MILWAUKEE
SCHEDULE OF FINDINGS OF NONCOMPLIANCE (Continued)

Funding Source

Wisconsin Department of Health & Family Services

Award Program

General Assistance Medical Program, 435.990

County Administering Department

Department of Health and Human Services

FINDING 2006-6

Condition

Of the 45 participant case files tested, 1 case file did not have a social security number on the application or the electronic data collection system. Further review of the data collection system indicated that 1,432 out of 25,190 did not have social security numbers. Applicants who are receiving benefits in the program and do not have a social security number are not documented as being eligible to receive benefits.

Criteria

Under Wisconsin State Statute 49.02(1)(b) each county is required to establish written criteria to be used to determine eligibility for the General relief Block Grant. Each county submits a General Relief Block Grant County Plan to comply with the statute. The plan states that each applicant is required to have a county developed application. One of the criteria on the application is that each applicant should have a social security number at the date of application. The only exception is when applicants are entered into the program for emergency care for stabilization at medical facilities.

Cause

No social security number listed on the application.

Effect

There may be ineligible applicants in the 1,432 applicants with out social security numbers.

Recommendation

It was verified that as of May 31, 2006, Department of Health and Human Services upgraded their data collection system to correct this deficiency. Since the deficiency has already been corrected we do not have any additional recommendations.

COUNTY OF MILWAUKEE
SCHEDULE OF FINDINGS OF NONCOMPLIANCE (Continued)

Milwaukee County Management Corrective Action

General Assistance Medical Program implemented a new online verification/documentation system on May 5, 2006. Findings outlined in this single audit, have already been addressed through implementation of the new online verification system. Prior to the implementation of the online verification system, case file recording was the single method for documenting eligibility requirements. This was a complex process that required manual processing by the GAMP eligibility workers. There was no straightforward method of monitoring or managing worker completion. GAMP lacked the resources to provide management staff to perform audits and do ongoing monitoring of case file compliance. The new system provides online monitoring to ensure that all supporting documentation has been filed accordingly to document an applicant's eligibility. This method of ongoing monitoring is electronic and requires minimal management resources to support the function.