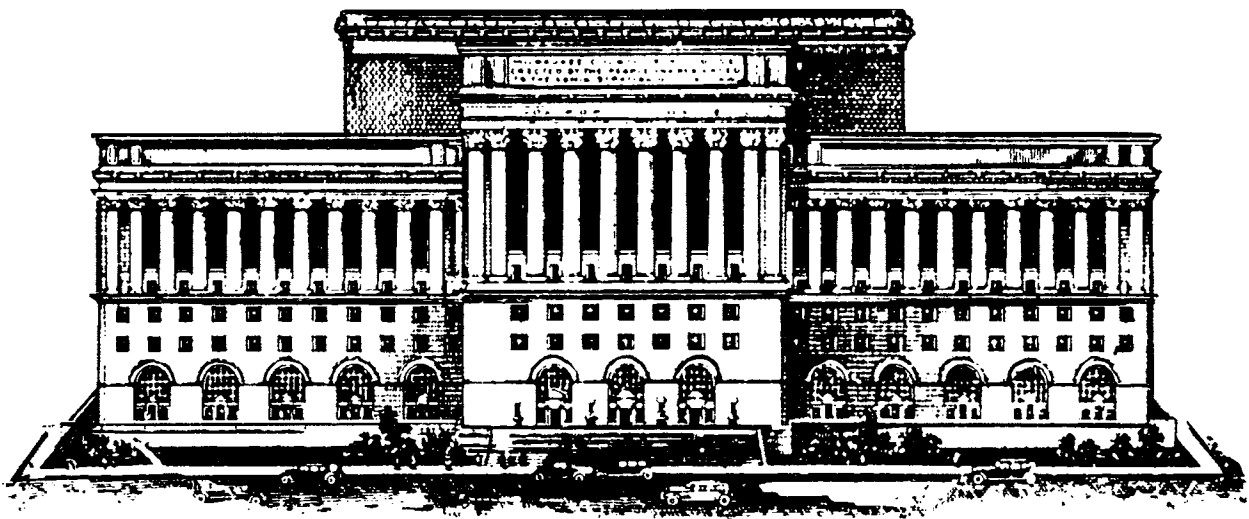


**COUNTY OF
MILWAUKEE, WISCONSIN**



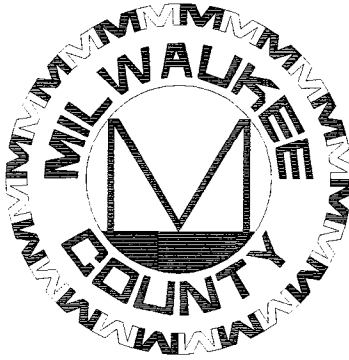
**SINGLE AUDIT REPORT
FOR THE YEAR ENDED DECEMBER 31, 2007**

COUNTY OF MILWAUKEE
SINGLE AUDIT REPORT

For The Year Ended December 31, 2007

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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, 2007. 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, 2007, which collectively comprise the County of Milwaukee's basic financial statements have been audited and a report dated July 28, 2008 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, 2007, in conformity with accounting principles generally accepted in the United States of America.



COLEMAN & WILLIAMS, LTD.
A Professional Services Firm

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

Coleman & Williams, Ltd.

Milwaukee, Wisconsin
July 28, 2008



**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, 2007. 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.

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 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, 2007. 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 2007-1 through 2007-8.

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 identify any



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

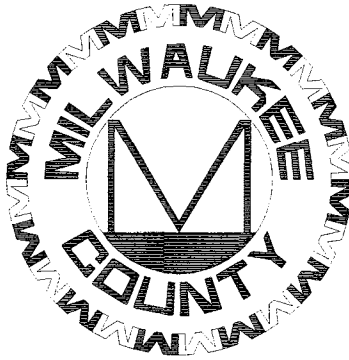
The County of Milwaukee, Wisconsin's response to the findings identified in our audit are described in the accompanying Schedule of Findings and Questioned Costs. We did not audit the County of Milwaukee, Wisconsin's response and, accordingly, we express no opinion on it.

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 28, 2008



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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, 2007, which collectively comprise the County of Milwaukee's basic financial statements and have issued our report thereon dated July 28, 2008. 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, 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

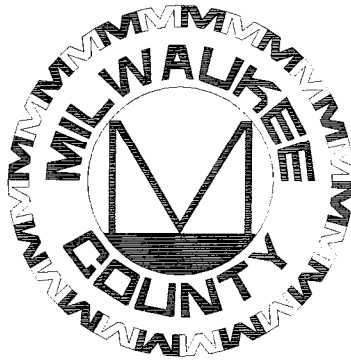
As part of obtaining reasonable assurance about whether the County of Milwaukee's basic financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct 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 28, 2008.

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, Kraus & Company, LLP

Milwaukee, Wisconsin
July 28, 2008



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COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2007

Administering County Department/ PASS-THRU-AGENCY	Award Description	Federal Domestic Assistance #/ State or Other Contract #	Award Amount	Award Period (Note 1)	Accrued/ (Deferred) January 1, 2007	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2007
U.S. DEPARTMENT OF AGRICULTURE								
Department of Health and Human Services -- Behavioral Health Division								
WISCONSIN DEPARTMENT OF PUBLIC INSTRUCTION	Donated Food Program	10.550	\$ Sum Sufficient	01/01/07- 12/31/07	\$ -	7,556 (1) \$	7,556 \$	-
Total CFDA #10.550					\$ -	7,556 \$	7,556 \$	-
Department of Health and Human Services -- Behavioral Health Division								
WISCONSIN DEPARTMENT OF PUBLIC INSTRUCTION	School Breakfast Program	10.553	Sum Sufficient	07/01/07- 06/30/08	-	22,315 (1)	32,283	9,968
WISCONSIN DEPARTMENT OF PUBLIC INSTRUCTION	School Breakfast Program	10.553	Sum Sufficient	07/01/06- 06/30/07	12,059	32,106 (1)	20,047	-
Total CFDA #10.553					\$ 12,059	54,421 \$	52,330 \$	9,968
WISCONSIN DEPARTMENT OF PUBLIC INSTRUCTION	School Lunch Program	10.555	Sum Sufficient	07/01/07- 06/30/08	-	37,454 (1)	54,040	16,586
WISCONSIN DEPARTMENT OF PUBLIC INSTRUCTION	School Lunch Program	10.555	Sum Sufficient	07/01/06- 06/30/07	20,036	54,815 (1)	34,779	-
Total CFDA # 10.555					\$ 20,036	92,269 \$	88,819 \$	16,586
Department of Health and Human Services								

WISCONSIN DEPARTMENT OF PUBLIC INSTRUCTION	Food Stamps	10.561	3,127,869	01/01/06- 12/31/06	602,869	602,869 (1)	-
		Total CFDA # 10.561			\$ 602,869	\$ 4,647,106	\$ 4,951,464 \$ 907,227

Department of Parks, Recreation and Culture

WISCONSIN DEPARTMENT OF NATURAL RESOURCES	Great Lakes Basin Program for Soil Erosion and Sediment Control - Lake Park	10.902 Project 12-05-38	24,450	07/01/05- 12/31/06	8,150	-	8,150
		Total CFDA # 10.902			\$ 8,150	\$ -	\$ 8,150
TOTAL U.S. DEPARTMENT OF AGRICULTURE							
					\$ 643,114	\$ 4,801,352	\$ 5,100,169 \$ 941,931

U.S. DEPARTMENT OF COMMERCE

Department of Parks, Recreation and Culture

WISCONSIN DEPARTMENT OF ADMINISTRATION	Milwaukee River Soft Trail	11.419	90,000	03/01/05- 05/31/06	-	90,000 (1)	90,000
		Total CFDA # 11.419			\$ -	\$ 90,000	\$ 90,000 \$ -
TOTAL U.S. DEPARTMENT OF COMMERCE							
					\$ -	\$ 90,000	\$ 90,000 \$ -

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

Department of Administrative Services - Economic and Community Development

FEDERAL OFFICE OF COMMUNITY PLANNING AND DEVELOPMENT	2007 Community Development Block Grant	14.218 B07-UC55-0001	1,745,419	01/01/07- Completion	-	887,449 (1)	1,516,871 629,422
FEDERAL OFFICE OF COMMUNITY PLANNING AND DEVELOPMENT	2006 Community Development Block Grant	14.218 B06-UC55-0001	1,718,158	01/01/06- Completion	119,883	701,112 (1)	699,735 118,506
FEDERAL OFFICE OF COMMUNITY PLANNING AND DEVELOPMENT	2005 Community Development Block Grant	14.218 B05-UC55-0001	1,859,964	01/01/05- Completion	63,747	80,005 (1)	131,096 114,838

See Notes to Schedules of Expenditures of Federal Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2007

Administering County Department/ PASS-THRU-AGENCY	Award Description	Federal Domestic Assistance #/ State or Other Contract #	Award Amount	Award Period (Note 1)	Accrued/ (Deferred) January 1, 2007	Revenues		Expenditures		Accrued/ (Deferred) December 31, 2007
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT - Continued										
FEDERAL OFFICE OF COMMUNITY PLANNING AND DEVELOPMENT	2004 Community Development Block Grant	14,218 \$ B04-UC55-0001	1,956,000	01/01/04- Completion	(3,803) \$	82,077	(1) \$	93,108	\$	7,228
FEDERAL OFFICE OF COMMUNITY PLANNING AND DEVELOPMENT	2003 Community Development Block Grant	14,218 B03-UC55-0001	1,993,000	01/01/03- Completion	32,634	(6,126)	(1)	2,385		41,145
FEDERAL OFFICE OF COMMUNITY PLANNING AND DEVELOPMENT	2002 Community Development Block Grant	14,218 B02-UC55-0001	1,767,000	01/01/02- Completion	14,128	4,710	(1)	-		9,418
FEDERAL OFFICE OF COMMUNITY PLANNING AND DEVELOPMENT	2001 Community Development Block Grant	14,218 B01-UC55-0001	1,798,000	01/01/01- Completion	44,551	-		(56,786)		(12,235)
FEDERAL OFFICE OF COMMUNITY PLANNING AND DEVELOPMENT	2000 Community Development Block Grant	14,218 B00-UC55-0001	1,738,000	01/01/00- Completion	(36,562)	-		(78,343)		(114,905)
FEDERAL OFFICE OF COMMUNITY PLANNING AND DEVELOPMENT	1999 Community Development Block Grant	14,218 B95-UC55-0001	1,740,000	01/01/99- Completion	10,801	-		-		10,801
FEDERAL OFFICE OF COMMUNITY PLANNING AND DEVELOPMENT	1998 Community Development Block Grant	14,218 B96-UC55-0001	1,729,000	01/01/98- Completion	-	-		-		-
FEDERAL OFFICE OF COMMUNITY PLANNING AND DEVELOPMENT	1997 Community Development Block Grant	14,218 B97-UC55-0001	1,887,000	01/01/97- Completion	-	-		-		-
FEDERAL OFFICE OF COMMUNITY PLANNING AND DEVELOPMENT	1996 Community Development Block Grant	14,218 B96-UC55-0001	1,864,000	06/01/96- Completion	-	-		-		-

FEDERAL OFFICE OF COMMUNITY PLANNING AND DEVELOPMENT	1993 Community Development Block Grant	14.218 B93-UC55-0001	2,667,000	06/01/93- Completion	(1,066)	-	-	(1,066)
Total CFDA# 14.218					\$ 244,313	\$ 1,749,227	\$ 2,308,066	\$ 803,152
Department of Health and Human Services - Behavioral Health Division								
FEDERAL OFFICE OF COMMUNITY PLANNING AND DEVELOPMENT	Supportive Housing - Sometime Home Safe Haven Program	14.235 W139-B401003	1,248,101	10/01/05- 09/30/08	(160,684)	384,624 (1)	538,850	(6,458)
FEDERAL OFFICE OF COMMUNITY PLANNING AND DEVELOPMENT	Supportive Housing - Sometime Home Safe Haven Program	14.235 W139-B101013	1,248,101	10/01/02- 09/30/05	(256,573)	-	-	(256,573)
Total CFDA# 14.235					\$ (417,257)	\$ 384,624	\$ 538,850	\$ (263,031)
Department of Health and Human Services - Behavioral Health Division								
FEDERAL OFFICE OF COMMUNITY PLANNING AND DEVELOPMENT	Shelter Plus Care - Tenant Based Mental Health & AODA	14.238 W139-C501019	2,316,636	07/01/06- 06/30/07	226,480	1,135,359 (1) 211,000 (5) 1,346,359	1,084,142	(36,737)
FEDERAL OFFICE OF COMMUNITY PLANNING AND DEVELOPMENT	Shelter Plus Care - Tenant Based Mental Health & AODA	14.238 W139-C401019	2,260,884	07/01/05- 06/30/06	167,233	-	-	167,233
FEDERAL OFFICE OF COMMUNITY PLANNING AND DEVELOPMENT	Shelter Plus Care - Tenant Based Mental Health & AODA	14.238 W139-C301017	1,951,968	07/01/04- 06/30/05	(51,781)	-	-	(51,781)
FEDERAL OFFICE OF COMMUNITY PLANNING AND DEVELOPMENT	Shelter Plus Care - Tenant Based Mental Health & AODA	14.238 W139-C301016	217,560	07/01/04- 06/30/05	(15,945)	-	-	(15,945)
FEDERAL OFFICE OF COMMUNITY PLANNING AND DEVELOPMENT	Shelter Plus Care - Tenant Based Mental Health & AODA	14.238 W139-C201021	211,980	07/01/03- 06/30/04	(9,242)	-	-	(9,242)
FEDERAL OFFICE OF COMMUNITY PLANNING AND DEVELOPMENT	Shelter Plus Care - Tenant Based Mental Health & AODA	14.238 W139-C960109	828,360	03/05/97- 03/04/03	(23,460)	-	-	(23,460)
Total CFDA# 14.238					\$ 293,285	\$ 1,346,359	\$ 1,084,142	\$ 31,068

See Notes to Schedules of Expenditures of Federal Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2007

Federal Domestic Assistance #/ State or Other Contract #	Award Amount	Award Period (Note 1)	Accrued/ (Deferred) January 1, 2007	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2007

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT - Continued

Department of Administrative Services - Economic and Community Development

ADMINISTERING COUNTY DEPARTMENT/ PASS-THRU-AGENCY	Award Description					
FEDERAL OFFICE OF COMMUNITY PLANNING AND DEVELOPMENT	Home Investment Partnership	14,239 \$ M07-DC55-0205	1,238,156	05/16/07- 05/15/09	\$ -	29,025 (1) \$ 71,862 \$ 42,837
FEDERAL OFFICE OF COMMUNITY PLANNING AND DEVELOPMENT	Home Investment Partnership	14,239 M06-DC55-0205	1,241,604	08/09/06- 08/09/08	49,807	460,851 (1) 831,208 419,964
FEDERAL OFFICE OF COMMUNITY PLANNING AND DEVELOPMENT	Home Investment Partnership	14,239 M05-DC55-0205	1,351,317	01/01/05- 12/31/07	393,764	644,219 (1) 423,312 172,857
FEDERAL OFFICE OF COMMUNITY PLANNING AND DEVELOPMENT	Home Investment Partnership	14,239 M04-DC55-0205	1,326,680	05/01/04- 04/30/06	182,695	312,464 (1) 214,730 84,961
FEDERAL OFFICE OF COMMUNITY PLANNING AND DEVELOPMENT	Home Investment Partnership	14,239 M03-DC55-0205	1,327,239	05/01/03- 04/30/05	(91,966)	- (91,966)
FEDERAL OFFICE OF COMMUNITY PLANNING AND DEVELOPMENT	Home Investment Partnership	14,239 M02-DC55-0205	1,178,000	01/01/02- 12/31/04	(71,634)	(234,298) (1) 162,664
FEDERAL OFFICE OF COMMUNITY PLANNING AND DEVELOPMENT	Home Investment Partnership	14,239 M01-DC55-0205	1,180,000	01/01/01- 12/31/03	(144,824)	270 (144,564)
FEDERAL OFFICE OF COMMUNITY PLANNING AND DEVELOPMENT	Home Investment Partnership	14,239 M00-DC55-0205	716,843	01/01/00- 12/31/02	2,917	- 2,917
FEDERAL OFFICE OF COMMUNITY PLANNING AND DEVELOPMENT	Home Investment Partnership	14,239 M99-DC55-0205	1,056,000	01/01/99- 12/31/01	22,913	- 22,913

FEDERAL OFFICE OF COMMUNITY PLANNING AND DEVELOPMENT	Home Investment Partnership	14.239 M98-DC55-0205	972,000	01/01/98- 12/31/00	1,842	-	1,842
FEDERAL OFFICE OF COMMUNITY PLANNING AND DEVELOPMENT	Home Investment Partnership	14.239 M97-DC55-0205	922,000	01/01/97- 12/31/99	(7,641)	-	(7,641)
FEDERAL OFFICE OF COMMUNITY PLANNING AND DEVELOPMENT	Home Investment Partnership	14.239 M96-DC55-0205	941,000	01/01/96- 12/31/98	37,202	-	37,202
FEDERAL OFFICE OF COMMUNITY PLANNING AND DEVELOPMENT	Home Investment Partnership	14.239 M95-DC55-0205	978,000	05/01/95- 04/30/97	(62,799)	-	(62,799)
FEDERAL OFFICE OF COMMUNITY PLANNING AND DEVELOPMENT	Home Investment Partnership	14.239 M94-DC55-0205	913,000	05/01/94- 04/30/96	(39,333)	-	(39,333)
FEDERAL OFFICE OF COMMUNITY PLANNING AND DEVELOPMENT	Home Investment Partnership	14.239 M93-DC55-0205	709,000	05/01/93- 04/30/95	(34,151)	-	(34,151)
FEDERAL OFFICE OF COMMUNITY PLANNING AND DEVELOPMENT	Home Investment Partnership	14.239 M92-UC55-0205	750,000	05/01/92- 04/30/94	(29,272)	-	(29,272)
Total CFDA# 14.239			\$	209,320	\$	1,212,261	\$ 538,441
Department of Administrative Services - Economic and Community Development							
FEDERAL OFFICE OF COMMUNITY PLANNING AND DEVELOPMENT	Section 8 Housing Choice Voucher Program	14.871 C-6059 W1218VO	12,886,156	01/01/07- 12/31/07	12,886,156 (1)	377,947 (3)	(1,050,227)
FEDERAL OFFICE OF COMMUNITY PLANNING AND DEVELOPMENT	Section 8 Housing Choice Voucher Program	14.871 C-6059 W1218VO	12,299,092	01/01/06- 12/31/06	124,769 (3)	-	(288,732)
FEDERAL OFFICE OF COMMUNITY PLANNING AND DEVELOPMENT	Section 8 Housing Choice Voucher Program	14.871 C-6059 W1218VO	12,219,845	01/01/05- 12/31/05	(68,503) (3)	-	(320,724)
FEDERAL OFFICE OF COMMUNITY PLANNING AND DEVELOPMENT	Section 8 Housing Choice Voucher Program	14.871 C-6059 W1218VO	11,725,731	01/01/04- 12/31/04	480,048 (3)	-	-

See Notes to Schedules of Expenditures of Federal Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2007

Administering County Department/ PASS-THRU AGENCY	Award Description	Federal Domestic Assistance #/ State or Other Contract #	Award Amount	Award Period (Note 1)	Accrued/ (Deferred) January 1, 2007	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2007
FEDERAL OFFICE OF COMMUNITY PLANNING AND DEVELOPMENT	Section 8 Housing Choice Voucher Program	14.871 \$	12,053,409	01/01/03- 12/31/03	237,775 \$	237,775 (3) \$	- \$	-
		C-6059 W218VO						
		Total CFDA# 14.871			\$ 164,633 \$	\$ 14,038,192	\$ 12,213,876	\$ (1,659,683)
	TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				\$ 494,294 \$	\$ 18,730,663	\$ 17,686,316	\$ (550,053)

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT - Continued

U.S. DEPARTMENT OF JUSTICE

Department of Health and Human Services

WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	JAIBG Firearm Project	16.523	74,110	10/01/07- 09/30/08	-	-	-	-
		2006-JB-15/04-2336						
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	JAIBG Firearm Supervision Offender Project	16.523	85,112	10/01/06- 09/30/08	-	-	-	-
		JB-05-MM-0006						
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	JAIBG Firearm Monitoring Program	16.523	241,019	07/01/05- 09/30/07	-	216,911 (1)	267,799	24,108
		JB-04-MM-0013				26,780 (3)		
						243,691		
	Total CFDA # 16.523				\$ - \$	\$ 243,691	\$ 267,799	\$ 24,108
Department of Health and Human Services-Behavioral Health Division								
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Accountability Programs Evaluation Project	16.540	40,000	04/01/05- 09/30/06	37,120	37,120 (1)	-	-
		JF-03-MM-0026						

WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	DMC Multi-County Evaluation Project	16,540 2005-JF-10-2388	200,000	05/01/07- 09/30/08	-	-	28,472	28,472
						38,504 (1)		
						11,111 (3)		
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Enhanced Treatment Linkages	16,540 2006-JF-13-1399	100,000	10/01/06- 03/31/08	5,349	49,615	54,648	10,382
	Total CFDA # 16.540				\$ 42,469	\$ 86,735	\$ 83,120	\$ 38,854
<u>District Attorney</u>								
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Suppression-Community Prosecution 3rd District Community Outreach Prosecution Gang Reduction Program	16,544 GR-03-MM-0026	50,500	1/1/2007- 09/30/07	-	47,125 (2)	47,125	-
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Suppression-Community Prosecution 3rd District Community Outreach Prosecution	16,544 GR-03-MM-0010	112,000	05/01/05- 01/31/07	12,398	14,464 (2)	2,066	-
	Total CFDA # 16.544				\$ 12,398	\$ 61,589	\$ 49,191	\$ -
<u>District Attorney</u>								
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	NCHIP (Nat'l Criminal History Improvement Plan) PROTECT Milwaukee	16,554	27,500	04/01/07- 12/31/07	-	-	26,938	26,938
<u>Sheriff Department</u>								
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Nat'l Criminal History Improvement Plan Grant - Protection Order Interface	16,554 NC-04-MM-0006	55,025	10/01/05- 09/30/06	-	-	-	-
	Total CFDA# 16.554				\$ -	\$ -	\$ 26,938	\$ 26,938
<u>District Attorney</u>								
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Victims of Crime Act Grant	16,575 2005-016-21	304,978	10/01/07- 09/30/08	-	-	73,245	73,245

See Notes to Schedules of Expenditures of Federal Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2007

<u>Administering County Department/ PASS-THRU-AGENCY</u>	<u>Award Description</u>	<u>Federal Domestic Assistance #/ State or Other Contract #</u>	<u>Award Amount</u>	<u>Award Period (Note 1)</u>	<u>Accrued/ (Deferred) January 1, 2007</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Accrued/ (Deferred) December 31, 2007</u>
U.S. DEPARTMENT OF JUSTICE - Continued								
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Victims of Crime Act Grant	16.575 \$	333,544	10/01/06- 09/30/07	82,051 \$	313,730 (2) \$	231,679 \$	-
		2004-016-20						
		Total CFDA# 16.575			\$ 82,051	\$ 313,730	\$ 304,924	\$ 73,245
<u>District Attorney</u>								
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Edward Byrne Memorial Law Enforcement Assistance Community Prosecution Grant	16.579	184,900	01/01/06- 09/30/07	49,915	134,745 (2)	84,830	-
		DB-04-MM-0073						
<u>Department of Health and Human Services</u>								
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Family Connections Project	16.579	300,000	10/01/04- 09/30/07	34,700	128,453 (1) 26,279 (2)	152,175	32,143
		DB-04-MM-0009						
<u>Department of Health and Human Services - Behavioral Health</u>								
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Truancy Reduction Project	16.579	300,000	10/01/04- 08/31/07	64,506	71,399 (1) 14,280 (2)	21,173	-
		DB-04-MM-0008						
<u>House of Correction</u>								
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Jail Literacy Grant	16.579	39,385	01/01/06- 12/31/06	29,847	29,847 (1)	-	-
		DB-04-MM-0074						
		Total CFDA# 16.579			\$ 178,968	\$ 405,003	\$ 258,178	\$ 32,143

<u>District Attorney</u> WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Prosecution of Domestic Violence Congressional Earmark Award	16.580 2005-DD-BX-0021 Total CFDA# 16.580	937,311	05/01/05- 03/31/08	103,297	384,315 (1)	377,222	96,204
					\$ 103,297 \$	384,315 \$	377,222 \$	96,204
<u>WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE</u>	VAWA Strengthening Prosecution and Victim Safety	16.588 2006-WE-AX-0072	1,393,225	07/01/06- 06/30/08	-	226,512 (1)	375,456	148,944
<u>WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE</u>	Violence Against Women Act Grant Specialized Prosecution of Domestic Violence	16.588 2007-VA-02B-2178	209,510	07/01/07- 06/30/08	-	34,379 (2)	69,431	35,052
<u>WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE</u>	Violence Against Women Act Grant Specialized Prosecution of Domestic Violence	16.588 VA-06-MM-0020 Total CFDA# 16.588	198,727	07/01/06- 06/30/07	49,550	148,919 (2)	99,369	-
					\$ 49,550 \$	409,810 \$	544,256 \$	183,996
<u>Clerk of Circuit Court</u> WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Encourage Arrest Policies and Enforcement of Protection Orders Program	16.590 2004-WE-AX-K002 Total CFDA# 16.590	700,000	01/01/05- 12/31/06	26,075	26,075 (1)	-	-
					\$ 26,075 \$	26,075 \$	- \$	-
<u>Sheriff Department</u> WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	2004 Local Law Enforcement Block Grant	16.592 04-LBBX-1551 Total CFDA# 16.592	144,101	10/01/04- 09/30/06	(19,976)	-	-	(19,976)
					\$ (19,976) \$	- \$	- \$	(19,976)
<u>House of Correction</u> WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Residential Substance Abuse Treatment (RSAT)	16.593 06-RS-01-2132	65,855	01/01/07- 12/31/07	-	8,688 (1)	8,688	-

See Notes to Schedules of Expenditures of Federal Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2007

Federal		Domestic		Assistance #/ State or Other		Contract #		Award Description		Award Amount		Award Period (Note 1)		Accrued/ (Deferred) January 1, 2007		Revenues		Expenditures		Accrued/ (Deferred) December 31, 2007	
U.S. DEPARTMENT OF JUSTICE - Continued																					
Administering County Department/ PASS-THRU AGENCY	Residential Substance Abuse Treatment (RSAT)		16.593 \$		76,223		10/01/05- 09/30/06		(39,355) \$		-		\$		39,355 \$		-				
	RS-05-MM-0002																				
	Total CFDA# 16.593																				
District Attorney		Project Safe Neighborhoods Eastern Firearms Prosecution		16.609		120,000		01/01/05- 10/31/06		5,981		(2)		5,981		-					
		PE-03-MM-0013/ SPE-03-MM-0013																			
Total CFDA# 16.609																					
Sheriff Department		Community Oriented Policing Services Technology Grant		16.726		98,948		01/23/05- 01/22/07		80,783		(1)		98,948		18,165					
		2004CKWX0175																			
Total CFDA# 16.726																					
Department of Health and Human Services																					
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE		DMC Project - BYRNE Memorial Justice Assistance		16.738		213,900		10/01/06- 09/30/08		-		(1)		110,570		123,998					
		DJ-05-MM-0027																			
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE		Treatment Alternatives & Diversion BYRNE Memorial Justice Assistance		16.738		275,398		01/01/07- 12/31/07		-		(1)		109,825		273,869					
		2005-DJ-05-1367																			
District Attorney																					
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE		Prosecution of Drug Crimes		16.738		107,250		07/01/07- 06/30/08		-		(2)		35,750		62,583					
		2007-DJ-02-3022																			

WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Prosecution of Drug Crimes	16.738 2006-DJ-02-1631	95,626	07/01/06- 06/30/07	31,174	57,126 (1)	25,952	-
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Edward Byrne Memorial Law Enforcement Program Community Prosecution Grant	16.738 2005/2006-DJ-02-2382	350,000	06/15/07- 01/31/09	-	49,139 (2)	115,052	65,913
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Edward Byrne Memorial Law Enforcement Program Drug Enforcement Task Force	16.738 2007-DJ-01-2998	540,570	01/01/08- 12/31/08	-	220,810 (2)	-	(220,810)
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Edward Byrne Memorial Law Enforcement Program Drug Enforcement Task Force	16.738 2006-DJ-01-1650	544,207	01/01/07- 12/31/07	(224,447)	185,272 (2)	544,207	134,488
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Edward Byrne Memorial Law Enforcement Program Drug Enforcement Task Force	16.738 DJ-05-MM-0016	866,144	01/01/06- 06/30/07	419,325	444,582 (2)	25,257	-
House of Correction								
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Judge Advocate General - Edward Byrne Memorial Law Enforcement	16.738 2006-DJ-04-2171	64,564	01/01/07- 12/31/07	-	32,282 (1)	32,282	-
Sheriff Department								
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Judge Advocate General - Edward Byrne Memorial Law Enforcement	16.738 2006-DJ-BX-0338	780,540	10/01/05- 09/30/09	186,256	482,003 (1)	295,747	-
Medical Examiner's Office								
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Paul Coverell Forensic Science Grant (current year)	16.742	25,000	10/01/06- 12/31/07	7,623	25,000 (1)	17,377	-
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Paul Coverell Forensic Science Grant (prior year)	16.742	25,000	10/01/06- 12/31/07	-	-	7,623	7,623
Total CFDA# 16.742				\$	7,623 \$	25,000 \$	25,000 \$	7,623

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COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2007

Administering County Department/ PASS-THRU-AGENCY	Award Description	Federal Domestic Assistance #/ State or Other Contract #	Award Amount	Award Period (Note 1)	Accrued/ (Deferred) January 1, 2007	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2007
<u>U.S. DEPARTMENT OF JUSTICE - Continued</u>								
<u>Sheriff Department</u>	Housing of Federal Prisoners	89-00-0128	\$ Depends on number of federal prisoners	07/01/06- 06/30/07	\$ 411,870	\$ 1,255,180 (1)	\$ 843,310	\$ -
		Total 89-00-0128			\$ 411,870	\$ 1,255,180	\$ 843,310	\$ -
TOTAL U.S. DEPARTMENT OF JUSTICE								
					\$ 1,354,042	\$ 5,052,104	\$ 4,345,093	\$ 647,031

U.S. DEPARTMENT OF TRANSPORTATION

Department of Parks and Public Infrastructure - Airport

WISCONSIN DEPARTMENT OF TRANSPORTATION (AIRPORT IMPROVEMENT PROGRAM)	Rehabilitate Runway 7R/25L, Taxiways M, T, and Y; Construct Storage Bldg-Design, etc.	20.106 AIP-3-55-0045-52-07	2,397,701	Duration of Grant	196,395 (6)	1,571,161	1,374,766
WISCONSIN DEPARTMENT OF TRANSPORTATION (AIRPORT IMPROVEMENT PROGRAM)	Timmerman Security Improvements, Runway/Taxiway Crack Repair & Coat Sealing	20.106 AIP-3-55-0046-09	390,000	Duration of Project	169,296 (1) 4,455 (2) 4,770 (6) 178,521	190,811	40,257
WISCONSIN DEPARTMENT OF TRANSPORTATION (AIRPORT IMPROVEMENT PROGRAM)	Construct Outer Taxiway Extension & Airfield Pavement Joint Repair	20.106 AIP-3-55-0045-050	4,815,663	Duration of Project	2,347,497 (1) 391,249 (2) 90,096 (6) 2,828,842	720,767	-

WISCONSIN DEPARTMENT OF TRANSPORTATION (AIRPORT IMPROVEMENT PROGRAM)	North FBO Apron Rehab. Cessna Apron Addition Construction, West Perimeter Road Reconstruction	20.106 AIP-3-55-0045-051	2,183,251	Duration of Project	1,842,824	1,717,009 (1)		
						286,168 (2)		
						<u>23,296 (6)</u>		2,719
						2,026,473	186,368	
WISCONSIN DEPARTMENT OF TRANSPORTATION (AIRPORT IMPROVEMENT PROGRAM)	Phase I Noise Mitigation for 225 Multi-Family Units	20.106 AIP-3-55-0045-46	5,625,000	Duration of Project	53,061	121,743 (1)		
						15,218 (2)		
						<u>11,876 (6)</u>		22,984
						148,837	118,760	
WISCONSIN DEPARTMENT OF TRANSPORTATION (AIRPORT IMPROVEMENT PROGRAM)	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	233,114	361,540 (1)		
						60,257 (2)		
						<u>45,581 (6)</u>		130,382
						467,378	364,646	
WISCONSIN DEPARTMENT OF TRANSPORTATION (AIRPORT IMPROVEMENT PROGRAM)	Phase I Mitigation Multi-Family Part 150 Noise Study Update	20.106 AIP-3-55-0045-43	5,896,667	Duration of Project	131,938	290,150 (1)		
						48,358 (2)		
						<u>29,509 (6)</u>		-
						368,017	236,079	
Total CFDA# 20.106					\$ 4,396,979	\$ 6,214,463	\$ 3,388,592	\$ 1,571,108
<u>Department of Transportation and Public Works</u>								
WISCONSIN DEPARTMENT OF TRANSPORTATION (COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS)	IH43 Rock Freeway Sunney Slope Road to Hale Interchange	20.205 1090-18-90	100% of Eligible Cost up to 89,500	Duration of Project	-	-	-	-
WISCONSIN DEPARTMENT OF TRANSPORTATION (COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS)	South 76th Street (Parkview Road to Oklahoma Avenue)	20.205 2160-11-70	259,181	Duration of Project	-	-	-	-
WISCONSIN DEPARTMENT OF TRANSPORTATION (COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS)	Lake Park Drive Bridge over Drainage Ravine	20.205 2984-39-01	120,000	Duration of Project	-	327 (1)		
						5,951 (3)		
						<u>6,278</u>	6,278	-

See Notes to Schedules of Expenditures of Federal Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2007

<u>Administering County Department/ PASS-THRU-AGENCY</u>	<u>Award Description</u>	<u>Federal Domestic Assistance #/ State or Other Contract #</u>	<u>Award Amount</u>	<u>Award Period (Note 1)</u>	<u>Accrued/ (Deferred) January 1, 2007</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Accrued/ (Deferred) December 31, 2007</u>
<u>U.S. DEPARTMENT OF TRANSPORTATION - Continued</u>								
WISCONSIN DEPARTMENT OF TRANSPORTATION (COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS)	West Good Hope Road Bridge #497 over Little Menomonee River	2130-12-00	20.205 \$	120,000	Duration of Project	382 (1)		
						3,908 (3)		
						\$	4,290	\$
WISCONSIN DEPARTMENT OF TRANSPORTATION (COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS)	West Good Hope Road Bridge #498 over Little Menomonee River	2130-13-00	20.205	120,000	Duration of Project	623 (1)		
						3,862 (3)		
						\$	4,485	
WISCONSIN DEPARTMENT OF TRANSPORTATION (COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS)	Root River Parkway Bridge over the Root River	20.205	2980-07-00	120,000	Duration of Project	-	-	-
WISCONSIN DEPARTMENT OF TRANSPORTATION (COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS)	Kinnickinnic River Parkway Bridge over Kinnickinnic River	20.205	2967-12-00	148,000	Duration of Project	-	-	-
WISCONSIN DEPARTMENT OF TRANSPORTATION (COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS)	LED Retrofit Project Various Local Street Intersection Locations	20.205	2968-05-05	90% of Eligible Costs up to \$54,900	Duration of Project	24,359 (1)		
						1,709 (3)		
						\$	26,068	17,087
WISCONSIN DEPARTMENT OF TRANSPORTATION (COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS)	West Mill Road (N. 43rd Street - N. Teutonia Avenue)	20.205	2216-01-00	420,000	Duration of Project	-	-	-
WISCONSIN DEPARTMENT OF TRANSPORTATION (COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS)	West Beloit Road over the Root River	20.205	2525-04-00, 70	958,810	Duration of Project	7,881 (1)		
						2,050 (3)		
						\$	9,931	9,931

WISCONSIN DEPARTMENT OF TRANSPORTATION (COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS)	West Beloit Road (South 108th Street to South 102nd Street)	20.205 2525-05-00, 70	513,775	Duration of Project	171	171 (4)	-
WISCONSIN DEPARTMENT OF TRANSPORTATION (COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS)	West Mill Road over the Little Menomonee River	20.205 2575-02-02, 22, 72	1,075,198	Duration of Project	-	-	-
WISCONSIN DEPARTMENT OF TRANSPORTATION (COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS)	West Layton Avenue over Forest Home Avenue	20.205 2070-03-03, 73	1,800,000	Duration of Project	-	277 (1) 70 (3) 347	347
WISCONSIN DEPARTMENT OF TRANSPORTATION (COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS)	South 76th Street over Ryan Creek	20.205 2160-09-00, 70	500,449	Duration of Project	-	-	-
WISCONSIN DEPARTMENT OF TRANSPORTATION (COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS)	West Good Hope Road (North 107th Street to North Port Washington Road)	20.205 2130-05-05	480,000	Duration of Project	(2,770)	(3,055) (1) 64,305 (3) 61,250	64,020
WISCONSIN DEPARTMENT OF TRANSPORTATION (COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS)	Oak Creek Parkway Bridge # 559 over Oak Creek	20.205 2987-07-00, 70	500,556	Duration of Project	-	-	-
WISCONSIN DEPARTMENT OF TRANSPORTATION (COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS)	Oak Creek Parkway Bridge # 741 over Oak Creek	20.205 2987-08-00	151,680	Duration of Project	14,125	17,882 (1) 29,922 (3) 47,804	33,679
WISCONSIN DEPARTMENT OF TRANSPORTATION (COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS)	Oak Creek Parkway Bridge # 743 over Oak Creek	20.205 2987-01-00, 70	368,000	Duration of Project	-	-	-
WISCONSIN DEPARTMENT OF TRANSPORTATION (COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS)	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	-	1,854 (1)	1,654

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COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

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Administering County Department/ PASS-THRU-AGENCY	Award Description	Federal Domestic Assistance #/ State or Other Contract #	Award Amount	Award Period (Note 1)	Accrued/ (Deferred) January 1, 2007	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2007

U.S. DEPARTMENT OF TRANSPORTATION- Continued

WISCONSIN DEPARTMENT OF TRANSPORTATION (COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS)	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	(8,753) \$	(8,662)	91 \$	(8,753) (4)
WISCONSIN DEPARTMENT OF TRANSPORTATION (COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS)	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	15,849	16,321	472	377 (1) 15,944 (3)
WISCONSIN DEPARTMENT OF TRANSPORTATION (COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS)	West Rawson Avenue (Root River)	20.205 2050-02-02, 72	1,360,000	Duration of Project	-	-	-	-
WISCONSIN DEPARTMENT OF TRANSPORTATION (COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS)	East College Avenue (Oak Creek Tributary)	20.205 2355-02-00, 70	600,000	Duration of Project	-	-	-	-
WISCONSIN DEPARTMENT OF TRANSPORTATION (COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS)	East College Avenue (South Howell Avenue to South Pennsylvania Avenue)	20.205 2355-05-05, 15	800,000	Duration of Project	(6,202)	87,146	93,348	(5,029) (1) 92,175 (3)
WISCONSIN DEPARTMENT OF TRANSPORTATION (COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS)	West Rawson Avenue (Hawthorne Court to South 27th Street)	20.205 2050-01-02, 22, 72, 82	15,124,000	Duration of Project	23,181	23,181	-	(3)
WISCONSIN DEPARTMENT OF TRANSPORTATION (COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS)	West Hampton Ave Bridges over Menomonee River & Union Pacific Railroad	20.205 2545-10-00, 50, 51, 52	605,600	Duration of Project	-	-	-	-

WISCONSIN DEPARTMENT OF TRANSPORTATION (COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS)	Honey Creek Parkway Bridge over Honey Creek (0.8 mi. North of USH 18)	20.205 2984-12-02, 72	715,116	Duration of Project	(865)	206,293 (1) 24,220 (3) <u>230,513</u>	231,378
WISCONSIN DEPARTMENT OF TRANSPORTATION (COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS)	West Good Hope Road over the Milwaukee River	20.205 2132-03-00, 70	2,832,000	Duration of Project	-	-	-
WISCONSIN DEPARTMENT OF TRANSPORTATION (COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS)	West Forest Home Avenue over Branch of the Root River	20.205 2120-08-00, 70	1,078,720	Duration of Project	-	17,713 (1) 4,091 (3) <u>21,804</u>	21,804
WISCONSIN DEPARTMENT OF TRANSPORTATION (COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS)	West Rawson Avenue (South 10th Street Intersection)	20.205 2050-05-00, 70	168,705	Duration of Project	-	-	-
WISCONSIN DEPARTMENT OF TRANSPORTATION (COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS)	North Port Washington Road (Bergen Road / West Brown Deer Rd.)	20.205 2570-08-00, 70	260,988	Duration of Project	-	(2,303) (1) (256) (3) <u>(2,559)</u>	(2,559)
WISCONSIN DEPARTMENT OF TRANSPORTATION (COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS)	East College Avenue (Union Pacific RR/Ace Industrial Drive)	20.205 2355-05-00, 70	45,000	Duration of Project	-	-	-
WISCONSIN DEPARTMENT OF TRANSPORTATION (COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS)	North Port Washington Road (West Good Hope Rd to West Green Tree Rd)	20.205 2570-02-01, 71	49,500	Duration of Project	-	2,614 (1) 290 (3) <u>2,904</u>	2,904
WISCONSIN DEPARTMENT OF TRANSPORTATION (COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS)	South 76th Street (West Puetz Road to West Imperial Drive)	20.205 2160-10-00	800,000	Duration of Project	34,476	40,941 (1) 58,239 (3) <u>99,180</u>	64,704

See Notes to Schedules of Expenditures of Federal Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2007

Administering County Department/ PASS-THRU-AGENCY	Award Description	Federal		Award Amount	Award Period (Note 1)	Accrued/ (Deferred) January 1, 2007	Revenues		Expenditures	Accrued/ (Deferred) December 31, 2007
		Domestic Assistance #/ State or Other Contract #								
U.S. DEPARTMENT OF TRANSPORTATION - Continued										
WISCONSIN DEPARTMENT OF TRANSPORTATION (COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS)	North Port Washington Road (West Good Hope Rd to West Laramie Lane)	2570-09-00, 20, 22, 70, 72	20.205 \$	7,155,702	Duration \$	63,858	\$	238,622	\$	
					of Project					
WISCONSIN DEPARTMENT OF TRANSPORTATION (COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS)	West Hampton Avenue Bridge #342 over Little Menomonee River	2545-06-00, 70	20.205	709,486	Duration	-		20,735		
					of Project					
WISCONSIN DEPARTMENT OF TRANSPORTATION (COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS)	West Hampton Avenue Bridge #343 over Little Menomonee River	2545-07-00, 70	20.205	736,187	Duration	-		4,175		
					of Project					
WISCONSIN DEPARTMENT OF TRANSPORTATION (COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS)	West Hampton Avenue Bridge # 382 over Union Pacific Railroad	2545-08-00, 70	20.205	1,444,402	Duration	-		44,698		
					of Project					
WISCONSIN DEPARTMENT OF TRANSPORTATION (COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS)	West Hampton Avenue Bridge # 383 over Union Pacific Railroad	2545-09-00, 70	20.205	1,626,314	Duration	-		7,932		
					of Project					
WISCONSIN DEPARTMENT OF TRANSPORTATION (COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS)	Milwaukee River Parkway Bridge over the Milwaukee River	2099-00-00, 70	20.205	1,770,400	Duration	6,971		66,929		
					of Project					

WISCONSIN DEPARTMENT OF TRANSPORTATION (COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS)	South 76th Street over Tributary of the Root River	20.205 2160-07-02, 72	504,000	Duration of Project	-	-	-
WISCONSIN DEPARTMENT OF TRANSPORTATION (COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS)	West Forest Home Avenue (North Cape Road Intersection)	20.205 2120-07-00, 90	60,750	Duration of Project	-	-	-
WISCONSIN DEPARTMENT OF TRANSPORTATION (COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS)	West Silver Spring Drive (North 91st Street to North 124th Street)	20.205 2090-07-00, 70	268,532	Duration of Project	423	129,405 (1) 40,361 (3) 169,766	169,343
WISCONSIN DEPARTMENT OF TRANSPORTATION (COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS)	West Oklahoma Avenue, West Beloit Road, South 32nd Street	20.205 2400-08-00, 70	298,675	Duration of Project	2,560	20,537 (1) 9,350 (3) 29,887	27,327
WISCONSIN DEPARTMENT OF TRANSPORTATION (COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS)	West College Avenue (East of South 27th Street to South 13th Street)	20.205 2355-06-00, 70	164,880	Duration of Project	-	-	-
WISCONSIN DEPARTMENT OF TRANSPORTATION (COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS)	West Layton Avenue (South 27th Street to South 92nd Street)	20.205 2070-07-00, 70	455,049	Duration of Project	-	5,536 (1) 492 (3) 6,028	6,028
WISCONSIN DEPARTMENT OF TRANSPORTATION (COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS)	West Good Hope Road (Teutonia Avenue to North 91st Street)	20.205 2130-09-00, 70	122,083	Duration of Project	-	-	-
WISCONSIN DEPARTMENT OF TRANSPORTATION (COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS)	North Teutonia Avenue/ West Bradley Road/North 43rd Street	20.205 2145-05-00, 70	22,500	Duration of Project	-	-	-
WISCONSIN DEPARTMENT OF TRANSPORTATION (COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS)	South 76th Street (West Morgan Avenue to West Grange Avenue)	20.205 2150-04-01, 71	180,000	Duration of Project	-	-	-
WISCONSIN DEPARTMENT OF TRANSPORTATION (COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS)	West Silver Spring Drive Bridge #162 over Little Menomonee River	20.205 2090-08-00	97,600	Duration of Project	2,266	5,837 (1) 31,318 (3) 37,155	34,889

See Notes to Schedules of Expenditures of Federal Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2007

Administering County Department/ PASS-THRU AGENCY	Award Description	Federal Domestic Assistance #/ State or Other Contract #	Award Amount	Award Period (Note 1)	Duration of Project	Accrued/ (Deferred) January 1, 2007	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2007
U.S. DEPARTMENT OF TRANSPORTATION - Continued									
WISCONSIN DEPARTMENT OF TRANSPORTATION (COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS)	West Silver Spring Drive Bridge #247 over Little Menomonee River	2090-09-00	20,205 \$	97,600	Duration of Project	2,106 \$	4,593 (1) 25,103 (3) 29,696 \$	27,590 \$	
WISCONSIN DEPARTMENT OF TRANSPORTATION (COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS)	Jackson Park Drive Bridge over North Branch of Kinnickinnic River	20205 2106-00-00	100,800	Duration of Project	(546)	(602) (1) (14) (3) (616)	(70)		
WISCONSIN DEPARTMENT OF TRANSPORTATION (COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS)	South 76th Street Bridge over West Forest Home Avenue	20205 2140-04-01, 71	2,112,467	Duration of Project	10,750	1,319,977 (1) 154,935 (3) 1,474,912	1,464,162		
WISCONSIN DEPARTMENT OF TRANSPORTATION (COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS)	West College Avenue Extended over the Root River	20205 2355-07-00, 70	643,559	Duration of Project	(1,337)	51,065 (1) 17,436 (3) 68,501	69,838		
WISCONSIN DEPARTMENT OF TRANSPORTATION (COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS)	Whitnall Park Drive Bridge over Branch of the Root River	20205 2660-04-00	88,000	Duration of Project	-	-	-		
WISCONSIN DEPARTMENT OF TRANSPORTATION (COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS)	Milwaukee River Parkway Bridge over North Fork of the Milwaukee River	20205 2967-04-01	212,800	Duration of Project	-	-	-		
WISCONSIN DEPARTMENT OF TRANSPORTATION (COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS)	Honey Creek Parkway Bridge over Honey Creek (0.4 miles North of USH 18)	20205 2984-12-00, 70	688,463	Duration of Project	(948)	285,187 (1) 24,227 (3) 309,414	310,362		

WISCONSIN DEPARTMENT OF TRANSPORTATION (COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS)	South 13th Street (West Rawson Avenue to West College Avenue)	20.205 2505-06-00	847,280	Duration of Project	9,663	<u>21,388 (1)</u> 123,985 (3) 145,373	135,710
WISCONSIN DEPARTMENT OF TRANSPORTATION (COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS)	West Rawson Avenue (South 6th Street to South Ash Street)	20.205 2050-06-00, 70	2,519,019	Duration of Project	(5,567)	<u>1,170,979 (1)</u> 95,975 (3) 1,266,954	1,272,521
WISCONSIN DEPARTMENT OF TRANSPORTATION (COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS)	West Rawson Avenue (South 27th Street to South 6th Street)	20.205 2050-07-00, 70	1,471,103	Duration of Project	(1,668)	<u>174,142 (1)</u> 34,233 (3) 208,375	210,043
WISCONSIN DEPARTMENT OF TRANSPORTATION (COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS)	West Oklahoma Avenue over Honey Creek	20.205 2400-04-02	149,600	Duration of Project	4,328	<u>6,096 (1)</u> 69,700 (3) 75,796	71,468
WISCONSIN DEPARTMENT OF TRANSPORTATION (COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS)	West Silver Spring Drive (North 90th Street to North 68th Street)	20.205 2090-11-00	80% of Eligible Costs up to \$120,000	Duration of Project	867	<u>2,943 (1)</u> 30,163 (3) 33,106	32,239
WISCONSIN DEPARTMENT OF TRANSPORTATION (COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS)	West Silver Spring Drive (North 124th Street to North 90th Street)	20.205 2090-13-00	274,320	Duration of Project	2,694	<u>6,764 (1)</u> 60,940 (3) 67,704	65,010
WISCONSIN DEPARTMENT OF TRANSPORTATION (COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS)	West Rawson Avenue and South 68th Street Intersection	20.205 2050-10-00, 70	147,785	Duration of Project	405	<u>875 (1)</u> 410 (3) 1,285	880
WISCONSIN DEPARTMENT OF TRANSPORTATION (COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS)	West Good Hope Road and North 91st Street Intersection	20.205 2130-10-00	40,500	Duration of Project	-	<u>146 (1)</u> 4,755 (3) 4,901	4,901

See Notes to Schedules of Expenditures of Federal Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2007

<u>Administering County Department/ PASS-THRU AGENCY</u>	<u>Award Description</u>	<u>Federal Domestic Assistance #/ State or Other Contract #</u>	<u>Award Amount</u>	<u>Award Period (Note 1)</u>	<u>Accrued/ (Deferred) January 1, 2007</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Accrued/ (Deferred) December 31, 2007</u>
<u>U.S. DEPARTMENT OF TRANSPORTATION - Continued</u>								
WISCONSIN DEPARTMENT OF TRANSPORTATION (COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS)	Inter-Jurisdictional Traffic Communications System (non-Hwy)	20.205 \$ 1693-32-06	19,360	Duration of Project	-	\$ -	\$ -	\$ -
		20.205 1693-28-74	389,600	Duration of Project	-	45,922 (1) 28,873 (7) 74,795	144,365	69,570
<u>Department of Transportation and Public Works</u>	Compressed Natural Gas							
		20.205 2972-07-00/70	840,960	04/30/07- 10/30/08	-	7,428 (3)	37,141	29,713
WISCONSIN DEPARTMENT OF TRANSPORTATION	Oak Leaf Trail - Ozaukee Interurban/Kchl Park							
		20.205 1693-50-00/70	444,000	06/02/06- 06/02/09	-	15,966 (1) 10,031 (3) 25,997	49,822	23,825
WISCONSIN DEPARTMENT OF TRANSPORTATION	Oak Leaf Trail Development Beloit Road under Pass							
		20.205 1693-29-10/70	88,000	06/02/06- 06/02/09	-	17,097 (1) 10,594 (3) 27,691	65,701	38,010
WISCONSIN DEPARTMENT OF TRANSPORTATION	Oak Leaf Trail Development Loomis Road to Drexel Avenue							
		20.205 1693-29-09/79	835,000	09/20/04- 09/20/07	-	434,185 (1) 141,207 (3) 575,392	706,036	130,644
WISCONSIN DEPARTMENT OF TRANSPORTATION	Northpoint Lighthouse Restoration							
		20.205 2967-04-02/72	984,000	09/05/03- 10/01/07	5,032	821,837 (1) 47,509 (3) 100,000 (7) 969,346	1,119,165	154,851

WISCONSIN DEPARTMENT OF TRANSPORTATION	Eastside Bike Ramp Oakland Avenue at North Avenue	20.205 2967-09-00/70	375,000	08/28/01- 08/28/04	-	3,397 (3)	28,249	17,540					
						10,709							
WISCONSIN DEPARTMENT OF TRANSPORTATION	Oak Leaf Trail City of St. Francis	20.205 2967-03-04/74	240,000	10/08/03- 10/08/06	-	39,689 (1)	68,709						
						9,020 (3)							
						20,000 (7)							
						68,709							
WISCONSIN DEPARTMENT OF TRANSPORTATION	Beerline Row Conversion to Bikeway Humbolt between North and Locust	20.205 2967-01-09/79	320,000	07/21/05- 07/21/08	-	4,188 (3)	20,938	16,750					
WISCONSIN DEPARTMENT OF TRANSPORTATION	Brady Street Pedestrian Bridge Replacement	20.205 1693-25-01/71	887,000	07/02/02- 07/02/05	-	-	-	-					
WISCONSIN DEPARTMENT OF TRANSPORTATION	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					\$	192,931	\$	6,778,518	\$	7,079,371	\$	493,784	
<u>Department of Public Works- Transit</u>													
FEDERAL TRANSIT ADMINISTRATION (MASS TRANSIT ASSISTANCE)	Purchase On-Bus Security Camera and Local Marketing	20.500 WI-95-X001	1,430,850	Duration of Project	-	503,038 (1)	1,081,995	120,962					
						457,995 (3)							
						961,033							
FEDERAL TRANSIT ADMINISTRATION (MASS TRANSIT ASSISTANCE)	Purchase (5) 40-foot Replacement Buses and Spare Parts	20.500 WI-04-X002	1,484,104	Duration of Project	-	-	-	-					
FEDERAL TRANSIT ADMINISTRATION (MASS TRANSIT ASSISTANCE)	Purchase (6) 40-foot Replacement Buses and Force Account Activities	20.500 WI-04-X007	1,549,212	Duration of Project	-	-	-	-					
Total CFDA #20.500					\$	-	\$	961,033	\$	1,081,995	\$	120,962	

See Notes to Schedules of Expenditures of Federal Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2007

Administering County Department/ PASS-THRU AGENCY	Award Description	Federal Domestic Assistance #/ State or Other Contract #	Award Amount	Award Period (Note 1)	Duration of Project	Accrued/ (Deferred) January 1, 2007	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2007
U.S. DEPARTMENT OF TRANSPORTATION - Continued									
FEDERAL TRANSIT ADMINISTRATION (MASS TRANSIT ASSISTANCE)	Preventive Maint., Tire Leasing, Paratransit Oper Misc Supp/MCT SVC Activities	WI-90-X477	20,507 \$ 3,404,000		Duration of Project	- \$	780,928 (1) 216,626 (3) 37,500 (7) 1,035,054 \$	1,270,635 \$	235,581
FEDERAL TRANSIT ADMINISTRATION (MASS TRANSIT ASSISTANCE)	Replacement of 1500 Bus Stop Signs Located throughout Milwaukee County	WI-90-X476	20,507 222,560		Duration of Project	-	161,174 (1) 49,203 (3) 210,377	246,021	35,644
FEDERAL TRANSIT ADMINISTRATION (MASS TRANSIT ASSISTANCE)	Job Access and Reverse Commute	WI-90-X016	20,507 345,000		Duration of Project	42,980	138,358 (2)	177,583	82,205
FEDERAL TRANSIT ADMINISTRATION (MASS TRANSIT ASSISTANCE)	RPL Bus Stop Signs, Tire Leasing, Misc. Supp/MTC SVC Eqt. Veh Mtc. Misc Capital Items	WI-90-X455	20,507 1,424,000		Duration of Project	282,562	362,186 (1) 33,423 (3) 60,000 (7) 455,609	173,047	-
FEDERAL TRANSIT ADMINISTRATION (MASS TRANSIT ASSISTANCE)	2007 Awards Mass Transit Operating Assistance Federal State	WI-90-4477	20,507 15,777,440 50,806,000 66,583,440		01/01/07- 12/31/07	-	13,739,092 (1) 50,806,000 (2) 15,653,698 (3) 46,034,029 (4) 126,232,819	128,975,647	2,742,828
FEDERAL TRANSIT ADMINISTRATION (MASS TRANSIT ASSISTANCE)	2006 Awards Mass Transit Operating Assistance Federal State	WI-90-4455	20,507 10,281,171 49,763,550 60,044,721		01/01/06- 12/31/06	2,338,356	5,256,436 (1) (2,918,080) (3) 2,338,356	-	-

FEDERAL TRANSIT ADMINISTRATION (MASS TRANSIT ASSISTANCE)	2002 Awards Mass Transit Operating Assistance Federal State	20.507 WI-90-4362	12,680,000 48,317,872 60,997,872	01/01/02- 12/31/02	566,792	566,792 (1)	-	-
FEDERAL TRANSIT ADMINISTRATION (MASS TRANSIT ASSISTANCE)	Operating Assistance for Transit Service Improvements Marketing & UWM	20.507 WI-90-X423	1,140,000	Duration of Project	-	46,271 (2)	245,245	198,974
FEDERAL TRANSIT ADMINISTRATION (MASS TRANSIT ASSISTANCE)	Rpl Buses, Tires Leasing, Vehicle MTC, Misc Supp/MTC SVC Eqt. Cap Items	20.507 WI-90-X426	1,823,200	Duration of Project	-	36,986 (1) 9,248 (3) 46,234	46,234	-
FEDERAL TRANSIT ADMINISTRATION (MASS TRANSIT ASSISTANCE)	7th Year State Funding for Job Access Transit Service Routes	20.507 DWETAP0519 WETAP 2005	687,750	Duration of Project	300,270	806,637 (2)	680,674	174,307
FEDERAL TRANSIT ADMINISTRATION (MASS TRANSIT ASSISTANCE)	Purchase of Equipment, Bus Communication and Monitoring System	20.507 WI-90-X168	6,933,200	Duration of Project	-	160 (1) 40 (3) 200	200	-
FEDERAL TRANSIT ADMINISTRATION (MASS TRANSIT ASSISTANCE)	Rpl/Const Bus Wash Sys - FDL Gar Vehicle MTC and Misc. Capital Item	20.507 WI-90-X299	1,915,800	Duration of Project	-	(1,000) (3) 1,000 (7) -	-	-
FEDERAL TRANSIT ADMINISTRATION (MASS TRANSIT ASSISTANCE)	Operating Assistance - Transit Service Improvements Trolley & Ethnic	20.507 WI-90-X361-2	4,669,480	Duration of Project	145,148	419,342 (2)	274,194	-
FEDERAL TRANSIT ADMINISTRATION (MASS TRANSIT ASSISTANCE)	Capital Items, Tire Leasing, Misc Supp. SVC, EQT., Vehicle MTC	20.507 WI-90-X340	3,269,680	Duration of Project	35,694	262,243 (1) 70,361 (3) 332,604	351,809	54,899
FEDERAL TRANSIT ADMINISTRATION (MASS TRANSIT ASSISTANCE)	Rpl Buses, Tires Leasing, Vehicle MTC, Misc Supp, Svc, Eqt., (5) Cap Items	20.507 WI-90-X362	8,974,000	Duration of Project	64	64 (1)	-	-
Total CFDA# 20.507					\$ 3,711,866	\$ 132,628,717	\$ 132,441,289	\$ 3,524,438

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COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2007

Administering County Department/ PASS-THRU-AGENCY	Award Description	Federal Domestic Assistance #/ State or Other Contract #	Award Amount	Award Period (Note 1)	Accrued/ (Deferred) January 1, 2007	U.S. DEPARTMENT OF TRANSPORTATION - Continued		Accrued/ (Deferred) December 31, 2007
						Revenues	Expenditures	
<u>Sheriff's Department</u>								
WISCONSIN DEPARTMENT OF TRANSPORTATION	IH-43 Rock Freeway Sunny Slope Road to Hale Interch Mitigation Contract Agreement, Contract #1	20.600 \$ 1090-18-90	20,000	01/01/08- 12/31/08	- \$	- \$	- \$	
WISCONSIN DEPARTMENT OF TRANSPORTATION	Enhanced Freeway Patrol	20.600 1000-44-11	234,982	07/01/06- 06/30/07	95,246	150,655 (2)	114,544	59,135
WISCONSIN DEPARTMENT OF TRANSPORTATION	Speed & Other Aggressive Driving Enforcement Patrol 2007	20.600 0937-04-25	30,000	03/01/07- 09/30/07	-	29,680 (1)	29,680	-
WISCONSIN DEPARTMENT OF TRANSPORTATION	Marquette Mitigation Oversize Loads	20.600 0608-20-00	49,770	06/01/06- 12/31/08	1,300	18,637 (2)	17,337	-
WISCONSIN DEPARTMENT OF TRANSPORTATION	Alcohol Enforcement Progect 2007	20.600 0937-41-25	35,000	02/01/07- 09/30/07	-	30,962 (2)	30,962	-
	Total CFDA# 20.600				\$ 96,546	\$ 229,934	\$ 192,523	\$ 59,135
<u>Clerk of Circuit Courts</u>								
WISCONSIN DEPARTMENT OF TRANSPORTATION	Milwaukee Prtrial Intensive Supervision Program	20.601	125,266	01/01/07- 12/31/07	-	125,266 (1)	125,266	-
WISCONSIN DEPARTMENT OF TRANSPORTATION	Milwaukee Prtrial Intensive Supervision Program	20.601	159,840	01/01/06- 12/31/06	18,081	18,081 (1)	-	-
	Total CFDA# 20.601				\$ 18,081	\$ 143,347	\$ 125,266	
TOTAL U.S. DEPARTMENT OF TRANSPORTATION					\$ 8,416,403	\$ 146,956,012	\$ 144,309,036	\$ 5,769,427

U.S. DEPARTMENT OF EDUCATION

Sheriff Department

WISCONSIN TECHNICAL COLLEGE SYSTEM	Jail Evening/Weekend College	84.002 61-225-149-117	48,566	07/01/06-06/30/07	-	49,400 (2)	49,400	-
	Total CFDA# 84.002				\$ -	\$ 49,400	\$ 49,400	\$ -

Department of Health and Human Services

WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES (VOCATIONAL REHABILITATION)	Special Education - Grants for Infants and Toddlers with Disabilities	84.181	1,420,304	01/01/07-12/31/07	-	1,420,304 (1)	1,420,304	-
	Total CFDA# 84.181				\$ -	\$ 1,420,304	\$ 1,420,304	\$ -
	TOTAL U.S. DEPARTMENT OF EDUCATION				\$ -	\$ 1,469,704	\$ 1,469,704	\$ -

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Department on Aging

WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	Prevention Health	93.043 \$ Cars #560510	84,582	01/01/07-12/31/07	-	84,582 (1) 9,394 (3) 20,963 (5)	114,939 \$	-
	Total CFDA # 93.043				\$ -	\$ 114,939	\$ 114,939	\$ -

WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	AAA Administration	93.044 Cars #560300	283,124	01/01/07-12/31/07	-	282,584 (1) 92,623 (3) 375,207	375,747	540
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WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	Title 3B Support Services	93.044 Cars #560340	970,703	01/01/07-12/31/07	-	970,703 (1) 109,909 (3) 285,317 (5) 1,365,929	1,268,859	(97,070)
	Total CFDA # 93.044				\$ -	\$ 1,741,136	\$ 1,644,606	\$ (96,530)

See Notes to Schedules of Expenditures of Federal Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2007

Administering County Department/ PASS-THRU AGENCY	Award Description	Federal Domestic Assistance #/ State or Other Contract #	Award Amount	Award Period (Note 1)	Accrued/ (Deferred) January 1, 2007	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2007
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES - Continued								
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	Title 3C-1 Cong. Meal Program	93.045 \$ Cars #560350	2,480,708	01/01/07- 12/31/07	-	2,480,708 (1)		
						273,020 (3)		
						194,001 (4)		
						483,640 (5)		
						3,431,369 \$	3,431,368 \$	(1)
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	Title 3C-2 Home Meals	93.045 Cars #560360	675,130	01/01/07- 12/31/07	-	675,130 (1)		
						74,189 (3)		
						45,178 (4)		
						91,766 (5)		
						886,263	886,263	-
Total CFDA # 93.045						\$ -	\$ 4,317,632	\$ 4,317,631 (1)
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	T3ENat Fam CareGiver Support	93.052 Cars #560520	495,489	01/01/07- 12/31/07	-	495,489 (1)		
						167,616 (3)		
						104,411 (5)		
						767,516	767,516	-
						-	-	-
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	T3ENat Fam CareGiver Support	93.052 Cars #560520	502,847	01/01/06- 12/31/06	(25,142)	(25,142) (1)		-
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	NSIP (USDA) Cash	93.053 Cars #560422	235,241	01/01/07- 09/30/07	-	235,241 (1)		
						26,576 (4)		
						261,817	261,817	-
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	NSIP (USDA) Cash	93.053 Cars #560422	91,903	10/01/06- 12/31/06	-	91,903 (1)	91,903	-
Total CFDA # 93.05						\$ (25,142)	\$ 1,096,094	\$ 1,121,236 -
						\$ -		\$ -

<u>Department of Health and Human Services</u>									
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	Substance Abuse & Mental Health Services - Projects of Regional & National Significance	93.243	5,000	01/01/07-07/31/07	-	5,000	(1)	5,000	-
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	Substance Abuse & Mental Health Services - Projects of Regional & National Significance	93.243	45,904	09/01/07-09/30/08	-	-	-	-	-
	Total CFDA # 93.243				\$ -	\$ 5,000	\$	\$ 5,000	\$ -
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	Substance Abuse & Mental Health Services - Access to Recovery	93.275	10,735,368	08/01/06-07/31/08	-	10,735,368	(1)	10,735,368	-
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	Substance Abuse & Mental Health Services - Access to Recovery	93.275	4,824,950	10/01/07-09/30/08	-	-	-	297,980	297,980
	Total CFDA # 93.275				\$ -	\$ 10,735,368	\$	\$ 11,033,348	\$ 297,980
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	Promoting Safe and Stable Families	93.556	68,908	01/01/07-12/31/07	-	36,731	(1)	35,065	(1,666)
	Total CFDA # 93.556				\$ -	\$ 36,731	\$	\$ 35,065	\$ (1,666)
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	Block Grants for Temporary Assistance for Needy Families	93.558	2,421,690	01/01/07-12/31/07	-	2,421,690	(1)	2,421,690	-
	Total CFDA # 93.558				\$ -	\$ 2,421,690	\$	\$ 2,421,690	\$ -
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	Family Support Payments AFDC W-2 Estate Collection	93.560	Sum Sufficient	01/01/07-12/31/07	(80,351) (1) (21,390) (3) (101,741)	(106,912)		(5,171)	
	Total CFDA # 93.560				\$ -	\$ (101,741)	\$	\$ (106,912)	\$ (5,171)
<u>Department of Child Support Enforcement</u>									
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	Child Support Enforcement Title IV-D	93.563	Percentage of Allowable Costs	01/01/07-12/31/07	-	19,618,792		20,491,684	872,892
	Wis Stat 13.679								

See Notes to Schedules of Expenditures of Federal Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2007

Administering County Department/ PASS-THRU AGENCY	Award Description	Federal Domestic Assistance #/ State or Other Contract #	Award Amount (Note 1)	Award Period (Note 1)	Accrued/ (Deferred) January 1, 2007	Revenues		Expenditures		Accrued/ (Deferred) December 31, 2007
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	Child Support Enforcement Title IV-D	93,563 \$ Wis Stat 13.679 Total CFDA# 93.563	Percentage of Allowable Costs	01/01/06- 12/31/06	1,722,943 \$	1,926,256	(2)			
						(258,313)	(3)			
						55,000	(4)			
						1,722,943	\$			\$ -
					\$ 1,722,943	\$ 21,341,735	\$ 20,491,684	\$ 872,892		

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES - Continued

Department of Health and Human Services

WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	Wisconsin Home Energy Assistance Program (WHEAP)	93.568	2,828,523	10/01/07- 09/30/08	-	-	719,979	719,979
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	Wisconsin Home Energy Assistance Program (WHEAP)	93.568	3,032,177	10/01/06- 09/30/07	708,464	2,614,606 (1)	1,906,142	-
		Total CFDA# 93.568			\$ 708,464	\$ 2,614,606	\$ 2,626,121	\$ 719,979
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	Child Care Development Fund	93.596	8,591,202	01/01/07- 12/31/07	-	7,700,259 (1)	7,977,586	277,327
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	Child Care Development Fund	93.596	8,591,202	01/01/06- 12/31/06	736,942	736,942 (1)	-	-
		Total CFDA # 93.596			\$ 736,942	\$ 8,437,201	\$ 7,977,586	\$ 277,327
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	Child Welfare Services & BCA	93.645	605,423	01/01/07- 12/31/07	-	605,423 (1)	605,423	-
		Total CFDA # 93.645			\$ -	\$ 605,423	\$ 605,423	\$ -

Clerk of Circuit Courts

WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	Permanency Plan Review (PPR) CARS - Profile #570075	93.658 WI Stat 48.38 (5)	683,363	01/01/07- 12/31/07	-	514,481 (2)	716,236	168,882
						32,873 (3) 547,354		
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	Permanency Plan Review (PPR) CARS - Profile #570075	93.658 WI Stat 48.38 (5)	614,665	01/01/06- 12/31/06	51,143	51,143 (2)	-	-
<u>Department of Health and Human Services</u>								
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	Foster Care Title IV-E	93.658	5,197,245	01/01/07- 12/31/07	-	5,197,245 (1) 20,686 (3) 5,217,931	5,217,931	-
<u>District Attorney</u>								
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	CHIPS/Termination of Parental Rights Project	93.658 570037/570040	1,119,800	07/01/07- 06/30/08	-	257,806 (2)	520,012	262,206
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	CHIPS/Termination of Parental Rights Project	93.658 570037/570040	1,047,780	07/01/06- 06/30/07	245,640	783,949 (2)	538,309	-
Total CFDA# 93.658			\$ 296,783	\$ 6,858,183	\$ 6,992,488	\$ 431,088		
<u>Department of Health and Human Services</u>								
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	Social Services Block Grant	93.667	4,843,381	01/01/07- 12/31/07	-	4,843,381 (1)	4,843,381	-
Total CFDA# 93.667			\$ -	\$ 4,843,381	\$ 4,843,381	\$ -		
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	State Children's Insurance Program	93.767	762,321	01/01/07- 12/31/07	-	885,663 (1)	1,080,213	194,550

See Notes to Schedules of Expenditures of Federal Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2007

Administering County Department/ PASS-THRU-AGENCY	Award Description	Federal Domestic Assistance #/ State or Other Contract #	Award Amount	Award Period (Note 1)	Accrued/ (Deferred) January 1, 2007	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2007
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	State Children's Insurance Program	93.767	\$ 760,250	01/01/06- 12/31/06	\$ 152,565	\$ 152,565 (1)	\$ -	\$ -
	Total CFDA# 93.767				\$ 152,565	\$ 1,038,228	\$ 1,080,213	\$ 194,550
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	Medical Assistance	93.778	65,232,189	01/01/07- 12/31/07	-	56,659,989 (3)	62,154,186	5,494,197
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	Medical Assistance	93.778	12,009	01/01/07- 12/31/09	-	-	-	-
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	Medical Assistance	93.778	60,528,945	01/01/06- 12/31/06	3,664,963	3,664,963 (1)	-	-
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	Resource Center Functional Screen Federal	93.778 Cars #001397	384,449	01/01/06- 12/31/06	150,977	150,977 (1)	-	-
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	Resource Medicaid I&A Fed.	93.778 Cars #001396	1,018,359	01/01/06- 12/31/06	242,091	242,091 (1)	-	-
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	R & C Medical I & A Federal	93.778 Cars #560087	945,523	01/01/07- 12/31/07	-	744,303 (1)	945,523	201,220

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES - Continued

WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	Resource Center Screen Federal Cars #560091	93,778	313,440	01/01/07- 12/31/07	-	232,328	(1)	313,440	81,112
					158,615,337 (1)				
					(4,620,766) (3)				
					20,600,883 (4)				
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	CMO	93,778	Dependent on Total Clients	01/01/07- 12/31/07	-	1,066,806	(7)	176,311,690	649,430
					175,662,260				
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	CMO	93,778	Dependent on Total Clients	01/01/06- 12/31/06	1,074,170	1,074,170	(1)	-	-
Total CFDA # 93,778									
					\$	5,132,201	\$	238,431,081	\$
								239,724,839	6,425,959
<u>Department on Aging</u>									
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	Health Information - County Assist Cars #560432	93,779	52,500	01/01/07- 12/31/07	-	52,500	(1)	52,500	-
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	Health Information - County Assist Orig SHIP Cars #560433	93,779	17,500	01/01/07- 12/31/07	-	17,500	(1)	17,500	-
Total CFDA # 93,779									
					\$	-	\$	70,000	\$
								70,000	-
<u>Department of Health and Human Services</u>									
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	Block Grant for Community Mental Health Services	93,958	685,914	01/01/07- 12/31/07	-	685,914	(1)	685,914	-
Total CFDA # 93,958									
					\$	-	\$	685,914	\$
								685,914	-
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	Block Grant for Prevention and Treatment of Substance Abuse	93,959	3,873,375	01/01/07- 12/31/07	-	3,839,946	(1)	3,873,375	33,429
Total CFDA # 93,959									
					\$	-	\$	3,839,946	\$
								3,873,375	33,429

See Notes to Schedules of Expenditures of Federal Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2007

Administering County Department/ PASS-THRU-AGENCY	Award Description	Federal Domestic Assistance #/ State or Other Contract #	Award Amount (Note 1)	Award Period (Note 1)	Accrued/ (Deferred) January 1, 2007	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2007

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES - Continued

WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	Medical Assistance Program	94,778 \$	7,707	01/01/07- 12/31/07	\$ - \$	\$ - \$	\$ - \$	\$ - \$
	Total CFDA # 94,778				\$ - \$	\$ - \$	\$ - \$	\$ - \$
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES					\$ 8,724,756 \$	\$ 309,132,547	\$ 309,557,627	\$ 9,149,836

U.S. DEPARTMENT OF HOMELAND SECURITY

Sheriff Department-Emergency Management

WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Emergency Management Performance Grant EMPG	97,042	198,811	10/01/06- 09/30/07	\$ - \$	99,405 (2)	198,811	99,406
	Total CFDA# 97,042				\$ - \$	\$ 99,405	\$ 198,811	\$ 99,406

WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Homeland Security Program Grant Pass-Thru Oak Creek Tabletop Exercise	97,067	1,099	01/01/07- 12/31/07	\$ - \$	1,099 (2)	1,099	\$ -

WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Homeland Security Program Grant GMA Tabletop Exercise	97,067	740	07/01/07- 09/30/07	\$ - \$	740 (2)	740	\$ -

WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Homeland Security Program Grant VMD Advanced Tactical OPS-SWAT	97,067	15,179	07/01/07- 09/30/07	\$ - \$	15,179 (2)	15,179	\$ -

WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Homeland Security/UASI Terrorism Early Warning System	97.067 HS-05-EC-0179	1,001	01/01/06- 12/31/06	-	1,001 (2)	1,001	-
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Homeland Security/UASI Terrorism Early Warning System	97.067 2006-HS-18-2044	81,652	07/01/06- 06/30/08	-	62,486 (2)	62,486	-
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Homeland Security Program Grant Homeland Security/Exercising	97.067 HS-05-EC-0196	7,902	05/01/06- 09/30/07	-	3,381 (1)	3,381	-
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	FY05 Homeland Security Program Grant UASI Planning	97.067 HS-05-UI-0154	278,530	10/01/05- 03/31/07	69,849	133,746 (1)	63,897	-
	Total CFDA# 97.067		\$ 69,849	\$ 217,632	\$	\$ 147,783	\$	-

Department of Public Works- Transit

WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Oper Assist from OJA's Homeland Security for Transit Security/Plng	97.075 \$ RT-05-PL-0001	580,165	Duration of Project	-	97,136 (2)	184,842	87,706
	Total CFDA# 97.075		\$ -	\$ 97,136	\$	\$ 184,842	\$	87,706

Department of Administrative Services - Economic and Community Development

WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Disaster Housing Assistance Program	97.109	16,805	10/01/07- 03/01/09	-	13,225 (1)	3,007	(10,218)
	Total CFDA# 97.109		\$ -	\$ 13,225	\$	\$ 3,007	\$	(10,218)
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY								
			\$ 69,849	\$ 427,398	\$	\$ 534,443	\$	176,894

U.S. DEPARTMENT OF TRANSPORTATION-FEDERAL AVIATION ADMINISTRATION

Sheriff Department

FEDERAL AVIATION ADMINISTRATION	FAA K-9 Explosive Detection Team	120.500 D TSA20-03-H-01004	301,840	10/01/06- 09/30/07	70,373	259,383	-
TOTAL U.S. DEPT OF TRANSPORTATION-FEDERAL AVIATION ADMINISTRATION							
			\$ 70,373	\$ 329,756	\$	\$ 259,383	\$ -

See Notes to Schedules of Expenditures of Federal Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2007

Administering County Department/ PASS-THRU-AGENCY	Award Description	Federal Domestic Assistance #/ State or Other Contract #	Award Amount	Award Period (Note 1)	Accrued/ (Deferred) January 1, 2007	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2007
EXECUTIVE OFFICE OF THE PRESIDENT								
Sheriff Department	HIDTA Grant-Intelligence & Technical Support Grant	17PMLP5272	\$ 134,196	01/01/07- 06/30/08	- \$	73,619 (1)	\$ 102,923	\$ 29,304
		16PMLP527Z	95,979	01/01/06- 06/30/07	38,500	60,971 (1)	22,988	517
		15PMLP527Z	93,819	01/01/05- 06/30/06	-	-	-	-
District Attorney	Milwaukee High Intensity Drug Trafficking Area (HIDTA)	17PMLP520Z	447,135	07/01/07- 12/31/08	-	266,967 (1)	438,442	171,475
		16PML520Z	645,988	01/01/06- 12/31/06	155,216	422,981 (1)	267,765	-
		15PML520Z	732,296	01/01/05- 12/31/06	10,234	45,321 (1)	50,785	15,698
TOTAL EXECUTIVE OFFICE OF THE PRESIDENT					\$ 203,950	\$ 869,859	\$ 882,903	\$ 216,994
TOTAL FEDERAL ASSISTANCE					\$ 19,976,781	\$ 487,859,395	\$ 484,234,674	\$ 16,352,060

See Notes to Schedules of Expenditures of Federal Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2007

Administering Department/ <u>Award Description</u>	Federal Domestic Assistance #/ State or Other <u>Contract #</u>	<u>Award Amount</u>	<u>Award Period (Note 1)</u>	Accrued/ (Deferred) January 1, 2007	<u>Revenues</u>	<u>Expenditures</u>	Accrued/ (Deferred) December 31, 2007
<u>U.S. DEPARTMENTS OF JUSTICE AND TREASURY</u>							
<u>District Attorney</u>							
Asset Forfeiture Fund MDEG		*** \$ Varies	04/01/01- 12/31/07		23,819 (7) <u>928 (7)</u> \$ 24,747	\$ 2,827	
<u>Sheriff Department</u>							
Asset Forfeiture Fund Milwaukee County Sheriff		*** Varies	01/01/07- 12/31/07		<u>148,826 (7)</u>	<u>159,874</u>	
TOTAL U.S. DEPARTMENTS OF JUSTICE AND TREASURY****					\$ 173,573	\$ 162,701	

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

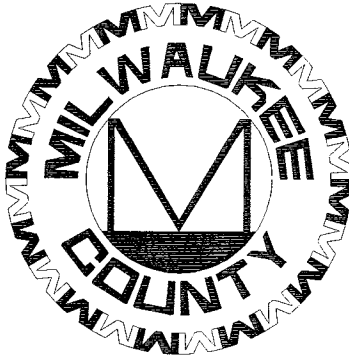
**** - Asset Forfeitures totals are not included in "Total Federal Assistance" on prior page

See Notes to Schedules of Expenditures of Federal Awards

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

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
YEAR ENDED DECEMBER 31, 2007

REVENUES									
		GRANTOR SHARE		TOTAL REVENUES			TOTAL EXPENDITURES		
PERCENT FEDERAL\	STATE	FEDERAL CFDA NUMBER	CASH RECEIVED	RECEIPTS OVER (UNDER) EXPENSES (12/31/07)	RECEIPTS FROM GRANTS	RECEIPTS FROM LOCAL	GRANTS	LOCAL	
66.00%		93.563	\$ 10,785,583	\$ 833,642	\$ 11,619,225	\$ 1,306,419	\$ 11,619,225	\$ 1,306,419	
100.00%		93.563	4,001,678		4,001,678		4,001,678		
100.00%		93.563	236,800		236,800		236,800		
100.00%		93.563	333,537		333,537		333,537		
100.00%		93.563	351,286		351,286		351,286		
100.00%		93.563	775,736		775,736		775,736		
100.00%		93.563		39,250	39,250	334,453	39,250	334,453	
100.00%		93.563				1,432,403		1,432,403	
100.00%		93.563				60,897		60,897	
			\$ 16,484,620	\$ 872,892	\$ 17,447,990	\$ 3,134,172	\$ 17,357,512	\$ 3,134,172	



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COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF STATE AWARDS

For the Year Ended December 31, 2007

<u>Administering County Department/ STATE AGENCY</u>	<u>Award Description</u>	<u>State ID, Contract or Statute #</u>	<u>Award Amount</u>	<u>Award Period (Note 1)</u>	<u>Accrued/ (Deferred) January 1, 2007</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Accrued/ (Deferred) December 31, 2007</u>
<u>WISCONSIN DEPARTMENT OF AGRICULTURE, TRADE AND CONSUMER PROTECTION</u>								
<u>Department of Transportation and Public Works</u>								
WISCONSIN DEPARTMENT OF AGRICULTURE TRADE AND CONSUMER PROTECTION	2007 Soil and Water Resource Management Grant	9214-07-41-00 \$	101,627	01/01/07- 12/31/07	\$ -	\$ -	\$ 91,221	\$ 91,221
WISCONSIN DEPARTMENT OF AGRICULTURE TRADE AND CONSUMER PROTECTION	2006 Soil and Water Resource Management Grant	9214-06-41-00	89,141	01/01/06- 12/31/06	89,141	(2)	-	-
TOTAL WISCONSIN DEPARTMENT OF AGRICULTURE, TRADE AND CONSUMER PROTECTION					\$ 89,141	\$ 89,141	\$ 91,221	\$ 91,221
<u>WISCONSIN DEPARTMENT OF NATURAL RESOURCES</u>								
<u>Department of Parks, Recreation and Culture</u>								
WISCONSIN DEPARTMENT OF NATURAL RESOURCES	Bender Park Dredging Feasibility	R8F-1182	39,500	11/20/06- 06/30/08	-	19,750 (2)	37,088	17,338
WISCONSIN DEPARTMENT OF NATURAL RESOURCES	Milwaukee County Gypsy Moth Suppression	GM-066	7,719	07/01/07- 06/30/08	-	-	282	282
WISCONSIN DEPARTMENT OF NATURAL RESOURCES	Urban Wildlife Damage Abatement and Control	UW07-068	5,000	01/24/07- 01/24/09	-	-	-	-
WISCONSIN DEPARTMENT OF NATURAL RESOURCES	Urban Wildlife Damage Abatement and Control	UW06-059	5,000	01/25/06- 01/25/08	-	6,445 (3)	11,445	5,000
WISCONSIN DEPARTMENT OF NATURAL RESOURCES	Milwaukee County - Lake Park Nature Trail Renovation-Phase 1	RTA-246	30,000	10/27/04- 06/30/06	30,064	15,000 (2) 64 (3) 15,000 (4)	-	-

WISCONSIN DEPARTMENT OF NATURAL RESOURCES	Jacobus Park Phase I Nature Trail Renovation	RTA-169	15,000	10/28/02- 06/30/05	15,000	15,000	(4)	-
						170	(3)	
						14,830	(4)	
WISCONSIN DEPARTMENT OF NATURAL RESOURCES	Jacobus Park Phase II Nature Trail Renovation	RTA-192	15,000	11/24/03- 06/30/05	15,000	15,000		-
WISCONSIN DEPARTMENT OF NATURAL RESOURCES	Kohl Park-Property Acquisition DNR Stewardship	8700 S-ADLP-697	150,000	06/30/04- 06/30/05	150,000	-		150,000
Department of Transportation and Public Works								
WISCONSIN DEPARTMENT OF NATURAL RESOURCES	Bender Park Dredging Feasibility	RBF-1182	39,500	11/20/06- 06/30/08	-	-		-
WISCONSIN DEPARTMENT OF NATURAL RESOURCES	Oak Leaf Trail-Beloit Road Underpass	S-ADLP2-966	14,750	04/19/07- 06/30/09	-	-		-
WISCONSIN DEPARTMENT OF NATURAL RESOURCES	Oak Leaf Trail-Congress to Silver Spring	RTA-310	55,500	01/30/07- 06/30/08	-	-		-
WISCONSIN DEPARTMENT OF NATURAL RESOURCES	Milwaukee County-Lions Bridges Rehabilitation	RTA-274	433,241	02/16/06- 06/30/08	-	-		-
WISCONSIN DEPARTMENT OF NATURAL RESOURCES	Beerline Bridge	S-ADLP2-871	40,000	03/17/05- 06/30/08	-	-		-
WISCONSIN DEPARTMENT OF NATURAL RESOURCES	Oak Leaf Trail Bridge Replacement	ADLP2-904	88,692	02/06/06- 06/30/08	-	-		-
WISCONSIN DEPARTMENT OF NATURAL RESOURCES	Oak Leaf Trail Bridge Replacement	RTA-280	63,208	02/06/06- 06/30/08	-	-		-
WISCONSIN DEPARTMENT OF NATURAL RESOURCES	Wehr Nature Center Drainage Channel - North	USC-SE03- 41000-04B	150,000	01/01/04- 12/31/06	47,681	47,681	(2)	-

See Notes to Schedules of Expenditures of State Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF STATE AWARDS

For the Year Ended December 31, 2007

Administering County Department/ STATE AGENCY	Award Description	State ID, Contract or Statute #	Award Amount	Award Period (Note 1)	Accrued/ (Deferred) January 1, 2007	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2007
<u>WISCONSIN DEPARTMENT OF NATURAL RESOURCES- Continued</u>								
WISCONSIN DEPARTMENT OF NATURAL RESOURCES	Wehr Nature Center Drainage Channel - South	USC-SE03- 41000-04A	146,875	01/01/04- 12/31/06	91,917 \$	91,917 (2) \$	- \$	-
WISCONSIN DEPARTMENT OF NATURAL RESOURCES	Milwaukee County - Grant Park Bridge Replacement	RTA-253	128,750	10/27/04- 06/30/06	128,750	128,750 (2)	-	-
Department of Parks, Recreation and Culture								
WISCONSIN DEPARTMENT OF NATURAL RESOURCES	Snowmobile Trail Maintenance	370.485 S-3390	3,150	07/03/06- 03/30/07	-	-	3,150	3,150
WISCONSIN DEPARTMENT OF NATURAL RESOURCES	Wildlife Damage Abatement & Claims	370.553	60,922	01/01/01- 12/31/07	1,765	8,850 (2)	6,768	(317)
TOTAL WISCONSIN DEPARTMENT OF NATURAL RESOURCES					\$ 480,177 \$	363,457 \$	58,733 \$	175,453

WISCONSIN DEPARTMENT OF TRANSPORTATION

Department of Transportation and Public Works								
WISCONSIN DEPARTMENT OF TRANSPORTATION	West Beloit Road - CTH T (West Oklahoma Avenue to South 124th	Wis Statute 20.395 1009-05-15	75% of Eligible Costs up to \$64,975	Duration of Project	-	8,076 (3)	8,076	-
WISCONSIN DEPARTMENT OF TRANSPORTATION	South 6th Street Viaduct over Menomonee River	Wis Statute 84.11 2235-00-00, 03, 20, 70	7,650,000	Duration of Project	-	-	-	-

Department of Public Works - Transit

WISCONSIN DEPARTMENT OF TRANSPORTATION	Elderly and Handicapped Transportation Assistance Program	395,101,104 Wis Statute 85.20 85.21	8,301,000 <u>1,441,028</u> 9,742,028	01/01/07- 12/31/07	-	21,996,429	9,742,028	(2)
							6,417,136	(3)
							5,837,265	(7)
Total State ID # 395,101,104							\$ -	\$ 21,996,429
							\$ -	\$ -

WISCONSIN DEPARTMENT OF TRANSPORTATION	Marquette Interchange Project 2005 (3) Traffic Mitigation	1060-05-93	2,818,033	Duration of Project	661,529	856,321 (2)	310,064	115,272
<u>Sheriff's Department</u>								
WISCONSIN DEPARTMENT OF TRANSPORTATION	Badger TraCS Project Phase I TraCS/MDC Interface (Squad Mobile Data Computers) (current year)	C500-83-05	25,000	01/23/04- 12/31/06	24,977	24,977 (1)	-	-
WISCONSIN DEPARTMENT OF TRANSPORTATION	Badger TraCS Project Phase I TraCS/MDC Interface (Squad Mobile Data Computers) (prior year)	C500-83-05	25,000	01/23/04- 12/31/06	-	-	24,977	24,977
WISCONSIN DEPARTMENT OF TRANSPORTATION	Badger TraCS Project Phase II - FFY05 TraCS/CJIS Interface (current year)	0502-83-06	25,000	01/23/04- 12/31/06	22,674	22,674 (2)	-	-
WISCONSIN DEPARTMENT OF TRANSPORTATION	Badger TraCS Project Phase II - FFY05 TraCS/CJIS Interface (prior year)	0502-83-06	25,000	01/23/04- 12/31/06	-	-	22,674	22,674
WISCONSIN DEPARTMENT OF TRANSPORTATION	Marquette Interchange Traffic Mitigation Contract #7	1060-05-93	501,999	01/01/07- 12/31/07	-	305,977 (2)	397,384	91,407

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COUNTY OF MILWAUKEE

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Administering County Department/ STATE AGENCY	Award Description	State ID, Contract or Statute #	Award Amount	Award Period (Note 1)	Accrued/ (Deferred) January 1, 2007	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2007
<u>WISCONSIN DEPARTMENT OF TRANSPORTATION - Continued</u>								
WISCONSIN DEPARTMENT OF TRANSPORTATION	Marquette Interchange Traffic Mitigation Contract #2	1060-05-93	\$ 537,162	01/01/06- 12/31/06	\$ 116,693	\$ 116,693 (2)	\$ -	\$ -
TOTAL WISCONSIN DEPARTMENT OF TRANSPORTATION					\$ 825,873	\$ 23,331,147	\$ 22,759,604	\$ 254,330

WISCONSIN DEPARTMENT OF CORRECTIONS

Department of Health and Human Services

WISCONSIN DEPARTMENT OF CORRECTIONS	Community Intervention Program for Early & Intensive Intervention	301.263	1,426,350	07/01/07- 06/30/08	-	-	459,835	459,835
WISCONSIN DEPARTMENT OF CORRECTIONS	Community Intervention Program for Early & Intensive Intervention	301.263	1,558,060	07/01/06- 06/30/07	-	1,329,995 (2)	1,329,995	-
	TOTAL WISCONSIN DEPARTMENT OF CORRECTIONS				\$ -	\$ 1,329,995	\$ 1,789,830	\$ 459,835

WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES

Department of Health and Human Services

WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	Community Youth Aids	410.313	10,487,931	01/01/07- 12/31/07	-	12,602,481 (2)	10,487,931	(2,114,550)
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	Community Youth Aids	410.313	14,897,756	01/01/06- 12/31/06	3,315,353	3,315,353 (2)	-	-
	Total State ID # 410.313				\$ 3,315,353	\$ 15,917,834	\$ 10,487,931	\$ (2,114,550)

WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	WF Uneral & Cemetery	435.105	1,429,652	01/01/07- 12/31/07	-	2,341,721 (2)	2,689,489	347,768
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	MA Transportation	435.131	5,310,200	01/01/07- 12/31/07	-	5,337,292 (2)	6,630,127	1,292,835
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	MA Transportation	435.131	4,449,800	01/01/06- 12/31/06	1,420,706	1,420,706 (2)	-	-
	Total State ID # 435.1				\$ 1,420,706 \$	9,099,719	\$ 9,319,616 \$	1,640,603
Department on Aging								
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	Family Care Resource Center	435.140 Cars #560100	2,777,521	01/01/07- 12/31/07	-	2,777,521 (2)	2,777,521	-
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	Family Care Prevention Program	435.1404 Cars #001404	91,915	01/01/06- 12/31/06	(11,530)	(11,530) (2)	-	-
	Total State ID # 435.140				\$ (11,530) \$	2,765,991	\$ 2,777,521 \$	-
Department of Health and Human Services								
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	LTC Planning Grant	435.1412	150,000	02/01/06- 06/30/08	-	150,000 (2)	150,000	-
	Total State ID # 435.1412				\$ - \$	150,000	\$ 150,000 \$	-
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	Parental Fee Non-Federal Program Revenue	435.200	Sum Sufficient	01/01/07- 12/31/07	-	(30,449) (2)	(42,819)	(12,370)
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	Regional Training Staff	435.224	126,073	01/01/07- 12/31/07	-	126,073 (2)	116,097	(9,976)

See Notes to Schedules of Expenditures of State Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF STATE AWARDS

For the Year Ended December 31, 2007

Administering County Department/ STATE AGENCY	Award Description	State ID, Contract or Statute #	Award Amount	Award Period (Note 1)	Accrued/ (Deferred) January 1, 2007	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2007
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES-Continued								
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	Training Center	435.226	\$ 22,062	01/01/07- 12/31/07	\$ -	7,824 (2) 11,070 (3) 18,894	\$ 33,131	\$ 14,237
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	Electronic Case File	435.264	155,000	07/01/06- 09/30/07	-	155,000 (2)	155,000	-
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	Income Maintenance	435.283	8,536,623	01/01/07- 12/31/07	-	8,530,947 (2) 3,559,822 (3) 12,090,769	12,096,445	5,676
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	Income Maintenance	435.284	95,610	01/01/07- 12/31/07	-	111,080 (2)	135,480	24,400
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	Income Maintenance	435.284	104,286	01/01/06- 12/31/06	21,171	21,171 (2)	-	-
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	Medicaid Subrogation Collection	435.291	Sum Sufficient	01/01/07- 12/31/07	-	(171,297) (2) (48,689) (3) (219,986)	(324,594)	(104,608)
Total State ID # 435.2					\$ 21,171	\$ 12,272,552	\$ 12,168,740	\$ (82,641)

WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	Adult Protective Services	435.313 Cars #000313	179,029	01/01/07- 12/31/07	-	179,029 (2) 347,531 (3) 526,560	526,560	-
<u>Department of Health and Human Services</u>								
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	COP-W GPR AFDC Agency Collections	435.338	3,066,288	01/01/07- 12/31/07	-	2,666,133 (2) (16,807) (3) 2,649,326	2,817,669	168,343
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	COP-W GPR AFDC Agency Collections	435.338	3,066,288	01/01/06- 12/31/06	230,560	230,560 (2)	-	-
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	CIP II GPR	435.348	2,422,592	01/01/07- 12/31/07	-	1,804,271 (2)	1,900,946	96,675
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	CIP II GPR	435.348	2,419,911	01/01/06- 12/31/06	334,795	334,795 (2)	-	-
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	Community Options Program	435.367	8,686,173	01/01/07- 12/31/07	-	8,645,427 (2)	8,686,173	40,746
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	Community Options Program	435.367	9,008,155	01/01/06- 12/31/06	151,389	151,389 (2)	-	-
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	CIP II Comm. Relocate Non Federal	435.369	970,996	01/01/07- 12/31/07	-	632,210 (2)	594,802	(37,408)
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	CIP II - Diversions Non Federal+B389	435.375	8,901	01/01/07- 12/31/08	-	-	-	-

See Notes to Schedules of Expenditures of State Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF STATE AWARDS

For the Year Ended December 31, 2007

Administering County Department/ STATE AGENCY	Award Description	State ID, Contract or Statute #	Award Amount	Award Period (Note 1)	Accrued/ (Deferred) January 1, 2007	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2007
<u>WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES - Continued</u>								
<u>Department on Aging</u>								
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	Alzheimer's Family Support	435.381 Cars #000381	249,641	01/01/07- 12/31/07	- \$	249,641 (2) \$	244,515 \$	(5,126)
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	Alzheimer's Family Support	435.381 Cars #000381	249,423	01/01/06- 12/31/06	(7,659)	(7,659) (2)	-	-
		Total State ID # 435.3			\$ 709,085	15,216,520	\$ 14,770,665	\$ 263,230
<u>Department of Health and Human Services</u>								
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	Medical Assistance Program	435.450	1,748,705	01/01/07- 12/31/07	-	1,613,510 (2)	1,687,471	73,961
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	Medical Assistance Program	435.451	506,934	01/01/07- 12/31/07	-	283,785 (2)	476,990	193,205
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	Medical Assistance Program	435.460	223,280	01/01/07- 12/31/07	-	110,325 (2)	83,177	(27,148)
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	Medical Assistance Program	435.4613	87,949	01/01/07- 12/31/07	-	27,438 (2)	10,214	(17,224)
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	Medical Assistance Program	435.462	43,607	01/01/07- 12/31/07	-	22,209 (2)	18,141	(4,068)
		Total State ID # 435.4			\$ -	2,057,267	\$ 2,275,993	\$ 218,726

WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	Community Support Program	435.504	93,910	01/01/07- 12/31/07	-	93,910 (2)	93,910	-
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	Brain Injury Waiver	435.506	864,375	01/01/07- 12/31/07	-	809,172 (2)	864,375	55,203
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	Brain Injury Waiver	435.506	1,006,866	01/01/06- 12/31/06	63,797	63,797 (2)	-	-
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	Crisis Initiative	435.531045	41,700	07/01/06- 06/30/07	-	41,700 (2)	41,700	-
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	Crisis Initiative	435.531045	41,700	07/01/07- 06/30/08	-	10,425 (2)	41,700	31,275
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	Crisis Initiative	435.531045	41,700	07/01/06- 06/30/07	(10,425)	(10,425) (2)	-	-
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	Substance Abuse Treatment (TANF)	435.535	5,000,000	01/01/07- 12/31/07	-	3,895,302 (2)	4,161,129	265,827
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	Enhanced Female Offender Re-entry Program	435.542	206,392	01/01/07- 12/31/07	-	110,015 (2)	105,027	(4,968)
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	Birth to Three Initiative	435.550	1,614,534	01/01/07- 12/31/07	-	1,614,534 (2)	1,614,534	-
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	IMD Regular Relocations	435.559	6,612,443	01/01/07- 12/31/07	-	6,612,443 (2)	6,612,443	-
<u>Department on Aging</u>								
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	Benefits Specialist Legal - State Cars #560318	435.560	24,828	01/01/07- 12/31/07	-	24,828 (2)	24,828	-

See Notes to Schedules of Expenditures of State Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF STATE AWARDS

For the Year Ended December 31, 2007

<u>Administering County Department/ STATE AGENCY</u>	<u>Award Description</u>	<u>State ID, Contract or Statute #</u>	<u>Award Amount</u>	<u>Award Period (Note 1)</u>	<u>Accrued/ (Deferred) January 1, 2007</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Accrued/ (Deferred) December 31, 2007</u>
<u>WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES - Continued</u>								
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	Benefits Specialist - County	435.560 Cars #560320	111,456	01/01/07- 12/31/07	- \$	111,456 (2) 12,384 (3) 14,083 (5) 137,923 \$	137,923 \$	-
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	EBS OCI Replacement	435.560 Cars #560327	47,107	01/01/07- 06/30/07	-	-	34,220	34,220
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	EBS OCI Replacement	435.560 Cars #560327	23,553	10/01/06- 12/31/06	12,887	83,547 (2)	36,440	(34,220)
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	Senior Community Services	435.560 Cars #560330	65,836	01/01/07- 12/31/07	-	65,836 (2) 7,315 (3) 18,326 (5) 91,477	91,477	-
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	ADRC Prevention Grant	435.560104 Cars #560104	143,875	01/01/07- 12/31/07	-	143,875 (2)	143,875	-
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	Elder Abuse Services	435.56049 Cars #560490	436,686	01/01/07- 12/31/07	-	436,686 (2)	436,686	-
<u>Department of Health and Human Services</u>								
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	Base Allocation - BCA	435.561	26,304,433	01/01/07- 12/31/07	-	26,304,433 (2)	26,304,433	-

Department on Aging

WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	Base Allocation - BCA	435.561 Cars #000561	2,364,483	01/01/07- 12/31/07	-	2,364,483 (2) 20,532 (5) 2,385,015	2,350,364	(34,651)
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WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	Base Allocation - BCA	435.561 Cars #000561	2,325,376	01/01/06- 12/31/06	(69,759)	(69,759) (2)	-	-
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Department of Health and Human Services

WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	CIP 1B	435.564	8,021,413	01/01/07- 12/31/07	-	8,021,413 (2)	8,021,413	-
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WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	FISS SVCS Program (Safety)	435.570019	742,640	01/01/07- 06/30/08	-	-	522,640	522,640
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WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	FISS SVCS Program (Safety)	435.570019	Sum Sufficient	01/01/07- 12/31/07	-	440,000 (2)	-	(440,000)
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WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	Family Support Program	435.577	897,482	01/01/07- 12/31/07	-	828,853 (2)	874,277	45,424
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WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	CIP 1A	435.580	5,561,745	01/01/07- 12/31/07	-	5,363,694 (2)	5,561,745	198,051
Total State ID # 435.5					\$(3,500)	\$57,432,858	\$58,075,139	\$638,781

WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	State/County Match	435.681	5,389,538	01/01/07- 12/31/07	-	34,139,818 (3) 1,548,934 (2) 32,590,884	37,980,422	3,840,604
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COUNTY OF MILWAUKEE

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Administering County Department/ STATE AGENCY	Award Description	State ID, Contract or Statute #	Award Amount	Award Period (Note 1)	Accrued/ (Deferred) January 1, 2007	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2007
<u>WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES - Continued</u>								
<u>Department on Aging</u>								
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	State/County Match	435.681 \$ Cars #000681	281,799	01/01/07- 12/31/07	- \$	70,450 (2) 281,799 (3) 3,804 (5) 356,053 \$	567,402 \$	211,349
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	State/County Match	435.681 Cars #000681	281,799	01/01/06- 12/31/06	118,349	118,349 (2)	-	-
Total State ID # 435.681					\$ 118,349	\$ 34,614,220	\$ 38,547,824	\$ 4,051,953
<u>Department of Health and Human Services - County Health Programs</u>								
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	General Relief (Med) 2007 Grant Year	435.712 Wis Statute 49.035	16,600,000	01/01/07- 12/31/07	-	17,488,097 (3) 34,816,785 (7) 52,304,882	57,159,567	4,854,685
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	General Relief (Med) 2006 Grant Year	435.712 Wis Statute 49.035	16,600,000	01/01/06- 12/31/06	25,733,215	25,733,215 (7)	-	-
<u>Department of Health and Human Services</u>								
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	State Admin Match Grant Program Integrity	435.750	207,022	01/01/07- 12/31/07	-	207,022 (2) 6,322 (3) 213,344	213,344	-
Total State ID # 435.7					\$ 25,733,215	\$ 78,251,441	\$ 57,372,911	\$ 4,854,685

WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	Coordinated Service Team Expansion 2	435.81001	58,200	07/01/05- 03/31/08	-	58,200 (2)	58,200	-
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	Coordinated Service Team Expansion	435.81002	58,200	07/01/04- 03/31/07	-	58,200 (2)	58,200	-
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	Coordinated Service Team Expansion	435.81002	58,200	07/01/06- 03/31/09	-	58,200 (2)	58,200	-
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	ATR Doc. Supplemental	435.81042	500,000	01/01/07- 12/31/07	-	407,944 (2)	500,000	92,056
Total State ID # 435.8					\$ -	\$ 582,544	\$ 674,600	\$ 92,056
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	Fraud Contract	435.950	35,384	01/01/07- 12/31/07	-	17,880 (2)	23,581	5,701
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	Health Check Other Services Adm	435.966	Sum Sufficient	01/01/07- 12/31/07	-	23,425 (2)	25,642	2,217
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	Health Check Other Services Part	435.967	Sum Sufficient	01/01/07- 12/31/07	-	334,649 (2)	366,317	31,668
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	Agency Reimb-Staff Travel	435.977	Sum Sufficient	01/01/07- 12/31/07	-	5,212 (2)	5,396	184
Total State ID # 435.9					\$ -	\$ 381,166	\$ 420,936	\$ 39,770
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	Coord Sys Team Jan2010	436.81034	383,049	08/01/06- 07/31/08	-	5,632 (2) (5,020) (3) 612	612	-
Total State ID # 436.8					\$ -	\$ 612	\$ 612	\$ -

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For the Year Ended December 31, 2007

WISCONSIN DEPARTMENT OF JUSTICE

WISCONSIN DEPARTMENT OF JUSTICE	Victim/Witness Assistance Program	455.503/455.532	50%	07/01/07- 06/30/08	-	563,279 (3)
	Total Cost	WI Statute 950.06				1,128,557
						565,278
WISCONSIN DEPARTMENT OF JUSTICE	Victim/Witness Assistance Program	455.503/455.532	52%	07/01/06- 06/30/07	543,222	1,189,511
	Total Cost	WI Statute 950.06				-
TOTAL WISCONSIN DEPARTMENT OF JUSTICE					\$ 543,222 \$	\$ 2,296,012 \$
					2,318,068 \$	565,278

WISCONSIN DEPARTMENT OF MILITARY AFFAIRS-STATE EMERGENCY COMMISSION

Sheriff-Emergency Management

WI DEPT. OF MILITARY AFFAIRS- STATE EMERGENCY COMMISSION	EPCRA Grant 2006 EPCRA Computer & Hazmat Response Equipment	465,337	9,088	01/01/06- 12/31/06	2,761 (2)	-	-
WISCONSIN DEPARTMENT OF MILITARY AFFAIRS - STATE EMERGENCY COMMISSION	EPCRA Emergency Planning Grant AKA: SARA	465,337	128,660	10/01/06- 09/30/07	64,330 (2)	128,660	64,330
WISCONSIN DEPARTMENT OF MILITARY AFFAIRS - STATE EMERGENCY COMMISSION	EPCRA (SARA) Grant	465,337	131,871	10/01/05- 09/30/06	65,935 (2)	-	-
TOTAL WI DEPARTMENT OF MILITARY AFFAIRS-STATE EMERGENCY COMMISSION		\$ 68,696	\$ 133,026	\$	\$ 128,660	\$ 64,330	

WISCONSIN DEPARTMENT OF VETERANS AFFAIRS

County Executive - Veterans Services

WISCONSIN DEPARTMENT OF VETERANS AFFAIRS	County Veterans Service Officer	465,001	13,000	01/01/07- 12/31/07	13,000 (2)	13,000	-
TOTAL WISCONSIN DEPARTMENT OF VETERANS AFFAIRS		\$ -	\$ 13,000	\$	\$ 13,000	\$ -	

WISCONSIN DEPARTMENT OF ADMINISTRATION

Department of Administrative Services - SEWRPC

WISCONSIN DEPARTMENT OF ADMINISTRATION	Land Records Modernization Grant	505,116 2006 T & E	300	2007	300 (2)	300	-
Total State ID # 505,116		\$ -	\$ 300	\$	\$ 300	\$ -	
WISCONSIN DEPARTMENT OF ADMINISTRATION	Land Records Modernization Grant	505,118 83158	13,600	07/01/03- 12/31/04	4,760 (2)	-	-

See Notes to Schedules of Expenditures of State Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF STATE AWARDS

For the Year Ended December 31, 2007

<u>Administering County Department/ STATE AGENCY</u>	<u>Award Description</u>	<u>State ID, Contract or Statute #</u>	<u>Award Amount</u>	<u>Award Period (Note 1)</u>	<u>Accrued/ (Deferred) January 1, 2007</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Accrued/ (Deferred) December 31, 2007</u>
<u>WISCONSIN DEPARTMENT OF ADMINISTRATION - Continued</u>								
WISCONSIN DEPARTMENT OF ADMINISTRATION	Land Records Modernization Grant	505.118 \$ 83158	50,684	07/01/03- 12/31/04	(32,945) \$	17,739 (2) \$	50,684 \$	-
		Total State ID # 505.118			\$ (28,185) \$	22,499 \$	50,684 \$	-
<u>District Attorney</u>								
WISCONSIN DEPARTMENT OF ADMINISTRATION	Special Prosecution Clerks & Ceasefire Clerks	Wis. Statutes 20.475 978.13 (1) (b)(c) & (d)	302,000	07/01/07- 86/30/2007	-	-	129,257	129,257
WISCONSIN DEPARTMENT OF ADMINISTRATION	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	321,938 (2)	172,743	-
		Total WI Statutes # 20.475			\$ 149,195 \$	321,938 \$	302,000 \$	129,257
	TOTAL WISCONSIN DEPARTMENT OF ADMINISTRATION				\$ 121,010 \$	344,737 \$	352,984 \$	129,257

STATE OF WISCONSIN COURTS

Clerk of Circuit Courts

STATE OF WISCONSIN COURTS	Chief Judge's Secretary Salary Reimbursement	Wis Statute 753.07	Sum Sufficient	01/01/07- 12/31/07	17,750 (2)	84,397	5,353	
					61,294 (3)			
					79,044			
STATE OF WISCONSIN COURTS	Chief Judge's Secretary Salary Reimbursement	Wis Statute 753.07	Sum Sufficient	01/01/06- 12/31/06	6,198	-	-	
					6,198 (2)			
Total Wisconsin Statute # 753.07					\$ 6,198 \$	85,242 \$	84,397 \$	5,353

STATE OF WISCONSIN COURTS	Court Interpreter Reimbursement	Wis Statute 885.37	Sum Sufficient	01/01/07- 12/31/07	-	245,677	(2)	459,797	80,718
						133,402	(3)		
						379,079			
STATE OF WISCONSIN COURTS	Court Interpreter Reimbursement	Wis Statute 885.37	Sum Sufficient	01/01/06- 12/31/06	64,313	64,278	(2)	-	-
						35	(3)		
						64,313			
TOTAL STATE OF WISCONSIN COURTS						\$ 70,511	\$ 528,634	\$ 544,194	\$ 86,071
STATE OF WISCONSIN PUBLIC SERVICE COMMISSION									
Sheriff Department	Wireless E911 Grant Program	9300-GF-117	5,059,087	09/01/03- 11/30/08	82,203	385,194	(1)	302,991	-
TOTAL STATE OF WISCONSIN PUBLIC SERVICE COMMISSION						\$ 82,203	\$ 385,194	\$ 302,991	\$ -
TOTAL STATE ASSISTANCE						\$ 33,583,682	\$ 258,138,274	\$ 235,996,055	\$ 11,441,463

See Notes to Schedules of Expenditures of State Awards

COUNTY OF MILWAUKEE

Footnotes to Schedules of Expenditures of Federal and State 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 FEDERAL AND STATE AWARDS

YEAR ENDED DECEMBER 31, 2007

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, 2007.

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 2007 Cost Allocation Plan was based on the 2005 actual amounts and includes adjustments for variances between the 2005 Plan and the 2005 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 2007 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 2007 and 2006 amounted to \$31,418,969 and \$28,300,547 respectively. These amounts consisted of the following items:

	<u>2007</u>	<u>2006</u>
Patient Billing Cash Receipts:	\$14,049,417	\$12,246,643
Wraparound Capitation Payments:	11,052,440	10,833,837
Crisis and case management billings:	<u>6,317,112</u>	<u>5,220,067</u>
Total	<u>\$31,418,969</u>	<u>\$28,300,547</u>

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 \$238,150 was earned from Community Development Block Grants.
- (c) According to the State of Wisconsin, Department of Health and Family Services, 2007 Youth Aids - State payments for correctional facility charges were \$24,244,233. 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 57.47% from Federal sources and a 42.53% match from the State of Wisconsin. There were approximately 6,455 MA members at the end of 2007. For non-MA eligible members the capitated rate funding is 100% from the State. There were approximately 64 non-MA members at the end of 2007. 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, 2007:

Milwaukee County Care Management Organization Balance Sheet		Year Ended December 31, 2007
Account Description		Dollar Amount
Assets		
Cash	\$	27,137,382
Accounts Receivable		-
Due from State - Capitation		677,234
Allowance for Capitation Receivable		-
Member Receivable - Cost Share/Room & Board		2,505,080
Allowance for Member Receivable		(1,782,025)
Provider Receivable - Audits		156,396
Total Current Assets/ Total Assets	\$	<u><u>28,694,067</u></u>
Liabilities		
Accounts Payable	\$	(1,932,343)
Accrued Payroll Liability		-
Accrued Vacation/Sick Leave Liability		(195,566)
Due to State - Unearned Capitation		(1,471,513)
Member Cost - Incurred but not Reported		(14,465,583)
Total Current Liabilities/ Total Liabilities	\$	<u><u>(18,065,005)</u></u>
Working Capital Reserve		(3,528,856)
Solvency and Risk Reserve		(2,250,000)
Surplus Reserve		(4,314,282)
Capital Carryover Reserve		(535,924)
Net Retained Earnings		<u><u>(10,629,062)</u></u>
Total Liabilities and Fund Balance	\$	<u><u>(28,694,067)</u></u>

Milwaukee County Care Management Organization Income Statement		Year Ended December 31, 2007
Account Description		Dollar Amount
Revenues		
State/Fed Capitated Member Payment	\$	(158,615,337)
Member Cost Share/ Room & Board		(20,600,883)
County Reimbursement		-
Other Revenues		(1,066,806)
Total Revenues	\$	<u><u>(180,283,026)</u></u>
Expenditures		
Direct - Member Service Costs	\$	165,655,444
Indirect - Salaries and Fringe Benefits		4,671,578
Indirect - Outside Services		3,236,723
Indirect - Commodities and Supplies		65,838
Indirect - Capitation Reserve Incr (Decr)		1,312,314
Indirect - Inter-Dept Service Charges		1,369,793
Contribution to Milwaukee County		4,620,766
Total Expenditures	\$	<u><u>180,932,456</u></u>
Net Revenues over Expenditures	\$	<u><u>649,430</u></u>
Prior Year Retained Earnings		<u><u>(11,278,492)</u></u>
Current Year Retained Earnings	\$	<u><u>(10,629,062)</u></u>

As of December 31, 2007 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 (HCSC) 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 2007 budget for net capitated revenue was \$147,429,200, which would require a minimum reserve of \$2,948,584 for 2007. As of December 31, 2006, the working capital reserve was funded at \$3,044,576. During 2006 and 2007 investment income of \$133,933 and \$149,724 was earned on the reserve, respectively, bringing the total working capital reserve to \$3,194,300 as of December 31, 2007. The 2008 budget for net capitated revenue is \$176,442,787 for a working capital reserve requirement of \$3,548,856.

The two remaining reserves are the restricted reserve and solvency reserve. As of December 31, 2007, the restricted reserve is required to have a balance of \$2,000,000 the maximum balance based on the current formula and the solvency reserve requirement for the County is \$250,000. 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 to meet the HCSC 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 2007.

Milwaukee County and the Department of Aging CMO entered into an agreement during 2005 to replenish the CMO's reserves and to return prior year contributions made by Milwaukee County on behalf of the CMO to Milwaukee County. The agreement called for an equal sharing of any surplus or deficit between the CMO and the County. Continued success of the program resulted in the CMO providing an accelerated payment of \$2,664,568 to Milwaukee County and its General Fund.

Milwaukee County
Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2007

Section I--Summary of Auditors' Results

Financial Statements

Type of auditors' report issued:

unqualified

Internal control over financial reporting:

- Material weakness(es) identified?
- Significant deficiency (ies) identified that are not considered to be material weaknesses?

_____ yes ✓ no

_____ 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?
- Significant deficiency (ies) identified that are not considered to be material weaknesses?

_____ yes ✓ no

_____ 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 A133?

_____ yes ✓ no

	<u>Federal Programs</u>	<u>State Programs</u>
Auditee qualified as low-risk auditee?	<u>✓</u> yes _____ no	<u>✓</u> yes _____ no

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
93.563	Child Support Enforcement Title IV-D
93.596	Child Care Development Fund
93.778	Medical Assistance
20.500 & 20.507	Federal Transit Formula Cluster
93.778	Resource Center Functional Screen Federal
93.778	Resource Medicaid I&A Fed.

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

CFDA Number(s)Name of Federal Program or Cluster

93.778

Care Management Organization (CMO)

Dollar threshold used to distinguish between
type A and type B programs:\$ 3,000,000State ID Number(s)Name of State Program or Cluster

301.263

Community Intervention Program for Early & Intensive
Intervention

410.313

Community Youth Aids

435.105

W-Funeral & Cemetery

435.131

MA Transportation

435.140

Family Care Resource Center

435.1404

Family Care Prevention Program

435.224

Regional Training Staff

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

CIP II Community Relocation Initiative

435.381

Alzheimer's Family Support

435.450

Medical Assistance Program

435.451

Medical Assistance Program

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

<u>State ID Number(s)</u>	<u>Name of State Program or Cluster</u>
435.506	Brain Injury Waiver
435.535	Substance Abuse Treatment (TANF)
435.550	Birth to Three Initiative
435.559	IMD Regular Relocations
435.560	Benefits Specialist
435.56049	Elder Abuse Services
435.561	Base Allocation – BCA
435.564	CIP 1B
435.570019	FISS SVCS Program (Safety)
435.577	Family Support Program
435.580	CIP 1A
435.681	State/County Match
435.712	General Relief (Med)
435.750	State Admin Match Grants Program Integrity
435.967	Health Check / Other Services
1060-05-93	Marquette Interchange Project
395.101,104	Elderly and Handicapped Transportation Assistance Program
455.503/455.532	Victim/Witness Assistance Program
9300-GF-117	Wireless E911 Grant Program
RTA-253	Milwaukee County - Grant Park Bridge Replacement
USC-SE03-41000-04A	Wehr Nature Center Drainage Channel – South
USC-SE03-41000-04B	Wehr Nature Center Drainage Channel – North

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

State ID Number(s)Name of State Program or Cluster

Wis Statute 885.37

Court Interpreter Reimbursement

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, 2007

Section III—Federal Award Findings and Questioned Costs

None.

Section III—State Award Findings and Questioned Costs

See attached findings 2007-1 through 2007-8

Section IV— Other Issues

1.Does the auditors' report or the notes to the financial
statements include disclosure with regard to substantial
doubt as to the auditee's ability to continue as a going
concern?

 yes ✓no N/A

2.Does the audit report show audit issues (i.e. material non-
compliance, questioned costs, material weakness, 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

✓yes no N/A

Department of Workforce Development

 yes ✓no N/A

Department of Corrections

 yes ✓no N/A

Department of Agriculture, Trade and Consumer
Protection

 yes ✓no N/A

Department of Natural Resources

 yes ✓no N/A

Department of Transportation

 yes ✓no N/A

Department of Justice

 yes ✓no N/A

Department of Military Affairs

 yes ✓no N/A

Department of Administration

 yes ✓no N/A

Department of Commerce
Department of Veteran Affairs
Department of Commerce

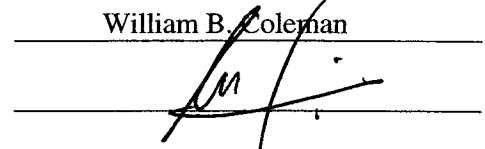
___ yes ☒ no ___ N/A
___ yes ☒ no ___ N/A
___ yes ☒ no ___ N/A

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

☒ yes ___ no ___ N/A

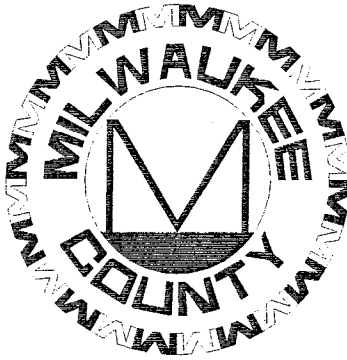
4. Name and signature of partner

William B. Coleman



5. Date of report

July 28, 2008



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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

Family Care - Care Management Organization, 93.778

County Administering Department

Department on Aging

FINDING 2005-2 & 2006-1

Condition

The Family Care – Care Management Organization (CMO) did not receive 2004, 2005 and 2006 audited financial statements 180 days after the service providers' fiscal year end for fifteen of the twenty five service providers' files tested for 2004 and for four of twenty five service providers' files tested in 2005 and 2006.

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 CMO 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.

Current Status

CMO implemented their corrective action. There were no findings for the year ended December 31, 2007. This finding has been satisfactorily 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 2006-2

Condition

Of 16 participant case files tested there were no signed consent forms for 8 participants.

Recommendation

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

Milwaukee County Management Corrective Action

CMO management agrees with the audit findings. However, it should be pointed 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.

Current Status

CMO implemented their corrective action. There were no findings for the year ended December 31, 2007. This finding has been satisfactorily 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 2006-3

Condition

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

Recommendation

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

Milwaukee County Management Corrective Action

Management concurs with the audit 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.

Current Status

CMO implemented their corrective action. There were no findings for the year ended December 31, 2007. This finding has been satisfactorily cleared.

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

Funding Source

Wisconsin Department of Health & Family Services

Award Program

CIP 1A, 435.580

CIP 1B, 435.564

County Administering Department

Department of Health and Human Services

FINDING 2006-4

Condition

Of the 78 case files tested 11 participants' individual service plan (ISP) did not include a subprogram code SPC code for which service were charged on the Human Services Reporting System (HSRS) report.

Recommendation

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

Milwaukee County 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.

Current Status

This finding recurred in 2007, see Finding 2007-1.

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

Funding Source

Wisconsin Department of Health & Family Services

Award Program

CIP 1A, 435.580

CIP 1B, 435.564

County Administering Department

Department of Health and Human Services

FINDING 2006-5

Condition

Of the 78 case files tested, 8 participants had charges on the Human Services Reporting System (HSRS) report that were greater than the amounts authorized on the participants' individual service plan (ISP).

Recommendation

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

Milwaukee County 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.

Current Status

DSD implemented their corrective action. There were no findings for the year ended December 31, 2007. This finding has been satisfactorily cleared.

COUNTY OF MILWAUKEE
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS (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 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.

Recommendation

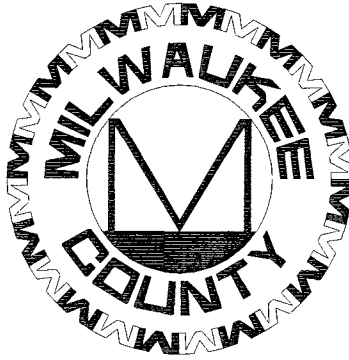
It was verified that as of May 31, 2006, Department of Health and Human Services upgraded their data collection system to correct this deficiency. Since the deficiency has already been corrected we do not have any additional recommendations.

Milwaukee County Management Corrective Action

General Assistance Medical Program (GAMP) 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 online verification system, case file recording was the single method for eligibility requirements. This was a complex process that required manual processing by GAMP eligibility workers. There was no straight forward method of monitoring or managing worker completion. GAMP lacked the resources to provide management staff to perform audits and to ensure that all supporting documentation has been filed according to document an applicant's eligibility. This method of ongoing monitoring is electronic and requires minimal management resources to support the function.

Current Status

GAMP implemented their corrective action. There were no findings for the year ended December 31, 2007. This finding has been satisfactorily cleared.



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COUNTY OF MILWAUKEE
SCHEDULE OF FINDINGS OF NONCOMPLIANCE

Funding Source

Wisconsin Department of Health & Family Services

Award Program

CIP 1A, (435.580)

CIP 1B ,(435.564)

County Administering Department

Department of Health and Human Services- Disabilities Services Division

FINDING 2007-1

Condition

For 12 out of 109 case files tested (CIP 1A: 3 occurrences, CIP 1B: 9 occurrences), the individual service plan (ISP) did not include a subprogram code (SPC) for which services were charged on the Human Services Reporting System (HSRS) report.

Criteria

In each participant file, there should be a current individual service plan that was reviewed at least six months and that is signed by the participant or their guardian, if any. 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 reconcile with the charges on HSRS.

Effect

The County may request from the State reimbursement for services not authorized on participants' ISP.

Recommendation

Ensure that employees properly update individual service plans, and place it in the case files. Also ensure proper training for employees responsible for updating and reviewing the individual service plans. Conduct an internal audit periodically to see if individual service plans have been properly updated and placed in the case files.

Management Corrective Action

The Division very recently collapsed several SPC codes together in order to eliminate and reduce several of the codes that have the same meaning. The Division will assure that staff are aware of the changes in the SPC codes from our local scripts system to the State HSRS system.

COUNTY OF MILWAUKEE
SCHEDULE OF FINDINGS OF NONCOMPLIANCE (Continued)

Funding Source

Wisconsin Department of Health & Family Services

Award Program

Community Options Program (COP), (435367)

County Administering Department

Department of Health and Human Services- Disabilities Services Division

FINDING 2007-2

Condition

7 out of 48 case files tested had missing or not updated individual service plans (ISP).

Criteria

In each participant file, there should be a current individual service plan that was reviewed in at least six months and that is signed by the participant or their guardian, if any.

Cause

ISP may be lost, misplaced or not updated on a timely basis.

Effect

Services that have not been approved may be provided.

Recommendation

Ensure that employees update individual service plans electronically, and place it in the case files. Also ensure proper training for employees responsible for updating and reviewing the individual service plans. Conduct an internal audit periodically to see if individual service plans have been updated electronically and placed in the case files.

Management Corrective Action

Management will communicate to all staff through a policy directive to check their individuals service plans to assure they are updated and accurate. Also, management will provide training to staff who are not comfortable with completing the ISP in electronic format to assure all ISP's are updated in the same way.

COUNTY OF MILWAUKEE
SCHEDULE OF FINDINGS OF NONCOMPLIANCE (Continued)

Funding Source

Wisconsin Department of Health & Family Services

Award Program

Community Options Program (COP), (435.367)

County Administering Department

Department of Health and Human Services - Disabilities Services Division

FINDING 2007-3

Condition

1 out of 48 participants tested had missing Functional Screen or Long Term Care Functional Screen.

Criteria

For clients enrolled in the COP program, the county should have documentation verifying that the client was programmatically eligible prior to receipt of COP funded services by meeting one of the following criteria:

1. The person is eligible according to the COP Functional Screen or found functionally eligible through the Automated Long Term Care Functional Screen.
2. The person is referred to the county for community placement under Interdivisional Agreement 1.67, or
3. The person is referred for COP funded services after discontinuation from a waiver program due to a level of care change which precludes further waiver funding.

Cause

This may be caused by misplaced or lost documents.

Effect

Persons that are ineligible may receive services.

Recommendation

Ensure that employees properly file all documents related to eligibility. A documentation checklist should be updated regularly. Conduct an internal audit periodically to see if documentation checklists have been updated and placed in the case files.

Management Corrective Action

Management will follow the recommendations specified by the audit. Our Contract Administration staff will conduct periodic reviews of the case files to ensure compliance.

COUNTY OF MILWAUKEE
SCHEDULE OF FINDINGS OF NONCOMPLIANCE (Continued)

Funding Source

Wisconsin Department of Health & Family Services

Award Program

Community Options Program (COP), (435.367)

County Administering Department

Department of Health and Human Services- Disabilities Services Division

FINDING 2007-4

Condition

1 out of 48 participants tested had received payments for services on the COP Human Services Reporting System (HSRS) 016 report, even though the case had been closed.

Criteria

The total service costs claimed on the final COP HSRS 016 report for each program participant in the sample for a calendar year should agree with the client service costs documentation.

Cause

This may be caused by improper reporting of closed cases.

Effect

Unallowed payments may have been made.

Recommendation

Ensure that all closed cases get reported on HSRS. Conduct an internal audit periodically to see if all closed cases have been reported.

Management Corrective Action

We will follow the audit recommendation, however, the Division has very few completely COP funded cases because we utilize COP as matching funds for the waiver program. It is claimed as one dollar amount and may not actually be identified client by client on HSRS.

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)

CLTS, (435.450, 435.451)

County Administering Department

Department of Health and Human Services- Disabilities Services Division

FINDING 2007-5

Condition

11 out of 109 participants tested did not receive either; collateral contacts at least once each month (CIP 1A: 1 occurrence, CIP 1B: 1 occurrence, CLTS: 1 occurrence); or at least one face-to-face contact every three months (CIP 1A: 2 occurrences, CIP 1B: 5 occurrences); or one home visit per year (CIP 1B: 1 occurrence).

Criteria

Each client case file should have documentation that the case manager conducted collateral contacts at least once each calendar month, at least one face to face contact every three months (for CLTS every 6 months) and one home visit during the year.

Cause

Collateral contacts, face-to-face contacts and home visits were not properly documented.

Effect

Clients' well-being or needs may not be properly monitored.

Recommendation

Ensure that the required contacts take place. Prepare a yearly schedule for each client for when the contacts are due. Document every instance when a case manager could not get in touch with the client, and list the reason for no contact.

Management Corrective Action

The Division continues to emphasize the importance of Case Management contacts by furnishing monthly Case Management report to supervisors providing, on-going training and through case file reviews. However, during periods of staff vacations and illness it is very possible that a few contracts are missed. It is a priority of the Division to continue to provide on-going training and monitoring of Case Management activity.

COUNTY OF MILWAUKEE
SCHEDULE OF FINDINGS OF NONCOMPLIANCE (Continued)

Funding Source

Wisconsin Department of Health & Family Services

Award Program

CIP 1B, (435.564)
CLTS (435.450, 435.451)

County Administering Department

Department of Health and Human Services- Disabilities Services Division

FINDING 2007-6

Condition

4 out of 109 participants tested (CIP 1B: 1 occurrence, CLTS: 3 occurrences) either; did not have a Form DDE-0919 or CARES screen; or did not have an annually updated form DDE-0919 or CARES screen; or did not have the eligibility documents completed/signed by the appropriate person.

Criteria

1. For Group A clients, the case file should include at least a Form DDE0919.
2. For Group B and Group C clients, the case file should include a Form DDE-0919 or a CARES screen.
3. For all clients, the DDE-0919 form and the CARES screen should be updated at least annually.
4. For all clients, eligibility documents should be completed by the appropriate person.

Cause

This may be caused by misplaced or lost documents.

Effect

Ineligible persons may receive services.

Recommendation

Ensure that employees properly fill out, sign, date, and file all documents related to eligibility. A documentation checklist should be updated regularly. Conduct an internal audit periodically to see if documentation checklists have been updated and placed in the case files.

Management Corrective Action

These forms are provided by the Economic Support Specialist (ESS) to the Human Service workers once eligibility is determined. The ESS staff are co-located in the Division to provide communication and encourage team work. DSD management will discuss this issue with the ESD staff and a written policy will be developed directing the ESS staff to provide the appropriate forms once completed to staff of DSD to place in their files.

COUNTY OF MILWAUKEE
SCHEDULE OF FINDINGS OF NONCOMPLIANCE (Continued)

Funding Source

Wisconsin Department of Health & Family Services

Award Program

CIP 1B, (435.564)

County Administering Department

Department of Health and Human Services- Disabilities Services Division

FINDING 2007-7

Condition

2 out of 109 participants tested did not have a County Monthly Recertification Assurance Report.

Criteria

Since 2005, counties are required to report they have performed recertification in a timely manner by completing a "County Monthly Recertification Assurance Report" for each person funded by CIP 1A/B /BIW. The Department of Health and Family Services no longer receives the actual recertification documents but requires them to be on file at the County. The CLTS Waiver program requires the CLTS Waivers Recertification Checklist be completed upon recertification for each child.

Cause

This may be caused by misplaced or lost documents..

Effect

Ineligible persons may receive services.

Recommendation

Ensure that employees properly file all documents related to eligibility. A documentation checklist should be updated regularly. Conduct an internal audit periodically to see if documentation checklists have been updated and placed in the case files.

Management Corrective Action

The Division will comply with the recommendation contained in the audit.

COUNTY OF MILWAUKEE
SCHEDULE OF FINDINGS OF NONCOMPLIANCE (Continued)

Funding Source

Wisconsin Department of Health & Family Services

Award Program

CIP 1B, (435.564)

CLTS (435.450, 435.451)

County Administering Department

Department of Health and Human Services- Disabilities Services Division

FINDING 2007-8

Condition

3 out of 109 participants tested (CIP 1B: 1 occurrence, CLTS: 2 occurrences) did not have an updated individual service plan, signed by the participant or their guardian.

Criteria

Each participant file should contain a current individual service plan (DDES 445 or Local version). It should be reviewed at least every six months, and should be signed by the participant or their guardian, if any, and the state should have approved the initial plan as evidenced by a letter in the file approving the plan.

Cause

Case workers and supervisors have regular staffing meetings during which they discuss the needs of clients for specific services. Sometimes, individual service plans get updated by handwriting on the old individual service plan, but do not get updated electronically. Sometimes, the billing department has an updated individual service plan, but the case file does not

Effect

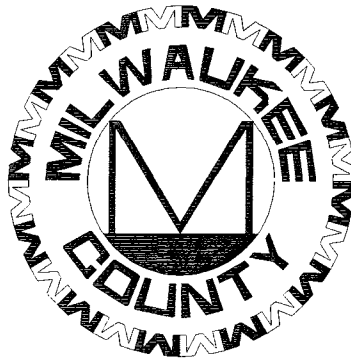
Services that have not been approved may be provided.

Recommendation

Ensure that employees update individual service plans electronically, and place it in the case files. Also ensure proper training for employees responsible for updating and reviewing the individual service plans. Conduct an internal audit periodically to see if individual service plans have been updated electronically and placed in the case files.

Management Corrective Action

Staff will be reminded to file the most updated and current ISP. Also, sometimes changes occur on the ISP via telephone with guardians/clients. Staff do not always follow-up with obtaining a new ISP if the change was made verbally. This procedure will be reinforced with staff through a written memo to follow-up with the client/guardian in writing when a change is made on the ISP.



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