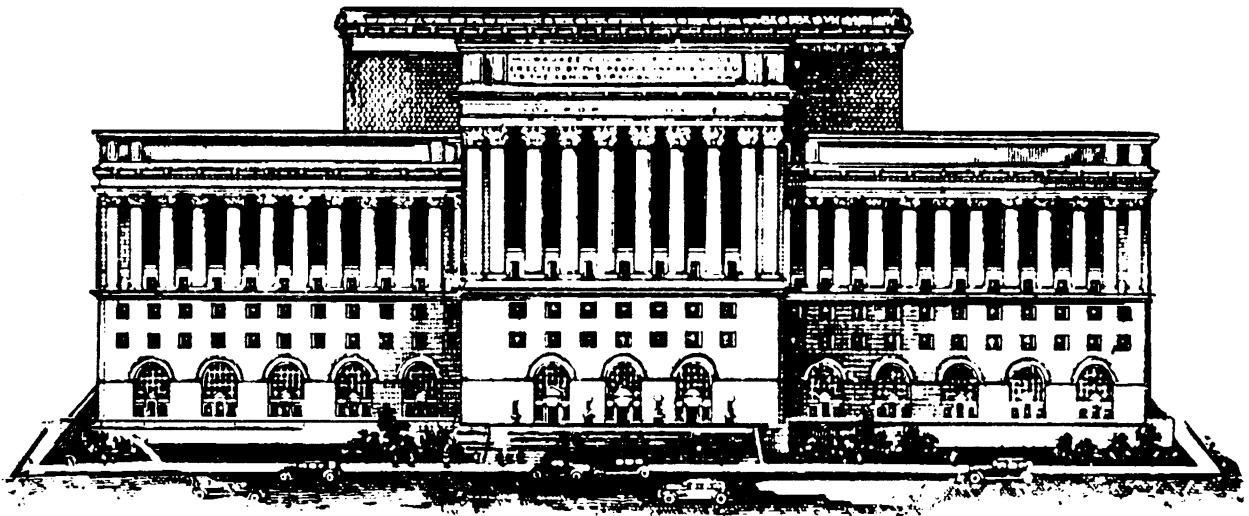


**COUNTY OF
MILWAUKEE, WISCONSIN**



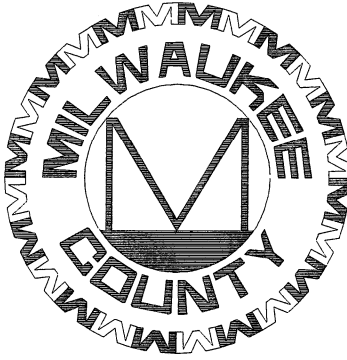
**SINGLE AUDIT REPORT
FOR THE YEAR ENDED DECEMBER 31, 2008**

COUNTY OF MILWAUKEE
SINGLE AUDIT REPORT

For the Year Ended December 31, 2008

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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, 2008. 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, 2008, which collectively comprise the County of Milwaukee's basic financial statements have been audited and a report dated July 23, 2009 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, 2008, 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 23, 2009

316 North Milwaukee Street, Suite 350
Milwaukee, Wisconsin 53202
Telephone 414.278.0170
Facsimile 414.278.1169



**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, 2008. 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, 2008. 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 2008-1 through 2008-5.

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 or state 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 or state program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal or state 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 or state 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 23, 2009

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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, 2008, which collectively comprise the County of Milwaukee's basic financial statements and have issued our report thereon dated July 23, 2009. Our report was modified due to the implementation of Governmental Accounting Standards Board Statement No. 50. Our report was also 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

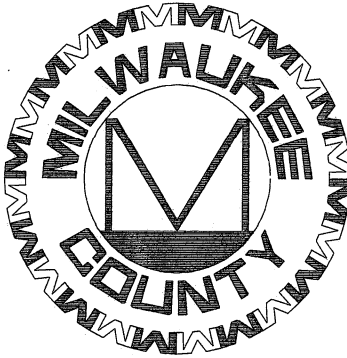
As part of obtaining reasonable assurance about whether the County of Milwaukee's basic financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct 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 23, 2009.

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.

Baker Tilly Vinchow Krause, LLP

Milwaukee, Wisconsin
July 23, 2009



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COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2008

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, 2008	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2008
<u>U.S. DEPARTMENT OF AGRICULTURE</u>								
<u>Department of Health and Human Services - Behavioral Health Division</u>								
WISCONSIN DEPARTMENT OF PUBLIC INSTRUCTION	Donated Food Program	10.550	\$ Sum Sufficient	01/01/08- 12/31/08	- \$	8,150 (1) \$	8,150 \$	-
		Total CFDA #10.550			\$ -	\$ 8,150	\$ 8,150	\$ -
<u>Department of Health and Human Services - Behavioral Health Division</u>								
WISCONSIN DEPARTMENT OF PUBLIC INSTRUCTION	School Breakfast Program	10.553	\$ Sum Sufficient	07/01/08- 06/30/09	-	24,662 (1)	35,802	11,140
WISCONSIN DEPARTMENT OF PUBLIC INSTRUCTION	School Breakfast Program	10.553	\$ Sum Sufficient	07/01/07- 06/30/08	9,968	32,416 (1)	22,448	-
		Total CFDA #10.553			\$ 9,968	\$ 57,078	\$ 58,250	\$ 11,140
<u>Department of Health and Human Services</u>								
WISCONSIN DEPARTMENT OF PUBLIC INSTRUCTION	School Lunch Program	10.555	\$ Sum Sufficient	07/01/08- 06/30/09	-	41,567 (1)	23,748	(17,819)
WISCONSIN DEPARTMENT OF PUBLIC INSTRUCTION	School Lunch Program	10.555	\$ Sum Sufficient	07/01/07- 06/30/08	16,586	52,519 (1)	35,933	-
		Total CFDA # 10.555			\$ 16,586	\$ 94,086	\$ 59,681	\$ (17,819)
<u>Department of Health and Human Services</u>								
WISCONSIN DEPARTMENT OF PUBLIC INSTRUCTION	Food Stamps	10.561	\$ 3,212,018 Sum Sufficient	01/01/08- 12/31/08	-	3,587,643 (1) 577,849 (3) 4,165,492	4,281,899	116,407
WISCONSIN DEPARTMENT OF PUBLIC INSTRUCTION	Food Stamps	10.561	\$ Sum Sufficient	01/01/08- 12/31/09	-	1,088 (3)	2,175	1,087
WISCONSIN DEPARTMENT OF WORKFORCE DEVELOPMENT	Food Stamps	10.561	\$ Sum Sufficient	01/01/08- 12/31/08	-	48,218 (1)	65,031	16,813
WISCONSIN DEPARTMENT OF PUBLIC INSTRUCTION	Food Stamps	10.561	\$ 3,383,257 Sum Sufficient	01/01/07- 12/31/07	907,227	907,227 (1)	-	-
		Total CFDA # 10.561			\$ 907,227	\$ 5,122,025	\$ 4,349,105	\$ 134,307

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					\$ 941,931	\$ 5,281,339	\$ 4,475,186
							\$ 135,778

U.S. DEPARTMENT OF COMMERCE

Department of Parks, Recreation and Culture

WISCONSIN DEPARTMENT OF ADMINISTRATION	Public Access Site Enhancements and Amenities at the Milwaukee Lakefront	11.419 AD089091-009.19	90,000	07/01/08-06/30/09	-	-	-
<u>Department of Transportation and Public Works</u>							
WISCONSIN DEPARTMENT OF ADMINISTRATION	Bradford Beach Stormwater Treatment	11.419 AD08603-006.45	35,000	07/01/07-06/30/08	-	108,406	-
	Total CFDA # 11.419				\$ -	\$ 108,406	\$ -
TOTAL U.S. DEPARTMENT OF COMMERCE					\$ -	\$ 108,406	\$ -

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

Department of Administrative Services - Economic and Community Development

FEDERAL OFFICE OF COMMUNITY PLANNING AND DEVELOPMENT	2008 Community Development Block Grant	14.218 B08-UC55-0001	1,716,176	01/01/08-Completion	-	1,005,734 (1)	1,178,905
FEDERAL OFFICE OF COMMUNITY PLANNING AND DEVELOPMENT	2007 Community Development Block Grant	14.218 B07-UC55-0001	1,745,419	01/01/07-Completion	629,422	966,310 (1)	375,424
FEDERAL OFFICE OF COMMUNITY PLANNING AND DEVELOPMENT	2006 Community Development Block Grant	14.218 \$ B06-UC55-0001	1,718,158	01/01/06-Completion	118,506	317,268 (1) (124,873) (3) 192,395	148,849
FEDERAL OFFICE OF COMMUNITY PLANNING AND DEVELOPMENT	2005 Community Development Block Grant	14.218 B05-UC55-0001	1,859,964	01/01/05-Completion	114,838	86,021 (1) (15,208) (3) 70,813	41,230
FEDERAL OFFICE OF COMMUNITY PLANNING AND DEVELOPMENT	2004 Community Development Block Grant	14.218 B04-UC55-0001	1,956,000	01/01/04-Completion	7,228	9,405 (1) 948 (3) 10,353	2,410
							(715)

See Notes to Schedules of Expenditures of Federal Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2008

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, 2008	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2008
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT - Continued</u>								
FEDERAL OFFICE OF COMMUNITY PLANNING AND DEVELOPMENT	2003 Community Development Block Grant	14.218 B03-UC55-0001	1,993,000	01/01/03- Completion	41,145 \$	3,070 (1) 38,075 (3) 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	9,418	9,470 (1)	-	(52)
FEDERAL OFFICE OF COMMUNITY PLANNING AND DEVELOPMENT	2001 Community Development Block Grant	14.218 B01-UC55-0001	1,799,000	01/01/01- Completion	(12,235)	77,512 (1) (191,756) (3) (114,244)	1	102,010
FEDERAL OFFICE OF COMMUNITY PLANNING AND DEVELOPMENT	2000 Community Development Block Grant	14.218 B00-UC55-0001	1,738,000	01/01/00- Completion	(114,905)	400 (1) (166,597) (3) (166,197)	400	51,692
FEDERAL OFFICE OF COMMUNITY PLANNING AND DEVELOPMENT	1999 Community Development Block Grant	14.218 B99-UC55-0001	1,740,000	01/01/99- Completion	10,801	10,801 (3)	-	-
FEDERAL OFFICE OF COMMUNITY PLANNING AND DEVELOPMENT	1998 Community Development Block Grant	14.218 B98-UC55-0001	1,729,000	01/01/98- Completion	-	-	10,000	10,000
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	1,814,000	06/01/96- Completion	-	-	-	-
FEDERAL OFFICE OF COMMUNITY PLANNING AND DEVELOPMENT	1994 Community Development Block Grant	14.218 B94-UC55-0001	1,650,000	06/01/94- Completion	-	-	4,209	4,209
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)	378 (3)	14,761	13,317
Total CFDA# 14.218					\$ 803,152 \$	2,026,958	\$ 1,776,189	\$ 552,383
<u>Department of Health and Human Services - Housing</u>								
FEDERAL OFFICE OF COMMUNITY PLANNING AND DEVELOPMENT	Supportive Housing - Sometime Home Safe Haven Program	14.235 WI93-B701024	416,016	10/01/08- 09/30/09	-	7,947 (3)	87,128	79,181

Department of Health and Human Services - Housing

FEDERAL OFFICE OF COMMUNITY PLANNING AND DEVELOPMENT	Supportive Housing - Sometime Home Safe Haven Program	14.235 WI39-B401003	1,248,101	10/01/05- 09/30/08	(6,458)	330,628 (1) 151,185 (3) 481,813	514,662	26,391
FEDERAL OFFICE OF COMMUNITY PLANNING AND DEVELOPMENT	Supportive Housing - Sometime Home Safe Haven Program	14.235 WI39-B101013	1,248,101	10/01/02- 09/30/05	(256,573)	(256,573) (3)	-	-
	Total CFDA# 14.235				(263,031)	233,187	601,790	105,572
FEDERAL OFFICE OF COMMUNITY PLANNING AND DEVELOPMENT	Shelter Plus Care - Tenant Based Mental Health & AODA	14.238 WI39-C701035	2,607,084	07/01/08- 06/30/09	-	347,329 (1) 106,921 (3) 454,250	1,267,688	813,438
FEDERAL OFFICE OF COMMUNITY PLANNING AND DEVELOPMENT	Shelter Plus Care - Tenant Based Mental Health & AODA	14.238 WI39-C601028	2,363,020	07/01/07- 06/30/08	576,089	1,659,882 (1) 144,467 (3) 1,804,349	1,228,260	-
FEDERAL OFFICE OF COMMUNITY PLANNING AND DEVELOPMENT	Shelter Plus Care - Tenant Based Mental Health & AODA	14.238 WI39-C501019	2,316,636	07/01/06- 06/30/07	(35,737)	(35,737) (3)	-	-
FEDERAL OFFICE OF COMMUNITY PLANNING AND DEVELOPMENT	Shelter Plus Care - Tenant Based Mental Health & AODA	14.238 WI39-C401019	2,260,884	07/01/05- 06/30/06	167,233	167,233 (3)	-	-
FEDERAL OFFICE OF COMMUNITY PLANNING AND DEVELOPMENT	Shelter Plus Care - Tenant Based Mental Health & AODA	14.238 WI39-C301017	1,951,968	07/01/04- 06/30/05	(51,781)	(51,781) (3)	-	-
FEDERAL OFFICE OF COMMUNITY PLANNING AND DEVELOPMENT	Shelter Plus Care - Tenant Based Mental Health & AODA	14.238 WI39-C301016	217,560	07/01/04- 06/30/05	(15,945)	(15,945) (3)	-	-
FEDERAL OFFICE OF COMMUNITY PLANNING AND DEVELOPMENT	Shelter Plus Care - Tenant Based Mental Health & AODA	14.238 WI39-C201021	211,980	07/01/03- 06/30/04	(9,242)	(9,242) (3)	-	-
FEDERAL OFFICE OF COMMUNITY PLANNING AND DEVELOPMENT	Shelter Plus Care - Tenant Based Mental Health & AODA	14.238 WI39-C960109	828,360	03/05/97- 03/04/03	(23,460)	(23,460) (3)	-	-
	Total CFDA# 14.238				607,157	2,289,667	2,495,948	813,438
FEDERAL OFFICE OF COMMUNITY PLANNING AND DEVELOPMENT	Home Investment Partnership	14.239 M08-DC550205	1,179,575	09/24/08- 09/23/10	-	-	12,019	12,019
FEDERAL OFFICE OF COMMUNITY PLANNING AND DEVELOPMENT	Home Investment Partnership	14.239 M07-DC55-0205	1,238,156	05/16/07- 05/15/09	42,837	294,983 (1)	632,816	380,670

See Notes to Schedules of Expenditures of Federal Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2008

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, 2008	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2008			
									08/09/06- 09/09/08	01/01/05- 12/31/07	05/01/04- 04/30/06
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT - Continued</u>											
<u>Department of Health and Human Services - Housing</u>											
FEDERAL OFFICE OF COMMUNITY PLANNING AND DEVELOPMENT	Home Investment Partnership	14.239 M06-DC55-0205	1,241,604	08/09/06- 09/09/08	419,964 \$	464,355 (1) \$	100,895 \$	56,504			
FEDERAL OFFICE OF COMMUNITY PLANNING AND DEVELOPMENT	Home Investment Partnership	14.239 M05-DC55-0205	1,351,317	01/01/05- 12/31/07	172,857	135,377 (1)	52,717	90,197			
FEDERAL OFFICE OF COMMUNITY PLANNING AND DEVELOPMENT	Home Investment Partnership	14.239 M04-DC55-0205	1,326,680	05/01/04- 04/30/06	84,961	46,049 (1)	28,738	67,650			
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	162,664	12,555 (1)	2,700	152,809			
FEDERAL OFFICE OF COMMUNITY PLANNING AND DEVELOPMENT	Home Investment Partnership	14.239 M01-DC55-0205	1,180,000	01/01/01- 12/31/03	(144,554)	-	-	(144,554)			
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)			

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2008

Administering County Department/ PASS-THRU-AGENCY	Award Description	Federal Domestic Assistance #/ State or Other Contract #	Award Amount	Award Period (Note 1)	Accrued/ (Deferred) #REF!	Revenues	Expenditures	Accrued/ (Deferred) #REF!
<u>U.S. DEPARTMENT OF JUSTICE -continued</u>								
Department of Health and Human Services								
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	JAIBG Firearm Monitoring Program	16.523 JB-04-MM-0013	241,019	07/01/05- 09/30/07	24,108 \$	24,108 (1) \$	- \$	-
		Total CFDA # 16.523			\$ 24,108	\$ 156,413	\$ 176,813	\$ 44,508
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Enhanced Treatment Linkages	16.540 2007-JF-13-3987	50,000	10/01/08- 09/30/09	-	-	-	-
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Enhanced Treatment Linkages	16.540 2007-JF-13-2552	75,000	06/01/08- 05/31/09	-	-	62,485	62,485
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	DMC Multi-County Project	16.540 2007-JF-10-2335	225,000	07/01/08- 06/30/09	-	-	82,314	82,314
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	DMC Multi-County Evaluation Project	16.540 \$ 2005-JF-10-2388	150,535	05/01/07- 09/30/08	28,472	150,535 (1)	122,063 \$	-
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	10,382	52,814 (1)	51,113	8,681
		Total CFDA # 16.540			\$ 38,854	\$ 203,349	\$ 317,975	\$ 153,480
<u>District Attorney</u>								
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	NCHIP (Nat'l Criminal History Improvement Plan) PROTECT Milwaukee	16.554 2004-NC-01-2206	27,500	04/01/07- 12/31/07	26,938	26,938 (1)	-	-
<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-NIM-0006	55,025	10/01/05- 09/30/06	-	-	-	-
		Total CFDA# 16.554			\$ 26,938	\$ 26,938	\$ -	\$ -

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2008

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, 2008	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2008
<u>U.S. DEPARTMENT OF JUSTICE - Continued</u>								
<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	- \$	8,247 (1) \$	8,247 \$	-
		Total CFDA# 16.593			\$ -	\$ 8,247	\$ 8,247	\$ -
<u>Department of Health and Human Services</u>								
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Firearm Project Enhancement	16.609 \$ 2007-PE-01-3084	50,000	01/01/08- 12/31/09	-	-	-	-
<u>District Attorney</u>								
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Project Safe Neighborhoods Grant 3rd District Community Prosecutor	16.609 2006-PE-01-2940	30,000	08/01/08- 03/31/09	-	1,604 (2)	20,488	18,884
		Total CFDA# 16.609			\$ -	\$ 1,604	\$ 20,488	\$ 18,884
<u>Department of Health and Human Services</u>								
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	DMC Project - BYRNE Memorial Justice Assistance	16.738 DJ-05-MM-0027 Changed to 2005-DJ-03-3498	213,900	10/01/06- 09/30/08	13,428	103,330 (1)	89,902	-
<u>Department of Health and Human Services-Behavioral Health Division</u>								
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Treatment Alternatives & Diversion BYRNE Memorial Justice Assistance	16.738 2008-TM-01-3056	375,000	01/01/08- 12/31/08	-	309,911 (1)	374,020	64,109
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Treatment Alternatives & Diversion BYRNE Memorial Justice Assistance	16.738 2005-DJ-05-1367	275,398	01/01/07- 12/31/07	164,044	164,044 (1)	-	-
<u>District Attorney</u>								
WISCONSIN DEPARTMENT OF JUSTICE	Byrne Memorial Justice Assistance Grant Drug Prosecution Program	16.738 2008-DJ-02-4063	157,600	07/01/08- 06/30/09	-	39,400 (1)	62,242	22,842

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2008

Administrative County Department/ PASS-THRU-AGENCY	Federal Domestic Assistance #/ State or Other Contract #	Award Description	Award Amount (Note 1)	Award Period (Note 1)	Accrued/ (Deferred) January 1, 2008	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2008
Sheriff Department								
WISCONSIN DEPARTMENT OF JUSTICE	89-00-0128	Housing of Federal Prisoners	\$ Depends on number of federal prisoners	07/01/07- 06/30/08	- \$	827,095 (1) \$	827,095 \$	-
	Total 89-00-0128				\$ -	\$ 827,095	\$ 827,095	\$ -
		TOTAL U.S. DEPARTMENT OF JUSTICE			\$ -	\$ 3,990,099	\$ 4,309,504	\$ 958,813

U.S. DEPARTMENT OF TRANSPORTATION

Department of Parks and Public Infrastructure - Airport	WISCONSIN DEPARTMENT OF TRANSPORTATION (AIRPORT IMPROVEMENT PROGRAM)	WISCONSIN DEPARTMENT OF TRANSPORTATION (AIRPORT IMPROVEMENT PROGRAM)	WISCONSIN DEPARTMENT OF TRANSPORTATION (AIRPORT IMPROVEMENT PROGRAM)	WISCONSIN DEPARTMENT OF TRANSPORTATION (AIRPORT IMPROVEMENT PROGRAM)	WISCONSIN DEPARTMENT OF TRANSPORTATION (AIRPORT IMPROVEMENT PROGRAM)
	20.106 SAP 740-44-64	20.106 SAP 740-44-63	20.106 AIP-3-55-0045-54	20.106 AIP-3-55-0045-53	20.106 AIP-3-55-0046-11
	Construct Snow Removal Equipment Building and any Necessary Related Work	Reconstruct South Maintenance Road and any Necessary Related Work	Runway Safety Area Improvements and any Necessary Related Work	Airfield Safety Improvements, Airfield Pavement Rehabilitation, etc.	Pavement Rehab. Fuel Pad Seal Coating, and any other Necessary Related Work
	800,000	775,000	6,666,667	3,537,960	475,000
	Duration of Grant	Duration of Grant	Duration of Grant	Duration of Grant	Duration of Grant
	44,333 (6)	83,919 (2) 143,818 (6) 227,737	79,974 (6)	302,905 (1) 50,484 (2) 343,940 (6) 697,329	7,034 (5)
	221,665	719,088	639,797	2,751,518	246,905
	177,332	491,351	559,823	2,054,189	239,871

Department of Parks and Public Infrastructure - Airport

WISCONSIN DEPARTMENT OF TRANSPORTATION (AIRPORT IMPROVEMENT PROGRAM)	Runway and Taxiway Crack Repair and Seal Coating and other necessary work at Lawrence J. Timmerman Airport (current year)	AIP-3-55-0046-10	20.106	400,000	Duration of Grant	224,412	281,203 (1) 7,400 (2) <u>10,000</u> (5) 298,603	175,588	101,397				
WISCONSIN DEPARTMENT OF TRANSPORTATION (AIRPORT IMPROVEMENT PROGRAM)	Runway and Taxiway Crack Repair and Seal Coating and other necessary work at Lawrence J. Timmerman Airport (prior year)	AIP-3-55-0046-10	20.106	400,000	Duration of Grant	-	-	224,412	224,412				
WISCONSIN DEPARTMENT OF TRANSPORTATION (AIRPORT IMPROVEMENT PROGRAM)	Rehabilitate Runway 7R/25L, Taxiways M, T, and Y; Construct Storage Bldg-Design; etc.	AIP-3-55-0045-52-07	20.106	2,397,701	Duration of Grant	1,374,766	188,709 (6) <u>2,694,606</u>	1,509,688	189,828				
WISCONSIN DEPARTMENT OF TRANSPORTATION (AIRPORT IMPROVEMENT PROGRAM)	Timmerman Security Improvements, Runway/Taxiway Crack Repair & Coat Sealing	AIP-3-55-0046-09	20.106	400,000	Duration of Project	40,257	39,073 (1) 1,155 (2) <u>29</u> (6) 40,257	-	-				
WISCONSIN DEPARTMENT OF TRANSPORTATION (AIRPORT IMPROVEMENT PROGRAM)	North FBO Apron Rehab. Cessna Apron Addition Construction, West Perimeter Road Reconstruction	AIP-3-55-0045-051	20.106	2,183,251	Duration of Project	2,719	2,998 (1) 500 (2) <u>112</u> (6) 3,610	891	-				
WISCONSIN DEPARTMENT OF TRANSPORTATION (AIRPORT IMPROVEMENT PROGRAM)	Phase I Noise Mitigation for 225 Multi-Family Units	AIP-3-55-0045-46	20.106	5,625,000	Duration of Project	22,984	72,939 (1) 9,117 (2) <u>6,911</u> (6) 86,967	65,983	-				
WISCONSIN DEPARTMENT OF TRANSPORTATION (AIRPORT IMPROVEMENT PROGRAM)	Terminal Apron Joint Repair Electrical System Upgrade Design FBO Apron Addition Runway Safety Area Improvements	AIP-3-55-0045-48	20.106	3,886,831	Duration of Project	130,382	181,382 (1) 38,868 (2) <u>20,720</u> (6) 240,970	110,588	-				
WISCONSIN DEPARTMENT OF TRANSPORTATION (AIRPORT IMPROVEMENT PROGRAM)	Phase I Mitigation Multi-Family Part 150 Noise Study Update	AIP-3-55-0045-43	20.106 \$	5,896,667	Duration of Project	-	245,498 (1) 40,916 (2) <u>40,917</u> (6) 327,331	327,331	-				
Total CFDA# 20.106						\$	1,795,520	\$	4,750,751	\$	6,993,434	\$	4,036,203

See Notes to Schedules of Expenditures of Federal Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2008

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, 2008	Revenues		Accrued/ (Deferred) December 31, 2008
							Expenditures	Expenditures	
<u>U.S. DEPARTMENT OF TRANSPORTATION-Continued</u>									
<u>Department of Transportation and Public Works</u>									
WISCONSIN DEPARTMENT OF TRANSPORTATION (COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS)	West Hampton Avenue North 60th Street to North 124th Street	20.205 2545-11-00, 70	386,505			-	2,364 (1) 57,848 (3)	60,212 \$	60,212 \$
WISCONSIN DEPARTMENT OF TRANSPORTATION (COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS)	West Silver Spring Drive USH 41 and USH 45 Interchanges	20.205 2010-13-00, 70	100% of Eligible Cost up to 693,000			-	60,698 (3)	60,698	-
WISCONSIN DEPARTMENT OF TRANSPORTATION (COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS)	IH43 Rock Freeway Sunny Slope Road to Hale Interchange	20.205 1090-18-90	100% of Eligible Cost up to 89,500			-	-	-	-
WISCONSIN DEPARTMENT OF TRANSPORTATION (COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS)	South 76th Street (Parkview Road to Oklahoma Avenue)	20.205 2160-11-70	259,181			-	237,263 (1) 29,441 (3)	266,704	266,704
WISCONSIN DEPARTMENT OF TRANSPORTATION (COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS)	Lake Park Drive Bridge over Drainage Ravine	20.205 2984-39-01	120,000			-	18,467 (1) 20,971 (3)	39,438	39,438
WISCONSIN DEPARTMENT OF TRANSPORTATION (COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS)	West Good Hope Road Bridge #497 over Little Menomonee River	20.205 2130-12-00	120,000			-	16,593 (1) 35,052 (3)	51,645	51,645
WISCONSIN DEPARTMENT OF TRANSPORTATION (COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS)	West Good Hope Road Bridge #498 over Little Menomonee River	20.205 2130-13-00	120,000			-	13,840 (1) 35,710 (3)	49,550	49,550
WISCONSIN DEPARTMENT OF TRANSPORTATION (COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS)	Root River Parkway Bridge over the Root River	20.205 2980-07-00	120,000			-	-	-	-

Department of Transportation and Public Works

WISCONSIN DEPARTMENT OF TRANSPORTATION (COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS)	Kinnickinnic River Parkway Bridge over Kinnickinnic River	20.205 2987-12-00	148,000	Duration of Project	-	300 (3)	300
WISCONSIN DEPARTMENT OF TRANSPORTATION (COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS)	LED Retrofit Project Various Local Street Intersection Locations	20.205 2988-05-05	90% of Eligible Costs up to \$54,900	Duration of Project	12,881	12,881 (1) 193,734 (3)	193,734
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 Good Hope Road (North 107th Street to North Port Washington Road)	20.205 2130-05-05	480,000	Duration of Project	-	25,178 (1) (3,370) (3)	21,808
WISCONSIN DEPARTMENT OF TRANSPORTATION (COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS)	Oak Creek Parkway Bridge # 741 over Oak Creek	20.205 2987-08-00, 70	876,480	Duration of Project	-	588,429 (1) 127,135 (3)	715,564
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	-	(8,922) (1) 3,893 (3)	(5,029)
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, 25, 75	7,582,400	Duration of Project	-	83,869 (1) (28,058) (3)	55,811
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	-	(20,907) (1) (4,590) (3)	(25,497)
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	-	371,615 (1) 134,899 (3)	506,514
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	-	398 (1) (27) (3)	371

See Notes to Schedules of Expenditures of Federal Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2008

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, 2008	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2008	
										Duration of Project
<u>U.S. DEPARTMENT OF TRANSPORTATION- Continued</u>										
<u>Department of Transportation and Public Works</u>										
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			- \$	- \$	- \$	- \$	
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			-	404 (1) 45 (3) 449	449	-	
WISCONSIN DEPARTMENT OF TRANSPORTATION (COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS)	South 76th Street (West Puetz Road to West Imperial Drive)	20.205 2180-10-00	800,000			-	54,651 (1) (40,934) (3) 13,717	13,717	-	
WISCONSIN DEPARTMENT OF TRANSPORTATION (COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS)	North Port Washington Road (West Good Hope Rd to West Laramie Lane)	20.205 2570-09-00, 20, 22, 70, 72	7,155,702			-	166,736 (1) 22,823 (3) 189,559	189,559	-	
WISCONSIN DEPARTMENT OF TRANSPORTATION (COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS)	Milwaukee River Parkway Bridge over the Milwaukee River	20.205 2099-00-00,70	1,770,400			-	1,513,009 (1) 348,898 (3) 1,861,908	1,861,908	-	
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			-	140,180 (1) (2,235) (3) 137,945	137,945	-	
WISCONSIN DEPARTMENT OF TRANSPORTATION (COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS)	West Oklahoma Avenue, West Beloit Road, South 92nd Street	20.205 2400-08-00, 70	298,675			-	226,000 (1) (7,938) (3) 218,062	218,062	-	

Department of Transportation and Public Works

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	-	-
					28,936 (1)	
					<u>12,173 (3)</u>	
					41,109	41,109
WISCONSIN DEPARTMENT OF TRANSPORTATION (COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS)	West Silver Spring Drive Bridge #162 over Little Menomonee River	20.205 2090-08-00, 70	817,600	Duration of Project	-	-
					22,007 (1)	
					<u>4,464 (3)</u>	
					26,471	26,471
WISCONSIN DEPARTMENT OF TRANSPORTATION (COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS)	West Silver Spring Drive Bridge #247 over Little Menomonee River	20.205 \$ 2090-09-00	97,600	Duration of Project	-	-
WISCONSIN DEPARTMENT OF TRANSPORTATION (COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS)	Jackson Park Drive Bridge over North Branch of Kinnickinnic River	20.205 2106-00-00	100,800	Duration of Project	-	-
WISCONSIN DEPARTMENT OF TRANSPORTATION (COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS)	South 76th Street Bridge over West Forest Home Avenue	20.205 2140-04-01, 71	2,112,467	Duration of Project	-	-
					507,306 (1)	
					<u>293,264 (3)</u>	
					800,570	800,570
WISCONSIN DEPARTMENT OF TRANSPORTATION (COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS)	West College Avenue Extended over the Root River	20.205 2355-07-00, 70	643,559	Duration of Project	-	-
					1,906 (1)	
					<u>(10,183) (3)</u>	
					(8,277)	(8,277)
WISCONSIN DEPARTMENT OF TRANSPORTATION (COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS)	Whitnall Park Drive Bridge over Branch of the Root River	20.205 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	20.205 2967-04-01	212,800	Duration of Project	-	-
					67 (1)	
					<u>50 (3)</u>	
					117	117
WISCONSIN DEPARTMENT OF TRANSPORTATION (COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS)	Honey Creek Parkway Bridge over Honey Creek (0.4 miles North of USH 18)	20.205 2984-12-00, 70	688,463	Duration of Project	-	-
					299,741 (1)	
					<u>126,293 (3)</u>	
					426,034	426,034
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	-	-
					91,506 (1)	
					<u>(45,835) (3)</u>	
					45,671	45,671

See Notes to Schedules of Expenditures of Federal Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

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Administrative County Department/ <u>PASS-THRU-AGENCY</u>	Award Description	Federal Domestic Assistance #/ State or Other Contract #	Award Amount	Award Period (Note 1)	Duration of Project	Accrued/ (Deferred) January 1, 2008	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2008
<u>U.S. DEPARTMENT OF TRANSPORTATION - Continued</u>									
<u>Department of Transportation and Public Works</u>									
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	\$ -	648,393 (1) 387,623 (3) 1,036,016 \$	1,036,016 \$	-
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	-	65,823 (1) 10,272 (3) 76,095	76,095	-
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	-	60,055 (1) (42,106) (3) 17,947	17,947	-
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	-	36,215 (1) (7,968) (3) 28,247	28,247	-
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	-	63,833 (1) 16,456 (3) 80,289	80,289	-
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	-	-	-	-
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	-	16,314 (1) 16,118 (3) 32,432	32,432	-
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	-	-	-	-
WISCONSIN DEPARTMENT OF TRANSPORTATION	Northwest Side to Downtown Bike Trail	20.205 1693-51-00-70	448,000		09/08/08- Duration	-	-	-	-

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

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Administrative County Department/ PASS-THRU-AGENCY	Federal Domestic Assistance #/ State or Other Contract #	Award Amount	Award Period (Note 1)	Accrued/ (Deferred) January 1, 2008	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2008
<u>U.S. DEPARTMENT OF TRANSPORTATION - Continued</u>							
Department of Public Works- Transit							
FEDERAL TRANSIT ADMINISTRATION (MASS TRANSIT ASSISTANCE)	20.500 WI-04-X002	1,484,104	Duration of Project	\$ -	\$ -	\$ -	\$ -
FEDERAL TRANSIT ADMINISTRATION (MASS TRANSIT ASSISTANCE)	20.500 WI-04-X007	1,549,212	Duration of Project	-	-	-	-
	Total CFDA #20.500			\$ 120,962	\$ 120,962	\$ -	\$ -
FEDERAL TRANSIT ADMINISTRATION (MASS TRANSIT ASSISTANCE)	20.507 \$ DWETAP WETAP 2008	600,000	Duration of Project	548,649 (2) 199,968 (3)	748,617	799,873	51,256
FEDERAL TRANSIT ADMINISTRATION (MASS TRANSIT ASSISTANCE)	20.507 DWETAP WETAP 2008	150,000	Duration of Project	126,853 (2) 46,371 (3)	173,224	185,485	12,261
FEDERAL TRANSIT ADMINISTRATION (MASS TRANSIT ASSISTANCE)	20.507 49 USC 5317- Operating	25,000	Duration of Project	1,767 (3)	1,767	8,836	7,069
FEDERAL TRANSIT ADMINISTRATION (MASS TRANSIT ASSISTANCE)	20.507 49 USC 5317- Capital	531,500	Duration of Project	2,102 (3)	2,102	10,510	8,408
FEDERAL TRANSIT ADMINISTRATION (MASS TRANSIT ASSISTANCE)	20.507 WI-90-X529	1,878,000	Duration of Project	826,419 (1) 283,312 (3) 37,500 (7)	1,147,231	1,604,044	456,813
FEDERAL TRANSIT ADMINISTRATION (MASS TRANSIT ASSISTANCE)	20.507 WI-90-X477	3,404,000	Duration of Project	415,470 (1) 61,654 (3)	477,124	308,269	66,726
FEDERAL TRANSIT ADMINISTRATION (MASS TRANSIT ASSISTANCE)	20.507 WI-90-X476	222,560	Duration of Project	61,386 (1) 6,435 (3)	67,821	32,177	-

Department of Public Works- Transit	Job Access and Reverse Commute	20 507 WI-37-X016	345,000	Duration of Project	82,205	201,499 (2)	177,934	58,640
FEDERAL TRANSIT ADMINISTRATION (MASS TRANSIT ASSISTANCE)								
FEDERAL TRANSIT ADMINISTRATION (MASS TRANSIT ASSISTANCE)	2008 Awards Mass Transit Operating Assistance Federal State	20 507 WI-90-4529	20,450,000 53,784,700 84,234,700	01/01/08- 12/31/08	-	12,763,934 (1) 55,392,000 (2) 9,236,323 (3) 48,306,909 (4)	132,935,233	7,236,067
FEDERAL TRANSIT ADMINISTRATION (MASS TRANSIT ASSISTANCE)	2007 Awards Mass Transit Operating Assistance Federal State	20 507 WI-90-4477	15,777,440 50,806,000 66,583,440	01/01/07- 12/31/07	2,742,828	2,742,828 (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	198,974	501,915 (2)	865,049	562,108
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	174,307	174,307 (2)	-	-
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	-	-	-	-
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	54,899	134,602 (1) 23,513 (3) 158,115	117,563	14,347
		Total CFDA# 20.507			\$ 3,524,438	\$ 132,095,716	\$ 137,044,973	\$ 8,473,695
Sheriff's Department								
WISCONSIN DEPARTMENT OF TRANSPORTATION	Speed & Other Aggressive Driving Enforcement Patrol 2008	20.600 \$ 0938-04-76	25,000	07/07/08- 09/30/08	-	25,000 (2)	25,000	-
WISCONSIN DEPARTMENT OF TRANSPORTATION	Alcohol Enforcement Project 2008	20.600 0938-41-79	25,000	04/25/08- 09/30/08	-	23,459 (2)	23,459	-
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	07/01/07- 06/30/08	-	56,581 (2)	121,843	65,262
WISCONSIN DEPARTMENT OF TRANSPORTATION	Enhanced Freeway Patrol	20.600 1000-44-11	234,982	07/01/06- 06/30/07	59,135	59,135 (2)	-	-

See Notes to Schedules of Expenditures of Federal Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2008

Federal Domestic Assistance # State or Other Contract #	Award Amount (Note 1)	Award Period (Note 1)	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2008
U.S. DEPARTMENT OF TRANSPORTATION - Continued					
<i>Sheriff's Department</i>					
20.600 0608-20-00	49,770	06/01/06-12/31/08	7,161 (2)	-	(7,161)
Marquette Mitigation Oversize Loads					
Total CFDA# 20.600			171,336	170,302	58,101
<i>Clerk of Circuit Courts</i>					
20.601	149,283	01/01/08-12/31/08	137,177 (2)	149,283	12,106
Milwaukee Pretrial Intensive Supervision Program					
Total CFDA# 20.601			137,177	149,283	12,106
TOTAL U.S. DEPARTMENT OF TRANSPORTATION					
			145,123,380	151,980,055	12,850,514
U.S. DEPARTMENT OF EDUCATION					
<i>Department of Health and Human Services</i>					
84.181	1,402,729	01/01/08-12/31/08	1,400,863 (1)	1,402,729	1,866
Special Education - Grants for Infants and Toddlers with Disabilities					
TOTAL U.S. DEPARTMENT OF EDUCATION					
			1,400,863	1,402,729	1,866
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES					
<i>Department on Aging</i>					
93.043 Cars #560510	83,340	01/01/08-12/31/08	111,289 (5)	111,289	-
Preventive Health T3D					
Total CFDA # 93.043			111,289	111,289	-
<i>WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES</i>					
93.044 Cars #560300	278,570	01/01/08-12/31/08	369,016 (3)	369,016	-
AAA Administration					
Total CFDA # 93.044			369,016	369,016	-

Department on Aging

WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	AAA Administration	93.044 Cars #560300	283,124	01/01/07- 12/31/07	540	540 (1)	-
						975,380 (1)	
						108,375 (3)	
						304,292 (5)	
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	Title 3B Support Services	93.044 Cars #560340	975,380	01/01/08- 12/31/08	-	1,388,047	1,388,047
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	Title 3B Support Services	93.044 Cars #560340	970,703	01/01/07- 12/31/07	(97,070)	(97,070) (1)	-
						1,660,533	1,757,063
						\$	\$
						(96,530)	1,757,063
						2,485,084 (1)	
						276,120 (3)	
						449,748 (5)	
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	Title 3C-1 Cong. Meal Program	93.045 \$ Cars #560350	2,485,084	01/01/08- 12/31/08	-	3,210,952	3,210,952
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	(1)	(1) (1)	-
						686,739 (1)	
						76,304 (3)	
						77,093 (5)	
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	Title 3C-2 Home Meals	93.045 Cars #560360	686,739	01/01/08- 12/31/08	-	840,136	840,136
						4,051,087	4,051,088
						(1)	4,051,088
						\$	\$
						500,712 (1)	
						186,904 (3)	
						116,263 (5)	
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	T3ENat Fam CareGiver Support	93.052 Cars #560520	500,712	01/01/08- 12/31/08	-	783,879	783,879
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	NSIP (USDA) Cash	93.053 Cars #560422	218,708	01/01/08 09/30/08	-	218,708 (1)	218,708

See Notes to Schedules of Expenditures of Federal Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2008

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, 2008	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2008
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES - Continued								
<u>Department on Aging</u>								
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	NSIP (USDA) Cash	93.053 Cars #560422	72,902	10/01/08- 12/31/08	- \$	- \$	- \$	-
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	NSIP (USDA) Cash	93.053 Cars #560422	72,902	10/01/07- 12/31/07	-	72,902 (1)	72,902	-
Total CFDA # 93.05					\$ -	\$ 1,075,489	\$ 1,075,489	\$ -
<u>Department of Health and Human Services - County Health Programs</u>								
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	Blues Grant (current year)	93.068 5-H34-MC02548-03	127,733	07/01/06- 06/30/08	(73,972)	133,068 (7) 113,775	156,210	(31,537)
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	Blues Grant (prior year - 2007)	93.068 5-H34-MC02548-03	150,000	07/01/06- 06/30/08	-	209,437 (7) 198,778	125,806	(73,972)
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	Blues Grant (prior year - 2006)	93.068 5-H34-MC02548-03	150,000	07/01/06- 06/30/08	-	61,398 (3)	61,398	-
Total CFDA # 93.068					\$ (73,972)	\$ 374,951	\$ 343,414	\$ (105,509)
<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	Sum Sufficient	08/01/06- 07/31/08	-	2,308 (1)	-	(2,308)
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					\$ -	\$ 2,308	\$ -	\$ (2,308)
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	-	10,735,367 (1)	10,735,367	-

Department of Health and Human Services									
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	-	3,885,227 (1)	3,789,860	(95,367)	
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	Substance Abuse & Mental Health Services - Access to Recovery	93.275	63,250	01/01/08-08/31/08	-	63,250 (1)	63,250	-	
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	Substance Abuse & Mental Health Services - Access to Recovery	93.275	4,824,950	09/30/08-09/29/09	-	-	1,319,734	1,319,734	
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 (1)	-	-	
	Total CFDA # 93.275				\$ 297,980	\$ 14,981,824	\$ 15,908,211	\$ 1,224,367	
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	Promoting Safe and Stable Families	93.556	66,908	01/01/07-12/31/07	(1,666)	(1,666) (1)	-	-	
	Total CFDA # 93.556				\$ (1,666)	\$ (1,666)	\$ -	\$ -	
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	Block Grants for Temporary Assistance for Needy Families	93.558	2,956,373	01/01/08-12/31/08	-	2,956,373 (1)	2,956,373	-	
	Total CFDA # 93.558				\$ -	\$ 2,956,373	\$ 2,956,373	\$ -	
WISCONSIN DEPARTMENT OF WORKFORCE DEVELOPMENT	Family Support Payments AFDC W-2 Estate Collection	93.560	Sum Sufficient	01/01/08-12/31/08	-	(21,803) (1) (16,868) (3) (38,671)	(18,863)	19,808	
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	(5,171)	(5,171) (1)	-	-	
	Total CFDA # 93.560				\$ (5,171)	\$ (43,842)	\$ (18,863)	\$ 19,808	
Department of Child Support Enforcement									
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	Child Support Enforcement Title IV-D	93.563	Percentage of Allowable Costs	01/01/08-12/31/08	-	15,750,273 (2) 1,036,532 (3) 154,471 (4) 1,648,663 (7) 18,591,939	19,025,848	433,909	
	Wis Stat 13.679					653,481 (2) 180,161 (3) 39,250 (4)	-	-	
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	872,892	872,892	-	-	
	Wis Stat 13.679								
	Total CFDA# 93.563				\$ 872,892	\$ 19,464,831	\$ 19,025,848	\$ 433,909	

See Notes to Schedules of Expenditures of Federal Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2008

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, 2008	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2008
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES - Continued</u>								
Department of Health and Human Services								
WISCONSIN DEPARTMENT OF ADMINISTRATION	Wisconsin Home Energy Assistance Program (WHEAP)	93.568	3,252,875	10/01/08- 09/30/09	- \$	- \$	866,015 \$	866,015
WISCONSIN DEPARTMENT OF ADMINISTRATION	Wisconsin Home Energy Assistance Program (WHEAP)	93.568	2,828,523	10/01/07- 09/30/08	719,979	1,875,015 (1)	1,155,036	-
	Total CFDA# 93.568				\$ 719,979	\$ 1,875,015	\$ 2,021,051	\$ 866,015
WISCONSIN DEPARTMENT OF WORKFORCE DEVELOPMENT	Child Care Development Fund	93.596	8,591,831	01/01/08- 12/31/08	-	6,761,544 (1)	7,688,020	926,476
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	Child Care Development Fund	93.596	8,591,202	01/01/07- 12/31/07	277,327	277,327 (1)	-	-
	Total CFDA # 93.596				\$ 277,327	\$ 7,038,871	\$ 7,688,020	\$ 926,476
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	Child Welfare Services & BCA	93.645	759,542	01/01/08- 12/31/08	-	759,542 (1)	759,542	-
	Total CFDA # 93.645				\$ -	\$ 759,542	\$ 759,542	\$ -
<u>Clerk of Circuit Courts</u>								
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	Permanency Plan Review (PPR) CARS - Profile #570075	93.658	600,000	01/01/08- 12/31/08	-	525,926 (2) 57,562 (3)	690,435	106,947
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	Permanency Plan Review (PPR) CARS - Profile #570075	93.658	683,363	01/01/07- 12/31/07	168,882	168,882 (2)	-	-
Department of Health and Human Services	Foster Care Title IV-E	93.658	3,443,259	01/01/08- 12/31/08	-	3,443,259 (1)	3,443,259	-

<u>District Attorney</u>										
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	93.658 570037/570040	1,182,100	07/01/08-06/30/09	-	280,667 (2)	558,033	277,366			
	CHIPS/Termination of Parental Rights Project									
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	93.658 570037/570040	1,064,800	07/01/07-06/30/08	262,206	788,074 (2)	525,868	-			
	CHIPS/Termination of Parental Rights Project									
	Total CFDA# 93.658			\$ 431,088	\$ 5,264,370	\$ 5,217,595	\$ 384,313			
<u>Department of Health and Human Services</u>										
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	93.667	13,350	02/01/06-06/30/08	-	13,350 (1)	13,350	-			
	Social Services Block Grant									
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	93.667	5,827,054	01/01/08-12/31/08	-	5,827,054 (1)	5,827,054	-			
	Social Services Block Grant									
	Total CFDA# 93.667			\$ -	\$ 5,840,404	\$ 5,840,404	\$ -			
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	93.767	870,209	01/01/08-12/31/08	-	983,631 (1) 130,613 (3)	1,114,244	-			
	State Children's Insurance Program									
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	93.767	762,321	01/01/07-12/31/07	194,550	194,550 (1)	-	-			
	State Children's Insurance Program									
	Total CFDA# 93.767			\$ 194,550	\$ 1,308,794	\$ 1,114,244	\$ -			
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	93.778	64,792,941	01/01/08-12/31/08	-	56,276,764 (1) 556,159 (3)	63,061,890	6,226,967			
	Medical Assistance									
WISCONSIN DEPARTMENT OF WORKFORCE DEVELOPMENT	93.778	Sum Sufficient	01/01/08-12/31/08	-	(768) (1)	(4,422)	(3,654)			
	Medical Assistance									
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	93.778	65,232,189	01/01/07-12/31/07	5,494,197	5,494,197 (1)	-	-			
	Medical Assistance									
	Total CFDA# 93.778			\$ -	\$ 856,910 (1) 31,502 (3) 11,927 (5)	\$ 1,266,643	\$ 366,304			
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	93.778 Cars #560087	945,523	01/01/07-12/31/07	201,220	201,220 (1)	-	-			
	R & C Medical I & A Federal Cars #560087									

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COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2008

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, 2008	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2008	
									01/01/08- 12/31/08
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES - Continued</u>									
<u>Department on Aging</u>									
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	Resource Center Screen Federal	93.778 Cars #560091	410,361	01/01/08- 12/31/08	- \$	268,307 (1) 12,668 (3) 280,975 \$	410,361 \$	129,386	
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	Resource Center Screen Federal	93.778 Cars #560091	313,440	01/01/07- 12/31/07	81,112	81,112 (1)	-	-	
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	CMO	93.778 Dependent on Total Clients		01/01/09- 12/31/09	-	14,785,511 (1)	-	(14,785,511)	
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	CMO	93.778 Dependent on Total Clients		01/01/08- 12/31/08	-	175,687,055 (1) 22,687,918 (4) 441,264 (6) 1,775,394 (7) 200,601,631	198,570,112	(2,031,519)	
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	CMO	93.778 Dependent on Total Clients		01/01/07- 12/31/07	649,430	(884,466) (1)	-	1,533,886	
<u>Department on Aging</u>						\$	\$	\$	
Total CFDA # 93.778						6,425,959	278,294,674	263,304,584	(8,564,131)
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	Health Information - County Assist.	93.779 \$ Cars #560432	52,500	04/01/08- 12/31/08	-	52,500 (1)	52,500	-	
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	Health Information - County Assist. Orig SHIP	93.779 Cars #560433	17,500	01/01/08- 12/31/08	-	17,500 (1)	17,500	-	
<u>Department of Health and Human Services</u>									
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	Centers for Medicare and Medicaid Services	93.779	136,650	02/01/06- 06/30/08	-	136,650 (1)	136,650	-	
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	Centers for Medicare and Medicaid Services	93.779	8,521	01/01/08- 12/31/08	-	-	7,202	7,202	
<u>Department on Aging</u>						\$	\$	\$	
Total CFDA # 93.779						206,650	213,852	7,202	

Department of Health and Human Services

WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	Block Grant for Community Mental Health Services	93.958	685,914	01/01/08-12/31/08	-	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	01/01/08-12/31/08	-	3,765,368 (1)	3,771,731	6,363
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	33,429	33,429 (1)	-	-
	Total CFDA # 93.959				\$ 33,429	\$ 3,798,797	\$ 3,771,731	\$ 6,363
	TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				\$ 9,075,864	\$ 349,706,208	\$ 335,826,849	\$ (4,803,495)

U.S. DEPARTMENT OF HOMELAND SECURITY

<u>Sheriff Department-Emergency Management</u>								
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Homeland Security Program Grant UASI Cert Training	97.004 2006-HS-18B-2175	39,103	01/01/08-06/30/09	-	-	-	-
WISCONSIN DEPARTMENT OF MILITARY AFFAIRS	Emergency Management Performance Grant EMPG	97.042	198,811	10/01/06-09/30/07	99,406	-	-	99,406
	Total CFDA# 97.042				\$ 99,406	\$ -	\$ -	\$ 99,406
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Homeland Security Program Grant UASI MILCO/WAUKoo Interoperability	97.067 2007-HS-18F-3174	638,000	01/01/08-06/30/09	-	-	460,886	460,886
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Homeland Security Program Grant Cuddey Zone E Community Tabletop Exercise	97.067 2007-HS-04-3566	3,028	05/01/08-06/30/09	-	-	-	-
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Homeland Security Program Grant UASI Infrastructure Protection	97.067 2006-HS-18J-3991	50,000	04/01/08-06/30/09	-	-	-	-
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Homeland Security Program Grant Mail Shooter	97.067 2007-HS-04-3186	54,162	01/01/08-06/30/09	-	8,046 (2)	8,046	-
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Homeland Security Program Grant Nursing Home Evaluation	97.067 2007-HS-04-3185	34,481	01/01/08-06/30/09	-	-	-	-
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Homeland Security Program Grant Active Shooter School	97.067 2007-HS-04-3184	32,567	01/01/08-06/30/09	-	-	-	-

See Notes to Schedules of Expenditures of Federal Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2008

Administrative County Department/ PASS-THRU-AGENCY	Federal Domestic Assistance #/ State or Other Contract #	Award Amount	Award Period (Note 1)	Accrued/ (Deferred) January 1, 2008	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2008
<u>U.S. DEPARTMENT OF HOMELAND SECURITY - Continued</u>							
Sheriff Department-Emergency Management WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	97.067 2007-HS-18G-3181	50,000	01/01/08- 06/30/09	\$ -	\$ -	\$ -	\$ -
	Homeland Security Program Grant UASI EOD Robot						
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	97.067 2006-HS-04-2280	2,262	04/1/07- 04/30/08	-	2,161 (2)	2,161	-
	Homeland Security Program Grant Oak Creek Functional						
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	97.067 \$ 2006-HS-04-2278	1,974	01/01/08- 04/30/08	-	790 (2)	790	-
	Homeland Security Program Grant Exercising						
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	97.067 2006-HS-19-2257	126,500	01/01/08- 06/30/08	-	-	-	-
	Homeland Security Program Grant UASI Equipment						
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	97.067 2006-HS-19-2256	9,450	04/01/07- 04/30/08	-	4,192	4,192	-
	Homeland Security Program Grant Cudahy Full Scale						
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	97.067 2006-HS-14-2851	10,000	09/01/07- 03/31/08	-	8,000 (2)	8,000	-
	Homeland Security Program Grant LETPP Critical Infrastructure						
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	97.067 2005-HS-05-2811	2,500	09/01/07- 01/31/08	-	2,500 (2)	2,500	-
	Homeland Security Program Grant Mutual Aid Interoperability Round 3						
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	97.067 HS-05-CI-0491	152,736	01/01/07- 01/31/08	-	152,736 (2)	152,736	-
	Homeland Security Program Grant LETPP Critical Infrastructure						
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	97.067 2007-HS-18F-3096	90,000	01/01/08- 06/30/09	-	45,000 (2)	67,500	22,500
	Homeland Security Program Grant Terrorism Early Warning System - STAC						
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	97.067 2006-HS-10-2365	30,000	03/01/07- 02/29/08	-	27,903 (2)	27,903	-
	Homeland Security Program Grant EOD Team Enhancements						

<u>Sheriff Department-Emergency Management</u>									
WISCONSIN DEPARTMENT OF ADMINISTRATION	Homeland Security/UASI Terrorism Early Warning System	97.067 2006-HS-18-2044	81,652	07/01/06-06/30/08	-	19,166 (2)	19,166	-	
OFFICE OF JUSTICE ASSISTANCE		Total CFDA# 97.067			\$ -	\$ 270,494	\$ 753,880	\$ 483,386	
<u>Department of Public Works- Transit</u>									
WISCONSIN DEPARTMENT OF ADMINISTRATION	Oper Assist from OJA's Homeland Security for Transit Security/Plng	97.075 RT-01-3154	297,310	Duration of Project	-	5,018 (2)	26,733	21,715	
OFFICE OF JUSTICE ASSISTANCE		Total CFDA# 97.075			\$ 87,706	\$ 482,765 (2)	\$ 395,059	\$ 421,782	\$ 21,715
<u>Department of Health and Human Services - Housing</u>									
WISCONSIN DEPARTMENT OF ADMINISTRATION	Disaster Housing Assistance Program	97.109	16,805	10/01/07-03/01/09	(10,218)	9,713 (1)	11,033	(8,898)	
OFFICE OF JUSTICE ASSISTANCE		Total CFDA# 97.109			\$ (10,218)	\$ 9,713	\$ 11,033	\$ (8,898)	
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY									
					\$ 176,894	\$ 767,990	\$ 1,186,705	\$ 595,609	
<u>U.S. DEPARTMENT OF TRANSPORTATION-FEDERAL AVIATION ADMINISTRATION</u>									
<u>Sheriff Department</u>									
FEDERAL AVIATION ADMINISTRATION	FAA K-9 Explosive Detection Team	120.500 D TSA20-03-H-01004	100,500	04/01/08-12/31/08	-	100,500 (1)	100,500	-	
TOTAL U.S. DEPT OF TRANSPORTATION-FEDERAL AVIATION ADMINISTRATION									
					\$ -	\$ 100,500	\$ 100,500	\$ -	
<u>Sheriff Department</u>									
<u>EXECUTIVE OFFICE OF THE PRESIDENT</u>									
OFFICE OF NATIONAL DRUG CONTROL POLICY	HIDTA Grant-Intelligence & Technical Support Grant	17PMLP5272	134,196	01/01/07-06/30/08	29,304	60,577 (2)	31,273	-	
OFFICE OF NATIONAL DRUG CONTROL POLICY	HIDTA Grant-Intelligence & Technical Support Grant	16PMLP527Z	95,979	01/01/06-06/30/07	517	517 (1)	-	-	
<u>District Attorney</u>									
OFFICE OF NATIONAL DRUG CONTROL POLICY	Milwaukee High Intensity Drug Trafficking Area (HIDTA)	18PMLP520Z	465,598	01/01/08-12/31/09	-	307,642 (1)	412,482	104,840	
OFFICE OF NATIONAL DRUG CONTROL POLICY	Milwaukee High Intensity Drug Trafficking Area (HIDTA)	17PMLP520Z	510,850	07/01/07-12/31/08	171,475	243,863 (1)	72,408	-	

See Notes to Schedules of Expenditures of Federal Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2008

Federal Domestic Assistance #/ State or Other Contract #	Award Amount (Note 1)	Award Period (Note 1)	Accrued/ (Deferred) January 1, 2008	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2008
<u>EXECUTIVE OFFICE OF THE PRESIDENT - Continued</u>						
Milwaukee High Intensity Drug Trafficking Area (HIDTA)	732,296	01/01/05- 12/31/08	15,698	15,698 (1)	-	-
TOTAL EXECUTIVE OFFICE OF THE PRESIDENT	\$ 216,994		\$ 628,317	\$ 516,163	\$ 104,840	
TOTAL FEDERAL ASSISTANCE	\$ 17,070,966		\$ 525,485,409	\$ 518,221,586	\$ 9,807,143	
<u>U.S. DEPARTMENTS OF JUSTICE AND TREASURY</u>						
<u>District Attorney</u>						
Asset Forfeiture Fund MDEG	*** \$	04/01/01- 12/31/08	15,089 (7) 281 (7)	15,370	6,831	
<u>Sheriff Department</u>						
Asset Forfeiture Fund Milwaukee County Sheriff	***	01/01/08- 12/31/08	152,448 (7)	152,448	152,448	
TOTAL U.S. DEPARTMENTS OF JUSTICE AND TREASURY****			\$ 167,818	\$ 159,279		

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

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



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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, 2008

	REVENUES									
	GRANTOR SHARE					TOTAL REVENUES				
	PERCENT FEDERAL STATE	FEDERAL CFDA NUMBER	CASH RECEIVED	RECEIPTS (UNDER) EXPENSES (12/31/08)	RECEIPTS FROM GRANTS	RECEIPTS FROM LOCAL	GRANTS	LOCAL	GRANTS	LOCAL
CHILD SUPPORT (CS)	66.00%	93.563	\$ 8,908,819	\$ 367,659	\$ 9,276,478	\$ 1,038,532	\$ 9,276,478	\$ 1,038,532	\$ 9,276,478	\$ 1,038,532
CS OPER & PERFM BASED	100.00%	93.563	3,781,551		3,781,551		3,781,551		3,781,551	
CHILDREN 1ST	100.00%	93.563	188,000		188,000		188,000		188,000	
SECTION 1115	100.00%	93.563	278,492		278,492		278,492		278,492	
STATE GPR	100.00%	93.563	1,728,942		1,728,942		1,728,942		1,728,942	
MSL INCENTIVE	100.00%	93.563	864,469		864,469		864,469		864,469	
FROM OTHER GOV UNIT	100.00%	93.563		66,250	66,250		66,250		66,250	154,471
MATCH PROVIDED BY CONTRACT AGENCIES										
OTHER GRANTS	100.00%	93.563								1,552,784
TOTAL	100.00%	93.563	\$ 15,750,273	\$ 433,909	\$ 16,184,182	\$ 2,841,666	\$ 16,184,182	\$ 2,841,666	\$ 16,184,182	\$ 2,841,666

TITLE: ACCRUED (DEFERRED) ENDING BALANCE



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COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF STATE AWARDS

For the Year Ended December 31, 2008

Administrative County Department/ STATE AGENCY	Award Description	State ID, Contract or Statute #	Award Amount	Award Period (Note 1)	Accrued/ (Deferred) January 1, 2008	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2008
<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	2008 Soil and Water Resource Management Grant	9214-08-41-00	\$ 92,253	01/01/08- 12/31/08	- \$	- \$	92,253 \$	92,253
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 (2)	-	-
TOTAL WISCONSIN DEPARTMENT OF AGRICULTURE, TRADE AND CONSUMER PROTECTION					\$ 91,221	\$ 91,221	\$ 92,253	\$ 92,253
<u>WISCONSIN DEPARTMENT OF NATURAL RESOURCES</u>								
<u>Department of Parks, Recreation and Culture</u>								
WISCONSIN DEPARTMENT OF NATURAL RESOURCES	EAB Preparedness Planning	UF 886-08	14,354	01/01/08- 12/31/08	-	-	29,137	29,137
WISCONSIN DEPARTMENT OF NATURAL RESOURCES	Bender Park Dredging Feasibility	RBF-1182	39,500	11/20/06- 06/30/08	17,338	-	-	17,338
WISCONSIN DEPARTMENT OF NATURAL RESOURCES	Milwaukee County Gypsy Moth Suppression	GM-066-08	14,913	07/01/08- 06/30/09	-	-	-	-
WISCONSIN DEPARTMENT OF NATURAL RESOURCES	Milwaukee County Gypsy Moth Suppression	GM-066-08	7,719	07/01/07- 06/30/08	282	2,257 (2) 5,697 (3) 7,954	7,672	-
WISCONSIN DEPARTMENT OF NATURAL RESOURCES	Urban Wildlife Damage Abatement and Control	UW08-073	5,000	04/18/08- 04/18/10	-	-	-	-
WISCONSIN DEPARTMENT OF NATURAL RESOURCES	Urban Wildlife Damage Abatement and Control	UW07-068	5,000	01/24/07- 01/24/09	-	5,000 (2) 6,932 (3) 11,932	11,932	-
WISCONSIN DEPARTMENT OF NATURAL RESOURCES	Urban Wildlife Damage Abatement and Control	UW06-059	5,000	01/25/06- 01/25/08	5,000	5,000 (2)	-	-
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

<u>Department of Transportation and Public Works</u>									
WISCONSIN DEPARTMENT OF NATURAL RESOURCES	Riverside Park Trail Rehabilitation	RTA-339	244,207	10/09/07-06/30/10	-	5,953 (3)	5,953	-	-
<u>Department of Transportation and Public Works</u>									
WISCONSIN DEPARTMENT OF NATURAL RESOURCES	Riverside Park Improvements	S-ADLP2-965	45,000	04/19/07-06/30/09	-	1,797 (3)	1,797	-	-
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	-	-	-	-	-
<u>Department of Parks, Recreation and Culture</u>									
WISCONSIN DEPARTMENT OF NATURAL RESOURCES	Snowmobile Trail Maintenance	370.485 S-3650	3,150	07/01/08-06/30/09	-	-	-	-	-
WISCONSIN DEPARTMENT OF NATURAL RESOURCES	Snowmobile Trail Maintenance	370.485 S-3519	3,150	07/01/07-06/30/08	-	3,150 (2)	3,150	-	-
WISCONSIN DEPARTMENT OF NATURAL RESOURCES	Snowmobile Trail Maintenance	370.485 S-3390	3,150	07/03/06-03/30/07	3,150	3,150 (2)	-	-	-
WISCONSIN DEPARTMENT OF NATURAL RESOURCES	Wildlife Damage Abatement & Claims	370.553	60,922	01/01/01-12/31/07	(317)	6,471 (2)	4,189	(2,599)	-
TOTAL WISCONSIN DEPARTMENT OF NATURAL RESOURCES					\$ 175,453	\$ 45,407	\$ 63,830	\$ 193,876	

See Notes to Schedules of Expenditures of State Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF STATE AWARDS

For the Year Ended December 31, 2008

Administering County Department/ STATE AGENCY	Award Description	State ID, Contract or Statute #	Award Amount	Award Period (Note 1)	Accrued/ (Deferred) January 1, 2008	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2008
<u>Department of Public Works - Transit</u>								
<u>WISCONSIN DEPARTMENT OF TRANSPORTATION</u>								
	Elderly and Handicapped Transportation Assistance Program	395.101.104 \$ Wis Statute 85.20 85.21	8,392,700 1,457,868 9,850,568	01/01/08- 12/31/08	- \$	21,696,132 \$	21,696,132 \$	-
		Total State ID # 395.101.104			\$ -	21,696,132 \$	21,696,132 \$	-
	Marquette Interchange Project 2005 (3)Traffic Mitigation	1060-05-93	2,818,033	Duration of Project	115,272	208,674 (2)	93,402	-
<u>Sheriff's Department</u>								
<u>WISCONSIN DEPARTMENT OF TRANSPORTATION</u>								
	Marquette Interchange Traffic Mitigation Contract #7	1060-05-93	501,999	01/01/07- 12/31/07	91,407	91,407 (2)	-	-
		Total State ID # 1060-05-93			\$ 206,679 \$	300,081 \$	93,402 \$	-
					\$ 206,679 \$	21,996,213 \$	21,789,534 \$	-
<u>Department of Health and Human Services</u>								
<u>WISCONSIN DEPARTMENT OF CORRECTIONS</u>								
	Community Intervention Program for Early & Intensive Intervention	301.263	1,305,190	07/01/08- 06/30/09	-	312,178 (2)	500,355	188,177
	Community Intervention Program for Early & Intensive Intervention	301.263	1,426,350	07/01/07- 06/30/08	459,835	1,426,350 (2)	966,515	-
		Total State ID # 301.263			\$ 459,835 \$	1,738,528 \$	1,466,870 \$	188,177
<u>Department of Health and Human Services</u>								
<u>WISCONSIN DEPARTMENT OF CORRECTIONS</u>								
	Community Youth Aids	410.313	9,549,391	01/01/08- 12/31/08	-	11,033,642 (2)	9,549,391	(1,484,251)

Department of Health and Human Services

WISCONSIN DEPARTMENT OF CORRECTIONS	Community Youth Aids	410.313	10,487,931	01/01/07-12/31/07	(2,114,550)	(2,114,550) (2)	-	-	
	Total State ID # 410.313				\$ (2,114,550)	\$ 8,919,092	\$ 9,549,391	\$ (1,484,251)	
TOTAL WISCONSIN DEPARTMENT OF CORRECTIONS					\$ (1,654,715)	\$ 10,657,620	\$ 11,016,261	\$ (1,296,074)	
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES									
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	WFuneral & Cemetery	435.105	1,650,009	01/01/08-12/31/08	-	2,312,860 (2)	2,434,551	121,691	
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	WFuneral & Cemetery	435.105	1,429,652	01/01/07-12/31/07	347,768	347,768 (2)	-	-	
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	MA Transportation	435.131	437,500	01/01/08-12/31/08	-	1,488,526 (2)	2,206,288	717,762	
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	MA Transportation	435.131	5,310,200	01/01/07-12/31/07	1,292,835	1,292,835 (2)	-	-	
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	Family Care Resource Center	435.140	2,777,521	01/01/08-12/31/08	-	2,777,521 (2)	2,777,521	-	
	Cars #560100								
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	State Funded	435.1425	25,059	01/01/08-12/31/08	-	-	21,181	21,181	
	Total State ID # 435.1				\$ 1,640,603	\$ 8,219,510	\$ 7,439,541	\$ 860,634	
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	Parental Fee Non-Federal Program Revenue	435.200	Sum Sufficient	01/01/08-12/31/08	-	(1) (2)	(44,687)	(44,686)	
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	Parental Fee Non-Federal Program Revenue	435.200	Sum Sufficient	01/01/07-12/31/07	(12,370)	(12,370) (2)	-	-	
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	Regional Training Staff	435.224	124,385	01/01/08-12/31/08	-	31,096 (2)	93,769	62,673	
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	Regional Training Staff	435.224	126,073	01/01/07-12/31/07	(9,976)	(9,976) (2)	-	-	
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	Training Center	435.226	27,451	01/01/08-12/31/08	-	6,863 (2)	21,174	14,311	

See Notes to Schedules of Expenditures of State Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF STATE AWARDS

For the Year Ended December 31, 2008

Administering County Department/ STATE AGENCY	Award Description	State ID, Contract or Statute #	Award Amount	Award Period (Note 1)	Accrued/ (Deferred) January 1, 2008	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2008
<u>WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES - Continued</u>								
<u>Department of Health and Human Services</u>								
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	Training Center	435.226 \$	22,062	01/01/07- 12/31/07	14,237 \$	14,237 (2) \$	-	-
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	Income Maintenance	435.283	8,508,440	01/01/08- 12/31/08	-	8,273,194 (2) 2,618,734 (3)	10,891,928	-
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	Income Maintenance	435.283	8,536,623	01/01/07- 12/31/07	5,676	5,676 (2)	-	-
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	Income Maintenance	435.284	150,564	01/01/08- 12/31/08	-	170,188 (2) 22,599 (3)	192,787	-
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	Income Maintenance	435.284	95,610	01/01/07- 12/31/07	24,400	24,400 (2)	-	-
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	Medicaid Subrogation Collection	435.291	Sum Sufficient	01/01/08- 12/31/08	-	(218,846) (2) (119,808) (3)	(338,654)	-
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	Medicaid Subrogation Collection	435.291	Sum Sufficient	01/01/07- 12/31/07	(104,608)	(104,608) (2)	-	-
Total State ID # 435.2					\$(82,641) \$	10,701,378 \$	10,816,317 \$	32,298
<u>Department on Aging</u>								
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	Adult Protective Services Cars #000313	435.313	179,029	01/01/08- 12/31/08	-	179,029 (2) 347,531 (3)	526,560	-
WISCONSIN DEPARTMENT OF WORKFORCE DEVELOPMENT	COP-W GPR AFDC Agency Collections	435.338	Sum Sufficient	01/01/08- 12/31/08	-	(68,739) (2) (13,253) (3)	(88,356)	(6,364)

<u>Department of Health and Human Services</u>																		
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	435.338	3,066,288	01/01/08-12/31/08	-	2,718,359 (2)	2,530,572	(187,787)											
COP-W GPR AFDC Agency Collections																		
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	435.338	3,066,288	01/01/07-12/31/07	168,343	168,343 (2)	-	-											
COP-W GPR AFDC Agency Collections																		
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	435.348	3,277,487	01/01/08-12/31/08	-	2,578,886 (2)	3,252,514	673,628											
CIP II GPR																		
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	435.348	2,422,592	01/01/07-12/31/07	96,675	96,675 (2)	-	-											
CIP II GPR																		
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	435.367	8,943,604	01/01/08-12/31/08	-	8,498,471 (2)	8,854,403	355,932											
Community Options Program																		
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	435.367	8,686,173	01/01/07-12/31/07	40,746	40,746 (2)	-	-											
Community Options Program																		
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	435.369	938,562	01/01/08-12/31/08	-	155,503 (2)	938,562	783,059											
CIP II Comm. Relocate Non Federal																		
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	435.369	970,996	01/01/07-12/31/07	(37,408)	(37,408) (2)	-	-											
CIP II Comm. Relocate Non Federal																		
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	435.375	131,969	01/01/08-12/31/08	-	3,218 (2)	58,330	55,112											
CIP II - Diversions Non-Federal																		
<u>Department on Aging</u>																		
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	435.381	242,158	01/01/08-12/31/08	-	242,158 (2)	256,960	-											
Alzheimer's Family Support																		
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	435.381	249,641	01/01/07-12/31/07	(5,126)	-	-	(5,126)											
Alzheimer's Family Support																		
<table border="0" style="width: 100%;"> <tr> <td style="width: 10%;"></td> <td style="width: 10%; text-align: right;">Total State ID # 435.3</td> <td style="width: 10%; text-align: right;">\$ 263,230</td> <td style="width: 10%; text-align: right;">\$ 14,924,321</td> <td style="width: 10%; text-align: right;">\$ 16,329,545</td> <td style="width: 10%; text-align: right;">\$ 1,668,454</td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> </tr> </table>												Total State ID # 435.3	\$ 263,230	\$ 14,924,321	\$ 16,329,545	\$ 1,668,454		
	Total State ID # 435.3	\$ 263,230	\$ 14,924,321	\$ 16,329,545	\$ 1,668,454													
<u>Department of Health and Human Services</u>																		
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	435.407	1,680,801	01/01/08-12/31/08	-	416,483 (2)	1,506,161	1,089,678											
Medical Assistance Program																		
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	435.410	42,415	01/01/08-12/31/08	-	10,604 (2)	12,300	1,696											
Medical Assistance Program																		
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	435.450	2,078,495	01/01/08-12/31/08	-	1,830,824 (2)	1,759,210	(71,614)											
Medical Assistance Program																		

See Notes to Schedules of Expenditures of State Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF STATE AWARDS

For the Year Ended December 31, 2008

Administering County Department/ STATE AGENCY	Award Description	State ID, Contract or Statute #	Award Amount	Award Period (Note 1)	Accrued/ (Deferred) January 1, 2008	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2008
<u>WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES - Continued</u>								
<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	\$ 73,961	\$ (2)	\$ -	\$ -
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	Medical Assistance Program	435.451	593,700	01/01/08- 12/31/08	-	480,231 (2)	536,774	56,543
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	Medical Assistance Program	435.451	506,934	01/01/07- 12/31/07	193,205	193,205 (2)	-	-
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	Medical Assistance Program	435.460	196,703	01/01/08- 12/31/08	-	137,535 (2)	117,733	(19,802)
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	Medical Assistance Program	435.460	223,280	01/01/07- 12/31/07	(27,148)	(27,148) (2)	-	-
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	Medical Assistance Program	435.461	101,375	01/01/08- 12/31/08	-	54,271 (2)	8,730	(45,541)
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	Medical Assistance Program	435.461	87,949	01/01/07- 12/31/07	(17,224)	(17,224) (2)	-	-
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	Medical Assistance Program	435.462	96,750	01/01/08- 12/31/08	-	78,734 (2)	41,373	(37,361)
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	Medical Assistance Program	435.462	49,607	01/01/07- 12/31/07	(4,068)	(4,068) (2)	-	-
		Total State ID # 435.4			\$ 218,726	\$ 3,227,408	\$ 3,982,281	\$ 973,599
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	Community Support Program	435.504	93,910	01/01/08- 12/31/08	-	93,910 (2)	93,910	-
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	Brain Injury Waiver	435.506	907,513	01/01/08- 12/31/08	-	852,293 (2)	907,513	55,220
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	Brain Injury Waiver	435.506	864,375	01/01/07- 12/31/07	55,203	55,203 (2)	-	-

Department of Health and Human Services

WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	435.531045	41,700	07/01/08-06/30/08	-	41,700 (2)	41,700	-
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	435.531045	41,700	07/01/07-06/30/08	-	41,700 (2)	41,700	-
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	435.531045	41,700	07/01/07-06/30/08	31,275	31,275 (2)	-	-
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	435.535	5,000,000	01/01/08-12/31/08	-	3,943,291 (2)	4,137,032	193,741
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	435.535	5,000,000	01/01/07-12/31/07	265,827	265,827 (2)	-	-
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	435.542	159,600	01/01/08-12/31/08	-	159,600 (2)	159,600	-
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	435.542	206,392	01/01/07-12/31/07	(4,988)	(4,988) (2)	-	-
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	435.550	1,602,905	01/01/08-12/31/08	-	1,600,771 (2)	1,602,905	2,134
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	435.559	6,612,443	01/01/08-12/31/08	-	6,612,443 (2)	6,612,443	-
<u>Department on Aging</u>							
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	435.560	24,828	01/01/08-12/31/08	-	24,828 (2)	38,911	-
	Cars #560318				14,083 (5)		
					38,911		
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	435.560	111,456	01/01/08-12/31/08	-	111,456 (2)	123,840	-
	Cars #560320				12,384 (3)		
					123,840		
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	435.560	60,466	10/01/07-12/31/07	-	60,466 (2)	60,466	-
	Cars #560327						
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	435.560	65,836	01/01/08-12/31/08	-	65,836 (2)	91,789	-
	Cars #560330				7,315 (3)		
					18,638 (5)		
					91,789		
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	435.560104	98,140	01/01/08-12/31/08	-	98,140 (2)	98,140	-
	Cars #560104						

See Notes to Schedules of Expenditures of State Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF STATE AWARDS

For the Year Ended December 31, 2008

Administering County Department/ STATE AGENCY	Award Description	State ID, Contract or Statute #	Award Amount	Award Period (Note 1)	Accrued/ (Deferred) January 1, 2008	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2008
<u>WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES - Continued</u>								
<u>Department on Aging</u>								
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	Elder Abuse Services	435.56049 \$ Cars #560490	436,666	01/01/08- 12/31/08	- \$	436,666 (2) \$	436,666 \$	-
<u>Department of Health and Human Services</u>								
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	Base Allocation - BCA	435.561	25,964,667	01/01/08- 12/31/08	-	25,964,667 (2)	25,964,667	-
<u>Department on Aging</u>								
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	Base Allocation - BCA	435.561 Cars #000561	2,307,670	01/01/08- 12/31/08	-	2,307,670 (2) 854,720 (5) 3,162,390	3,162,390	-
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	Base Allocation - BCA	435.561 Cars #000561	2,364,483	01/01/07- 12/31/07	(34,651)	(34,651) (2)	-	-
<u>Department of Health and Human Services</u>								
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	CIP 1B	435.564	6,174,515	01/01/08- 12/31/08	-	6,144,349 (2)	6,174,515	30,166
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	State Funded	435.567	83,821	01/01/08- 12/31/08	-	-	83,821	83,821
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	FISS SVCS Program (Safety)	435.570019	897,660	01/01/07- 06/30/08	-	837,540 (2)	837,540	-
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	FISS SVCS Program (Safety)	435.570019	660,000	07/01/08- 12/31/09	-	204,940 (2)	232,180	27,240
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 (2)	-	-
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	FISS SVCS Program (Safety)	435.570019	Sum Sufficient	01/01/07- 12/31/07	(440,000)	(440,000) (2)	-	-

<u>Department of Health and Human Services</u>										
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	435.577	875,873	01/01/08-12/31/08	-	723,324 (2)	779,091	55,767			
Family Support Program										
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	435.577	897,482	01/01/07-12/31/07	45,424	45,424 (2)	-	-			
Family Support Program										
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	435.580	5,931,599	01/01/08-12/31/08	-	5,793,933 (2)	5,931,599	137,666			
CIP 1A										
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	435.580	5,561,745	01/01/07-12/31/07	198,051	198,051 (2)	-	-			
CIP 1A										
Total State ID # 435.5										
		\$ 638,781		\$ 57,865,464	\$ 57,612,438	\$ 57,612,438	\$ 585,755			
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	435.681	5,389,538	01/01/08-12/31/08	-	47,919,648	47,919,648	-			
State/County Match										
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	435.681	5,389,538	01/01/07-12/31/07	3,840,604	3,840,604 (2)	-	-			
State/County Match										
<u>Department on Aging</u>										
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	435.681	299,505	01/01/08-12/31/08	-	378,185	602,814	224,629			
State/County Match										
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	435.681	281,799	01/01/07-12/31/07	211,349	211,349 (2)	-	-			
State/County Match										
<u>Department of Health and Human Services</u>										
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	435.684	(1,399,220)	01/01/08-12/31/08	-	(1,399,220) (2)	-	-			
State Funded										
Total State ID # 435.6										
		\$ 4,051,953		\$ 52,349,786	\$ 48,522,462	\$ 48,522,462	\$ 224,629			
<u>Department of Health and Human Services - County Health Programs</u>										
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	435.712	16,600,000	01/01/08-12/31/08	-	56,275,713 (7)	56,275,713	-			
General Relief (Med) 2007 Grant Year										
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	435.712	16,600,000	01/01/07-12/31/07	4,854,685	4,854,685 (7)	-	-			
General Relief (Med) 2007 Grant Year										

See Notes to Schedules of Expenditures of State Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF STATE AWARDS

For the Year Ended December 31, 2008

Administering County Department/ STATE AGENCY	Award Description	State ID, Contract or Statute #	Award Amount	Award Period (Note 1)	Accrued/ (Deferred) January 1, 2008	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2008
<u>WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES - Continued</u>								
<u>Department of Health and Human Services</u>								
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	State Admin Match Grant Program Integrity	435.750	\$ 199,816	01/01/08- 12/31/08	- \$	199,816 (2) \$	179,233 \$	(20,563)
Total State ID # 435.7					\$ 4,854,685	61,330,214	56,454,946	(20,563)
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	State Funded	435.81027	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	92,056	92,056 (2)	-	-
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	State Funded	435.81052	58,200	07/01/08- 06/30/11	-	5,632 (2)	9,459	3,827
Total State ID # 435.8					\$ 92,056	214,088	125,859	3,827
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	Fraud Contract	435.950	34,804	01/01/08- 12/31/08	-	19,340 (2)	34,804	15,464
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	Fraud Contract	435.950	35,384	01/01/07- 12/31/07	5,701	5,701 (2)	-	-
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	Health Check Other Services Adm	435.966	Sum Sufficient	01/01/07- 12/31/07	2,217	2,217 (2)	-	-
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	Health Check Other Services Part	435.967	Sum Sufficient	01/01/07- 12/31/07	31,668	31,668 (2)	-	-
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	Agency Reimb-Staff Travel	435.977	Sum Sufficient	01/01/07- 12/31/07	184	184 (2)	-	-
Total State ID # 435.9					\$ 39,770	59,110	34,804	15,464

Department of Health and Human Services

WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	Coord Svs Team Jan2010	436.81034	58,200	07/01/07-01/31/10	-	58,200 (2)	58,200	-
		Total State ID # 436.8			\$ -	\$ 58,200	\$ 58,200	\$ -
WISCONSIN DEPARTMENT OF WORKFORCE DEVELOPMENT	AFDC Agency Collections/Incentive	445.338	Sum Sufficient	01/01/08-12/31/08	-	51,608 (2)	73,535	21,927
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	AFDC Agency Collections/Incentive	445.338	Sum Sufficient	01/01/07-12/31/07	9,735	9,735 (2)	-	-
WISCONSIN DEPARTMENT OF WORKFORCE DEVELOPMENT	FS Agency Collections/Incentive	445.367	Sum Sufficient	01/01/08-12/31/08	-	47,450 (2)	60,610	13,160
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	FS Agency Collections/Incentive	445.367	Sum Sufficient	01/01/07-12/31/07	3,340	3,340 (2)	-	-
		Total State ID # 445.3			\$ 13,075	\$ 112,133	\$ 134,145	\$ 35,087
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	MCPS Foster Parent Inter	445.570022	442,065	01/01/08-12/31/08	-	442,065 (2)	442,065	-
		TOTAL OF WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES			\$ 11,730,238	\$ 209,303,677	\$ 201,952,603	\$ 4,379,164

WISCONSIN DEPARTMENT OF JUSTICE

<u>District Attorney</u>								
WISCONSIN DEPARTMENT OF JUSTICE	Victim/Witness Assistance Program	455.503/455.532	52% Total Cost	07/01/08-06/30/09	-	537,873 (3)	1,120,568	582,695
		WI Statute 950.06				1,226,197 (2)		
						478,121 (3)		
WISCONSIN DEPARTMENT OF JUSTICE	Victim/Witness Assistance Program	455.503/455.532	56% Total Cost	07/01/07-06/30/08	565,278	1,704,318	1,139,040	-
		WI Statute 950.06						
		Total State ID # 455.503/455.532			\$ 565,278	\$ 2,242,191	\$ 2,259,608	\$ 582,695
<u>Sheriff Department</u>								
WISCONSIN DEPARTMENT OF JUSTICE	Cease Grant 2007 (current year)	100.241	300	01/01/07-12/31/07	300	300 (2)	-	-
WISCONSIN DEPARTMENT OF JUSTICE	Cease Grant 2007 (prior year)	100.241	300	01/01/07-12/31/07	-	-	300	300
		Total State ID # 100.241			\$ 300	\$ 300	\$ 300	\$ 300
		TOTAL WISCONSIN DEPARTMENT OF JUSTICE			\$ 565,578	\$ 2,242,491	\$ 2,259,908	\$ 582,995

See Notes to Schedules of Expenditures of State Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF STATE AWARDS

For the Year Ended December 31, 2008

Administering County Department/ STATE AGENCY	Award Description	State ID, Contract or Statute #	Award Amount	Award Period (Note 1)	Accrued/ (Deferred) January 1, 2008	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2008
<u>Sheriff-Emergency Management</u>								
<u>WISCONSIN DEPARTMENT OF MILITARY AFFAIRS-STATE EMERGENCY COMMISSION</u>								
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	\$ 64,330 (2)	\$ -	\$ -
TOTAL WI DEPARTMENT OF MILITARY AFFAIRS-STATE EMERGENCY COMMISSION					\$ 64,330	\$ 64,330	\$ -	\$ -
<u>County Executive - Veterans Services</u>								
WISCONSIN DEPARTMENT OF VETERANS AFFAIRS	County Veterans Service Officer	485.001	13,000	01/01/08- 12/31/08	-	13,000 (2)	13,000	-
TOTAL WISCONSIN DEPARTMENT OF VETERANS AFFAIRS					\$ -	\$ 13,000	\$ 13,000	\$ -
<u>Department of Administrative Services - SEWRPC</u>								
WISCONSIN DEPARTMENT OF ADMINISTRATION	Land Records Modernization Grant	505.116 2008 T & E	300	2008	-	300 (2)	300	-
Total State ID # 505.116					\$ -	\$ 300	\$ 300	\$ -
<u>Department of Health and Human Services</u>								
WISCONSIN DEPARTMENT OF ADMINISTRATION	State Public Benefits	505.371	580,545	10/01/07- 09/30/08	-	580,545 (2)	580,545	-
Total CFDA# 505.371					\$ -	\$ 580,545	\$ 580,545	\$ -
<u>District Attorney</u>								
WISCONSIN DEPARTMENT OF ADMINISTRATION	Special Prosecution Clerks & Ceasefire Clerks	Wis. Statutes 20.475 978.13 (1) (b)(c) & (d)	311,100	07/01/08- 06/30/09	-	-	141,196	141,196
WISCONSIN DEPARTMENT OF ADMINISTRATION	Special Prosecution Clerks & Ceasefire Clerks	Wis. Statutes 20.475 978.13 (1) (b)(c) & (d)	302,000	07/01/07- 06/30/2007	129,257	299,161 (2)	169,904	-
Total WI Statutes # 20.475					\$ 129,257	\$ 299,161	\$ 311,100	\$ 141,196
TOTAL WISCONSIN DEPARTMENT OF ADMINISTRATION					\$ 129,257	\$ 880,006	\$ 891,945	\$ 141,196

Clerk of Circuit Courts

STATE OF WISCONSIN COURTS

STATE OF WISCONSIN COURTS	Chief Judge's Secretary Salary Reimbursement	Wis Statute 753.07	Sum Sufficient	01/01/08-12/31/08	-	13,616 (2) 56,302 (3) 69,918	80,122	10,204
STATE OF WISCONSIN COURTS	Chief Judge's Secretary Salary Reimbursement	Wis Statute 753.07	Sum Sufficient	01/01/07-12/31/07	5,353	5,353 (2)	-	-
	Total Wisconsin Statute # 753.07				\$ 5,353	\$ 75,271	\$ 80,122	\$ 10,204
STATE OF WISCONSIN COURTS	Court Interpreter Reimbursement	Wis Statute 885.37	Sum Sufficient	01/01/08-12/31/08	-	213,313 (2) 122,760 (3) 336,073	512,874	176,801
STATE OF WISCONSIN COURTS	Court Interpreter Reimbursement	Wis Statute 885.37	Sum Sufficient	01/01/07-12/31/07	80,718	80,718 (2)	-	-
	Total Wisconsin Statute # 885.37				\$ 80,718	\$ 416,791	\$ 512,874	\$ 176,801
	TOTAL STATE OF WISCONSIN COURTS				\$ 86,071	\$ 492,062	\$ 592,996	\$ 187,005

Sheriff Department

STATE OF WISCONSIN PUBLIC SERVICE COMMISSION

STATE OF WISCONSIN - PUBLIC SERVICE COMMISSION	Wireless E911 Grant Program	9300-GF-117	5,059,087	09/01/03-11/30/08	-	1,220,882 (1)	1,220,882	-
	TOTAL STATE OF WISCONSIN PUBLIC SERVICE COMMISSION				\$ -	\$ 1,220,882	\$ 1,220,882	\$ -
	TOTAL STATE ASSISTANCE				\$ 11,394,112	\$ 247,006,909	\$ 239,893,212	\$ 4,280,415

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, 2008

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, 2008.

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 2008 Cost Allocation Plan was based on the 2006 actual amounts and includes adjustments for variances between the 2006 Plan and the 2006 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 2008 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 2008 and 2007 amounted to \$36,025,431 and \$31,418,969 respectively. These amounts consisted of the following items:

	<u>2008</u>	<u>2007</u>
Patient Billing Cash Receipts:	\$14,784,386	\$14,049,417
Wraparound Capitation Payments:	16,037,743	11,052,440
Crisis and case management billings:	<u>5,203,302</u>	<u>6,317,112</u>
Total	<u>\$36,025,431</u>	<u>\$31,418,969</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 \$139,633 was earned from Community Development Block Grants.
- (c) According to the State of Wisconsin, Department of Health and Family Services, 2008 Youth Aids - State payments for correctional facility charges were \$28,015,342. This amount is unaudited and is presented as additional information to satisfy disclosure requirements established by the State of Wisconsin, Department of Health and Family Services.
- (d) The Department on Aging – Care Management Organization (CMO) receives funding from Medicaid through the State of Wisconsin Department of Health and Family Services (DHFS). The funding is through a capitated rate payment for both Medical Assistance (MA) eligible members and for non-MA eligible members. Per the State of Wisconsin, the capitated rate funding for MA eligible members is approximately 58.06% from Federal sources and a 41.94% match from the State of Wisconsin. There were approximately 6,688 MA members as of December 31, 2008. For non-MA eligible members the capitated rate funding is 100% from the State. There were no non-MA members as of December 31, 2008. This is attributed to the elimination of state funding for non-MA members as of June 30, 2008. Funding is also provided through member cost-sharing and room and board reimbursement for members who reside in residential health care 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, 2008:

Milwaukee County Care Management Organization Balance Sheet		Year Ended December 31, 2008
Account Description	Dollar Amount	
Assets		
Cash	\$	42,065,314
Due from State - Prior Year Capitation		1,533,896
Member Receivable - Cost Share/Room & Board		2,459,224
Allowance for Member Receivable		(1,585,332)
Provider Receivable - Audits		647,781
Security deposits		19,000
Inventory - Taxi Tickets		27,462
Accounts Receivable - Other		283,348
Total Current Assets/ Total Assets	\$	<u>45,450,693</u>
Liabilities		
Accounts Payable	\$	(2,145,469)
Due to Other Funds		-
Accrued Vacation/Sick Leave Liability		(245,566)
Member Cost - Incurred but not Reported		(16,054,830)
Due to State - Unearned Capitation		(2,031,519)
Deferred Capitation Revenue		(14,785,511)
Total Current Liabilities/ Total Liabilities	\$	<u>(35,262,895)</u>
Fund Balance		
Working Capital Reserve		(3,891,661)
Solvency & Risk Reserve		(2,250,000)
Surplus Reserve		(3,450,106)
Capital Carryover Reserve		(596,031)
Net Fund Balance		<u>(10,187,798)</u>
Total Liabilities and Fund Balance	\$	<u>(45,450,693)</u>

Milwaukee County Care Management Organization Income Statement		Year Ended December 31, 2008
Account Description	Dollar Amount	
Revenues		
State/Fed Capitated Member Payment	\$	(173,665,536)
Member Cost Share/ Room & Board		(22,687,918)
County Reimbursement		-
Other Revenues		(1,775,394)
Total Revenues	\$	<u>(198,128,848)</u>
Expenditures		
Direct - Member Service Costs	\$	186,063,681
Indirect - Salaries and Fringe Benefits		4,859,970
Indirect - Outside Services		3,924,359
Indirect - Commodities and Supplies		52,054
Indirect - Inter-Dept Service Charges		3,670,048
Contribution to Milwaukee County		-
Total Expenditures	\$	<u>198,570,112</u>
Net Revenues over Expenditures	\$	<u>441,264</u>
Prior Year Fund Balance		<u>(10,629,062)</u>
Current Year Fund Balance	\$	<u>(10,187,798)</u>

As of December 31, 2008 the Department on Aging Care Management Organization (MCDA-CMO) has met the reserve requirements as identified in its contract with the State of Wisconsin Department of Health Services (DHS). Per the Health and Community Supports Contract (HCSC) with DHS, the MCDA-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 MCDA-CMO shall maintain a working capital reserve, restricted reserve, and solvency reserve.

The working capital reserve is required to be funded at 2% of MCDA-CMO's budgeted net capitation revenue. The 2008 budget for net capitation revenue was \$194,583,050, which required a minimum reserve of \$3,891,661 for 2008. As of December 31, 2008, the working capital reserve was funded at \$3,891,661. During 2008 investment income of 67,333 was earned on the reserve.

The two remaining reserves are the restricted reserve and solvency reserve. As of December 31, 2008, the restricted reserve is required to have a balance of \$2,000,000: the maximum balance based on the current formula. The solvency reserve requirement is \$250,000. Separate accounts for each reserve have been established using MCDA-CMO available cash.

Milwaukee County and the Department of Aging Care Management Organization entered into an agreement during 2005 to replenish the MCDA-CMO's reserves and to return to Milwaukee County prior year contributions of \$12,217,786 made by Milwaukee County on behalf of the MCDA-CMO. The agreement called for an equal sharing of any surplus or deficit between the MCDA-CMO and the County. Continued success of the program for the year's 2005 through 2007 resulted in the MCDA-CMO providing annual payments including an accelerated payment of \$2,664,568 during calendar year 2007 to Milwaukee County and its General Fund. As of December 31, 2007 the MCDA-CMO had fully met the obligations of the agreement to Milwaukee County and returned the prior year contributions of \$12,217,786.

**Milwaukee County
Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2008**

Section I--Summary of Auditors' Results

Financial Statements

Type of auditors' report issued: unqualified

Internal control over financial reporting:

- Material weakness(es) identified? yes ✓ no
- Significant deficiency (ies) identified that are not considered to be material weaknesses? yes ✓ none reported

Noncompliance material to basic financial statements noted? yes ✓ no

Federal or State Awards

Internal control over major programs:

- Material weakness(es) identified? yes ✓ no
- Significant deficiency (ies) identified that are not considered to be material weaknesses? yes ✓ none reported

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

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

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

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
20.106	Airport Improvement Program
20.205	Highway Planning and Construction
93.563	Child Support Enforcement Title IV-D
93.658	Permanency Review Plan
93.658	Foster Care Title IV-E
93.658	CHIPS/Termination of Parental Rights Project

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

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
93.778	Medical Assistance
93.778	Resource Center Functional Screen Federal
93.778	Resource Medicaid I&A Federal
93.778	Aging - Care Management Organization (CMO)

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

<u>State ID Number(s)</u>	<u>Name of State Program or Cluster</u>
435.131	MA Transportation
435.140	Family Care Resource Center
435.338	COP-W GPR AFDC Agency Collections
435.348	CIP II GPR
435.367	Community Options Program
435.407	Medical Assistance Program
435.450	Medical Assistance Program
435.451	Medical Assistance Program
435.506	Brain Injury Waiver
435.561	Base Allocation - BCA
435.564	CIP 1B
435.580	CIP 1A
435.681	State/County Match
435.712	General Relief (Med)
445.570022	MCPS Foster Parent Intervention

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

State ID Number(s)

Name of State Program or Cluster

Contract ID 1060-05-93

Marquette Interchange Traffic Mitigation Contract

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

\$ 100,000

Section II—Financial Statement Findings

No findings to report for the year ended December 31, 2008

Section III—Federal Award Findings and Questioned Costs

None.

Section III—State Award Findings and Questioned Costs

See attached findings 2008-1 through 2008-5

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

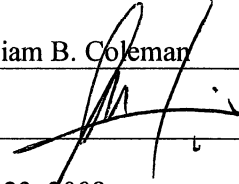
Section IV— Other Issues (continued)

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 23, 2009

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

Effective in 2008, the Department of Administrative Services ensures that a funding source has been identified for each fixed asset addition prior to entering it into the fixed asset system.

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 – Disability Services Division

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.

RECURRING 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.

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.

Management Corrective Action

2008 Response: 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.

Current Status

This finding recurred in 2008, see Finding 2008-4.

COUNTY OF MILWAUKEE
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS (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 2007-2

Condition

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

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.

Current Status

DSD implemented its corrective action. There were no findings for the year ended December 31, 2008. 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

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.

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 recommendation as specified by the audit. Our Contract Administration staff will conduct periodic reviews of the case files to ensure compliance.

Current Status

DSD implemented its corrective action. There were no findings for the year ended December 31, 2008. 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

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.

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.

Current Status

DSD implemented its corrective action. There were no findings for the year ended December 31, 2008. 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)
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).

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

2008 Response: 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 contacts are missed. It is a priority of the Division to continue to provide on-going training and monitoring of Case Management activity.

2009 Response: The Division continues to re-enforce the importance for timely case management contacts. Supervisors are given monthly reports to review with staff regarding case management contacts completed monthly as well as those that are missed. We will continue to emphasize the importance of this activity.

Current Status

This finding recurred in 2008, see Finding 2008-2.

COUNTY OF MILWAUKEE
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS (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.

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

2008 Response: 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.

2009 Response: The Division met with the Economic Support Specialists and their supervisor. They will make a point to ensure that the DDE 0919 form or a print out from CARES is routinely shared with Human Service Workers when there is a cost share obligation.

Current Status

A similar finding to this one occurred in 2008, where the Form DDE-0919 or CARES screen was not in the case file. See Finding 2008-3.

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

Funding Source

Wisconsin Department of Health & Family Services

Award Program

CIP 1B, (435.564)

County Administering Department

Department of Health and Human Services - Disabilities Services Division

FINDING 2007-7

Condition

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

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.

Current Status

DSD implemented its corrective action. There were no findings for the year ended December 31, 2008. 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 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.

Recommendation

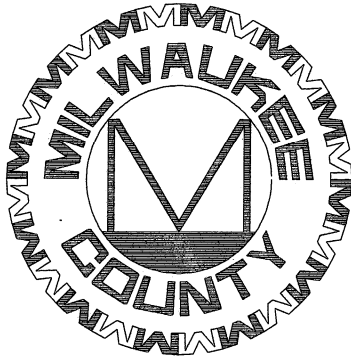
Ensure that employees update individual service plans electronically, and place it in the case files. Also ensure proper training for employees responsible for updating and reviewing the individual service plans. Conduct an internal audit periodically to see if individual service plans have been updated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

Current Status

DSD implemented its corrective action. There were no findings for the year ended December 31, 2008. This finding has been satisfactorily cleared.



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COUNTY OF MILWAUKEE
SUMMARY SCHEDULE OF FINDINGS OF NONCOMPLIANCE

Funding Source

Wisconsin Department of Health & Family Services

Finding 2008-1

Award Program

COP (435.367)

County Administering Department

Department of Health and Human Services – Behavioral Health Division

Condition

2 out of 25 case files tested did not have documentation of **either** collateral contacts at least once each month, or at least one face to face contact every three months.

Criteria

Each client case file should have documentation that the case manager had collateral contacts at least once each calendar month, and at least one face to face contact every three months, unless contact is waived (then contact has to be made every 6 months).

Cause

Collateral contacts did not occur or 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 Plan

Review of policy and procedure with care coordination staff. Development and implementation of further process supports, and monitoring, to assure documentation of client contact has occurred or reason for no contact documented. Scheduling of minimum of client contacts initiated and reminders of upcoming need for contact provided. Reports for program supervision to monitor status of planned contacts. During supervision contact status of caseload will be reviewed.

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

Funding Source

Wisconsin Department of Health & Family Services

Finding 2008-2

Award Program

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

County Administering Department

Department of Health and Human Services - Disabilities Services Division

Condition

2 out of 110 participants tested did not have collateral contacts at least once each month (CIP 1B: 1 occurrence, CLTS: 1 occurrence).

Criteria

Each client case file should have documentation that the case manager had 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 did not occur or 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. (Note: This is a repeat finding from last year, Finding 2007- 5)

Management Corrective Action

The Division continues to re-enforce the importance for timely case management contacts. Supervisors are given monthly reports to review with staff regarding case management contacts completed monthly as well as those that are missed. We will continue to emphasize the importance of this activity.

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

Funding Source

Wisconsin Department of Health & Family Services

Finding 2008-3

Award Program

CIP 1B (435.564)

County Administering Department

Department of Health and Human Services - Disabilities Services Division

Condition

2 out of 110 case files tested had cost sharing obligation on the ISP that were not supported by a form DDE 0919 (MA waiver eligibility and cost sharing worksheet) or a CARES screen print which indicates whether the participant has a cost sharing obligation.

Criteria

Each case file must contain a form DDE 0919 (MA waiver eligibility and cost sharing worksheet) or a CARES screen print. If a participant has a cost sharing obligation, the calculated cost share amount must be recorded on an updated ISP.

Cause

Cost share documentation may have been incorrectly completed. ISPs may not have been updated to reflect cost sharing obligation.

Effect

A missing form DDE 0919 or a CARES screen print with a cost sharing obligation can result in the wrong cost share amount being applied to waiver services on the ISP.

Recommendation

Ensure that each case file includes the form DDE 0919 or CARES screen print and that the ISP is updated to reflect the cost share amount shown on the forms.

Management Corrective Action

The Division met with the Economic Support Specialists and their supervisor. They will make a point to ensure that the DDE 0919 form or a print out from CARES is routinely shared with Human Service Workers when there is a cost share obligation.

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

Funding Source

Wisconsin Department of Health & Family Services

Finding 2008-4

Award Program

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

County Administering Department

Department of Health and Human Services - Disabilities Services Division

Condition

For 12 out of 110 case files tested, 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 (CIP 1B: 3 occurrences, CLTS: 9 occurrences)

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.

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

The County may request reimbursement for unauthorized expenses.

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. (Note: This is a repeat finding from prior years; Findings 2006 – 4 & 2007 – 1).

Management Corrective Action

For nine children’s autism waiver cases (CLTS), this is a data systems issue that needs to be corrected with IMSD. The division is working to correct this problem. It has to do with how the SPC codes are rolled together from the County scripts system and then reported to the State. This should be resolved within the quarter.

For the other three cases that were CIP 1B findings, staff was provided with reminders earlier in the year concerning the importance of identifying the correct SPC codes on the ISP and changes or modifications in SPC codes in scripts codes. Also, the new change form was disseminated to all staff.

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

Funding Source

Wisconsin Department of Health & Family Services

Finding 2008-5

Award Program

BIW (435.506), CIP 1B (435.564)

County Administering Department

Department of Health and Human Services - Disabilities Services Division

Condition

For 4 out of 110 case files tested, subprogram code (SPC) units and costs tested were not reasonably consistent between Human Services Reporting System (HSRS) and individual service plan (ISP). (BIW: 1 occurrences, CIP 1B: 3 occurrences)

Criteria

The number of units of service, cost per unit of service and the total cost for the time period considered are reasonably consistent between the individualized plan and HSRS.

Cause

Errors in entering units may cause inconsistencies between the HSRS and ISP.

Effect

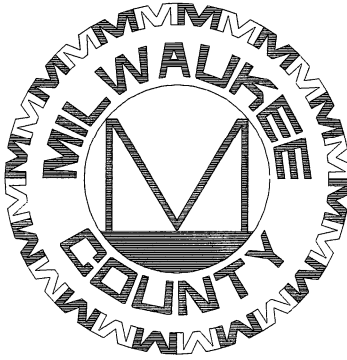
More waiver funds may have been used than was allowed

Recommendation

Ensure the accuracy and the reasonableness of the costs and units reported from the ISP to the HSRS.
Ensure that costs are reasonably close to what was allowed for that participant.

Management Corrective Action

All of these cases were corrected for 2009 on the HSRS to be consistent with the ISP.



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