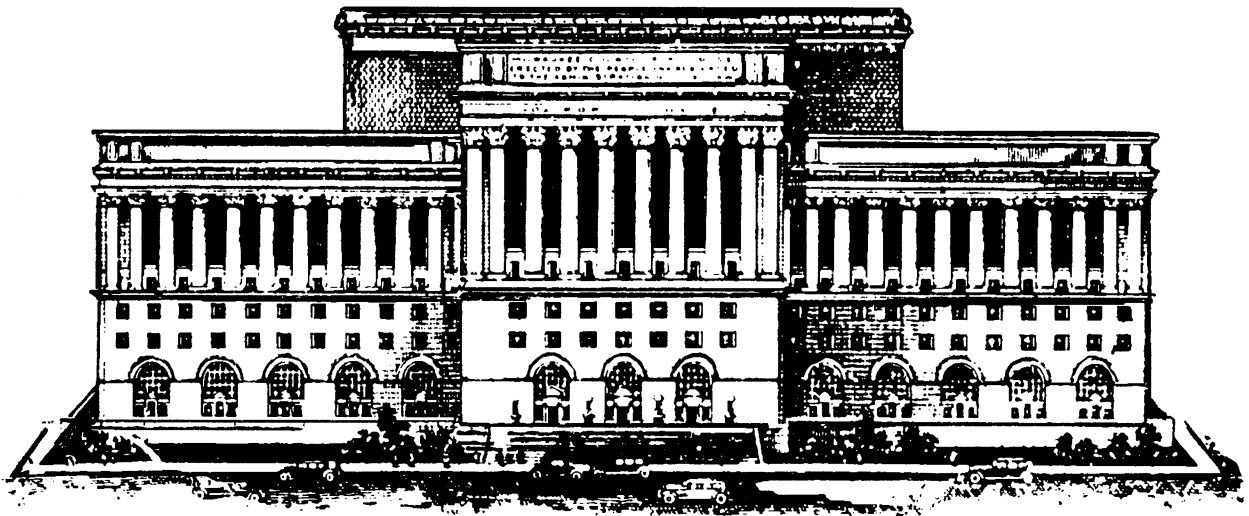


**COUNTY OF  
MILWAUKEE, WISCONSIN**



**SINGLE AUDIT REPORT  
FOR THE YEAR ENDED DECEMBER 31, 2010**

COUNTY OF MILWAUKEE  
**SINGLE AUDIT REPORT**

For the Year Ended December 31, 2010

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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, 2010. 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, 2010, which collectively comprise the County of Milwaukee's basic financial statements have been audited and a report dated July 28, 2011 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, 2010, 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, others within the entity, federal and state awarding agencies and pass-through entities and is not intended to be and should not be, used by anyone other than these specified parties.

*Coleman & Williams, LTD.*

Milwaukee, Wisconsin

July 28, 2011



**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH REQUIREMENTS  
THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR  
PROGRAM AND ON 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 County of Milwaukee, Wisconsin's compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement and the State Single Audit Guidelines that could have a direct and material effect on each of the County of Milwaukee, Wisconsin's major federal and major state programs for the year ended December 31, 2010. The County of Milwaukee, Wisconsin's major federal and major state programs are identified in the summary of auditors' 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. 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 compliance requirements referred to above that could have a direct and material effect on each of its major federal and major state programs for the year ended December 31, 2010. However, the results of



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

our auditing procedures disclosed instances of noncompliance with those requirements which 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 2010-1 through 2010-7.

#### Internal Control Over Compliance

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 the requirements that could have a direct and material effect on a major federal or major state program to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133 and the State Single Audit Guidelines, but not for the purpose of expressing an opinion on the effectiveness of the internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County of Milwaukee, Wisconsin's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct, noncompliance with a type of compliance requirement of a federal or state program on a timely basis.

A material weakness in internal control over compliance is a deficiency or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal or state program will not be prevented or detected and corrected, on a timely basis.

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



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

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

The County of Milwaukee, Wisconsin's responses 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 responses and accordingly, we express no opinion on the responses.

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

*Coleman & Williams, Ltd.*

Milwaukee, Wisconsin  
July 28, 2011

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, 2010, which collectively comprise the County of Milwaukee's basic financial statements and have issued our report thereon dated July 28, 2011. Our report includes 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. 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 *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies 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 financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We noted certain matters that we have reported to management of the County of Milwaukee in a separate letter dated July 28, 2011.

This report is intended solely for the information and use of the Board of Supervisors, management, others within the entity, 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 28, 2011

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2010

<u>Administering County Department/ PASS-THRU-AGENCY</u>	<u>Award Description</u>	Federal Domestic Assistance #/ State or Other Contract #	Award Amount	Award Period (Note 1)	Accrued/ (Deferred) January 1, 2010	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2010
<u>U.S. DEPARTMENT OF AGRICULTURE</u>								
<u>Department of Health and Human Services - Behavioral Health Division</u>								
WISCONSIN DEPARTMENT OF PUBLIC INSTRUCTION	<b>Child Nutrition Cluster:</b> Donated Food Program	10.550	\$ Sum Sufficient	01/01/10- 12/31/10	\$ -	\$ 9,787 (1)	\$ 9,787	\$ -
Total CFDA #10.550					\$ -	\$ 9,787	\$ 9,787	\$ -
<u>Department of Health and Human Services - Behavioral Health Division</u>								
WISCONSIN DEPARTMENT OF PUBLIC INSTRUCTION	<b>Child Nutrition Cluster:</b> School Breakfast Program	10.553	Sum Sufficient	07/01/10- 06/30/11	-	14,851 (3)	31,455	16,604
WISCONSIN DEPARTMENT OF PUBLIC INSTRUCTION	<b>Child Nutrition Cluster:</b> School Breakfast Program	10.553	Sum Sufficient	07/01/09- 06/30/10	-	33,044 (3)	33,044	-
Total CFDA #10.553					\$ -	\$ 47,895	\$ 64,499	\$ 16,604
WISCONSIN DEPARTMENT OF PUBLIC INSTRUCTION	<b>Child Nutrition Cluster:</b> School Lunch Program	10.555	Sum Sufficient	07/01/10- 06/30/11	-	23,970 (3)	50,142	26,172
WISCONSIN DEPARTMENT OF PUBLIC INSTRUCTION	<b>Child Nutrition Cluster:</b> School Lunch Program	10.555	Sum Sufficient	07/01/09- 06/30/10	-	52,507 (3)	52,507	-
Total CFDA # 10.555					\$ -	\$ 76,477	\$ 102,649	\$ 26,172
<u>Department of Health and Human Services</u>								
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Special Supplemental Nutrition Program for Women	10.557	3,851	07/1/10- 12/31/10	-	1,925 (1)	2,473	548
Total CFDA # 10.557					\$ -	\$ 1,925	\$ 2,473	\$ 548
						67,553 (1)		
						(67,553) (4)		
WISCONSIN DEPARTMENT OF CHILDREN & FAMILIES	State Administrative Matching Grants for Support of Families	10.561	Sum Sufficient	01/01/10- 12/31/10	-	-	-	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	State Administrative Matching Grants for Support of Families	10.561	4,932,270	01/01/10- 12/31/10	-	4,593,479 (1)	4,035,515	(557,964)

WISCONSIN DEPARTMENT OF HEALTH SERVICES	Food Stamps	10.561	7,343,396	01/01/09-12/31/09	607,635	607,635	(1)	-	-			
WISCONSIN DEPARTMENT OF WORKFORCE DEVELOPMENT	Food Stamps	10.561	Sum Sufficient	01/01/09-12/31/09	6,432	6,432	(1)	-	-			
Total CFDA # 10.561					\$	<u>614,067</u>	\$	<u>5,207,546</u>	\$	<u>4,035,515</u>	\$	<u>(557,964)</u>
<b>TOTAL U.S. DEPARTMENT OF AGRICULTURE</b>					\$	<b><u>614,067</u></b>	\$	<b><u>5,343,630</u></b>	\$	<b><u>4,214,923</u></b>	\$	<b><u>(514,640)</u></b>

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	90,000	07/01/05-09/03/10	-	90,000	(1)	90,000	-
		AD089091-009.19							

Department of Transportation and Public Works - Architecture and Engineer Services

WISCONSIN DEPARTMENT OF ADMINISTRATION	Milwaukee River and Riverside Trail Improvements	11.419	150,000	07/01/07-02/19/10	-	150,000	(1)	150,000	-
		AD079056-008.30							

<b>TOTAL U.S. DEPARTMENT OF COMMERCE</b>					\$	<b><u>-</u></b>	\$	<b><u>240,000</u></b>	\$	<b><u>240,000</u></b>	\$	<b><u>-</u></b>
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U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

Department of Health and Human Services - Housing Division

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	<b>CDBG Entitlement Grants Cluster:</b> 2010 Community Development Block Grant	14.218	1,868,525	01/01/10-Completion	-	659,952	(1)	1,404,541	744,589
		B10-UC55-0001							
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	<b>CDBG Entitlement Grants Cluster:</b> 2009 Community Development Block Grant	14.218	1,702,871	01/01/09-Completion	536,720	984,779	(1)	472,652	24,593
		B09-UC55-0001							
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	<b>CDBG Entitlement Grants Cluster:</b> 2008 Community Development Block Grant	14.218	1,716,176	01/01/08-Completion	79,670	124,870	(1)	50,636	5,436
		B08-UC55-0001							
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	<b>CDBG Entitlement Grants Cluster:</b> 2007 Community Development Block Grant	14.218	1,745,419	01/01/07-Completion	37,443	77,443	(1)	40,000	-
		B07-UC55-0001							
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	<b>CDBG Entitlement Grants Cluster:</b> 2006 Community Development Block Grant	14.218	1,718,158	01/01/06-Completion	(5)	-		-	(5)
		B06-UC55-0001							
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	<b>CDBG Entitlement Grants Cluster:</b> 2005 Community Development Block Grant	14.218	1,859,964	01/01/05-Completion	-	-		4,032	4,032
		B05-UC55-0001							

See Notes to Schedules of Expenditures of Federal Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2010

<u>Administering County Department/ PASS-THRU-AGENCY</u>	<u>Award Description</u>	Federal Domestic Assistance #/ State or Other Contract #	Award Amount	Award Period (Note 1)	Accrued/ (Deferred) January 1, 2010	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2010
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT - Continued</u>								
<u>Department of Health and Human Services - Housing Division</u>								
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	<b>CDBG Entitlement Grants Cluster:</b> 2004 Community Development Block Grant	14.218 \$ B04-UC55-0001	1,956,000	01/01/04- Completion	\$ (715)	\$ -	\$ -	(715)
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	<b>CDBG Entitlement Grants Cluster:</b> 2002 Community Development Block Grant	14.218 B02-UC55-0001	1,767,000	01/01/02- Completion	(52)	-	-	(52)
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	<b>CDBG Entitlement Grants Cluster:</b> 2001 Community Development Block Grant	14.218 B01-UC55-0001	1,799,000	01/01/01- Completion	27,230	28,500 (1)	780	(490)
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	<b>CDBG Entitlement Grants Cluster:</b> 2000 Community Development Block Grant	14.218 B00-UC55-0001	1,738,000	01/01/00- Completion	24,687	24,687 (1)	-	-
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	<b>CDBG Entitlement Grants Cluster:</b> 1998 Community Development Block Grant	14.218 B98-UC55-0001	1,729,000	01/01/98- Completion	-	-	-	-
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	<b>CDBG Entitlement Grants Cluster:</b> 1996 Community Development Block Grant	14.218 B96-UC55-0001	1,814,000	06/01/96- Completion	-	-	-	-
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	<b>CDBG Entitlement Grants Cluster:</b> 1993 Community Development Block Grant	14.218 B93-UC55-0001	2,667,000	06/01/93- Completion	(1,444)	-	-	(1,444)
Total CFDA# 14.218					\$ 703,534	\$ 1,900,231	\$ 1,972,641	\$ 775,944
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	Supportive Housing - Sometime Home Safe Haven Program	14.235 WI00052-B5I010802	419,979	10/01/10- 09/30/11	-	22,940 (4)	110,516	87,576
						323,176 (1)		
						89,173 (4)		
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	Supportive Housing - Sometime Home Safe Haven Program	14.235 WI0052-B5I010801	419,979	10/01/09- 09/30/10	91,172	412,349	404,679	83,502
Total CFDA# 14.235					\$ 91,172	\$ 435,289	\$ 515,195	\$ 171,078

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	2007 Shelter Plus Bonus Project	14.238 WI39-C701001	1,104,840	01/01/09- Completion	20,909	32,977 (1)	68,351	56,283
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	Shelter Plus Care - Tenant Based Mental Health & AODA	14.238 WI0053-C5I010802	2,814,540	07/01/10- 06/30/11	-	96,597 (4)	1,450,606	1,354,009
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	Shelter Plus Care - Tenant Based Mental Health & AODA	14.238 WI0053-C5I01081	2,751,864	07/01/09- 06/30/10	868,774	2,172,269 (1) 98,432 (4)	1,401,927	-
		Total CFDA# 14.238			\$ 889,683	\$ 2,400,275	\$ 2,920,884	\$ 1,410,292
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	Home Investment Partnership	14.239 M10-DC55-0205	1,270,768	10/07/10- 10/31/12	-	-	-	-
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	Home Investment Partnership	14.239 M09-DC55-0205	1,111,065	08/06/09- 09/30/11	32,508	-	609,490	641,998
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	Home Investment Partnership	14.239 M08-DC55-0205	1,179,575	09/24/08- 09/30/10	391,608	-	108,221	499,829
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	Home Investment Partnership	14.239 M07-DC55-0205	1,238,156	05/16/07- 05/31/09	69,527	-	35,081	104,608
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	Home Investment Partnership	14.239 M06-DC55-0205	1,241,604	08/09/06- 08/31/08	61,526	-	15,739	77,265
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	Home Investment Partnership	14.239 M05-DC55-0205	1,351,317	06/09/05- 06/30/07	71,280	-	-	71,280
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	Home Investment Partnership	14.239 M04-DC55-0205	1,540,440	05/12/04- 05/31/06	67,650	-	55,217	122,867
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	Home Investment Partnership	14.239 M03-DC55-0205	1,237,989	05/15/03- 05/31/05	(91,966)	-	-	(91,966)
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	Home Investment Partnership	14.239 M02-DC55-0205	1,177,300	01/01/02- 12/31/04	152,809	-	-	152,809

See Notes to Schedules of Expenditures of Federal Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2010

<u>Administering County Department/ PASS-THRU-AGENCY</u>	<u>Award Description</u>	Federal Domestic Assistance #/ State or Other Contract #	Award Amount	Award Period (Note 1)	Accrued/ (Deferred) January 1, 2010	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2010
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT - Continued</u>								
<u>Department of Health and Human Services - Housing Division</u>								
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	Home Investment Partnership	14.239 \$ M01-DC55-0205	1,180,000	01/01/01- 12/31/03	\$ (144,554) \$	- \$	- \$	(144,554)
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	Home Investment Partnership	14.239 M00-DC55-0205	716,843	01/01/00- 12/31/02	2,917	-	-	2,917
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	Home Investment Partnership	14.239 M99-DC55-0205	1,056,000	01/01/99- 12/31/01	22,913	-	-	22,913
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	Home Investment Partnership	14.239 M98-DC55-0205	972,000	01/01/98- 12/31/00	1,842	-	-	1,842
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	Home Investment Partnership	14.239 M97-DC55-0205	922,000	01/01/97- 12/31/99	(7,641)	-	-	(7,641)
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	Home Investment Partnership	14.239 M96-DC55-0205	941,000	01/01/96- 12/31/98	37,202	-	-	37,202
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	Home Investment Partnership	14.239 M95-DC55-0205	978,000	05/01/95- 04/30/97	(62,799)	-	-	(62,799)
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	Home Investment Partnership	14.239 M94-DC55-0205	913,000	05/01/94- 04/30/96	(39,333)	-	-	(39,333)
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	Home Investment Partnership	14.239 M93-DC55-0205	709,000	05/01/93- 04/30/95	(34,151)	-	-	(34,151)
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	Home Investment Partnership	14.239 M92-DC55-0205	750,000	05/01/92- 04/30/94	(29,272)	-	-	(29,272)
Total CFDA# 14.239					\$ 502,066 \$	-	\$ 823,748 \$	\$ 1,325,814

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	<b>CDBG Entitlement Grants Cluster:</b> ARRA - Community Development Block Grant Entitlement/Recovery Act	14.253 B09-UY55-0001	465,341	06/04/09- 09/30/12	421,202	421,865	(2)	716	53
	Total CFDA# 14.253				\$ 421,202	\$ 421,865		\$ 716	\$ 53
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	ARRA - Homelessness Prevention and Rapid Rehousing Program	14.257 S09-UY55-0001	712,755	08/14/09- 09/30/12	22,008	200,698	(2)	268,279	89,589
	Total CFDA# 14.257				\$ 22,008	\$ 200,698		\$ 268,279	\$ 89,589
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	Section 8 Housing Choice Voucher Program	14.871 C-6059 WI218VO	13,114,712	01/01/10- 12/31/10	-	13,114,712 319,878 2,788	(1) (4) (8)	13,301,787	(135,591)
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	Section 8 Housing Choice Voucher Program	14.871 C-6059 WI218VO	11,583,523	01/01/09- 12/31/09	(812,524)	-		-	(812,524)
	Total CFDA# 14.871				\$ (812,524)	\$ 13,437,378		\$ 13,301,787	\$ (948,115)
<b>TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>					<b>\$ 1,817,141</b>	<b>\$ 18,795,736</b>		<b>\$ 19,803,250</b>	<b>\$ 2,824,655</b>

U.S. DEPARTMENT OF JUSTICE

Department of Health and Human Services

WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Firearm Supervision Project	16.523 2008-JB-04/15-6549	77,360	10/01/09- 09/30/10	-	43,706	(1)	43,706	-
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	JABG Alternatives to Detention for Status Offenders	16.523 2005-JB-00-7244	9,999	08/01/09- 10/31/09	1,863	1,863	(1)	-	-
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Firearm Supervision Project	16.523 2007-JB-15/04-3567	72,913	10/01/08- 05/31/10	9,673	65,890	(1)	56,217	-
	Total CFDA # 16.523				\$ 11,536	\$ 111,459		\$ 99,923	\$ -

See Notes to Schedules of Expenditures of Federal Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2010

<u>Administering County Department/ PASS-THRU-AGENCY</u>	<u>Award Description</u>	Federal Domestic Assistance #/ State or Other <u>Contract #</u>	Award Amount	Award Period (Note 1)	Accrued/ (Deferred) January 1, 2010	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2010
<u>U.S. DEPARTMENT OF JUSTICE - Continued</u>								
<u>Department of Health and Human Services</u>								
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Milwaukee Disproportionate Minority Contract	16.540 \$ 2008/2009 JF-10-7145	106,176	01/01/10- 03/31/11	\$ -	31,899 (1) \$	70,666 \$	38,767
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	JABG Alternative to Detention for Status Offenders	16.540 2009-JF-08-7245	89,921	01/01/10- 06/30/11	-	40,961 (1)	63,296	22,335
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	16,372	16,372 (1)	-	-
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	38,035	93,923 (1)	55,888	-
Total CFDA # 16.540					\$ 54,407	\$ 183,155	\$ 189,850	\$ 61,102
<u>District Attorney</u>								
WISCONSIN DEPARTMENT OF JUSTICE - OFFICE OF CRIME VICTIM SERVICES	Victims of Crime Act Grant	16.575 2010-016-24	313,320	10/01/10- 09/30/11	-	-	56,013	56,013
WISCONSIN DEPARTMENT OF JUSTICE - OFFICE OF CRIME VICTIM SERVICES	Victims of Crime Act Grant	16.575 2008-016-23	310,339	10/01/09- 09/30/10	66,100	243,615 (3)	177,515	-
Total CFDA# 16.575					\$ 66,100	\$ 243,615	\$ 233,528	\$ 56,013



Clerk of Circuit Courts

WISCONSIN DEPARTMENT OF JUSTICE BUREAU OF JUSTICE ASSISTANCE	Drug Court Discretionary Grant	16.585 2009-DC-BX-0041	349,995	09/01/09-08/30/12	225	82,349	(1)	131,031	48,907
Total CFDA# 16.585					\$ 225	\$ 82,349		\$ 131,031	\$ 48,907

District Attorney

WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	STOP Violence Against Women Act Grant Specialized Prosecution	16.588 2009/2010-VA-02B-7776	162,300	07/01/10-06/30/11	-	-		65,679	65,679
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	STOP Violence Against Women Act Grant Specialized Prosecution	16.588 2008/2009-VA-02B-6420	162,300	07/01/09-08/31/10	43,710	129,373	(3)	85,663	-
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	ARRA -STOP Violence Against Women Act Grant VAWA Recovery Act - Specialized Prosecution	16.588 2009-VR-02B-7731	30,000	02/01/10-12/31/11	-	8,252	(2)	10,598	2,346
Total CFDA# 16.588					\$ 43,710	\$ 137,625		\$ 161,940	\$ 68,025
UNITED STATES DEPARTMENT OF JUSTICE - OFFICE ON VIOLENCE AGAINST WOMEN	VAWA Strengthening Prosecution and Victim Safety	16.590 2006-WE-AX-0072	3,374,642	07/01/06-06/30/13	156,902	505,085	(1)	492,518	144,335
Total CFDA# 16.590					\$ 156,902	\$ 505,085		\$ 492,518	\$ 144,335

Sheriff Department

WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	HOC Jail Literacy Grant (current year)	16.593 2007-RS-01-3107	15,971	01/01/08-12/31/08	15,971	15,971	(3)	-	-
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	HOC Jail Literacy Grant (prior year)	16.593 2007-RS-01-3107	15,971	01/01/08-12/31/08	-	-		15,971	15,971
Total CFDA# 16.593					\$ 15,971	\$ 15,971		\$ 15,971	\$ 15,971

Clerk of Circuit Courts

WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Milwaukee County Assess Inform and Measure (AIM) Grant	16.738 2009-AI-01-6457	313,000	05/01/09-06/30/10	286,096	286,096	(1)	23,996	23,996
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District Attorney

WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Byrne Memorial Justice Assistance Grant Drug Prosecution Program	16.738 2010-DJ-02-8403	158,250	07/01/10-06/30/11	-	39,562	(1)	63,517	23,955
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See Notes to Schedules of Expenditures of Federal Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2010

<u>Administering County Department/ PASS-THRU-AGENCY</u>	<u>Award Description</u>	Federal Domestic Assistance #/ State or Other Contract #	Award Amount	Award Period (Note 1)	Accrued/ (Deferred) January 1, 2010	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2010
<u>U.S. DEPARTMENT OF JUSTICE - Continued</u>								
<u>District Attorney</u>								
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Byrne Memorial Justice Assistance Grant Drug Prosecution Program	16.738 \$ 2009-DJ-02-7563	153,250	07/01/09- 08/31/10	\$ 27,733 \$	102,839 (1) \$	87,205 \$	12,099
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Byrne Memorial Justice Assistance Grant Drug Prosecution Program	16.738 2008-DJ-02-4063	157,600	07/01/08- 08/31/09	18,685	18,685 (1)	-	-
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Byrne Memorial Justice Assistance Grant Milwaukee Metropolitan Drug Enforcement Group	16.738 2010-DJ-01-8433	582,015	01/01/11- 12/31/11	-	195,091 (1)	-	(195,091)
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Byrne Memorial Justice Assistance Grant Milwaukee Metropolitan Drug Enforcement Group	16.738 2009-DJ-01-7517	583,524	1/1/2010- 01/31/11	-	263,179 (1)	562,696	299,517
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Byrne Memorial Justice Assistance Grant Milwaukee Metropolitan Drug Enforcement Group	16.738 2008-DJ-01-5184	506,023	01/01/09- 01/31/10	267,547	289,926 (1)	22,379	-
<u>Sheriff Department</u>								
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE PROGRAMS	The "Moving On" Project	16.738 2008-DD-BX-0216	89,435	09/01/08- 08/31/09	89,435	89,435 (1)	-	-
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	JAG (Edward Byrne Memorial) (current year)	16.738 2007-DJ-BX-1112	1,179,611	10/01/06- 09/30/10	551,091	-	627,777	1,178,868
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	JAG (Edward Byrne Memorial) (prior year)	16.738 2007-DJ-BX-1112	1,179,611	10/01/06- 09/30/10	-	-	551,091	551,091
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	JAG (Edward Byrne Memorial)	16.738 2008-DJ-BX-0462	405,776	10/01/07- 09/30/11	73,904	-	331,872	405,776
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	JAG (Edward Byrne Memorial)	16.738 2009-DJ-BX-1040	1,482,323	10/01/08- 09/30/12	58,623	-	404,121	462,744

WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Judge Advocate General - Edward Byrne Memorial Law Enforcement	16.738 2006-DJ-BX-0338	780,540	10/01/05- 09/30/09	298,527	298,527	(1)	-	-
		Total CFDA# 16.738			\$ 1,671,641	\$ 1,583,340		\$ 2,674,654	\$ 2,762,955
<u>Medical Examiner's Office</u>									
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Paul Coverell Forensic Science Grant	16.742	22,200	01/01/10- 12/31/10	-	22,200	(1)	22,200	-
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Paul Coverell Forensic Science Grant	16.742	13,200	01/01/09- 12/31/09	516	516	(8)	-	-
		Total CFDA# 16.742			\$ 516	\$ 22,716		\$ 22,200	\$ -
<u>District Attorney</u>									
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Community Prosecution - Milwaukee 5th District Anti-Grang Pilot Site Program	16.744 2006-AG-01-2929	170,000	01/01/08- 03/31/10	24,767	37,917	(1)	13,150	-
		Total CFDA# 16.744			\$ 24,767	\$ 37,917		\$ 13,150	\$ -
<u>Department of Health and Human Services</u>									
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Justice and Mental Health Collaboration Program	16.745 2009-MO-BX-0025	250,000	10/01/09- 03/31/12	-	-		13,690	13,690
		Total CFDA# 16.745			\$ -	\$ -		\$ 13,690	\$ 13,690
<u>Clerk of Circuit Courts</u>									
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	ARRA - Milwaukee County Assess Inform and Measure (AIM) Grant	16.803 2009-DS-02-7647	990,000	01/01/10- 12/31/11	-	223,819	(2)	454,649	230,830
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	ARRA - Treatment Alternatives and Diversion BYRNE Memorial Justice Assistance	16.803 2009-DS-02-7235	929,400	07/01/09- 12/31/11	169,737	349,772	(2)	348,198	168,163
<u>District Attorney</u>									
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	ARRA - Byrne Memorial Justice Assistance Gra MMDEG Byrne JAG Task Force - Enhanced Prosecution	16.803 2009-DS-01-7317	356,175	01/01/10- 12/31/12	-	70,397	(2)	103,972	33,575
<u>Sheriff Department</u>									
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	ARRA - JAG (Edward Byrne Memorial)	16.803 2009-SB-B9-2201	6,302,925	10/01/08- 09/30/12	54,836	-		1,486,002	1,540,838
		Total CFDA# 16.803			\$ 224,573	\$ 643,988		\$ 2,392,821	\$ 1,973,406

See Notes to Schedules of Expenditures of Federal Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2010

<u>Administering County Department/ PASS-THRU-AGENCY</u>	<u>Award Description</u>	Federal Domestic Assistance #/ State or Other <u>Contract #</u>	Award Amount	Award Period (Note 1)	Accrued/ (Deferred) January 1, 2010	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2010
<u>U.S. DEPARTMENT OF JUSTICE - Continued</u>								
<u>Clerk of Circuit Courts</u>								
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Treatment Alternatives and Diversion BYRNE Memorial Justice Assistance	16.964 \$ 2009-TM-01-6422	187,000	01/01/09- 06/30/09	\$ 94,058 \$	94,058 (1) \$	- \$	-
<u>Information Management Services Division</u>								
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Homeland Security (UASI)	16.964 2007-HS-18H-5875	127,000	01/01/09- 06/30/10	-	102,749 (1)	102,749	-
Total CFDA# 16.964					\$ 94,058	\$ 196,807	\$ 102,749	\$ -
<u>Sheriff Department</u>								
UNITED STATES MARSHALS SERVIC	Housing of Federal Prisoners	89-00-0128	\$ Depends on number of federal prisoners	01/01/10- 12/31/10	-	669,494 (1)	1,120,386	450,892
UNITED STATES MARSHALS SERVIC	Housing of Federal Prisoners	89-00-0128	\$ Depends on number of federal prisoners	01/01/09- 12/31/09	179,910	179,910 (1)	-	-
Total 89-00-0128					\$ 179,910	\$ 849,404	\$ 1,120,386	\$ 450,892
<b>TOTAL U.S. DEPARTMENT OF JUSTICE</b>					<b>\$ 2,544,316</b>	<b>\$ 4,613,431</b>	<b>\$ 7,664,411</b>	<b>\$ 5,595,296</b>

U.S. DEPARTMENT OF TRANSPORTATION

Department of Parks and Public Infrastructure - Airport

WISCONSIN DEPARTMENT OF TRANSPORTATION (AIRPORT IMPROVEMENT PROGRAM)	Construct Runway 7R/25L Safety Area Improvements (Phase 2), etc.	20.106 AIP-3-55-0045-62	12,128,437	Duration of Grant	-	-	628,998	628,998
						1,189,801 (1)		
						198,300 (3)		
						309,186 (6)		
WISCONSIN DEPARTMENT OF TRANSPORTATION (AIRPORT IMPROVEMENT PROGRAM)	Reconfigure Perimeter and ARFF Roads. Rehabilitate Runway 1U/19R and Runway 7R/25 Intersection (Design) etc.	20.106 AIP-3-55-0045-61	3,574,996	Duration of Grant	-	1,697,287	2,473,471	776,184

WISCONSIN DEPARTMENT OF TRANSPORTATION (AIRPORT IMPROVEMENT PROGRAM)	Noise Mitigation Measures for Residences Within 65-69 DNL for approximately 93 homes, i	20.106 AIP-3-55-0045-60	7,000,000	Duration of Grant	-	-	1,348,886	1,348,886
						3,264,980 (1) 544,163 (3) <u>704,793</u> (6)		
WISCONSIN DEPARTMENT OF TRANSPORTATION (AIRPORT IMPROVEMENT PROGRAM)	Runway Safety Area Phase 3 Improvements College Avenue Tunnel (alternatives #1-8) etc.	20.106 AIP-3-55-0045-59	8,689,715	Duration of Grant	-	4,513,936	5,638,340	1,124,404
						1,581,128 (1) 263,521 (3) <u>283,940</u> (6)		
WISCONSIN DEPARTMENT OF TRANSPORTATION (AIRPORT IMPROVEMENT PROGRAM)	Airfield Safety Improvements, Runway Guard Li Airfield Rehabilitation, Design perimeter, etc.	20.106 AIP-3-55-0045-57-10	5,262,000	Duration of Grant	-	2,128,589	2,271,522	142,933
						1,630 (3) <u>40,162</u> (6)		
WISCONSIN DEPARTMENT OF TRANSPORTATION (AIRPORT IMPROVEMENT PROGRAM)	Construct Security and Wildlife Deterrent Perimeter Fence	20.106 SAP 740-44-65	285,000	Duration of Grant	-	41,792	200,811	159,019
						60,826 (3) <u>15,207</u> (6)		
WISCONSIN DEPARTMENT OF TRANSPORTATION (AIRPORT IMPROVEMENT PROGRAM)	Construct Snow Removal Equipment Building and any Necessary Related Work	20.106 SAP 740-44-64	800,000	Duration of Grant	-	76,033	76,033	-
WISCONSIN DEPARTMENT OF TRANSPORTATION (AIRPORT IMPROVEMENT PROGRAM)	ARRA - Runway Safety Area Improvements - College Avenue Tunnel (Alternates #1-8) and any Necessary Related Work	20.106 AIP-3-55-0045-58	9,460,285	Duration of Grant	-	7,396,208 (2)	8,817,175	1,420,967
WISCONSIN DEPARTMENT OF TRANSPORTATION (AIRPORT IMPROVEMENT PROGRAM)	ARRA - Rehab Runway 7R/25L, Taxiways M, T, and Y plus any Necessary Related Work	20.106 AIP-3-55-0045-56-09	2,706,498	Duration of Grant	128,114	2,465,260 (2)	2,350,726	13,580
						7,371,335 (1) 1,228,556 (3) <u>458,683</u> (6)		
WISCONSIN DEPARTMENT OF TRANSPORTATION (AIRPORT IMPROVEMENT PROGRAM)	Rehab Runway 7R/25L, Taxiways M, T, and Y plus any Necessary Related Work	20.106 AIP-3-55-0045-55	12,000,000	Duration of Grant	5,552,175	9,058,574	3,669,467	163,068
						93,050 (1) 2,449 (3) <u>35</u> (6)		
WISCONSIN DEPARTMENT OF TRANSPORTATION (AIRPORT IMPROVEMENT PROGRAM)	Airfield Pavement Rehab. and any other Necessary Related Work at Timmermann	20.106 AIP-3-55-0046-12	175,000	Duration of Grant	94,460	95,534	1,400	326

See Notes to Schedules of Expenditures of Federal Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2010

<u>Administering County Department/ PASS-THRU-AGENCY</u>	<u>Award Description</u>	<u>Federal Domestic Assistance #/ State or Other Contract #</u>	<u>Award Amount</u>	<u>Award Period (Note 1)</u>	<u>Accrued/ (Deferred) January 1, 2010</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Accrued/ (Deferred) December 31, 2010</u>
<u>U.S. DEPARTMENT OF TRANSPORTATION - Continued</u>								
<u>Department of Parks and Public Infrastructure - Airport</u>						908,519		(1)
						151,420		(3)
						<u>77,588</u>		(6)
WISCONSIN DEPARTMENT OF TRANSPORTATION (AIRPORT IMPROVEMENT PROGRAM)	Runway Safety Area Improvements and any Necessary Related Work	20.106 \$ AIP-3-55-0045-54	6,666,667	Duration of Grant	\$ 535,586	\$ 1,137,527	\$ 620,704	\$ 18,763
WISCONSIN DEPARTMENT OF TRANSPORTATION (AIRPORT IMPROVEMENT PROGRAM)	Airfield Safety Improvements, Airfield Pavement Rehabilitation, etc.	20.106 AIP-3-55-0045-53	3,537,897	Duration of Grant	22,882	22,901	19	-
						24,096		(1)
						<u>19</u>		(6)
WISCONSIN DEPARTMENT OF TRANSPORTATION (AIRPORT IMPROVEMENT PROGRAM)	Pavement Rehab. Fuel Pad Seal Coating, and any other Necessary Related Work	20.106 AIP-3-55-0046-11	475,000	Duration of Grant	24,115	24,115	-	-
Total CFDA# 20.106					\$ <u>6,357,332</u>	\$ <u>28,657,756</u>	\$ <u>28,097,552</u>	\$ <u>5,797,128</u>
<u>Department of Transportation and Public Works - Transportation Services</u>								
						37,837		(4)
						<u>(122,147)</u>		(8)
WISCONSIN DEPARTMENT OF TRANSPORTATION (COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS)	ARRA - College Avenue West Loomis Road to 51st Street	20.205 2979-01-00, 70	1,638,300	Duration of Project	100,250	(84,310)	(184,560)	-
WISCONSIN DEPARTMENT OF TRANSPORTATION (COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS)	South 13th (Rawson Avenue to College Avenue)	20.205 2505-06-70	39,668	Until 12/31/11	-	9,558	9,558	-
WISCONSIN DEPARTMENT OF TRANSPORTATION (COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS)	West Hampton Avenue North 60th Street to North 124th Street	20.205 2545-11-00	386,505	Duration of Project	254	-	(254)	-
WISCONSIN DEPARTMENT OF TRANSPORTATION (COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS)	West Silver Spring Drive USH 41 and USH 45 Intersection	20.205 2010-10-00, 70	693,000	Duration of Project	108,805	-	(108,805)	-

							(911) (1)			
							(1,611) (4)			
WISCONSIN DEPARTMENT OF TRANSPORTATION (COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS)	South 76th Street (Parkview Road to Oklahoma Avenue)	20.205 2160-11-70	259,181	Duration of Project	1,013		(2,522)		(3,535)	-
							19,568 (1)			
							142,393 (4)			
WISCONSIN DEPARTMENT OF TRANSPORTATION (COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS)	Lake Park Drive Bridge over Drainage Ravine	20.205 2984-39-01	1,768,000	Duration of Project	26,111		161,961		135,850	-
WISCONSIN DEPARTMENT OF TRANSPORTATION (COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS)	West Good Hope Road Bridge #497 over Little Menomonee River	20.205 2130-12-00, 70	880,000	Duration of Project	9,251		-		(9,251)	-
WISCONSIN DEPARTMENT OF TRANSPORTATION (COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS)	West Good Hope Road Bridge #498 over Little Menomonee River	20.205 2130-13-00, 70	120,000	Duration of Project	7,540		13,473 (1)		5,933	-
WISCONSIN DEPARTMENT OF TRANSPORTATION (COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS)	ARRA - Root River Parkway Bridge over the Root River	20.205 2980-07-00, 70	945,563	Duration of Project	3,989		9,999 (4)		6,010	-
							(3,302) (1)			
							96,372 (4)			
WISCONSIN DEPARTMENT OF TRANSPORTATION (COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS)	Kinnickinnic River Parkway Bridge over Kinnickinnic River	20.205 2967-12-00	1,516,000	Duration of Project	4,127		93,070		88,943	-
WISCONSIN DEPARTMENT OF TRANSPORTATION (COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS)	LED Retrofit Project Various Local Street Intersection Locations	20.205 2968-05-05	90% of Eligible Costs up to \$54,900	Duration of Project	-		-		-	-
							4,466 (1)			
							4,735 (3)			
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	11,502		9,201		(2,301)	-
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	-		(12,708) (3)		(12,708)	-
WISCONSIN DEPARTMENT OF TRANSPORTATION (COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS)	South 13th Street (West Rawson Avenue to West College Avenue)	20.205 2070-04-00, 20, 70, 80, 90	6,507,360	Duration of Project	-		-		-	-

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COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2010

<u>Administering County Department/ PASS-THRU-AGENCY</u>	<u>Award Description</u>	Federal Domestic Assistance #/ State or Other <u>Contract #</u>	Award <u>Amount</u>	Award Period <u>(Note 1)</u>	Accrued/ (Deferred) January 1, <u>2010</u>	<u>Revenues</u>	<u>Expenditures</u>	Accrued/ (Deferred) December 31, <u>2010</u>
<u>U.S. DEPARTMENT OF TRANSPORTATION- Continued</u>								
						36,200 (1)		
						11,614 (3)		
						<u>(312,109) (4)</u>		
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, 75	4,880,000	Duration of Project	\$ 60,947	(264,295)	\$ (325,242)	-
WISCONSIN DEPARTMENT OF TRANSPORTATION (COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS)	West Rawson Avenue (Hawthorne Court to South 27th Street)	20.205 2050-01-22, 72, 82	15,124,000	Duration of Project	-	-	-	-
WISCONSIN DEPARTMENT OF TRANSPORTATION (COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS)	Honey Creek Parkway Bridge over Honey Creek (0.8 mi. North of USH 18)	20.205 2984-12-02, 72	634,400	Duration of Project	-	-	-	-
WISCONSIN DEPARTMENT OF TRANSPORTATION (COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS)	West Forest Home Avenue over Branch of the Root River	20.205 2120-08-00, 70	1,078,720	Duration of Project	-	(826) (4)	(826)	-
						83,783 (1)		
						<u>(187,175) (4)</u>		
WISCONSIN DEPARTMENT OF TRANSPORTATION (COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS)	South 76th Street (West Puetz Road to West Imperial Drive )	20.205 2160-10-00	5,508,000	Duration of Project	110,046	(103,392)	(213,438)	-
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, 12, 40, 72	5,120,000	Duration of Project	-	-	-	-
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	Duration of Project	-	-	-	-
WISCONSIN DEPARTMENT OF TRANSPORTATION (COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS)	West Silver Spring Drive (North 91st Street to North 124th Street)	20.205 2090-07-00, 70	2,208,000	Duration of Project	-	16,749 (1)	16,749	-



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	Duration of Project	-	-	-	-
WISCONSIN DEPARTMENT OF TRANSPORTATION (COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS)	West Layton Avenue (South 27th Street to South 92nd Street)	20.205 2070-07-00, 70	455,049	Duration of Project	-	-	-	-
						<u>3,867</u> (1)		
						<u>3,366</u> (4)		
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	2,546	7,233	4,687	-
						<u>25,109</u> (1)		
						<u>(12,433)</u> (4)		
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	12,057	12,676	619	-
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 2140-04-71	2,112,467	Duration of Project	-	-	-	-
WISCONSIN DEPARTMENT OF TRANSPORTATION (COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS)	West College Avenue Extended over the Root River	20.205 2355-07-70	643,559	Duration of Project	-	(9) (4)	(9)	-
						<u>47,785</u> (1)		
						<u>(52,078)</u> (4)		
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	2,024,000	Duration of Project	60,230	(4,293)	(64,523)	-
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	-	71,083 (1)	71,083	-
						<u>(89,900)</u> (1)		
						<u>531,261</u> (4)		
WISCONSIN DEPARTMENT OF TRANSPORTATION (COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS)	South 13th Street (West Rawson Avenue to West College Avenue)	20.205 2505-06-00-20	847,280	Duration of Project	265,210	441,361	176,151	-

See Notes to Schedules of Expenditures of Federal Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2010

<u>Administering County Department/ PASS-THRU-AGENCY</u>	<u>Award Description</u>	Federal Domestic Assistance #/ State or Other <u>Contract #</u>	Award Amount	Award Period (Note 1)	Accrued/ (Deferred) January 1, 2010	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2010
<u>U.S. DEPARTMENT OF TRANSPORTATION- Continued</u>								
<u>Department of Transportation and Public Works - Transportation Services</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	\$ 20,570	21,140 (1)	570	\$ -
						(6,185) (1) <u>22,986</u> (4)		
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	-	16,801	16,801	-
						22,479 (1) <u>343,553</u> (4)		
WISCONSIN DEPARTMENT OF TRANSPORTATION (COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS)	West Oklahoma Avenue over Honey Creek	20.205 2400-04-02	967,200	Duration of Project	1,263	366,032	364,769	-
						24,556 (1) <u>807,850</u> (4)		
WISCONSIN DEPARTMENT OF TRANSPORTATION (COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS)	West Silver Spring Drive (North 90th Street to North 69th Street)	20.205 2090-11-00	120,000	Duration of Project	54,825	832,406	777,581	-
						24,556 (1) <u>807,850</u> (4)		
WISCONSIN DEPARTMENT OF TRANSPORTATION (COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS)	West Silver Spring Drive	20.205 2090-11-70	33,479	Duration of Project	-	4,916 (1)	4,916	-
						47,830 (1) <u>11,440</u> (4)		
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, 70	2,880,000	Duration of Project	51,898	59,270	7,372	-
						47,830 (1) <u>11,440</u> (4)		
WISCONSIN DEPARTMENT OF TRANSPORTATION (COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS)	West Rawson Avenue and South 69th Street Intersection	20.205 2050-10-70	147,785	Duration of Project	-	-	-	-

							(3,318) (1)			
							(183,939) (4)			
WISCONSIN DEPARTMENT OF TRANSPORTATION (COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS)	West Good Hope Road and North 91st Street Intersection	20.205 2130-10-00, 70	193,500	Duration of Project	3,687		(187,257)		(190,944)	-
WISCONSIN DEPARTMENT OF TRANSPORTATION (COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS)	Inter-Jurisdictional Traffic Communications System (non-Hwy)	20.205 1693-32-06	137,232	Duration of Project	-		18,958 (1)		18,958	-

Department of Transportation and Public Works - Architecture and Engineering Services

WISCONSIN DEPARTMENT OF TRANSPORTATION	Rehab Bicycle and Pedestrian Bridge in Historic Lake Park	20.205 2984-20-01-71	1,501,200	12/10/09- Duration	-		-		-	-		
WISCONSIN DEPARTMENT OF TRANSPORTATION	Pedestrian Bridge at Riverside Park	20.205 2967-15-00-70	125,677	09/02/09- Duration	16,492		3,782 (4)		18,908	31,618		
WISCONSIN DEPARTMENT OF TRANSPORTATION	Northwest Side to Downtown Bike Trail	20.205 1693-51-00-70	448,000	09/08/08- Duration	-		11,852 (4)		11,852	-		
WISCONSIN DEPARTMENT OF TRANSPORTATION	Oak Leaf Trail - Ozaukee Interurban/Kohl Park	20.205 2972-07-00-70	840,960	04/30/07- Duration	38,007		(16,363) (4)		10,885	65,255		
WISCONSIN DEPARTMENT OF TRANSPORTATION	Oak Leaf Trail Development Congress to Silver Spring	20.205 1693-50-00-70	444,000	06/02/06- 06/02/09	455,168		80,448 (4)		-	374,720		
WISCONSIN DEPARTMENT OF TRANSPORTATION	Beerline Row Conversion to Bikeway Humbolt between North and Locust	20.205 2967-01-09-79	320,000	07/21/05- 01/01/10	28,621		45,127 (4)		204,570	188,064		
Total CFDA #20.205					\$	1,454,409	\$	1,631,121	\$	836,369	\$	659,657

Department of Transportation and Public Works- Transit System

FEDERAL TRANSIT ADMINISTRATION (MASS TRANSIT ASSISTANCE)	<b>Federal Transit Cluster:</b> ARRA - Replacement of Buses	20.500 WI-96-X014 Changed to WI-96-X012	25,682,975	Duration of Project	-		16,396,889 (2)		16,396,889	-
FEDERAL TRANSIT ADMINISTRATION (TRANSIT INVESTMENTS FOR GREENHOUSE GAS & ENERGY REDUCTIONS)	<b>Federal Transit Cluster:</b> ARRA - 2010 Formula Grant	20.500 WI-77-0001	210,000	Duration of Project	-		206,000 (2)		206,000	-
FEDERAL TRANSIT ADMINISTRATION (MASS TRANSIT ASSISTANCE)	<b>Federal Transit Cluster:</b> Purchase Buses	20.500 WI-04-0010	712,500	Duration of Project	-		712,500 (1)		712,500	-

See Notes to Schedules of Expenditures of Federal Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2010

<u>Administering County Department/ PASS-THRU-AGENCY</u>	<u>Award Description</u>	Federal Domestic Assistance #/ State or Other Contract #	Award Amount	Award Period (Note 1)	Accrued/ (Deferred) January 1, 2010	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2010
<u>U.S. DEPARTMENT OF TRANSPORTATION - Continued</u>								
<u>Department of Transportation and Public Works- Transit System</u>								
FEDERAL TRANSIT ADMINISTRATIOI (MASS TRANSIT ASSISTANCE)	<b>Federal Transit Cluster:</b> Purchase Buses	20.500 \$ WI-04-0011	1,918,205	Duration of Project	\$ -	1,918,205 (1) \$	1,918,205 \$	-
FEDERAL TRANSIT ADMINISTRATIOI (MASS TRANSIT ASSISTANCE)	<b>Federal Transit Cluster:</b> Purchase (2) 40-foot Replacement Buses	20.500 WI-04-0035	500,000	Duration of Project	-	-	-	-
FEDERAL TRANSIT ADMINISTRATIOI (MASS TRANSIT ASSISTANCE)	<b>Federal Transit Cluster:</b> Purchase (2) 40-foot Replacement Buses	20.500 WI-04-0036	597,397	Duration of Project	-	-	-	-
FEDERAL TRANSIT ADMINISTRATIOI (MASS TRANSIT ASSISTANCE)	<b>Federal Transit Cluster:</b> Purchase (1) 40-foot Replacement Buses and Spare Parts	20.500 WI-04-X015	490,000	Duration of Project	-	409,309 (1)	409,309	-
FEDERAL TRANSIT ADMINISTRATIOI (MASS TRANSIT ASSISTANCE)	<b>Federal Transit Cluster:</b> Purchase (6) 40-foot Replacement Buses and Spare Parts	20.500 WI-04-X014	2,062,588	Duration of Project	-	2,062,588 (1)	2,062,588	-
FEDERAL TRANSIT ADMINISTRATIOI (MASS TRANSIT ASSISTANCE)	<b>Federal Transit Cluster:</b> Purchase On-Bus Security Camera and Local Marketing	20.500 WI-95-X014	1,430,850	Duration of Project	1	-	(1)	-
FEDERAL TRANSIT ADMINISTRATIOI (MASS TRANSIT ASSISTANCE)	<b>Federal Transit Cluster:</b> Purchase On-Bus Security Camera and Local Marketing	20.500 WI-95-X001	1,430,850	Duration of Project	-	-	-	-
FEDERAL TRANSIT ADMINISTRATIOI (MASS TRANSIT ASSISTANCE)	<b>Federal Transit Cluster:</b> Purchase (5) 40-foot Replacement Buses and Spare Parts	20.500 WI-04-X002	1,484,104	Duration of Project	-	1,403,413 (1)	1,403,413	-
FEDERAL TRANSIT ADMINISTRATIOI (MASS TRANSIT ASSISTANCE)	<b>Federal Transit Cluster:</b> Purchase (6) 40-foot Replacement Buses and Force Account Activities	20.500 WI-04-X007	1,549,212	Duration of Project	-	1,549,212 (1)	1,549,212	-
Total CFDA #20.500					\$ 1	\$ 24,658,116	\$ 24,658,115	\$ -

								68,992 (1)		
								<u>81,381</u> (4)		
FEDERAL TRANSIT ADMINISTRATIO (MASS TRANSIT ASSISTANCE)	<b>Federal Transit Cluster:</b> JARC - Rt #17	20.507	110,000	01/01/10- 12/31/10	-		150,373		162,762	12,389
								43,493 (1)		
								<u>59,213</u> (3)		
FEDERAL TRANSIT ADMINISTRATIO (MASS TRANSIT ASSISTANCE)	<b>Federal Transit Cluster:</b> JARC - Rt #54	20.507	100,000	01/01/10- 12/31/10	-		102,706		118,426	15,720
FEDERAL TRANSIT ADMINISTRATIO (MASS TRANSIT ASSISTANCE)	<b>Federal Transit Cluster:</b> Public Transit - Fixed Route #17	20.507	110,000	01/01/09- 12/31/09	46,336		46,336 (1)		-	-
			WETAP - WETAP 2009							
FEDERAL TRANSIT ADMINISTRATIO (MASS TRANSIT ASSISTANCE)	<b>Federal Transit Cluster:</b> Public Transit - Fixed Route #54	20.507	100,000	01/01/09- 12/31/09	31,734		31,734 (1)		-	-
			WETAP - WETAP 2009							
FEDERAL TRANSIT ADMINISTRATIO (MASS TRANSIT ASSISTANCE)	<b>Federal Transit Cluster:</b> JARC - 2010	20.507	415,000	Duration of Project	-		206,381 (3)		275,670	69,289
FEDERAL TRANSIT ADMINISTRATIO (MASS TRANSIT ASSISTANCE)	<b>Federal Transit Cluster:</b> JARC - 2009	20.507	415,000	Duration of Project	135,422		-		(135,422)	-
FEDERAL TRANSIT ADMINISTRATIO (MASS TRANSIT ASSISTANCE)	<b>Federal Transit Cluster:</b> CMAQ - Marketing	20.507	135,000	Duration of Project	-		-		-	-
			WI-95-X020							
FEDERAL TRANSIT ADMINISTRATIO (MASS TRANSIT ASSISTANCE)	<b>Federal Transit Cluster:</b> CMAQ - Marketing	20.507	775,000	Duration of Project	-		55,397 (4)		276,986	221,589
			WI-95-X019							
FEDERAL TRANSIT ADMINISTRATIO (MASS TRANSIT ASSISTANCE)	<b>Federal Transit Cluster:</b> CMAQ - Marketing	20.507	1,145,338	Duration of Project	191,135		<u>437,957</u> (3)		513,898	164,296
			WI-90-X451				<u>102,780</u> (4)			
FEDERAL TRANSIT ADMINISTRATIO (MASS TRANSIT ASSISTANCE)	<b>Federal Transit Cluster:</b> New Freedom - Capital	20.507	294,400	Duration of Project	-		18,701 (4)		93,503	74,802
			49 USC 5317							
FEDERAL TRANSIT ADMINISTRATIO (MASS TRANSIT ASSISTANCE)	<b>Federal Transit Cluster:</b> New Freedom - Mobility Management	20.507	220,800	Duration of Project	-		17,007 (4)		85,035	68,028
			49 USC 5317							
FEDERAL TRANSIT ADMINISTRATIO (MASS TRANSIT ASSISTANCE)	<b>Federal Transit Cluster:</b> New Freedom - Capital	20.507	531,500	Duration of Project	33,349		<u>33,349</u> (3)		289,801	231,841
			49 USC 5317				<u>57,960</u> (4)			

See Notes to Schedules of Expenditures of Federal Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2010

<u>Administering County Department/ PASS-THRU-AGENCY</u>	<u>Award Description</u>	<u>Federal Domestic Assistance #/ State or Other Contract #</u>	<u>Award Amount</u>	<u>Award Period (Note 1)</u>	<u>Accrued/ (Deferred) January 1, 2010</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Accrued/ (Deferred) December 31, 2010</u>				
<u>U.S. DEPARTMENT OF TRANSPORTATION - Continued</u>												
<u>Department of Transportation and Public Works- Transit System</u>												
FEDERAL TRANSIT ADMINISTRATIOI (MASS TRANSIT ASSISTANCE)	<b>Federal Transit Cluster:</b> 2010 Formula Grant	20.507 WI-77-0001	\$ 210,000	Duration of Project	\$ -	206,490 (1)	206,490	\$ -				
						16,658,538 (1) 4,164,635 (4)						
FEDERAL TRANSIT ADMINISTRATIOI (MASS TRANSIT ASSISTANCE)	<b>Federal Transit Cluster:</b> 2010 Formula Grant	20.507 WI-90-X627	23,236,000	Duration of Project	-	20,823,173	21,846,377	1,023,204				
						7,311,442 (1) 1,827,861 (4)						
FEDERAL TRANSIT ADMINISTRATIOI (MASS TRANSIT ASSISTANCE)	<b>Federal Transit Cluster:</b> 2009 Formula Grant	20.507 WI-90-X547	19,756,006	Duration of Project	6,811,442	9,139,303	2,560,548	232,687				
FEDERAL TRANSIT ADMINISTRATIOI (MASS TRANSIT ASSISTANCE)	<b>Federal Transit Cluster:</b> 2008 Annual Formual Grant	20.507 WI-90-X529	1,876,000	Duration of Project	1,108,462	689,076 (1)	(419,386)	-				
						15,200,000 (1) 56,484,000 (3) 11,313,544 (4) 46,273,959 (5) 636,052 (8)						
FEDERAL TRANSIT ADMINISTRATIOI (MASS TRANSIT ASSISTANCE)	<b>Federal Transit Cluster:</b> 2008 Awards Mass Transit Operating Assistanc Federal State	20.507 WI-90-4529	20,450,000 63,784,700 84,234,700	Duration of Project	1,108,462	129,907,555	128,799,093	-				
FEDERAL TRANSIT ADMINISTRATIOI (MASS TRANSIT ASSISTANCE)	<b>Federal Transit Cluster:</b> Purchase of Equipment, Bus Communication and Monitoring System	20.507 WI-90-X168	6,933,200	Duration of Project	120,000	120,000 (1)	394,650	394,650				
FEDERAL TRANSIT ADMINISTRATIOI (MASS TRANSIT ASSISTANCE)	<b>Federal Transit Cluster:</b> Capital Items, Tire Leasing, Misc Supp. SVC, EQT., Vehicle MTC	20.507 WI-90-X340	3,269,680	Duration of Project	-	-	-	-				
Total CFDA# 20.507					\$	9,586,342	\$	162,146,278	\$	155,068,431	\$	2,508,495

Sheriff's Department

WISCONSIN DEPARTMENT OF TRANSPORTATION	<b>Highway Safety Cluster:</b> Enhanced Freeway Patrol	20.600 1000-31-55	234,982	01/01/10- 12/31/11	-	113,642 (3)	226,482	112,840				
WISCONSIN DEPARTMENT OF TRANSPORTATION	<b>Highway Safety Cluster:</b> Enhanced Freeway Patrol	20.600 1000-31-55	234,982	01/01/09- 12/31/10	115,117	115,117 (3)	-	-				
Total CFDA# 20.600					\$	<u>115,117</u>	\$	<u>228,759</u>	\$	<u>226,482</u>	\$	<u>112,840</u>

Clerk of Circuit Courts

WISCONSIN DEPARTMENT OF TRANSPORTATION	<b>Highway Safety Cluster:</b> Milwaukee Pretrial Intensive Supervision Program	20.601	187,299	01/01/10- 12/31/10	-	137,043 (3)	187,299	50,256				
WISCONSIN DEPARTMENT OF TRANSPORTATION	<b>Highway Safety Cluster:</b> Milwaukee Pretrial Intensive Supervision Program	20.601	157,923	01/01/09- 12/31/09	42,407	42,407 (3)	-	-				
Total CFDA# 20.601					\$	<u>42,407</u>	\$	<u>179,450</u>	\$	<u>187,299</u>	\$	<u>50,256</u>

Sheriff's Department

WISCONSIN DEPARTMENT OF TRANSPORTATION	Hazardess Material Emergency Preparedness (current year)	20.703 HMTWI 4032021	11,375	10/01/09- 09/30/10	-	11,375 (3)	11,375	-				
WISCONSIN DEPARTMENT OF TRANSPORTATION	Hazardess Material Emergency Preparedness (prior year)	20.703 HMTWI 4032021	11,375	10/01/09- 09/30/10	-	-	-	-				
Total CFDA# 20.703					\$	<u>-</u>	\$	<u>11,375</u>	\$	<u>11,375</u>	\$	<u>-</u>
<b>TOTAL U.S. DEPARTMENT OF TRANSPORTATION</b>					\$	<u><b>17,555,608</b></u>	\$	<u><b>217,512,855</b></u>	\$	<u><b>209,085,623</b></u>	\$	<u><b>9,128,376</b></u>

U.S. DEPARTMENT OF ENERGY

Department of Transportation and Public Works - Fleet Management

WISCONSIN DEPARTMENT OF ADMINISTRATION	ARRA - Wisconsin Clean Transportation Progra	81.086 AD 10 9379	470,000	05/20/10- 12/31/13	-	-	-	-
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Department of Transportation and Public Works

U.S. DEPARTMENT OF ENERGY	ARRA - Energy Efficiency and Conservation Grant Project	81.128	732,400	12/31/09- 06/30/11	-	118,400 (2)	652,958	534,558				
<b>TOTAL U.S. DEPARTMENT OF ENERGY</b>					\$	<u><b>-</b></u>	\$	<u><b>118,400</b></u>	\$	<u><b>652,958</b></u>	\$	<u><b>534,558</b></u>

See Notes to Schedules of Expenditures of Federal Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2010

<u>Administering County Department/ PASS-THRU-AGENCY</u>	<u>Award Description</u>	Federal Domestic Assistance #/ State or Other Contract #	Award Amount	Award Period (Note 1)	Accrued/ (Deferred) January 1, 2010	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2010
<u>U.S. DEPARTMENT OF EDUCATION</u>								
<u>Department of Health and Human Services</u>								
WISCONSIN DEPARTMENT OF HEALTH SERVICES	<b>Early Invention Services (IDEA) Cluster:</b> Special Education - Grants for Infants and Toddlers with Disabilities	84.181	\$ 929,841	01/01/10- 12/31/10	\$ -	929,841 (1)	\$ 929,841	\$ -
	Total CFDA# 84.181				\$ -	\$ 929,841	\$ 929,841	\$ -
WISCONSIN DEPARTMENT OF HEALTH SERVICES	<b>Early Invention Services (IDEA) Cluster:</b> ARRA - Special Education - Grants for Infants and Families, Recovery Act	84.393	658,875	07/01/09- 07/31/11	-	335,393 (2)	256,328	(79,065)
	Total CFDA# 84.393				\$ -	\$ 335,393	\$ 256,328	\$ (79,065)
<b>TOTAL U.S. DEPARTMENT OF EDUCATION</b>					<b>\$ -</b>	<b>\$ 1,265,234</b>	<b>\$ 1,186,169</b>	<b>\$ (79,065)</b>
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>								
<u>Department on Aging</u>								
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Preventive Health T3D	93.043	82,916	01/01/10- 12/31/10	-	92,805	92,805	-
	Cars #560510					82,913 (3) 9,892 (6)		
	Total CFDA # 93.043				\$ -	\$ 92,805	\$ 92,805	\$ -
WISCONSIN DEPARTMENT OF HEALTH SERVICES	<b>Aging Cluster:</b> AAA Administration	93.044	320,251	01/01/10- 12/31/10	-	314,179 (3)	320,251	6,072
	Cars #560300					1,002,753 (3) 11,422 (5) 188,564 (6)		
WISCONSIN DEPARTMENT OF HEALTH SERVICES	<b>Aging Cluster:</b> Title 3B Support Services	93.044	1,002,753	01/01/10- 12/31/10	-	1,202,739	1,202,739	-
	Cars #560340							
	Total CFDA # 93.044				\$ -	\$ 1,516,918	\$ 1,522,990	\$ 6,072



						2,487,611	(3)		
						6,780	(5)		
						<u>378,605</u>	(6)		
WISCONSIN DEPARTMENT OF HEALTH SERVICES	<b>Aging Cluster:</b> Title 3C-1 Cong. Meal Program	93.045 Cars #560350	2,487,611	01/01/10-12/31/10	-	2,872,996		2,872,996	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	<b>Aging Cluster:</b> Title 3C-1 Cong. Meal Program	93.045 Cars #560350	2,489,769	01/01/09-12/31/09	3	3	(3)	-	-
						750,617	(3)		
						2,460	(5)		
						<u>76,098</u>	(6)		
WISCONSIN DEPARTMENT OF HEALTH SERVICES	<b>Aging Cluster:</b> Title 3C-2 Home Meals	93.045 Cars #560360	750,617	01/01/10-12/31/10	-	829,175		829,175	-
		Total CFDA # 93.045			\$ 3	\$ 3,702,174		\$ 3,702,171	\$ -
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Evidence Based Prevention	93.048 Cars #560105	2,000	06/01/10-12/31/10	-	2,000	(3)	2,000	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Evidence Based Prevention	93.048 Cars #560105	7,300	01/01/11-05/31/11	-	-		-	-
		Total CFDA # 93.048			\$ -	\$ 2,000		\$ 2,000	\$ -
						471,502	(3)		
						882	(5)		
						<u>39,613</u>	(6)		
WISCONSIN DEPARTMENT OF HEALTH SERVICES	T3ENat Fam CareGiver Support	93.052 Cars #560520	471,502	01/01/10-12/31/10	-	511,997		511,997	-
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	<b>Aging Cluster:</b> NSIP (USDA) Cash	93.053 Cars #560422	83,538	10/01/10-12/30/10	(81,013)	(81,013)	(3)	-	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	<b>Aging Cluster:</b> NSIP (USDA) Cash	93.053 Cars #560422	83,539	10/01/09-12/30/09	72,635	156,173	(3)	83,539	1
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	<b>Aging Cluster:</b> NSIP (USDA) Cash	93.053 Cars #560422	250,620	10/01/10-12/30/10	(81,349)	169,272	(3)	250,621	-
		Total CFDA # 93.05			\$ (89,727)	\$ 756,429		\$ 846,157	\$ 1

See Notes to Schedules of Expenditures of Federal Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2010

<u>Administering County Department/ PASS-THRU-AGENCY</u>	<u>Award Description</u>	Federal Domestic Assistance #/ State or Other Contract #	Award Amount	Award Period (Note 1)	Accrued/ (Deferred) January 1, 2010	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2010
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES - Continued</u>								
<u>Department of Health and Human Services</u>								
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Substance Abuse & Mental Health Services - Projects of Regional & National Significance	93.243	\$ 399,675	10/01/10-09/30/11	\$ -	\$ -	\$ -	\$ -
WISCONSIN DEPARTMENT OF CHILDREN AND FAMILIES	Substance Abuse & Mental Health Services - Projects of Regional & National Significance	93.243	138,000	01/01/09-06/30/10	(23,000)	(23,000) (1)	-	-
WISCONSIN DEPARTMENT OF CHILDREN AND FAMILIES	Substance Abuse & Mental Health Services - Projects of Regional & National Significance	93.243	5,000	09/01/09-09/30/10	(1,154)	(1,154) (1)	-	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Substance Abuse & Mental Health Services - Projects of Regional & National Significance	93.243	408,197	10/01/09-09/30/10	-	129,427 (1)	147,129	17,702
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Adult Drug Treatment Courts - Year 1	93.243 1H79TI021527-01	300,000	09/30/09-09/29/10	-	264,321 (1)	264,321	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Adult Drug Treatment Courts - Year 2	93.243 5H79T1021527-02	300,000	09/30/10-09/29/11	-	59,263 (1)	59,263	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	TX for Homeless - Year 1	93.243 1H79TI021441-01	350,000	09/30/09-09/29/10	-	220,321 (1)	220,321	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	TX for Homeless - Year 2	93.243 1H79TI021441-02	350,000	09/30/10-09/29/11	-	60,552 (1)	60,552	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Offender Reentry Program (ORP) - Year 1	93.243 1H79TI021804-01	400,000	09/30/09-09/29/10	-	178,633 (1)	178,633	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Offender Reentry Program (ORP) - Year 2	93.243 1H79TI021804-02	400,000	09/30/10-09/29/11	-	32,578 (1)	32,578	-
Total CFDA # 93.243					\$ (24,154)	\$ 920,941	\$ 962,797	\$ 17,702
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Substance Abuse & Mental Health Services - Access to Recovery	93.275	3,348,108	10/01/10-09/30/11	-	-	-	-

WISCONSIN DEPARTMENT OF HEALTH SERVICES	Substance Abuse & Mental Health Services - Access to Recovery	93.275	4,934,450	10/01/09-03/31/11	-	4,552,978	(1)	4,934,450	381,472
WISCONSIN DEPARTMENT OF CHILDREN AND FAMILIES	Substance Abuse & Mental Health Services - Access to Recovery	93.275	4,761,985	10/01/09-09/30/10	(148,850)	(148,850)	(1)	-	-
Total CFDA # 93.275					\$ (148,850)	\$ 4,404,128		\$ 4,934,450	\$ 381,472
WISCONSIN DEPARTMENT OF CHILDREN AND FAMILIES	Block Grants for Temporary Assistance for Needy Families	93.558	240,858	01/01/10-12/31/10	-	240,498 360	(1) (4)	240,858	-
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	Block Grants for Temporary Assistance for Needy Families	93.558	3,121,618	01/01/10-12/31/10	-	3,121,618	(1)	3,121,618	-
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	Block Grants for Temporary Assistance for Needy Families	93.558	1,445,078	01/01/09-12/31/09	27,743	27,743	(1)	-	-
Total CFDA # 93.558					\$ 27,743	\$ 3,390,219		\$ 3,362,476	\$ -
WISCONSIN DEPARTMENT OF CHILDREN AND FAMILIES	Family Support Payments AFDC W-2 Estate Collection	93.560	Sum Sufficient	01/01/10-12/31/10	-	36,115 (36,115)	(1) (4)	-	-
WISCONSIN DEPARTMENT OF WORKFORCE DEVELOPMENT	Family Support Payments AFDC W-2 Estate Collection	93.560	Sum Sufficient	01/01/09-12/31/09	6,231	6,231	(1)	-	-
Total CFDA # 93.560					\$ 6,231	\$ 6,231		\$ -	\$ -

Department of Child Support Enforcement

WISCONSIN DEPARTMENT OF HEALTH SERVICES	ARRA - Child Support Enforcement Title IV-D	93.563	Percentage of Allowable Costs	01/01/10-12/31/10	-	47,168 4,857,938 15,334,072 2,497,161 17,500 197,104	(1) (2) (3) (4) (5) (8)	22,950,943	23,140,527	189,584
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See Notes to Schedules of Expenditures of Federal Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2010

<u>Administering County Department/ PASS-THRU-AGENCY</u>	<u>Award Description</u>	Federal Domestic Assistance #/ State or Other Contract #	Award Amount	Award Period (Note 1)	Accrued/ (Deferred) January 1, 2010	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2010
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES - Continued</u>								
<u>Department of Child Support Enforcement</u>								
						67,858 (4)		
						<u>82,500</u> (5)		
WISCONSIN DEPARTMENT OF HEALTH SERVICES	ARRA - Child Support Enforcement Title IV-D	93.563 \$ Wis Stat 13.679	Percentage of Allowable Costs	01/01/09- 12/31/09	\$ 150,358 \$	\$ 150,358	\$ -	\$ -
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Child Support Enforcement Title IV-D	93.563 Wis Stat 13.679	Percentage of Allowable Costs	01/01/08- 12/31/08	(242,482)	(242,482) (3)	-	-
		Total CFDA# 93.563			\$ (92,124) \$	\$ 22,858,819	\$ 23,140,527	\$ 189,584
<u>Department of Health and Human Services</u>								
WISCONSIN DEPARTMENT OF ADMINISTRATION	Wisconsin Home Energy Assistance Program (WHEAP)	93.568	1,726,961	10/01/10- 09/30/11	-	-	604,900	604,900
						1,920,436 (1)		
						<u>15,616</u> (4)		
WISCONSIN DEPARTMENT OF ADMINISTRATION	Wisconsin Home Energy Assistance Program (WHEAP)	93.568	2,113,668	10/01/09- 09/30/10	633,840	1,936,052	1,302,212	-
		Total CFDA# 93.568			\$ 633,840 \$	\$ 1,936,052	\$ 1,907,112	\$ 604,900
						(70) (1)		
						<u>70</u> (4)		
WISCONSIN DEPARTMENT OF CHILDREN AND FAMILIES	Child Care Mandatory and Matching Funds	93.596	Sum Sufficient	01/01/10- 12/31/10	-	-	-	-
WISCONSIN DEPARTMENT OF CHILDREN AND FAMILIES	Child Care Development Fund	93.596	8,591,831	01/01/09- 12/31/09	1,581,608	1,581,608 (1)	-	-
		Total CFDA # 93.596			\$ 1,581,608 \$	\$ 1,581,608	\$ -	\$ -
WISCONSIN DEPARTMENT OF CHILDREN AND FAMILIES	Child Welfare Services-State Grant	93.645	219,131	01/01/10- 12/31/10	-	219,131 (1)	219,131	-
WISCONSIN DEPARTMENT OF CORRECTIONS	Child Welfare Services-Title IV-B	93.645	112,333	01/01/10- 12/31/10	-	112,333 (1)	112,333	-
		Total CFDA # 93.645			\$ - \$	\$ 331,464	\$ 331,464	\$ -

Clerk of Circuit Courts

							649,293	(3)		
							<u>30,485</u>	(4)		
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	Permanency Plan Review (PPR) CARS - Profile #570077	93.658	649,293	01/01/10-12/31/10	-		679,778		679,778	-
			WI Stat 48.38 (5)							
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	Permanency Plan Review (PPR) CARS - Profile #570075	93.658	615,463	01/01/09-12/31/09	152,697		152,697	(3)	-	-
			WI Stat 48.38 (5)							

Department of Health and Human Services

WISCONSIN DEPARTMENT OF CHILDREN AND FAMILIES	Foster Care IV-E	93.658	2,988,372	01/01/10-12/31/10	-		2,988,372	(1)	2,988,372	-
WISCONSIN DEPARTMENT OF CORRECTIONS	Foster Care IV-E	93.658	162,259	01/01/10-12/31/10	-		162,259	(1)	162,259	-

District Attorney

WISCONSIN DEPARTMENT OF CHILDREN AND FAMILIES	CHIPS/Termination of Parental Rights Project	93.658	1,170,244	07/01/10-06/30/11	-		298,262	(3)	595,653	297,391			
			4037-4040										
WISCONSIN DEPARTMENT OF CHILDREN AND FAMILIES	CHIPS/Termination of Parental Rights Project	93.658	1,185,472	07/01/09-06/30/10	301,530		859,875	(3)	558,345	-			
			570037/570040										
WISCONSIN DEPARTMENT OF CHILDREN AND FAMILIES	CHIPS/Termination of Parental Rights Project	93.658	1,182,100	07/01/08-06/30/09	55,648		55,648	(3)	-	-			
			570037/570040										
			Total CFDA# 93.658			\$	<u>509,875</u>	\$	<u>5,196,891</u>	\$	<u>4,984,407</u>	\$	<u>297,391</u>

Department of Health and Human Services

WISCONSIN DEPARTMENT OF CHILDREN AND FAMILIES	Social Services Block Grant	93.667	333,352	01/01/10-12/31/10	-		333,352	(1)	333,352	-			
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Social Services Block Grant	93.667	6,161,900	01/01/10-12/31/10	-		6,155,615	(1)	6,144,828	(10,787)			
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Social Services Block Grant	93.667	5,951,697	01/01/09-12/31/09	114,262		114,262	(1)	-	-			
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Social Services Block Grant	93.667	13,899	08/01/09-12/31/09	(2,194)		(2,194)	(1)	-	-			
			Total CFDA# 93.667			\$	<u>112,068</u>	\$	<u>6,601,035</u>	\$	<u>6,478,180</u>	\$	<u>(10,787)</u>

See Notes to Schedules of Expenditures of Federal Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2010

<u>Administering County Department/ PASS-THRU-AGENCY</u>	<u>Award Description</u>	Federal Domestic Assistance #/ State or Other Contract #	Award Amount	Award Period (Note 1)	Accrued/ (Deferred) January 1, 2010	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2010
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES - Continued</u>								
<u>Department on Aging</u>								
WISCONSIN DEPARTMENT OF HEALTH SERVICES	ARRA- WI Chronic Disease Self Management Program WHAI	93.701 \$ Cars #560120	28,000	04/01/10- 12/31/10	\$ -	28,000 (2)	\$ 28,000	\$ -
WISCONSIN DEPARTMENT OF HEALTH SERVICES	ARRA- WI Chronic Disease Self Management Program WHAI	93.701 Cars #560120	78,606	01/01/11- 12/31/11	-	-	-	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	ARRA- WI Chronic Disease Self Management Program WHAI	93.701 Cars #560120	15,229	01/01/12- 03/31/12	-	-	-	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	<b>Aging Cluster:</b> ARRA-Title IIIC-2- Homes-Delivered Meals	93.705 Cars #560361	106,998	07/01/09- 09/30/10	(21,400)	85,598 (2)	106,998	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	<b>Aging Cluster:</b> ARRA-Title IIIC-1 Congregate Meals	93.707 Cars #560351	225,040	07/01/09- 09/30/10	(45,008)	180,032 (2)	225,040	-
Total CFDA # 93.70					\$ (66,408)	\$ 293,630	\$ 360,038	\$ -
<u>Department of Health and Human Services</u>								
WISCONSIN DEPARTMENT OF HEALTH SERVICES	State Children's Insurance Program	93.767	192,394	01/01/10- 12/31/10	-	179,178 (1)	157,414	(21,764)
WISCONSIN DEPARTMENT OF HEALTH SERVICES	State Children's Insurance Program	93.767	379,475	01/01/09- 12/31/09	70,675	70,675 (1)	-	-
Total CFDA# 93.767					\$ 70,675	\$ 249,853	\$ 157,414	\$ (21,764)
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Medicaid Infrastructure Grant	93.768	81,235	01/01/07- 06/30/10	-	18,412 (1)	-	(18,412)
Total CFDA# 93.768					\$ -	\$ 18,412	\$ -	\$ (18,412)

							7,298 (1)		
							<u>(7,298) (4)</u>		
WISCONSIN DEPARTMENT OF CHILDREN AND FAMILIES	Medical Assistance	93.778	Sum Sufficient	01/01/10-12/31/10	-	-	-	-	-
							30,210,168 (1)		
							<u>273,662 (4)</u>		
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Medical Assistance	93.778	22,062,317	01/01/10-12/31/10	-	30,483,830	26,757,243	(3,726,587)	
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Medical Assistance	93.778	68,500	07/01/10-06/30/11	-	68,500 (1)	68,500	-	
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Medical Assistance	93.778	69,125,564	01/01/09-12/31/09	4,465,268	4,465,268 (1)	-	-	
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Medical Assistance	93.778	68,500	07/01/09-06/30/10	(17,125)	119,875 (1)	137,000	-	
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Medical Assistance	93.778	Sum Sufficient	08/01/09-12/31/09	320,113	320,113 (1)	-	-	
WISCONSIN DEPARTMENT OF WORKFORCE DEVELOPMENT	Medical Assistance	93.778	Sum Sufficient	01/01/09-12/31/09	(74)	(74) (1)	-	-	
<u>Department on Aging</u>									
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Infrastructure Costs	93.778	246,000	01/01/10-12/31/10	-	-	123,000	123,000	
			Cars #445427						
WISCONSIN DEPARTMENT OF HEALTH SERVICES	R & C Medical I & A Federal	93.778	1,970,831	01/01/10-12/31/10	-	1,474,082 (3)	1,970,831	496,749	
			Cars #560087						
WISCONSIN DEPARTMENT OF HEALTH SERVICES	R & C Medical I & A Federal	93.778	1,709,964	01/01/09-12/31/09	448,437	448,437 (3)	-	-	
			Cars #560087						
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Resource Center Screen Federal	93.778	545,362	01/01/10-12/31/10	-	413,728 (3)	545,372	131,644	
			Cars #560091						
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Resource Center Screen Federal	93.778	568,452	01/01/09-12/31/09	150,159	150,169 (3)	-	(10)	
			Cars #560091						

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COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2010

<u>Administering County Department/ PASS-THRU-AGENCY</u>	<u>Award Description</u>	Federal Domestic Assistance #/ State or Other Contract #	Award Amount	Award Period (Note 1)	Accrued/ (Deferred) January 1, 2010	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2010
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES - Continued</u>								
<u>Department of Family Care</u>								
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	CMO	93.778	\$ Dependent on Total Clients	01/01/11- 12/31/11	\$ -	79,134,510 (1)	\$ -	(79,134,510)
						227,833,493 (1)		
						27,980,716 (5)		
						<u>366,721 (6)</u>		
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	CMO	93.778	Dependent on Total Clients	01/01/10- 12/31/10	-	256,180,930	263,669,222	7,488,292
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	CMO	93.778	Dependent on Total Clients	01/01/09- 12/31/09	1,042,700	1,042,700 (1)	-	-
Total CFDA # 93.778					\$ <u>6,409,478</u>	\$ <u>374,302,068</u>	\$ <u>293,271,168</u>	\$ <u>(74,621,422)</u>
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Health Information - County Assist. Cars #560432	93.779	52,500	04/01/10- 12/31/10	-	52,500 (3)	52,500	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Health Information - County Assist. Orig SHIP Cars #560433	93.779	17,500	01/01/10- 03/31/10	-	17,500 (3)	17,500	-
<u>Department of Health and Human Services</u>								
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Centers for Medicare and Medicaid Services	93.779	349,394	01/01/10- 12/31/10	-	238,046 (1)	220,185	(17,861)
Total CFDA # 93.779					\$ -	\$ 308,046	\$ 290,185	\$ (17,861)
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Block Grant for Community Mental Health Services	93.958	685,914	01/01/10- 12/31/10	-	685,914 (1)	632,921	(52,993)
Total CFDA # 93.958					\$ -	\$ 685,914	\$ 632,921	\$ (52,993)
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Block Grant for Prevention and Treatment of Substance Abuse	93.959	4,932,060	01/01/10- 12/31/10	-	4,786,516 (1)	4,439,272	(347,244)



WISCONSIN DEPARTMENT OF HEALTH SERVICES	Block Grant for Prevention and Treatment of Substance Abuse	93.959	50,000	01/01/10-09/30/10	-	50,000 (1)	50,000	-	
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Block Grant for Prevention and Treatment of Substance Abuse	93.959	3,873,375	01/01/09-12/31/09	(8,521)	(8,521) (1)	-	-	
Total CFDA # 93.959					\$	(8,521)	\$ 4,827,995	\$ 4,489,272	\$ (347,244)
<b>TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>					\$	<b>8,921,737</b>	\$ <b>433,983,632</b>	\$ <b>351,468,534</b>	\$ <b>(73,593,361)</b>

U.S. DEPARTMENT OF HOMELAND SECURITY

Department of Health and Human Services

WISCONSIN DEPARTMENT OF MILITARY AFFAIRS	FEMA - 1933-WI-DR	97.036	438	Dec. 2010	-	438	438	-
		State 465.305						
						375 (1)	63 (3)	

Sheriff Department-Emergency Management

WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	FEMA Disaster Relief Grant	97.036	10,649	08/11/10-08/11/11	-	10,649 (3)	10,649	-	
		FEMA-1933-WI-DR							
Total CFDA # 97.036					\$	-	\$ 11,087	\$ 11,087	\$ -

WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Emergency Management Performance Grant EMPG	97.042	388,376	01/01/10-12/31/10	-	177,260 (3)	380,916	203,656	
Total CFDA# 97.042					\$	-	\$ 177,260	\$ 380,916	\$ 203,656

Department of Transportation and Public Works - Transit System

DEPARTMENT OF HOMELAND SECURITY	FY 09 Transit Security Grant Program	97.057	232,780	06/01/09-05/31/12	-	-	86,030	86,030	
		2009 RA -T9-0069							
DEPARTMENT OF HOMELAND SECURITY	FY 10 Transit Security Grant Program	97.057	176,200	06/01/10-05/31/13	-	-	-	-	
		2010 RA-T0-0029							
Total CFDA# 97.057					\$	-	\$ -	\$ 86,030	\$ 86,030

Medical Examiner's Office

DEPARTMENT OF HOMELAND SECURITY	Emergency Preparedness Grant	97.067	23,213	01/01/10-12/31/10	-	23,213 (5)	23,213	-
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COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2010

<u>Administering County Department/ PASS-THRU-AGENCY</u>	<u>Award Description</u>	Federal Domestic Assistance #/ State or Other Contract #	Award Amount	Award Period (Note 1)	Accrued/ (Deferred) January 1, 2010	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2010
<u>U.S. DEPARTMENT OF HOMELAND SECURITY - Continued</u>								
<u>Sheriff Department-Emergency Management</u>								
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Homeland Security/LE Specialty Team Training	97.067 \$ 2008-HS-02D-8200	13,711	04/01/10- 09/30/10	\$ -	5,647 (4) \$	5,647 \$	-
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Homeland Security/Command Radio Grant	97.067 2007-HS-13-8051	3,400	06/01/10- 09/30/10	-	3,400 (3)	3,400	-
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Homeland Security/Milwaukee County Alert & Notification	97.067 2009-HS-18H-7693	22,800	01/01/10- 11/30/10	-	15,700 (3)	22,800	7,100
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Homeland Security/MCSO Intel Analyst SE WI Fusion Ctr	97.067 2009-HS-18F-7692	90,000	01/01/10- 12/31/10	-	67,500 (3)	90,000	22,500
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Homeland Security/Mutual Aid Radio Replacement #5	97.067 2008-HS-05-7551	158,609	12/01/09- 02/26/10	-	24,121 (3)	24,121	-
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Homeland Security/UASI EOC Equipment (current year)	97.067 2006-HS-18G-7397	9,000	01/01/09- 12/31/09	900	900 (3)	-	-
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Homeland Security/UASI EOC Equipment (prior year)	97.067 2006-HS-18G-7397	9,000	01/01/09- 12/31/09	-	-	900	900
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Homeland Security/UASI Medical Surge (current year)	97.067 2006-HS-18D-6699	7,000	05/01/09- 05/31/09	6,145	6,145 (1)	-	-
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Homeland Security/UASI Medical Surge (prior year)	97.067 2006-HS-18D-6699	7,000	01/01/09- 12/31/09	-	-	6,145	6,145
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Homeland Security/Special Team Training (current year)	97.067 2006-HS-10B-6656	2,500	04/01/09- 06/30/09	1,380	1,380 (3)	-	-

WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Homeland Security/Special Team Training (prior year)	97.067 2006-HS-10B-6656	2,500	04/01/09- 06/30/09	-	-	1,380	1,380
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Homeland Security Waukesha Info Sharing	97.067 2008-HS-18F-6655	33,000	05/01/09- 05/31/10	-	12,224 (3)	17,205	4,981
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Homeland Security/CBRNE Equipment Enhancements, EOD, MABAS (current year)	97.067 2008-HS-18B/18G-6622	211,882	05/01/09- 01/30/10	-	211,657 (3)	211,657	-
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Homeland Security/CBRNE Equipment Enhancements, EOD, MABAS (prior year)	97.067 2008-HS-18B/18G-6622	211,882	05/01/09- 01/30/10	-	-	-	-
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Homeland Security/UASI Equipment	97.067 2008-HS-18K-6613	161,821	05/01/09- 08/31/10	-	51,271 (3)	161,821	110,550
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Homeland Security/Exercise (current year)	97.067 2008-HS-04-6355	27,281	01/01/09- 06/30/10	-	3,929 (3)	3,929	-
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Homeland Security/Exercise (prior year)	97.067 2008-HS-04-6355	27,281	01/01/09- 06/30/10	-	-	-	-
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Homeland Security/Exercise (current year)	97.067 2008-HS-04-6353	32,491	01/01/09- 06/30/10	-	24,741 (3)	24,741	-
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Homeland Security/Exercise (prior year)	97.067 2008-HS-04-6353	32,491	01/01/09- 06/30/10	-	-	-	-
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Homeland Security Program Grant Catastrophic Planning	97.067 2007-HS-01-6557	81,763	04/01/09- 06/30/09	18,883	50,050 (3)	31,167	-
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Homeland Security Program Grant Waukesha Info Sharing	97.067 2008-HS-18F-6655	33,000	05/01/09- 05/31/10	-	12,224 (3)	17,205	4,981
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Homeland Security Program Grant UASI Information Sharing	97.067 2008-HS-18F-5992	90,000	01/01/09- 12/31/09	22,500	22,500 (3)	-	-
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Homeland Security Program Grant UASI Cert Training	97.067 2007-HS-18A-3659	20,283	08/01/08- 05/31/10	1,670	5,878 (3)	14,113	9,905

See Notes to Schedules of Expenditures of Federal Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2010

<u>Administering County Department/ PASS-THRU-AGENCY</u>	<u>Award Description</u>	Federal Domestic Assistance #/ State or Other <u>Contract #</u>	Award <u>Amount</u>	Award Period <u>(Note 1)</u>	Accrued/ (Deferred) January 1, <u>2010</u>	<u>Revenues</u>	<u>Expenditures</u>	Accrued/ (Deferred) December 31, <u>2010</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY - Continued</u>								
<u>Sheriff Department-Emergency Management</u>								
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Homeland Security Program Grant UASI Cert Training	97.067 \$ 2006-HS-18-2175	39,103	03/01/07- 06/30/10	\$ - \$	14,242 (3) \$	14,242 \$	-
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Homeland Security Program Grant Active Shooter School (current year)	97.067 2007-HS-04-3184	32,567	01/01/08- 06/30/09	12,313	12,313 (3)	-	-
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Homeland Security Program Grant Active Shooter School (prior year)	97.067 2007-HS-04-3184	32,567	01/01/08- 06/30/09	-	3,911 (3)	16,224	12,313
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Homeland Security Program Grant UASI MILco/WAUKco Interoperability	97.067 2007-HS-18F-3174	638,000	01/01/08- 06/30/09	14,364	14,364 (3)	-	-
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	4,269	4,269 (3)	-	-
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Homeland Security Program Grant Terrorism Early Warning System-STAC	97.067 2007-HS-18F-3096	90,000	01/01/08- 06/30/09	-	22,500 (3)	22,500	-
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Homeland Security Program Grant UASI Equipment	97.067 2006-HS-19-2257	126,500	10/01/06- 06/30/08	-	122,313 (3)	122,313	-
Total CFDA# 97.067					\$ 82,424	\$ 736,392	\$ 834,723	\$ 180,755
TRANSPORTATION SECURITY ADMINISTRATION	TSA K-9 Explosive Detection Team	97.072 HSTS0208HCAN433	126,000	01/01/09- 12/31/09	27,464	27,464 (1)	-	-
Total CFDA# 97.072					\$ 27,464	\$ 27,464	\$ -	\$ -

Department of Transportation and Public Works- Transit System

WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Oper Assist from OJA's Homeland Security for Transit Security/Plng	97.075 RT-01-6439	709,155	Duration of Project	46,199	120,691	(1)	110,097	35,605
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Oper Assist from OJA's Homeland Security for Transit Security/Plng	97.075 RT-01-3154	297,310	Duration of Project	25,847	47,521	(1)	147,064	125,390
Total CFDA# 97.075					\$ 72,046	\$ 168,212		\$ 257,161	\$ 160,995
<b>TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY</b>					<b>\$ 181,934</b>	<b>\$ 1,120,415</b>		<b>\$ 1,569,917</b>	<b>\$ 631,436</b>

EXECUTIVE OFFICE OF THE PRESIDENT

Sheriff Department

EXECUTIVE OFFICE OF THE PRESIDENT	HIDTA Grant-Intelligence & Technical Support Grant	G10ML0005A	70,401	01/01/10-12/31/11	-	2,517	(1)	70,401	67,884
EXECUTIVE OFFICE OF THE PRESIDENT	HIDTA Grant-Intelligence & Technical Support Grant	G09ML0005A	124,579	01/01/09-12/31/10	26,760	59,011	(1)	46,259	14,008

District Attorney

OFFICE OF NATIONAL DRUG CONTROL POLICY	Milwaukee High Intensity Drug Trafficking Area (HIDTA)	G10ML0004A	477,000	01/01/10-12/31/11	-	257,659	(1)	400,557	142,898
OFFICE OF NATIONAL DRUG CONTROL POLICY	Milwaukee High Intensity Drug Trafficking Area (HIDTA)	G09ML0004A	470,900	01/01/09-12/31/10	254,624	317,182	(1)	62,558	-
OFFICE OF NATIONAL DRUG CONTROL POLICY	Milwaukee High Intensity Drug Trafficking Area (HIDTA)	I8PMLP520Z	473,598	01/01/08-12/31/09	8,000	8,000	(1)	-	-

<b>TOTAL EXECUTIVE OFFICE OF THE PRESIDENT</b>					<b>\$ 289,384</b>	<b>\$ 644,369</b>		<b>\$ 579,775</b>	<b>\$ 224,790</b>
<b>TOTAL FEDERAL ASSISTANCE</b>					<b>\$ 31,924,187</b>	<b>\$ 683,637,702</b>		<b>\$ 596,465,560</b>	<b>\$ (55,247,955)</b>

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2010

<u>Administering County Department/ PASS-THRU-AGENCY</u>	<u>Award Description</u>	Federal Domestic Assistance #/ State or Other <u>Contract #</u>	<u>Award Amount</u>	<u>Award Period (Note 1)</u>	Accrued/ (Deferred) January 1, <u>2010</u>	<u>Revenues</u>	<u>Expenditures</u>	Accrued/ (Deferred) December 31, <u>2010</u>
<u>U.S. DEPARTMENTS OF JUSTICE AND TREASURY</u>								
<u>District Attorney</u>								
						11,473 (8)		
						<u>24 (8)</u>		
	Asset Forfeiture Fund MMDEG	16.000 \$	Varies	04/01/01- 12/31/10	- \$	11,497	\$ 975	
<u>Sheriff Department</u>								
	Asset Forfeiture Fund Milwaukee County Sheriff	***	Varies	01/01/10- 12/31/10		<u>262,879 (7)</u>	<u>262,879</u>	
<b>TOTAL U.S. DEPARTMENT'S OF JUSTICE AND TREASURY****</b>						<b>\$ 274,376</b>	<b>\$ 263,854</b>	

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

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

See Notes to Schedules of Expenditures of Federal Awards

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

STATE OF WISCONSIN  
 SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS  
 YEAR ENDED DECEMBER 31, 2010

	REVENUES							
	PERCENT FEDERAL\	FEDERAL CFDA NUMBER	<u>GRANTOR SHARE</u>		<u>TOTAL REVENUES</u>		<u>TOTAL EXPENDITURES</u>	
			CASH RECEIVED	RECEIPTS (UNDER) EXPENSES (12/31/10)	RECEIPTS FROM GRANTS	RECEIPTS FROM LOCAL	GRANTS	LOCAL
CHILD SUPPORT (CS)	66.00%	93.563	\$ 11,221,007	\$ 238,280	\$ 11,459,287	\$ 2,497,161	\$ 11,459,287	\$ 2,497,161
CS OPER & PERFM BASED	100.00%	93.563	3,308,533	(116,196)	3,192,337		3,192,337	
CHILDREN 1ST	100.00%	93.563	304,400		304,400		304,400	
SECTION 1115	100.00%	93.563	-		-		8,967	
STATE GPR	100.00%	93.563	-		-		-	
ARRA	100.00%	93.563	4,857,938	-	4,857,938		4,857,938	-
MSL INCENTIVE	100.00%	93.563	500,132	-	500,132		500,132	
FROM OTHER GOV UNIT	100.00%	93.563		67,450	67,450	17,550	67,450	17,550
FEDERAL GRANT					47,168		47,168	
OTHER GRANTS	100.00%	93.563				143,916		143,916
OTHER GRANTS	100.00%	93.563				53,188		53,188
<b>TOTAL</b>			<u>\$ 20,192,010</u>	<u>\$ 189,534</u>	<u>\$ 20,428,712</u>	<u>\$ 2,711,815</u>	<u>\$ 20,437,679</u>	<u>\$ 2,711,815</u>

# TITLE: ACCRUED (DEFERRED) ENDING BALANCE

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF STATE AWARDS

For the Year Ended December 31, 2010

<u>Administering County Department/ STATE AGENCY</u>	<u>Award Description</u>	<u>State ID, Contract or Statute #</u>	<u>Award Amount</u>	<u>Award Period (Note 1)</u>	<u>Accrued/ (Deferred) January 1, 2010</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Accrued/ (Deferred) December 31, 2010</u>
<u>WISCONSIN DEPARTMENT OF AGRICULTURE, TRADE AND CONSUMER PROTECTION</u>								
<u>Department of Transportation and Public Works - Architecture and Engineer Services</u>								
WISCONSIN DEPARTMENT OF AGRICULTURE, TRADE AND CONSUMER PROTECTION	2010 Soil and Water Resource Management Grant	115.40 \$ 9214-10-41-00	85,000	01/01/10- 12/31/10	\$ -	\$ -	\$ 123,101	\$ 123,101
WISCONSIN DEPARTMENT OF AGRICULTURE, TRADE AND CONSUMER PROTECTION	2009 Soil and Water Resource Management Grant	115.40 9214-09-41-00	85,515	01/01/09- 12/31/09	85,515	85,515 (3)	-	-
<b>TOTAL WISCONSIN DEPARTMENT OF AGRICULTURE, TRADE AND CONSUMER PROTECTION</b>					<b>\$ 85,515</b>	<b>\$ 85,515</b>	<b>\$ 123,101</b>	<b>\$ 123,101</b>
<u>WISCONSIN DEPARTMENT OF COMMERCE</u>								
<u>Department of Transportation and Public Works - Architecture and Engineer Services</u>								
WISCONSIN DEPARTMENT OF COMMERCE	LIDAR Technology-CDBG	CDBG-EAP-#08-38	94,380	01/01/10- 12/31/10	-	-	94,360	94,360
<b>TOTAL WISCONSIN DEPARTMENT OF COMMERCE</b>					<b>\$ -</b>	<b>\$ -</b>	<b>\$ 94,360</b>	<b>\$ 94,360</b>
<u>WISCONSIN DEPARTMENT OF NATURAL RESOURCES</u>								
<u>Department of Parks, Recreation and Culture</u>								
WISCONSIN DEPARTMENT OF NATURAL RESOURCES	EAB Plan Implementation	UF 925-09	17,271	01/01/09- 12/31/09	-	15,247 (4)	30,494	15,247
WISCONSIN DEPARTMENT OF NATURAL RESOURCES	Bender Park Dredging Feasibility	RBF-1182	39,500	11/20/06- 06/30/08	149	149 (3)	-	-
						10,549 (3)		
						4,767 (4)		
						<u>(6,677) (5)</u>		
WISCONSIN DEPARTMENT OF NATURAL RESOURCES	Milwaukee County Gypsy Moth Suppression	GM-095-10	4,615	07/01/09- 06/30/10	-	8,639	8,639	-
WISCONSIN DEPARTMENT OF NATURAL RESOURCES	Urban Wildlife Damage Abatement and Control	UW10-087	5,000	02/03/10- 02/03/12	-	-	-	-



WISCONSIN DEPARTMENT OF NATURAL RESOURCES	Urban Wildlife Damage Abatement and Control	UW09-079	4,736	02/03/09- 02/03/11	-	4,736 (3) 5,850 (4)	10,586	10,586	-
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 - Architecture and Engineer Services</u>									
WISCONSIN DEPARTMENT OF NATURAL RESOURCES	Bender Park Dredging	RBF-1210	328,725	11/20/06- 06/30/11	-	-	-	-	-
WISCONSIN DEPARTMENT OF NATURAL RESOURCES	Oak Leaf Trail Improvement - Bluemound Road to Rainbow Park	RTA-397-08	140,128	03/31/09- 06/30/11	-	1,900 (4)	1,900	1,900	-
WISCONSIN DEPARTMENT OF NATURAL RESOURCES	Oak Leaf Trail Improvement - Reconstruction at Leon Terrace	RTA-398-08	130,000	03/31/09- 06/30/11	-	2,304 (4)	2,304	2,304	-
WISCONSIN DEPARTMENT OF NATURAL RESOURCES	Riverside Park Improvements Trail Rehabilitation	RTA-339	244,207	10/05/07- 06/30/11	13,568	463 (4)	463	463	13,568
WISCONSIN DEPARTMENT OF NATURAL RESOURCES	Riverside Park Improvements Canoe Launch	S-ADLP2-965	45,000	04/19/07- 06/30/11	-	3,488 (4)	3,488	3,488	-
WISCONSIN DEPARTMENT OF NATURAL RESOURCES	Oak Leaf Trail-Congress to Silver Spring	RTA-310	55,500	01/30/07- 06/30/10	55,500	55,500 (3)	-	-	-
WISCONSIN DEPARTMENT OF NATURAL RESOURCES	Milwaukee County-Lions Bridges Rehabilitation	RTA-274	433,241	02/16/09- 06/30/10	433,241	-	-	-	433,241
WISCONSIN DEPARTMENT OF NATURAL RESOURCES	Beerline Bridge	S-ADLP2-871	40,000	03/17/05- 06/30/11	-	84,571 (1)	84,571	84,571	-
WISCONSIN DEPARTMENT OF NATURAL RESOURCES	Oak Leaf Trail Bridge Replacement	ADLP2-904	88,692	02/06/06- 06/30/08	88,692	-	-	-	88,692
<u>Department of Parks, Recreation and Culture</u>									
WISCONSIN DEPARTMENT OF NATURAL RESOURCES	Snowmobile Trail Maintenance	370.485 S-3919	3,150	07/01/10- 06/30/11	-	-	-	-	-

See Notes to Schedules of Expenditures of State Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF STATE AWARDS

For the Year Ended December 31, 2010

<u>Administering County Department/ STATE AGENCY</u>	<u>Award Description</u>	<u>State ID, Contract or Statute #</u>	<u>Award Amount</u>	<u>Award Period (Note 1)</u>	<u>Accrued/ (Deferred) January 1, 2010</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Accrued/ (Deferred) December 31, 2010</u>
<u>WISCONSIN DEPARTMENT OF NATURAL RESOURCES-Continued</u>								
<u>Department of Parks, Recreation and Culture</u>								
WISCONSIN DEPARTMENT OF NATURAL RESOURCES	Snowmobile Trail Maintenance	370.485 \$ S-3792	3,150	07/01/09- 06/30/10	\$ -	3,150 (3)	\$ 3,150	\$ -
WISCONSIN DEPARTMENT OF NATURAL RESOURCES	Wildlife Damage Abatement & Claims	370.553	Sum Sufficient	01/01/10- 12/31/10	(4,644)	1,523 (1)	2,111	(4,056)
<b>TOTAL WISCONSIN DEPARTMENT OF NATURAL RESOURCES</b>					<b>\$ 736,506</b>	<b>\$ 187,520</b>	<b>\$ 147,706</b>	<b>\$ 696,692</b>

WISCONSIN DEPARTMENT OF TRANSPORTATION

Department of Transportation and Public Works - Transit System

WISCONSIN DEPARTMENT OF TRANSPORTATION	Operating Assistance	395.104 Wis Statute 85.20	66,585,600	01/01/10- 12/31/10	-	49,939,200 (3)	66,585,600	16,646,400
WISCONSIN DEPARTMENT OF TRANSPORTATION	Elderly and Handicapped Transportation Assistance Program	395.101 Wis Statute 85.21	2,166,790	01/01/10- 12/31/10	-	2,166,700 (3)	2,166,700	-
Total State ID # 395.1					\$ -	\$ 52,105,900	\$ 68,752,300	\$ 16,646,400

Department of Transportation and Public Works - Transportation Services

WISCONSIN DEPARTMENT OF TRANSPORTATION (COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS)	West Mill Road North 56th Street to West 84th Street	395.206 Project #9337	1,087,180	Until 06/30/11	-	-	-	-
WISCONSIN DEPARTMENT OF TRANSPORTATION (COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS)	West Mill Road North 107th Street to North 76th Street	395.206 Project #10338	1,406,031	Until 06/30/13	-	-	-	-
WISCONSIN DEPARTMENT OF TRANSPORTATION (COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS)	West Oklahoma Road to 76th Street	395.206 Project #10556	1,104,872	Until 06/30/13	-	8,233 (4)	-	(8,233)
Total State ID # 395.206					\$ -	\$ 8,233	\$ -	\$ (8,233)

Department of Transportation and Public Works-Highway Maintenance

WISCONSIN DEPARTMENT OF TRANSPORTATION	AVL-GPA Equipment, Installation and Communications	1000-41-34	189,500	03/01/10-06/30/11	-	-	168,683	168,683
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Sheriff's Department

WISCONSIN DEPARTMENT OF TRANSPORTATION	Zoo Interchange Weight Restriction	1060-33-05	97,515	08/19/09-12/31/10	16,894	61,360 (3)	44,466	-
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WISCONSIN DEPARTMENT OF TRANSPORTATION	Marquette Interchange Vandalism Abatement	1060-05-80	64,519	08/28/09-11/25/09	53,244	37,240 (3)	(1,000)	15,004
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WISCONSIN DEPARTMENT OF TRANSPORTATION	I94 N/S Corridor Reconstruction #1	1030-20-99	455,749	01/01/08-12/31/10	63,192	298,623 (3)	366,102	130,671
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WISCONSIN DEPARTMENT OF TRANSPORTATION	Multi-Jurisdictional HY OWI 2009	0939-41-91	115,000	04/01/09-09/30/09	22,836	22,836 (3)	-	-
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Total State ID # 0939-1060					\$	<u>156,166</u>	\$	<u>420,059</u>	\$	<u>578,251</u>	\$	<u>314,358</u>
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<b>TOTAL WISCONSIN DEPARTMENT OF TRANSPORTATION</b>					<b>\$</b>	<b><u>156,166</u></b>	<b>\$</b>	<b><u>52,534,192</u></b>	<b>\$</b>	<b><u>69,330,551</u></b>	<b>\$</b>	<b><u>16,952,525</u></b>
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WISCONSIN DEPARTMENT OF CORRECTIONS

Department of Health and Human Services

WISCONSIN DEPARTMENT OF CORRECTIONS	Community Intervention Program for Early & Intensive Intervention	301.263	1,398,130	07/01/10-06/30/11	-	400,760 (3)	586,152	185,392
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WISCONSIN DEPARTMENT OF CORRECTIONS	Community Intervention Program for Early & Intensive Intervention	301.263	1,333,770	07/01/09-06/30/10	158,371	935,626 (3)	777,255	-
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Total State ID # 301.263					\$	<u>158,371</u>	\$	<u>1,336,386</u>	\$	<u>1,363,407</u>	\$	<u>185,392</u>
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Department of Health and Human Services

WISCONSIN DEPARTMENT OF CORRECTIONS	Community Youth Aids	410.313	12,206,903	01/01/10-12/31/10	-	12,206,903 (3)	12,206,903	-
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WISCONSIN DEPARTMENT OF CORRECTIONS	Community Youth Aids	410.313	6,110,485	01/01/09-12/31/09	2,818,495	2,818,495 (3)	-	-
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Total State ID # 410.313					\$	<u>2,818,495</u>	\$	<u>15,025,398</u>	\$	<u>12,206,903</u>	\$	<u>-</u>
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<b>TOTAL WISCONSIN DEPARTMENT OF CORRECTIONS</b>					<b>\$</b>	<b><u>2,976,866</u></b>	<b>\$</b>	<b><u>16,361,784</u></b>	<b>\$</b>	<b><u>13,570,310</u></b>	<b>\$</b>	<b><u>185,392</u></b>
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See Notes to Schedules of Expenditures of State Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF STATE AWARDS

For the Year Ended December 31, 2010

<u>Administering County Department/ STATE AGENCY</u>	<u>Award Description</u>	<u>State ID, Contract or Statute #</u>	<u>Award Amount</u>	<u>Award Period (Note 1)</u>	<u>Accrued/ (Deferred) January 1, 2010</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Accrued/ (Deferred) December 31, 2010</u>
<u>WISCONSIN DEPARTMENT OF HEALTH SERVICES</u>								
<u>Department of Health and Human Services</u>								
WISCONSIN DEPARTMENT OF HEALTH SERVICES	W-Funeral & Cemetery	435.105	\$ 1,712,371	01/01/09-12/31/09	\$ 753,908	\$ 753,908 (3)	\$ -	\$ -
WISCONSIN DEPARTMENT OF HEALTH SERVICES	MA Transportation	435.131	250,000	01/01/10-12/31/10	-	2,727,499 (3)	3,280,262	552,763
WISCONSIN DEPARTMENT OF HEALTH SERVICES	MA Transportation	435.131	500,000	01/01/09-12/31/09	1,079,277	1,079,277 (3)	-	-
<u>Department of Health and Human Services</u>								
WISCONSIN DEPARTMENT OF HEALTH SERVICES	State Funded	435.1425	79,466	01/01/10-12/31/10	-	11,250 (3)	-	(11,250)
WISCONSIN DEPARTMENT OF HEALTH SERVICES	State Funded	435.1425	29,323	01/01/09-12/31/09	(7,331)	(7,331) (3)	-	-
Total State ID # 435.1					\$ 1,825,854	\$ 4,564,603	\$ 3,280,262	\$ 541,513
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Parental Fee Non-Federal Program Revenue	435.200	Sum Sufficient	01/01/09-12/31/09	(8,733)	(8,733) (3)	-	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Income Maintenance	435.283	4,225,781	01/01/09-12/31/09	5,003	5,003 (3)	-	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Income Maintenance	435.284	182,554	01/01/09-12/31/09	33,999	33,999 (3)	-	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Medicaid Subrogation Collection	435.291	Sum Sufficient	01/01/09-12/31/09	(132,947)	(132,947) (3)	-	-
Total State ID # 435.2					\$ (102,678)	\$ (102,678)	\$ -	\$ -

WISCONSIN DEPARTMENT OF HEALTH SERVICES	State Funded	435.312	591,206	01/01/10-12/31/10	-	147,802 (3)	-	(147,802)	
<u>Department on Aging</u>									
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Adult Protective Services Cars #000312	435.312	179,029	01/01/10-12/31/10	-	179,028 (3)	179,029	1	
<u>Department of Health and Human Services</u>									
WISCONSIN DEPARTMENT OF HEALTH SERVICES	COP-W GPR AFDC Agency Collections	435.338	948,648	01/01/10-12/31/10	-	948,648 (3)	717,413	(231,235)	
WISCONSIN DEPARTMENT OF HEALTH SERVICES	COP-W GPR AFDC Agency Collections	435.338	3,002,406	01/01/09-12/31/09	88,338	88,338 (3)	-	-	
WISCONSIN DEPARTMENT OF HEALTH SERVICES	CIP II GPR	435.348	1,042,211	01/01/10-12/31/10	-	609,601 (3)	344,056	(265,545)	
WISCONSIN DEPARTMENT OF HEALTH SERVICES	CIP II GPR	435.348	3,287,778	01/01/09-12/31/09	157,651	157,651 (3)	-	-	
WISCONSIN DEPARTMENT OF HEALTH SERVICES	State Funded	435.3561	2,425,957	01/01/10-12/31/10	-	2,425,957 (3)	2,425,957	-	
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Community Options Program	435.367	3,560,425	01/01/10-12/31/10	-	3,560,425 (3)	3,365,178	(195,247)	
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Community Options Program	435.367	9,324,184	01/01/09-12/31/09	(186,130)	(186,130) (3)	-	-	
WISCONSIN DEPARTMENT OF HEALTH SERVICES	CIP II Comm. Relocate Non Federal	435.369	1,278,129	01/01/10-12/31/10	-	726,053 (3)	408,834	(317,219)	
WISCONSIN DEPARTMENT OF HEALTH SERVICES	CIP II Comm. Relocate Non Federal	435.369	1,703,887	01/01/09-12/31/09	(417,208)	(417,208) (3)	-	-	

See Notes to Schedules of Expenditures of State Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF STATE AWARDS

For the Year Ended December 31, 2010

<u>Administering County Department/ STATE AGENCY</u>	<u>Award Description</u>	<u>State ID, Contract or Statute #</u>	<u>Award Amount</u>	<u>Award Period (Note 1)</u>	<u>Accrued/ (Deferred) January 1, 2010</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Accrued/ (Deferred) December 31, 2010</u>
<u>WISCONSIN DEPARTMENT OF HEALTH SERVICES - Continued</u>								
<u>Department of Health and Human Services</u>								
WISCONSIN DEPARTMENT OF HEALTH SERVICES	CIP II - Diversions Non-Federal	435.375	\$ 283,218	01/01/10-12/31/10	\$ -	101,052 (3)	\$ 30,247	\$ (70,805)
WISCONSIN DEPARTMENT OF HEALTH SERVICES	CIP II - Diversions Non-Federal	435.375	315,925	01/01/09-12/31/09	(78,981)	(78,981) (3)	-	-
<u>Department on Aging</u>								
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Alzheimer's Family Support	435.381 Cars #000381	242,158	01/01/10-12/31/10	-	242,157 (3)	242,157	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Alzheimer's Family Support	435.381 Cars #000381	242,158	01/01/09-12/31/09	(16,507)	(16,507) (3)	-	-
Total State ID # 435.3					\$ (452,837)	\$ 8,487,886	\$ 7,712,871	\$ (1,227,852)
<u>Department of Health and Human Services</u>								
WISCONSIN DEPARTMENT OF HEALTH SERVICES	State Funded	435.407	648,945	01/01/10-12/31/10	-	376,421 (3)	216,584	(159,837)
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Medical Assistance Program	435.407	1,711,798	01/01/09-12/31/09	(439,625)	(439,625) (3)	-	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	State Funded	435.410	17,848	01/01/10-12/31/10	-	6,351 (3)	1,889	(4,462)
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Medical Assistance Program	435.410	44,309	01/01/09-12/31/09	(11,625)	(11,625) (3)	-	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	State Funded	435.450	2,687,439	01/01/10-12/31/10	-	2,172,794 (3)	1,626,602	(546,192)

WISCONSIN DEPARTMENT OF HEALTH SERVICES	Medical Assistance Program	435.450	3,106,534	01/01/09-12/31/09	(132,022)	(132,022) (3)	-	-	
WISCONSIN DEPARTMENT OF HEALTH SERVICES	State Funded	435.451	803,969	01/01/10-12/31/10	-	706,028 (3)	568,587	(137,441)	
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Medical Assistance Program	435.451	682,556	01/01/09-12/31/09	7,084	7,084 (3)	-	-	
WISCONSIN DEPARTMENT OF HEALTH SERVICES	State Funded	435.460	381,479	01/01/10-12/31/10	-	176,989 (3)	162,643	(14,346)	
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Medical Assistance Program	435.460	183,410	01/01/09-12/31/09	1,268	1,268 (3)	-	-	
WISCONSIN DEPARTMENT OF HEALTH SERVICES	State Funded	435.461	90,892	01/01/10-12/31/10	-	28,652 (3)	14,830	(13,822)	
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Medical Assistance Program	435.4613	91,164	01/01/09-12/31/09	(12,771)	(12,771) (3)	-	-	
WISCONSIN DEPARTMENT OF HEALTH SERVICES	State Funded	435.462	135,532	01/01/10-12/31/10	-	70,555 (3)	60,098	(10,457)	
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Medical Assistance Program	435.462	93,776	01/01/09-12/31/09	(4,137)	(4,137) (3)	-	-	
<u>Department of Health and Human Services</u>									
WISCONSIN DEPARTMENT OF HEALTH SERVICES	State Funded	435.472	33,574	01/01/10-12/31/10	-	25,987 (3)	25,987	-	
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Medical Assistance Program	435.472	19,352	01/01/09-12/31/09	12,748	12,748 (3)	-	-	
WISCONSIN DEPARTMENT OF HEALTH SERVICES	State Funded	435.475	26,590	01/01/10-12/31/10	-	15,004 (3)	11,577	(3,427)	

See Notes to Schedules of Expenditures of State Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF STATE AWARDS

For the Year Ended December 31, 2010

<u>Administering County Department/ STATE AGENCY</u>	<u>Award Description</u>	<u>State ID, Contract or Statute #</u>	<u>Award Amount</u>	<u>Award Period (Note 1)</u>	<u>Accrued/ (Deferred) January 1, 2010</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Accrued/ (Deferred) December 31, 2010</u>
<u>WISCONSIN DEPARTMENT OF HEALTH SERVICES - Continued</u>								
<u>Department of Health and Human Services</u>								
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Medical Assistance Program	435.475	\$ 13,491	01/01/09-12/31/09	\$ 11,659	\$ 11,659 (3)	\$ -	\$ -
		Total State ID # 435.4			\$ (567,421)	\$ 3,011,360	\$ 2,688,797	\$ (889,984)
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Community Support Program	435.504	93,910	01/01/10-12/31/10	-	93,910 (3)	93,910	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Brain Injury Waiver	435.506	283,482	01/01/10-12/31/10	-	189,701 (3)	118,831	(70,870)
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Brain Injury Waiver	435.506	880,176	01/01/09-12/31/09	28,026	28,026 (3)	-	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	State Funded	435.517	312,500	01/01/10-12/31/10	-	312,500 (3)	312,500	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Substance Abuse Treatment ( TANF )	435.535	4,908,500	01/01/10-12/31/10	-	4,415,789 (3)	4,266,488	(149,301)
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Birth to Three Initiative	435.550	1,770,830	01/01/10-12/31/10	-	1,770,830 (3)	1,770,830	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	IMD Regular Relocations	435.559	6,513,256	01/01/10-12/31/10	-	6,513,256 (3)	5,970,485	(542,771)
<u>Department on Aging</u>								
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Benefits Specialist Legal - State Cars #560318	435.560	24,828	01/01/10-12/31/10	-	24,828 (3) 14,082 (6) 38,910	38,910	-



WISCONSIN DEPARTMENT OF HEALTH SERVICES	Benefits Specialist - County	435.560 Cars #560320	111,456	01/01/10-12/31/10	-	111,456 (3)	111,456	-	
WISCONSIN DEPARTMENT OF HEALTH SERVICES	EBS OCI Replacement	435.560 Cars #560327	55,619	07/01/10-06/30/11	-	55,619 (3)	55,619	-	
WISCONSIN DEPARTMENT OF HEALTH SERVICES	EBS OCI Replacement	435.560 Cars #560327	27,810	07/01/10-12/31/10	-	27,810 (3)	32,445	4,635	
WISCONSIN DEPARTMENT OF HEALTH SERVICES	EBS OCI Replacement	435.560 Cars #560327		07/01/09-12/31/09	(13,905)	(13,905) (3)	-	-	
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Senior Community Services	435.560 Cars #560330	61,008	01/01/10-12/31/10	-	61,008 (3) 18,314 (6) <u>79,322</u>	79,322	-	
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Family Care Resource Center	435.5601 Cars #560100	2,634,722	01/01/10-12/31/10	-	2,634,722 (3) 13,070 (6) <u>2,647,792</u>	2,647,792	-	
WISCONSIN DEPARTMENT OF HEALTH SERVICES	ADRC Prevention Grant	435.560104 Cars #560104	93,984	01/01/09-12/31/09	(3,557)	(3,557) (3)	-	-	
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Elder Abuse Services	435.56049 Cars #560490	430,135	01/01/10-12/31/10	-	430,133 (3)	430,133	-	
<u>Department of Health and Human Services</u>									
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Base Allocation - BCA	435.561	24,689,455	01/01/10-12/31/10	-	24,396,451 (3)	23,893,591	(502,860)	
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Base Allocation - BCA	435.561	31,554,121	01/01/09-12/31/09	605,783	605,783 (3)	-	-	
<u>Department of Health and Human Services</u>									
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Base Allocation - BCA	435.561	749,782	08/01/09-12/31/09	(118,391)	(118,391) (3)	-	-	

See Notes to Schedules of Expenditures of State Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF STATE AWARDS

For the Year Ended December 31, 2010

<u>Administering County Department/ STATE AGENCY</u>	<u>Award Description</u>	<u>State ID, Contract or Statute #</u>	<u>Award Amount</u>	<u>Award Period (Note 1)</u>	<u>Accrued/ (Deferred) January 1, 2010</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Accrued/ (Deferred) December 31, 2010</u>
<u>WISCONSIN DEPARTMENT OF HEALTH SERVICES - Continued</u>								
<u>Department on Aging</u>								
						1,364,702 (3)		
						<u>20,082</u> (6)		
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Base Allocation - BCA	435.561 \$ Cars #000561	2,332,072	01/01/10- 12/31/10	\$ -	\$ 1,384,784	\$ 2,352,154	\$ 967,370
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Base Allocation - BCA	435.561 Cars #000561	2,349,325	01/01/09- 12/31/09	2	2 (3)	-	-
<u>Department of Health and Human Services</u>								
WISCONSIN DEPARTMENT OF HEALTH SERVICES	CIP 1B	435.564	1,869,063	01/01/10- 12/31/10	-	1,869,063 (3)	1,869,063	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	CIP 1B	435.564	5,856,396	01/01/09- 12/31/09	(124,604)	(124,604) (3)	-	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	State Funded	435.567	72,860	01/01/09- 12/31/09	72,860	72,860 (3)	-	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	State Funded	435.570024	38,650	07/01/10- 12/31/10	-	19,325 (3)	24,821	5,496
WISCONSIN DEPARTMENT OF HEALTH SERVICES	FISS SVCS Program (Safety)	435.57019	813,100	07/01/08- 12/31/09	153,100	153,100 (3)	-	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	State Funded	435.577	870,728	01/01/10- 12/31/10	-	649,968 (3)	836,152	186,184

WISCONSIN DEPARTMENT OF HEALTH SERVICES	Family Support Program	435.577	896,459	01/01/09-12/31/09	83,989	83,989 (3)	-	-				
WISCONSIN DEPARTMENT OF HEALTH SERVICES	CIP 1A	435.580	1,965,752	01/01/10-12/31/10	-	1,965,752 (3)	1,765,751	(200,001)				
WISCONSIN DEPARTMENT OF HEALTH SERVICES	CIP 1A	435.580	5,637,091	01/01/09-12/31/09	(291,858)	(291,858) (3)	-	-				
Total State ID # 435.5					\$	<u>391,445</u>	\$	<u>47,363,816</u>	\$	<u>46,670,253</u>	\$	<u>(302,118)</u>
WISCONSIN DEPARTMENT OF HEALTH SERVICES	State/County Match	435.681	3,503,194	01/01/10-12/31/10	-	3,503,194 (3) <u>37,675,928</u> (4)	41,179,122	-				
WISCONSIN DEPARTMENT OF HEALTH SERVICES	State/County Match	435.681	4,392,486	01/01/09-12/31/09	2,855,445	2,855,445 (3)	-	-				
<u>Department on Aging</u>												
WISCONSIN DEPARTMENT OF HEALTH SERVICES	State/County Match	435.681	254,144	01/01/10-12/31/10	-	63,536 (3) <u>231,428</u> (4)	294,964	485,572	190,608			
Total State ID # 435.6					\$	<u>2,855,445</u>	\$	<u>44,329,531</u>	\$	<u>41,664,694</u>	\$	<u>190,608</u>
<u>Department of Health and Human Services</u>												
WISCONSIN DEPARTMENT OF HEALTH SERVICES	State Admin Match Grant Program Integrity	435.700	35,763	01/01/09-12/31/09	30,182	30,182 (3)	-	-				
WISCONSIN DEPARTMENT OF HEALTH SERVICES	State Admin Match Grant Program Integrity	435.750	77,224	01/01/09-12/31/09	(12,170)	(12,170) (3)	-	-				
WISCONSIN DEPARTMENT OF HEALTH SERVICES	State Admin Match Grant Program Integrity	435.750	199,816	01/01/08-12/31/08	(41,166)	(41,166) (3)	-	-				
Total State ID # 435.7					\$	<u>(23,154)</u>	\$	<u>(23,154)</u>	\$	<u>-</u>	\$	<u>-</u>

See Notes to Schedules of Expenditures of State Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF STATE AWARDS

For the Year Ended December 31, 2010

<u>Administering County Department/ STATE AGENCY</u>	<u>Award Description</u>	<u>State ID, Contract or Statute #</u>	<u>Award Amount</u>	<u>Award Period (Note 1)</u>	<u>Accrued/ (Deferred) January 1, 2010</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Accrued/ (Deferred) December 31, 2010</u>
<u>WISCONSIN DEPARTMENT OF HEALTH SERVICES - Continued</u>								
<u>Department of Health and Human Services</u>								
WISCONSIN DEPARTMENT OF HEALTH SERVICES	State Funded	435.810	\$ 9,932,558	01/01/10-12/31/10	\$ -	9,250,304 (3)	\$ 8,126,681	(1,123,623)
WISCONSIN DEPARTMENT OF HEALTH SERVICES	State Funded	435.81009	Sum Sufficient	11/01/09-06/30/10	-	4,557 (3)	-	(4,557)
WISCONSIN DEPARTMENT OF HEALTH SERVICES	State Funded	435.81009	274,254	11/01/09-06/30/11	-	-	53,303	53,303
WISCONSIN DEPARTMENT OF HEALTH SERVICES	State Funded	435.81016	58,200	07/01/10-01/31/13	-	58,200 (3)	58,200	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	State Funded	435.81034	58,200	07/01/07-01/31/10	-	58,200 (3)	58,200	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Substance Abuse and Mental Health Services	435.81042	138,000	01/01/09-04/30/11	-	78,019 (3)	77,955	(64)
WISCONSIN DEPARTMENT OF HEALTH SERVICES	State Funded	435.81052	58,200	07/01/08-01/31/11	-	58,200 (3)	58,200	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	State Funded	435.81059	33,100	07/01/09-06/30/10	-	33,100 (3)	33,100	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	State Funded	435.81075	33,100	07/01/10-06/30/11	-	33,100 (3)	33,100	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	State Funded	435.81075	33,100	07/01/09-06/30/10	(8,275)	(8,275) (3)	-	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	State Funded	435.81079	68,500	07/01/10-06/30/11	-	68,500 (3)	68,500	-

WISCONSIN DEPARTMENT OF HEALTH SERVICES	State Funded	435.81079	68,500	07/01/09-06/30/10	(17,125)	(17,125) (3)	-	-	
WISCONSIN DEPARTMENT OF HEALTH SERVICES	State Funded	435.81086	58,200	07/01/09-01/31/12	-	58,200 (3)	58,200	-	
WISCONSIN DEPARTMENT OF HEALTH SERVICES	State Funded	435.81086	58,200	07/01/09-01/31/12	(5,632)	(5,632) (3)	-	-	
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Medical Assistance Program	435.84	1,026,728	01/01/10-12/31/10	-	1,026,728 (3)	1,026,728	-	
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Medical Assistance Program	435.85	244,201	01/01/10-12/31/10	-	681,350	681,350	-	
						244,201 (3) 437,149 (4)			
Total State ID # 435.8					\$	(31,032)	\$ 11,377,426	\$ 10,333,517	\$ (1,074,941)
<b>TOTAL OF WISCONSIN DEPARTMENT OF HEALTH SERVICES</b>					<b>\$</b>	<b>3,895,622</b>	<b>\$ 119,008,790</b>	<b>\$ 112,350,394</b>	<b>\$ (2,762,774)</b>

WISCONSIN DEPARTMENT OF CHILDREN AND FAMILIES

Department of Health and Human Services

WISCONSIN DEPARTMENT OF CHILDREN AND FAMILIES	State Funded	437.238	Sum Sufficient	01/01/10-12/31/10	-	28,376 (3) (28,376) (4)	-	-	
WISCONSIN DEPARTMENT OF CHILDREN AND FAMILIES	State Funded	437.267	Sum Sufficient	01/01/10-12/31/10	-	74,851 (3) (74,851) (4)	-	-	
WISCONSIN DEPARTMENT OF CHILDREN AND FAMILIES	State Funded	437.3681	681,321	01/01/10-12/31/10	-	170,330 (3) 365,891 (4)	731,783	195,562	
WISCONSIN DEPARTMENT OF CHILDREN AND FAMILIES	State Funded	437.570022	692,065	01/01/10-12/31/10	-	635,106 (3)	533,748	(101,358)	
WISCONSIN DEPARTMENT OF CHILDREN AND FAMILIES	State Funded	437.57019	421,400	01/01/10-12/31/10	-	459,650 (3)	363,780	(95,870)	
Total State ID # 437.0					\$	-	\$ 1,630,977	\$ 1,629,311	\$ (1,666)
<b>TOTAL OF WISCONSIN DEPARTMENT OF CHILDREN AND FAMILIES</b>					<b>\$</b>	<b>-</b>	<b>\$ 1,630,977</b>	<b>\$ 1,629,311</b>	<b>\$ (1,666)</b>

See Notes to Schedules of Expenditures of State Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF STATE AWARDS

For the Year Ended December 31, 2010

<u>Administering County Department/ STATE AGENCY</u>	<u>Award Description</u>	<u>State ID, Contract or Statute #</u>	<u>Award Amount</u>	<u>Award Period (Note 1)</u>	<u>Accrued/ (Deferred) January 1, 2010</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Accrued/ (Deferred) December 31, 2010</u>
<u>WISCONSIN DEPARTMENT OF WORKFORCE DEVELOPMENT</u>								
<u>Department of Health and Human Services</u>								
WISCONSIN DEPARTMENT OF WORKFORCE DEVELOPMENT	AFDC Agency Collections/Incentive	445.338	\$ Sum Sufficient	01/01/09- 12/31/09	\$ 4,896	\$ 4,896 (3)	\$ -	\$ -
WISCONSIN DEPARTMENT OF WORKFORCE DEVELOPMENT	FS Agency Collections/Incentive	445.367	Sum Sufficient	01/01/09- 12/31/09	6,358	6,358 (3)	-	-
Total State ID # 445.3					\$ 11,254	\$ 11,254	\$ -	\$ -
<b>TOTAL OF WISCONSIN DEPARTMENT OF WORKFORCE DEVELOPMENT</b>					<b>\$ 11,254</b>	<b>\$ 11,254</b>	<b>\$ -</b>	<b>\$ -</b>
<u>WISCONSIN DEPARTMENT OF JUSTICE</u>								
<u>District Attorney</u>								
WISCONSIN DEPARTMENT OF JUSTICE OFFICE OF CRIME VICTIM SERVICES	Victim and Witness Assistance Program	455.503/455.532	55% Total Cost	07/01/10- 06/30/11	-	589,447 (4)	1,305,387	715,940
WISCONSIN DEPARTMENT OF JUSTICE OFFICE OF CRIME VICTIM SERVICES	Victim and Witness Assistance Program	455.503/455.532	55% Total Cost	07/01/09- 06/30/10	649,738	1,847,538 1,362,803 (3) 484,735 (4)	1,197,800	-
Total State ID # 455.503/455.532					\$ 649,738	\$ 2,436,985	\$ 2,503,187	\$ 715,940
<b>TOTAL WISCONSIN DEPARTMENT OF JUSTICE</b>					<b>\$ 649,738</b>	<b>\$ 2,436,985</b>	<b>\$ 2,503,187</b>	<b>\$ 715,940</b>
<u>WISCONSIN DEPARTMENT OF MILITARY AFFAIRS</u>								
<u>Sheriff's Department</u>								
WISCONSIN DEPARTMENT OF MILITARY AFFAIRS	EPCRA Emergency Planning Grant Program	465.337	131,632	10/01/09- 09/30/10	-	65,816 (3)	131,632	65,816
<b>TOTAL WISCONSIN DEPARTMENT OF MILITARY AFFAIRS</b>					<b>\$ -</b>	<b>\$ 65,816</b>	<b>\$ 131,632</b>	<b>\$ 65,816</b>

WISCONSIN DEPARTMENT OF VETERANS AFFAIRS

County Executive - Veterans Services

WISCONSIN DEPARTMENT OF VETERANS AFFAIRS	County Veterans Service Officer	485.001	13,000	01/01/10-12/31/10	-	13,000 (3)	13,000	-
<b>TOTAL WISCONSIN DEPARTMENT OF VETERANS AFFAIRS</b>					<b>\$ -</b>	<b>\$ 13,000</b>	<b>\$ 13,000</b>	<b>\$ -</b>

WISCONSIN DEPARTMENT OF ADMINISTRATION

Department of Administrative Services - SEWRPC

WISCONSIN DEPARTMENT OF ADMINISTRATION	Land Records Modernization Grant	505.116 2010 T & E	300	2010	-	300 (3)	300	-
Total State ID # 505.116					<b>\$ -</b>	<b>\$ 300</b>	<b>\$ 300</b>	<b>\$ -</b>

Department of Health and Human Services

WISCONSIN DEPARTMENT OF ADMINISTRATION	Wisconsin Home Energy Assistance Program - State Public Benefits	505.371	1,178,093	10/01/10-09/30/11	-	-	373,433	373,433
WISCONSIN DEPARTMENT OF ADMINISTRATION	Wisconsin Home Energy Assistance Program - State Public Benefits	505.371	1,263,897	10/01/09-09/30/10	253,379	1,258,886 (3) 2,060 (4)	1,007,567	-
Total CFDA# 505.371					<b>\$ 253,379</b>	<b>\$ 1,260,946</b>	<b>\$ 1,381,000</b>	<b>\$ 373,433</b>

District Attorney

WISCONSIN DEPARTMENT OF ADMINISTRATION STATE PROSECUTORS OFFICE	Special Prosecution Clerks and Ceasefire Clerks	Wis. Statutes 20.475 978.13 (1) (b)(c) & (d)	327,100	07/01/10-06/30/11	-	-	155,795	155,795
WISCONSIN DEPARTMENT OF ADMINISTRATION STATE PROSECUTORS OFFICE	Special Prosecution Clerks and Ceasefire Clerks	Wis. Statutes 20.475 978.13 (1) (b)(c) & (d)	317,400	07/01/09-06/30/10	139,121	310,426 (3)	171,305	-
Total WI Statutes # 20.475					<b>\$ 139,121</b>	<b>\$ 310,426</b>	<b>\$ 327,100</b>	<b>\$ 155,795</b>
<b>TOTAL WISCONSIN DEPARTMENT OF ADMINISTRATION</b>					<b>\$ 392,500</b>	<b>\$ 1,571,672</b>	<b>\$ 1,708,400</b>	<b>\$ 529,228</b>

STATE OF WISCONSIN COURTS

Clerk of Circuit Courts

STATE OF WISCONSIN COURTS	Chief Judge's Secretary Salary Reimbursement	Wis Statute 753.07	Sum Sufficient	01/01/10-12/31/10	-	17,653 (2) 61,710 (3)	85,706	6,343
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See Notes to Schedules of Expenditures of State Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF STATE AWARDS

For the Year Ended December 31, 2010

<u>Administering County Department/ STATE AGENCY</u>	<u>Award Description</u>	<u>State ID, Contract or Statute #</u>	<u>Award Amount</u>	<u>Award Period (Note 1)</u>	<u>Accrued/ (Deferred) January 1, 2010</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Accrued/ (Deferred) December 31, 2010</u>
<u>STATE OF WISCONSIN COURTS - Continued</u>								
<u>Clerk of Circuit Courts</u>								
STATE OF WISCONSIN COURTS	Chief Judge's Secretary Salary Reimbursement	Wis Statute 753.07	\$ Sum Sufficient	01/01/09- 12/31/09	\$ 11,148	\$ 11,148 (3)	\$ -	\$ -
			Total Wisconsin Statute # 753.07		\$ 11,148	\$ 90,511	\$ 85,706	\$ 6,343
STATE OF WISCONSIN COURTS	Court Interpreter Reimbursement	Wis Statute 885.37	\$ Sum Sufficient	01/01/10- 12/31/10	-	313,463 (3) 191,187 (4) 504,650	599,528	94,878
STATE OF WISCONSIN COURTS	Court Interpreter Reimbursement	Wis Statute 885.37	\$ Sum Sufficient	01/01/09- 12/31/09	81,124	81,124 (3)	-	-
			Total Wisconsin Statute # 885.37		\$ 81,124	\$ 585,774	\$ 599,528	\$ 94,878
<b>TOTAL STATE OF WISCONSIN COURTS</b>					<b>\$ 92,272</b>	<b>\$ 676,285</b>	<b>\$ 685,234</b>	<b>\$ 101,221</b>
<b>TOTAL STATE ASSISTANCE</b>					<b>\$ 8,996,439</b>	<b>\$ 194,583,790</b>	<b>\$ 202,287,186</b>	<b>\$ 16,699,835</b>

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) American Recovery and Reinvestment Act (ARRA)  
(Federal Stimulus)
- (3) State Award Reimbursement
- (4) County Property Tax Levy
- (5) Third Party Revenue
- (6) Match Provided By Service From Contract Agencies And Others
- (7) Airport Improvement Reserve or Other County Reserve
- (8) Other

**Major Federal and State Award Programs**

Major Federal Award Programs as described in the attachment to the Office of Management and Budget Circular A-133 and Major State Award Programs as described in the State Single Audit Guidelines are listed in the Schedule of Findings and Questioned Costs.

**CFDA** Catalog of Federal Domestic Assistance

COUNTY OF MILWAUKEE

**NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AND STATE AWARDS**

YEAR ENDED DECEMBER 31, 2010

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, 2010.

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.

(c) **Cost Allocation (continued)**

Variations between actual costs and budgeted amounts are corrected on a prospective basis. As a result, the 2010 Cost Allocation Plan was based on the 2008 actual amounts and includes adjustments for variations between the 2008 Plan and the 2008 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 2010 Single Audit are disclosed in the section entitled, "Summary Schedule of 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 2010 and 2009 amounted to \$37,049,760 and \$38,992,997 respectively. These amounts consisted of the following items:

	<u>2010</u>	<u>2009</u>
Patient Billing Cash Receipts:	\$12,973,073	\$13,420,029
Wraparound Capitation Payments:	18,702,004	15,017,185
Crisis and case management billings:	<u>5,374,683</u>	<u>10,555,683</u>
Total	<u>\$37,049,760</u>	<u>\$38,992,997</u>

These amounts are unaudited and are presented to satisfy the disclosure requirement by the State of Wisconsin, Department of Health 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 Community Development Block Grants, which originated from the U.S. Department of Housing and Urban Development. Program income of \$160,706 was received from these loans in 2010.

(c) According to the State of Wisconsin, Department of Health Services, 2010 Youth Aids - State payments for correctional facility charges were \$25,154,619. This amount is unaudited and is presented as additional information to satisfy disclosure requirements established by the State of Wisconsin, Department of Health Services.

5. **AMERICAN RECOVERY AND REINVESTMENT ACT**

In February 2009, the Federal government adopted the American Recovery and Reinvestment Act (ARRA) to provide additional federal funding to states and local communities for the purpose of stimulating the economy. All ARRA grants awarded to Milwaukee County in 2010 are identified in the Schedule of Expenditures of Federal Awards in the Award Description. All ARRA revenues recognized in 2010 are identified with a “(2)” in the Schedule of Expenditures of Federal Awards.

Below is a summary of the 2010 grants awarded to Milwaukee County through the American Recovery and Reinvestment Act:

<u>Federal Agency</u>	<u>CFDA No.</u>	<u>Description</u>	<u>Award Amount</u>	<u>2010 Expenditures</u>
<u>U.S. Department of:</u>				
Housing and Urban Development	14.253	Community Development Block Grant	\$ 465,341	\$ 716
Housing and Urban Development	14.257	Homelessness Prevention and Rapid Rehousing	712,755	268,279
Justice	16.588	STOP Violence Against Women Act Grant	30,000	10,598
Justice	16.803	Milwaukee County Assess Inform & Measure	990,000	454,649
Justice	16.803	Treatment Alternatives and Diversion	929,400	348,198
Justice	16.803	Byrne Memorial Justice Assistance Grant	356,175	103,972
Justice	16.803	Justice Assistance Grant	6,302,925	1,486,002
Transportation	20.106	Airport Runway Safety Area Improvements	2,706,498	2,350,726
Transportation	20.106	Airport Runway Safety Area Improvements	9,460,285	8,817,175
Transportation	20.205	County Trunk Highways - College Avenue	1,638,300	(184,560)
Transportation	20.500	Transit Bus Replacements	25,682,975	16,396,889
Transportation	20.500	Transit Gas Hybrid Vans	210,000	206,000
Energy	81.128	Energy Efficiency and Conservation	732,400	652,958
Energy	81.086	Wisconsin Clean Transportation Program	470,000	-
Education	84.393	Special Education - Grants for Infants & Families	658,875	256,328
Health and Human Services	93.563	Child Support Enforcement	4,857,938	4,857,938
Health and Human Services	93.701	WI Chronic Disease Self	28,000	28,000
Health and Human Services	93.701	WI Chronic Disease Self	78,606	-
Health and Human Services	93.701	WI Chronic Disease Self	15,229	-
Health and Human Services	93.705	Title IIIC-2 Home Delivered Meals	106,998	106,998
Health and Human Services	93.707	Title IIIC-2 Congregate Meals	<u>225,040</u>	<u>225,040</u>
<b>Total</b>			<b>\$ <u>56,657,740</u></b>	<b>\$ <u>36,385,906</u></b>

**Milwaukee County**  
**Schedule of Findings and Questioned Costs**  
**For the Year Ended December 31, 2010**

**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?        yes   ✓   none reported

Noncompliance material to basic financial statements noted?        yes   ✓   no

*Federal or State Awards*

Internal control over major programs:

- Material weakness(es) identified?        yes   ✓   no
- Significant deficiency (ies) identified?        yes   ✓   none reported

Type of 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
20.106	Airport Improvement Program - ARRA
20.500	Federal Transit Cluster: Capital Investment Grants
20.500	Federal Transit Cluster: Capital Investment Grants - ARRA
20.507	Federal Transit Cluster: Formula Grant
93.558	Block Grants for Temporary Assistance for Needy Families
93.596	Child Care Development Fund

93.596	Child Care Development Fund
93.563	Child Support Enforcement Title IV-D
93.563	Child Support ARRA Plan 1-5
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>
115.15	Soil and Water Resource Management Grant
301.263	CIP for Early & Intensive Intervention
410.313	Community Youth Aids
435.105	W-Funeral & Cemetery
435.367	Community Options Program
435.338	COP-W
435.348	CIP II
435.407	Medical Assistance Program
435.410	Medical Assistance Program
435.450	Medical Assistance Program
435.451	Medical Assistance Program

435.460	Medical Assistance Program
435.4613	Medical Assistance Program
435.462	Medical Assistance Program
435.472	Medical Assistance Program
435.475	Medical Assistance Program
435.506	Brain Injury Waiver
435.535	Substance Abuse Treatment (TANF)
435.550	Birth to Three Initiative
435.559	IMD Regular Relocations
435.5601	Family Care Resource Center
435.560104	ADRC Prevention Grant
435.561	Base Allocation - BCA
435.564	CIP 1B
435.57019	FISS SVCS Program (Safety)
435.580	CIP 1A
435.681	State/County Match
435.810	Income Maintenance
395.101	Elderly and Handicapped Transportation Assistance
395.104	Transit Operating Aids
Wis. Statutes 20.475	Special Prosecution Clerks and Ceasefire Clerks

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

Dollar threshold used to distinguish between the Department of Health Services and the Department of Children & Families type A and type B programs: \$ 3,000,000

**Section II—Financial Statement Findings**

No findings to report for the year ended December 31, 2010.

**Section III—Federal Award Findings and Questioned Costs**

None.

**Section III—State Award Findings and Questioned Costs**

See attached findings 2010-1 through 2010-7

**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 Children & Families	<u>    </u> yes	<u>  ✓  </u> no	<u>    </u> N/A
Department of Health Services	<u>  ✓  </u> yes	<u>    </u> no	<u>    </u> N/A
Department of Workforce Development	<u>    </u> yes	<u>  ✓  </u> no	<u>    </u> N/A
Department of Corrections	<u>    </u> yes	<u>  ✓  </u> no	<u>    </u> N/A
Department of Agriculture, Trade and Consumer Protection	<u>    </u> yes	<u>  ✓  </u> no	<u>    </u> N/A
Department of Natural Resources	<u>    </u> yes	<u>  ✓  </u> no	<u>    </u> N/A
Department of Transportation	<u>    </u> yes	<u>  ✓  </u> no	<u>    </u> N/A
Department of Justice	<u>    </u> yes	<u>  ✓  </u> no	<u>    </u> N/A
Department of Military Affairs	<u>    </u> yes	<u>  ✓  </u> no	<u>    </u> N/A
Department of Administration	<u>    </u> yes	<u>  ✓  </u> no	<u>    </u> N/A
Department of Commerce	<u>    </u> yes	<u>  ✓  </u> no	<u>    </u> N/A
Department of Veteran Affairs	<u>    </u> yes	<u>  ✓  </u> no	<u>    </u> N/A



**Section IV— Other Issues (continued)**

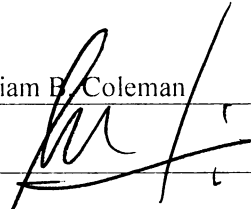
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3. Was a Management Letter or other document conveying audit comments issued as a result of this audit?

yes     no     N/A

4. Name and signature of partner

William B. Coleman



5. Date of report

July 28, 2011

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

**Funding Source**

Wisconsin Department of Health Services

**Award Programs**

CIP II (435.348), COP W (453.338), CIP1A (435.580), CIP1B (435.564),  
CLTS (435.450, 435.451)

**Finding 2008-2**

**Condition**

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

**Recurring Finding 2009-1**

**Condition**

14 out of 160 participants tested did not have the required minimum contacts (CIP II: 2 cases, COP W: 2 cases, CIP 1A: 1 case, CIP 1B: 3 cases, CLTS: 6 cases).

**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**

**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.

**2010 Response:** CIP 1A, CIP 1B, COP II, COP W and BIW, all of the persons participating in these Waivers will be transitioning to Family Care by October, 2010. We have continued to work on ensuring that all Waiver requirements are met. While the findings are unacceptable, the actual number cited in many of these cases is far lower than in previous audits which demonstrates that work has been done to address this issue.

During the previous years, training was provided as well as reminders forwarded to staff to continue to carefully adhere to Waiver requirement. There have been small samples reviewed in 2010 to ensure that compliance was maintained. However, at this time we will not be conducting any further Wavier compliance activities due to the transition to Family Care.

**COUNTY OF MILWAUKEE**  
**SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS (CONTINUED)**

**2011 Response:** There are no CIP II, COP-W, CIP1A, CIP1B or COP clients remaining. They are now Family Care Members. The Division recognizes that this is a repeat finding. However, given that staff were operating multiple programs during this transition, they were also trying to meet compliance criteria for multiple programs. This will not be an issue in future years.

For the remaining CLTS and Autism clients, to ensure that the required contacts take place, we will reinforce procedures and develop a training session and possibly seek a new agency to work with in this area. We will also have agencies conduct a review of all cases for compliance asking the agency to prepare a yearly schedule for each client for when the contacts are due as well as, document every instance when a case manager could not get in touch with the client, and list the reason for no contact.

**Current Status**

The finding recurred in 2010, see finding 2010-1.

**COUNTY OF MILWAUKEE**  
**SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS (CONTINUED)**

**Funding Source**

Wisconsin Department of Health Services

**Award Program**

CIP1A (435.580), CIP1B (435.564), CLTS (435.450, 435.451)

**Finding 2009-2**

**Condition**

6 out of 160 case files tested either did not have an updated ISP (annual or 6 month review was missing), or the ISP was not signed by the participant or their guardian. (CIP1A: 1 case, CIP1B: 4 cases, CLTS: 1 case).

**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**

**2010 Response:** CIP 1A, CIP 1B, COP II, COP W and BIW, all of the persons participating in these Waivers will be transitioning to Family Care by October, 2010. We have continued to work on ensuring that all Waiver requirements are met. While the findings are unacceptable, the actual number cited in many of these cases is far lower than in previous audits which demonstrates that work has been done to address this issue.

During the previous years, training was provided as well as reminders forwarded to staff to continue to carefully adhere to Waiver requirement. There have been small samples reviewed in 2010 to ensure that compliance was maintained. However, at this time we will not be conducting any further Wavier compliance activities due to the transition to Family Care.

For CLTS, DSD will send out a reminder to staff in the Children's program area that it is a requirement to have the ISP signed by the participant or their guardian.

We are continuing to work with staff to make sure the SPC codes are correctly identified. A reminder will be forwarded to all staff indicating the importance of ensuring that the ISP accurately reflects those current services being received.

The Division will be sending a reminder to the contract agency of the importance of complying with Waiver standards and conducting a training session for the agency under contract with the Division that currently provides

**COUNTY OF MILWAUKEE**  
**SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS (CONTINUED)**

Waiver case management services.

The Division will also be conducting a Request for Proposals to seek other sub-contractors for the Children's program area in 2011.

**2011 Response:** There are no CIP II, COP-W, CIP1A, CIP1B or COP clients remaining. They are now Family Care Members. The Division recognizes that this is a repeat finding. However, given that staff were operating multiple programs during this transition, they were also trying to meet compliance criteria for multiple programs. This will not be an issue in future years.

**Current Status**

The finding recurred in 2010, see finding 2010-2.

**COUNTY OF MILWAUKEE**  
**SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS (CONTINUED)**

**Funding Source**

Wisconsin Department of Health Services

**Award Program**

CIP II (435.348), COP W (453.338), CIP1A (435.580), CIP1B (435.564), CLTS (435.450, 435.451)

**Finding 2008-4**

**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)

**Recurring Finding 2009-3**

**Condition**

For 10 out of 160 case files tested, one or more SPC codes were not properly documented on the ISP (SPC was either not on the ISP, or it was miscoded) (CIP II: 2 cases, COP W: 2 cases, CIP 1A: 1 case CIP 1B: 3 cases, CLTS: 2 cases).

**Recommendation**

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

**Management Corrective Action**

**2009 Response:** 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.

**2010 Response:** CIP 1A, CIP 1B, COP II, COP W and BIW, all of the persons participating in these Waivers will be transitioning to Family Care by October, 2010. We have continued to work on ensuring that all Waiver requirements are met. While the findings are unacceptable, the actual number cited in many of these cases is far lower than in previous audits which demonstrates that work has been done to address this issue.

During the previous years, training was provided as well as reminders forwarded to staff to continue to carefully adhere to Waiver requirement. There have been small samples reviewed in 2010 to ensure that compliance was maintained. However, at this time we will not be conducting any further Wavier compliance activities due to the

**COUNTY OF MILWAUKEE**  
**SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS (CONTINUED)**

transition to Family Care. Services were approved on SCRIPTS but were not on the Individualized Service Plans (ISPs). These services were authorized and once the division was notified of this finding, the ISPs were corrected to reflect the current authorized services.

For CLTS, DSD will send out a reminder to staff in the Children's program area that it is a requirement to have the ISP signed by the participant or their guardian.

We are continuing to work with staff to make sure the SPC codes are correctly identified. A reminder will be forwarded to all staff indicating the importance of ensuring that the ISP accurately reflects those current services being received.

The Division will be sending a reminder to the contract agency of the importance of complying with Waiver standards and conducting a training session for the agency under contract with the Division that currently provides Waiver case management services.

The Division will also be conducting a Request for Proposals to seek other sub-contractors for the Children's program area in 2011.

**2011 Response:** There are no CIP1B clients remaining. They are now Family Care Members. The Division recognizes that this is a repeat finding. However, given that staff were operating multiple programs during this transition, they were also trying to meet compliance criteria for multiple programs. This will not be an issue in future years.

For the remaining CLTS and Autism clients, to ensure that the required contacts take place, we will reinforce procedures and develop a training session and possibly seek a new agency to work with in this area. We will also have agencies conduct a review of all cases for compliance asking the agency to prepare a yearly schedule for each client for when the contacts are due as well as, document every instance when a case manager could not get in touch with the client, and list the reason for no contact.

**Current Status**

The finding recurred in 2010, see finding 2010-3.

**COUNTY OF MILWAUKEE**  
**SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS (CONTINUED)**

**Funding Source**

Wisconsin Department of Health Services

**Award Program**

CIP 1B (435.564), CLTS (435.450)

**Finding 2009-4**

**Condition**

For 2 out of 160 participants tested, the participant's caregiver did not have a background check (CIP 1B: 1 case, CLTS: 1 case).

**Recommendation**

Ensure that the required background checks take place.

**Management Corrective Action**

**2010 Response:** CIP 1A, CIP 1B, COP II, COP W and BIW, all of the persons participating in these Waivers will be transitioning to Family Care by October, 2010. We have continued to work on ensuring that all Waiver requirements are met. While the findings are unacceptable, the actual number cited in many of these cases is far lower than in previous audits which demonstrates that work has been done to address this issue.

During the previous years, training was provided as well as reminders forwarded to staff to continue to carefully adhere to Waiver requirement. There have been small samples reviewed in 2010 to ensure that compliance was maintained. However, at this time we will not be conducting any further Wavier compliance activities due to the transition to Family Care.

For CLTS, DSD will send out a reminder to staff in the Children's program area that it is a requirement to have the ISP signed by the participant or their guardian.

We are continuing to work with staff to make sure the SPC codes are correctly identified. A reminder will be forwarded to all staff indicating the importance of ensuring that the ISP accurately reflects those current services being received.

The Division will be sending a reminder to the contract agency of the importance of complying with Waiver standards and conducting a training session for the agency under contract with the Division that currently provides Waiver case management services.



**COUNTY OF MILWAUKEE**  
**SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS (CONTINUED)**

Division will also be conducting a Request for Proposals to seek other sub-contractors for the Children's program area in 2011.

**Current Status**

DSD implemented its corrective action. There were no findings for the year ended December 31, 2010. This finding has been satisfactorily cleared.

**COUNTY OF MILWAUKEE**  
**SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS (CONTINUED)**

**Funding Source**

Wisconsin Department of Health Services

**Award Program**

COP (435.367)

**Finding 2009-5**

**Condition**

12 out of 50 case files tested did not have an individual service plan (ISP) either updated annually and/or every 6 months, or signed by the participant or their guardian.

**Recommendation**

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

**Management Corrective Action**

**2010 Response:** All of these COP finding cases are served by the Behavioral Health Division and they are going to be developing a training session and conducting a review of all cases for compliance in 2010. This is an area they are planning to dedicate some resources to address their audit findings. We should note a significant difference in the quality during the next year.

**2011 Response:** Care Coordination staff will receive refresher training on ISP requirements and procedures. COP Service Manager will monitor review and completion and assure signatures of participant/guardian are included. Improved filling consistent with file order will be completed and monitored. Quality Assurance will in addition do a compliance check quarterly. In addition those without current signatures we will obtain signatures by June 30, 2011.

**Current Status**

The finding recurred in 2010, see finding 2010-4.

**COUNTY OF MILWAUKEE**  
**SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS (CONTINUED)**

**Funding Source**

Wisconsin Department of Health Services

**Award Program**

COP (435.367)

**Finding 2009-6**

**Condition**

4 out of 50 case files tested did not have a current Functional Screen or Long Term Care Functional Screen showing that the client was programmatically eligible.

**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**

**2010 Response:** All of these COP finding cases are served by the Behavioral Health Division and they are going to be developing a training session and conducting a review of all cases for compliance in 2010. This is an area they are planning to dedicate some resources to address their audit findings. We should note a significant difference in the quality during the next year.

**2011 Response:** Care Coordination staff will receive refresher training on cost care worksheet requirements and procedures. COP Service Manager will monitor and review. Improved filling consistent with file order will be completed and monitored. Quality Assurance will in addition do a compliance check quarterly.

**Current Status**

The finding recurred in 2010, see finding 2010-5.

**COUNTY OF MILWAUKEE**  
**SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS (CONTINUED)**

**Funding Source**

Wisconsin Department of Health Services

**Award Program**

COP (435.367)

**Finding 2008-1**

**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

**Recurring Finding 2009-7**

**Condition**

14 out of 50 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 3 months.

**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**

**2009 Response:** 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.

**2010 Response:** All of these COP finding cases are served by the Behavioral Health Division and they are going to be developing a training session and conducting a review of all cases for compliance in 2010. This is an area they are planning to dedicate some resources to address their audit findings. We should note a significant difference in the quality during the next year.

**2011 Response:** Care Coordination staff will receive refresher training on cost care worksheet requirements and procedures. COP Service Manager will monitor and review. Improved filling consistent with file order will be completed and monitored. Quality Assurance will in addition do a compliance check quarterly.

**COUNTY OF MILWAUKEE**  
**SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS (CONTINUED)**

**Current Status**

The finding recurred in 2010, see finding 2010-6.

**COUNTY OF MILWAUKEE**  
**SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS (CONTINUED)**

**Funding Source**

Wisconsin Department of Health Services

**Award Program**

COP (435.367)

**Finding 2009-8**

**Condition**

6 out of 50 case files tested participants who didn't receive on-going services (e.g. waitlisted participants) did not have a documentation to support the assessments and case plans reported on HSRS.

**Recommendation**

Ensure that employees properly file all documents related the assessments and case plans. 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**

It was unfortunate that the COP Assessment and Plans could not be identified for these cases. The Division had some turnover of staff last year and it is highly possible that things were misplaced. Here again, the Division will no longer be utilizing COP funding to perform this function once it completes the transition of existing Adult Waiver funding to Family Care in October 2010.

**Current Status**

BHD implemented its corrective action. There were no findings for the year ended December 31, 2010. This finding has been satisfactorily cleared.

**COUNTY OF MILWAUKEE**  
**SUMMARY SCHEDULE OF FINDINGS OF NONCOMPLIANCE**

**Finding 2010-1**

**Award Programs**

CIP II (435.348), COP W (435.338), CIP1A (435.580), CIP1B (435.564), CLTS (435.450, 435.451)

**Condition**

Of the 160 participants tested 12 participants did not have the required minimum collateral contacts and 1 participant did not have the required home visit during the year.

**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.

**Management Corrective Action**

There are no CIP II, COP-W, CIP1A, CIP1B or COP clients remaining. They are now Family Care Members. The Division recognizes that this is a repeat finding. However, given that staff were operating multiple programs during this transition, they were also trying to meet compliance criteria for multiple programs. This will not be an issue in future years.

For the remaining CLTS and Autism clients, to ensure that the required contacts take place, we will reinforce procedures and develop a training session and possibly seek a new agency to work with in this area. We will also have agencies conduct a review of all cases for compliance asking the agency to prepare a yearly schedule for each client for when the contacts are due as well as, document every instance when a case manager could not get in touch with the client, and list the reason for no contact.

**COUNTY OF MILWAUKEE**  
**SUMMARY SCHEDULE OF FINDINGS OF NONCOMPLIANCE (CONTINUED)**

**Finding 2010-2**

**Award Program**

CIP1B (435.564)

**Condition**

1 out of 160 case files tested did not have an updated ISP (6 month review was missing).

**Criteria**

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

**Cause**

The individual service plan was not updated, or was missing from the case file.

**Effect**

Services that have not been approved may be provided.

**Recommendation**

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

**Management Corrective Action**

There are no CIP II, COP-W, CIP1A, CIP1B or COP clients remaining. They are now Family Care Members. The Division recognizes that this is a repeat finding. However, given that staff were operating multiple programs during this transition, they were also trying to meet compliance criteria for multiple programs. This will not be an issue in future years.



**COUNTY OF MILWAUKEE**  
**SUMMARY SCHEDULE OF FINDINGS OF NONCOMPLIANCE (CONTINUED)**

**Finding 2010-3**

**Award Program**

CIP1B (435.564), CLTS (435.450, 435.451)

**Condition**

For 3 out of 160 case files tested, one or more SPC codes on the HSRS were not properly documented on the ISP (SPC was either not on the ISP, or it was miscoded).

**Criteria**

Each participant file should contain a current individual service plan that details out the services for each individual participant. Only services authorized on individual service plans can be paid with program funds.

**Cause**

SPC code was not documented on the ISP.

**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.

**Management Corrective Action**

There are no CIP1B clients remaining. They are now Family Care Members. The Division recognizes that this is a repeat finding. However, given that staff were operating multiple programs during this transition, they were also trying to meet compliance criteria for multiple programs. This will not be an issue in future years.

For the remaining CLTS and Autism clients, to ensure that the required contacts take place, we will reinforce procedures and develop a training session and possibly seek a new agency to work with in this area. We will also have agencies conduct a review of all cases for compliance asking the agency to prepare a yearly schedule for each client for when the contacts are due as well as, document every instance when a case manager could not get in touch with the client, and list the reason for no contact.

**COUNTY OF MILWAUKEE**  
**SUMMARY SCHEDULE OF FINDINGS OF NONCOMPLIANCE (CONTINUED)**

**Finding 2010-4**

**Award Program**

COP (435.367)

**Condition**

23 out of 60 case files tested either did not have an individual service plan (ISP) or the plan was not reviewed at least every 6 months, or did not have an ISP that was signed by the participant or their guardian showing that the participant or guardian has reviewed the ISP.

**Criteria**

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

**Cause**

The ISP was not updated, not signed, or was missing from the case file.

**Effect**

Services that have not been approved may have been provided.

**Recommendation**

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

**Management Corrective Action**

Care Coordination staff will receive refresher training on ISP requirements and procedures. COP Service Manager will monitor review and completion and assure signatures of participant/guardian are included. Improved filing consistent with file order will be completed and monitored. Quality Assurance will in addition do a compliance check quarterly. In addition those without current signatures we will obtain signatures by June 30, 2011.

**COUNTY OF MILWAUKEE**  
**SUMMARY SCHEDULE OF FINDINGS OF NONCOMPLIANCE (CONTINUED)**

**Finding 2010-5**

**Award Program**

COP (435.367)

**Condition**

8 out of 60 case files tested did not have a current Functional Screen or Long Term Care Functional Screen showing that the client was programmatically eligible.

**Criteria**

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

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

**Cause**

Documents may be misplaced, lost, or not completed.

**Effect**

Persons that are ineligible may receive services.

**Recommendation**

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

**Management Corrective Action**

Care Coordination staff will receive refresher training on cost care worksheet requirements and procedures. COP Service Manager will monitor and review. Improved filing consistent with file order will be completed and monitored. Quality Assurance will in addition do a compliance check quarterly.

**COUNTY OF MILWAUKEE**  
**SUMMARY SCHEDULE OF FINDINGS OF NONCOMPLIANCE (CONTINUED)**

**Finding 2010-6**

**Award Program**

COP (435.367)

**Condition**

9 out of 60 case files tested did not have documentation of collateral contacts at least once each month, or documentation of at least one face-to-face contact every 3 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**

Care Coordination staff will receive refresher training on cost care worksheet requirements and procedures. COP Service Manager will monitor and review. Improved filling consistent with file order will be completed and monitored. Quality Assurance will in addition do a compliance check quarterly.

**COUNTY OF MILWAUKEE**  
**SUMMARY SCHEDULE OF FINDINGS OF NONCOMPLIANCE (CONTINUED)**

**Finding 2010-7**

**Award Program**

COP (435.367)

**Condition**

2 out of 60 files tested did not have documentation showing that the cost sharing worksheet was completed and was reviewed.

**Criteria**

Eligible recipients may be required, according to the fiscal eligibility tools, to contribute a cost share which results in less expense to the program. The COP eligibility and cost sharing worksheet for each client receiving service has been reviewed in the last year or in the last six months if the person has a cost share and assets are involved in the cost share amount.

**Cause**

Documents may be misplaced, lost, or not completed.

**Effect**

County may bill COP for services provided to a participant who is not eligible for COP services funding.

**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**

Care Coordination staff will receive refresher training on cost care worksheet requirements and procedures. COP Service Manager will monitor and review. Improved filing consistent with file order will be completed and monitored. Quality Assurance will in addition do a compliance check quarterly.