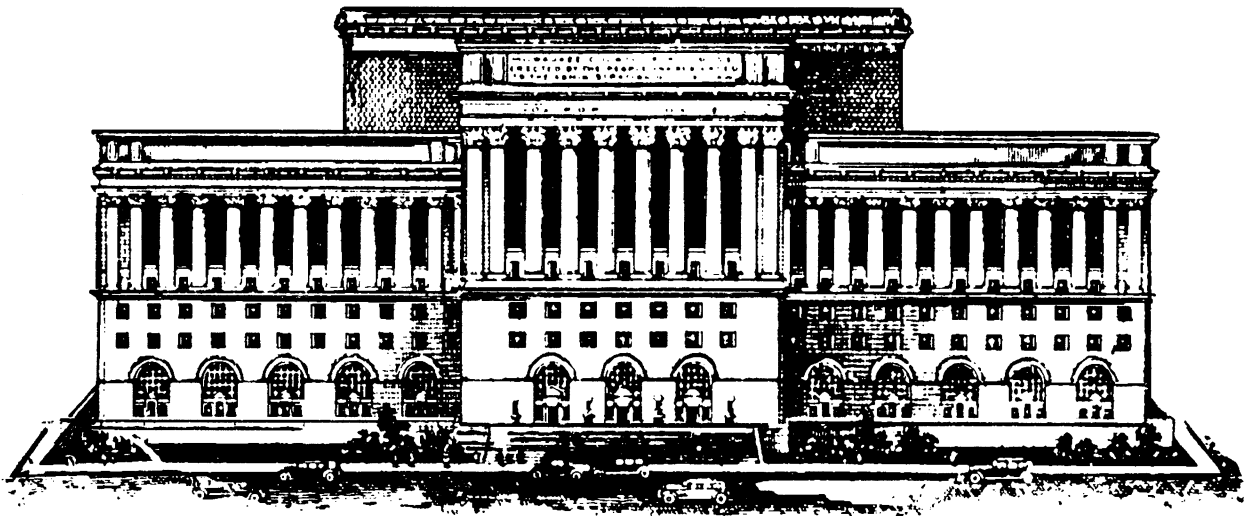


**COUNTY OF
MILWAUKEE, WISCONSIN**



**SINGLE AUDIT REPORT
FOR THE YEAR ENDED DECEMBER 31, 2012**

COUNTY OF MILWAUKEE
SINGLE AUDIT REPORT

For the Year Ended December 31, 2012

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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:

Report on the Schedules of Expenditures of Federal and State Awards

We have audited the accompanying Schedules of Expenditures of Federal and State Awards (the "Schedules") of the County of Milwaukee, Wisconsin (the "County") for the year ended December 31, 2012, and the related notes to the Schedules.

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, 2012, which collectively comprise the County of Milwaukee's basic financial statements have been audited and a report dated July 29, 2013 has been issued separately by other auditors.

Management's Responsibility for the Schedules of Expenditures of Federal and State Awards

Management is responsible for the preparation and fair presentation of the accompanying Schedules of Expenditures of Federal and State Awards in accordance with accounting principles generally accepted in the United States of America. This responsibility includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the Schedules that are free from material misstatement, whether due to fraud or error.

The basic financial statements are the responsibility of the County of Milwaukee's management.

Auditors' Responsibility

Our responsibility is to express opinions on the Schedules of Expenditures of Federal and State Awards based on our audit. We conducted our audit 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; the provisions of Office of Management and Budget



Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and the provisions of the *State Single Audit Guidelines* issued by the Wisconsin Department of Administration. Those standards, Office of Management and Budget Circular A-133 and *State Single Audit Guidelines*, 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 from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Schedules. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Schedules, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the County's preparation and fair presentation of the Schedules in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the Schedules.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinion

In our opinion, the Schedules of Expenditures of Federal and State Awards referred to above present fairly, in all material respects, the expenditure of Federal and State awards of the County of Milwaukee, Wisconsin for the year ended December 31, 2012, in accordance with accounting principles generally accepted in the United States of America.

Coleman & Williams, Ltd.

Milwaukee, Wisconsin
July 29, 2013



REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL AND MAJOR STATE PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON THE SCHEDULES OF EXPENDITURES OF FEDERAL AND STATE AWARDS REQUIRED BY OMB CIRCULAR A-133 AND THE STATE OF WISCONSIN SINGLE AUDIT GUIDELINES (“STATE”)

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

Report on Compliance for Each Major Federal and Major State Program

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 of Wisconsin 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, 2012. The County of Milwaukee, Wisconsin’s major federal and major state programs are identified in the summary of auditor’s results section of the accompanying schedule of findings and questioned costs.

Management’s Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal and major state programs.

Auditor’s Responsibility

Our responsibility is to express an opinion on compliance for each of the County of Milwaukee, Wisconsin’s major federal and major state programs based on our audit of the types of compliance requirements referred to above. 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; Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and with *State Single Audit Guidelines* issued by the Wisconsin Department of Administration.



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

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 on compliance for each major federal and major state program. However, our audit does not provide a legal determination of the County of Milwaukee, Wisconsin's compliance.

Opinion on Each Major Federal and Major State Program

In our opinion, the County of Milwaukee, Wisconsin complied, in all material respects, with the types of 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, 2012.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, 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 2012-1 to 2012-4. Our opinion on each major federal and major state program is not modified with respect to these matters.

The County of Milwaukee's Responses to Findings

The County of Milwaukee, Wisconsin's responses to the noncompliance findings identified in our audit are described in the accompanying schedule of findings and questioned costs. The County of Milwaukee, Wisconsin's responses were not subjected to the auditing procedures applied in the audit of compliance and accordingly, we express no opinion on the responses.

Report on Internal Control Over Compliance

Management of the County of Milwaukee, Wisconsin is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County of Milwaukee, Wisconsin's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal or major state program to determine the auditing procedures that are appropriate



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

in the circumstances for the purpose of expressing an opinion on compliance for each major federal and major state program 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 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.

A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal or state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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 material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Purpose of this Report

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133 and the *State Single Audit Guidelines*. Accordingly, this report is not suitable for any other purpose.

Coleman & Williams, Ltd.

Milwaukee, Wisconsin

July 29, 2013



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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*

Independent Auditors' Report

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

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the 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, 2012, and the related notes to the financial statements, which collectively comprise the County of Milwaukee's basic financial statements, and have issued our report thereon dated July 29, 2013. Our report includes a reference to other auditors who 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 of the financial statements, we considered the County of Milwaukee's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances 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. Accordingly, we do not express an opinion on the effectiveness of the County of Milwaukee's internal control.

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 a 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. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We did identify a deficiency in internal control, described in the accompanying schedule of findings and questioned costs that we consider to be a significant deficiency. This significant deficiency is item 2012-5.

Compliance and Other Matters

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

County of Milwaukee's Response to Findings

The County of Milwaukee's response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. The County of Milwaukee's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Baker Tilly Vinchow Krause, LLP

Milwaukee, Wisconsin
July 29, 2013

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2012

<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, <u>2012</u>	Revenues	Expenditures	Accrued/ (Deferred) December 31, <u>2012</u>
<u>U.S. DEPARTMENT OF AGRICULTURE</u>								
<u>Department of Health and Human Services - Behavioral Health Division</u>								
WISCONSIN DEPARTMENT OF PUBLIC INSTRUCTION	Child Nutrition Cluster: Donated Food Program	10.550	\$ Sum Sufficient	01/01/12- 12/31/12	\$ -	\$ 9,453 (3)	\$ 9,453	\$ -
Total CFDA #10.550					\$ -	\$ 9,453	\$ 9,453	\$ -
WISCONSIN DEPARTMENT OF PUBLIC INSTRUCTION	Child Nutrition Cluster: School Breakfast Program	10.553	Sum Sufficient	07/01/12- 06/30/13	-	22,759 (3)	35,209	12,450
WISCONSIN DEPARTMENT OF PUBLIC INSTRUCTION	Child Nutrition Cluster: School Breakfast Program	10.553	Sum Sufficient	07/01/11- 06/30/12	5,603	35,949 (3)	30,346	-
Total CFDA #10.553					\$ 5,603	\$ 58,708	\$ 65,555	\$ 12,450
WISCONSIN DEPARTMENT OF PUBLIC INSTRUCTION	Child Nutrition Cluster: School Lunch Program	10.555	Sum Sufficient	07/01/12- 06/30/13	-	36,740 (3)	56,710	19,970
WISCONSIN DEPARTMENT OF PUBLIC INSTRUCTION	Child Nutrition Cluster: School Lunch Program	10.555	Sum Sufficient	07/01/11- 06/30/12	8,744	57,639 (3)	48,895	-
Total CFDA # 10.555					\$ 8,744	\$ 94,379	\$ 105,605	\$ 19,970
Child Nutrition Cluster:					\$ 14,347	\$ 162,540	\$ 180,613	\$ 32,420
<u>Department of Health and Human Services</u>								
WISCONSIN DEPARTMENT OF HEALTH SERVICES	SNAP Cluster: State Administrative Matching Grants for the Supplemental Nutrition Program	10.561	352,058	01/01/12- 12/31/12	-	322,720 (1)	352,058	29,338
WISCONSIN DEPARTMENT OF HEALTH SERVICES	SNAP Cluster: State Administrative Matching Grants for the Supplemental Nutrition Program	10.561	382,380	01/01/12- 12/31/12	-	342,330	400,826	58,496
						323,885 (1)		
						18,445 (4)		

WISCONSIN DEPARTMENT OF CHILDREN & FAMILIES	SNAP Cluster: State Administrative Matching Grants for Support of Families	10.561	5,877,734	01/01/11-12/31/11	741,608	741,608	(1)	-	-
Total CFDA # 10.561					\$ 741,608	\$ 1,406,658	\$ 752,884	\$ 87,834	
SNAP Cluster:					\$ 741,608	\$ 1,406,658	\$ 752,884	\$ 87,834	
TOTAL U.S. DEPARTMENT OF AGRICULTURE					\$ 755,955	\$ 1,569,198	\$ 933,497	\$ 120,254	

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

Department of Health and Human Services - Housing Division

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	CDBG Entitlement Grants Cluster: 2012 Community Development Block Grant	14.218	1,267,877	01/01/12-Completion	-	248,813 (94,386)	(1) (5)	154,427	191,099	36,672
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	CDBG Entitlement Grants Cluster: 2011 Community Development Block Grant	14.218	1,536,539	01/01/11-Completion	198,746	523,045 15,006	(1) (4)	538,051	339,305	-
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	CDBG Entitlement Grants Cluster: 2010 Community Development Block Grant	14.218	1,868,525	01/01/10-Completion	51,100	201,236	(1)	155,431	155,431	5,295
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	CDBG Entitlement Grants Cluster: 2006 Community Development Block Grant	14.218	1,718,158	01/01/06-Completion	(5)	-		5	5	-
Total CFDA# 14.218					\$ 249,841	\$ 893,714	\$ 685,840	\$ 41,967		
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	CDBG Entitlement Grants Cluster: ARRA - Community Development Block Grant Entitlement/Recovery Act	14.253	465,341	06/04/09-09/30/12	2,815	42,560 (39,103)	(2) (4)	3,457	642	-
Total CFDA# 14.253					\$ 2,815	\$ 3,457	\$ 642	\$ -		
CDBG Entitlement Grants Cluster:					\$ 252,656	\$ 897,171	\$ 686,482	\$ 41,967		

See Notes to Schedules of Expenditures of Federal Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2012

<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, 2012	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2012
<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	CDBG State Administrated CDBG Cluster: Neighborhood Stabilization Program (current year)	14.228	\$ 650,000	06/01/10- 09/30/11	\$ 65,000	\$ 65,000 (5)	\$ -	\$ -
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	CDBG State Administrated CDBG Cluster: Neighborhood Stabilization Program (prior year)	14.228	650,000	06/01/10- 09/30/11	-	585,000 (5)	650,000	65,000
Total CFDA# 14.228					\$ 65,000	\$ 650,000	\$ 650,000	\$ 65,000
CDBG State Administrated CDBG Cluster:					\$ 65,000	\$ 650,000	\$ 650,000	\$ 65,000
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	Supportive Housing - Sometime Home Safe Haven Program	14.235 WI0052-B5I011104	419,979	10/01/12- 09/30/13	-	26,622 (4)	124,301	97,679
						402,655 (1)		
						94,460 (4)		
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	Supportive Housing - Sometime Home Safe Haven Program	14.235 WI0052-B5I011003	419,979	10/01/11- 09/30/12	90,424	497,115	406,691	-
Total CFDA# 14.235					\$ 90,424	\$ 523,737	\$ 530,992	\$ 97,679
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	2009 Shelter Plus Care Heartland Project	14.238 WI0112-C5I010900	443,440	06/03/11- 06/03/16	37,265	99,242	85,489	23,512
						90,980 (1)		
						8,262 (4)		
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	2007 Shelter Plus Care Bonus Project	14.238 WI39-C701001	1,104,840	01/01/09- Completion	63,628	146,721	238,581	155,488
						145,362 (1)		
						1,359 (4)		
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	Shelter Plus Care - Tenant Based Mental Health & AODA	14.238 WI0053-C5I011104	2,696,916	07/01/12- 06/30/13	-	85,687 (4)	1,399,985	1,314,298

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	Shelter Plus Care - Tenant Based Mental Health & AODA	14.238	2,841,696	07/01/11-	249,318	1,622,911 (1)		
		WI0053-C5I011003		06/30/12		<u>113,595</u> (4)	1,487,188	-
						<u>1,736,506</u>		
		Total CFDA# 14.238			\$ <u>350,211</u>	\$ <u>2,068,156</u>	\$ <u>3,211,243</u>	\$ <u>1,493,298</u>
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	Home Investment Partnership	14.239	907,297	09/10/12-	-	3,600 (1)		
		M12-DC55-0205		09/30/14		<u>1,800</u> (4)	5,400	-
						5,400		
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	Home Investment Partnership	14.239	1,143,939	10/25/11-	-	536,875 (1)		
		M11-DC55-0205		10/31/13		<u>(52,852)</u> (4)	526,226	42,203
						484,023		
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	Home Investment Partnership	14.239	1,270,768	10/07/10-	833,250	274,733 (1)		
		M10-DC55-0205		11/30/12		<u>80,404</u> (4)	(478,113)	-
						355,137		
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	Home Investment Partnership	14.239	1,111,065	08/06/09-	224,099	157,046 (1)		
		M09-DC55-0205		09/30/11		<u>85,590</u> (4)	18,537	-
						242,636		
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	Home Investment Partnership	14.239	1,179,575	09/24/08-	14,261	3,816 (4)		10,445
		M08-DC55-0205		09/30/10			-	
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	Home Investment Partnership	14.239	1,238,156	05/16/07-	95,648	112,179 (4)		
		M07-DC55-0205		05/31/09			16,531	-
		Total CFDA# 14.239			\$ <u>1,167,258</u>	\$ <u>1,203,191</u>	\$ <u>88,581</u>	\$ <u>52,648</u>
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	ARRA - Homelessness Prevention and Rapid Rehousing Program	14.257	712,755	08/14/09-	566	101,525 (2)		
		S09-UY55-0001		09/30/12		<u>(29,905)</u> (4)	71,054	-
						71,620		
		Total CFDA# 14.257			\$ <u>566</u>	\$ <u>71,620</u>	\$ <u>71,054</u>	\$ <u>-</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, 2012

<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 (<u>Note 1</u>)	Accrued/ (Deferred) January 1, 2012	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2012
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT - Continued</u>								
<u>Department of Health and Human Services - Housing Division</u>						12,346,095	(1)	
						536,701	(4)	
						142,522	(8)	
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	Housing Voucher Cluster: Section 8 Housing Choice Voucher Program	14.871 C-6059 WI218VO	\$ 12,346,095	01/01/12- 12/31/12	\$ -	\$ 13,025,318	\$	13,767,150 \$ 741,832
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	Housing Voucher Cluster: Section 8 Housing Choice Voucher Program	14.871 C-6059 WI218VO	13,175,756	01/01/11- 12/31/11	(441,472)	-	-	(441,472)
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	Housing Voucher Cluster: Section 8 Housing Choice Voucher Program	14.871 C-6059 WI218VO	13,114,712	01/01/10- 12/31/10	(135,591)	-	-	(135,591)
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	Housing Voucher Cluster: Section 8 Housing Choice Voucher Program	14.871 C-6059 WI218VO	11,583,523	01/01/09- 12/31/09	(791,516)	-	-	(791,516)
Total CFDA# 14.871					\$ (1,368,579)	\$ 13,025,318	\$ 13,767,150	\$ (626,747)
Housing Voucher Cluster:					\$ (1,368,579)	\$ 13,025,318	\$ 13,767,150	\$ (626,747)
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					\$ 557,536	\$ 18,439,193	\$ 19,005,502	\$ 1,123,845

U.S. DEPARTMENT OF JUSTICE

<u>Department of Health and Human Services</u>								
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	JABG Targeted Monitoring	16.523 2010-JB-15-8945	117,911	04/01/12- 03/31/13	-	29,798	(1)	87,045 57,247
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	JABG Intensive Monitoring Program	16.523 2009-JB-15-7842	87,820	04/01/11- 03/31/12	43,400	55,020	(1)	11,620 -
Total CFDA # 16.523					\$ 43,400	\$ 84,818	\$ 98,665	\$ 57,247

WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	JABG Alternative to Secure Detention Status Offenders	16.540 2010-JF-08-8183	67,441	04/01/11- 06/30/13	6,166	11,196 (1)	40,735	35,705
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- 03/31/12	17,502	17,502 (1)	-	-
Total CFDA # 16.540					\$ 23,668	\$ 28,698	\$ 40,735	\$ 35,705

WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Milwaukee Disproportionate Minority Contact	16.541 2009-DM-01-9150	53,088	01/01/12- 09/30/12	-	25,651 (1)	53,088	27,437
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Milwaukee County DMC Project	16.541 2009-DM-01-8252	79,632	01/01/11- 03/31/12	22,139	34,797 (1)	12,658	-
Total CFDA # 16.541					\$ 22,139	\$ 60,448	\$ 65,746	\$ 27,437

District Attorney

WISCONSIN DEPARTMENT OF JUSTICE - OFFICE OF CRIME VICTIM SERVICES	Victims of Crime Act Grant	16.575 2011-016-26	292,950	10/01/12- 09/30/13	-	-	71,772	71,772
WISCONSIN DEPARTMENT OF JUSTICE - OFFICE OF CRIME VICTIM SERVICES	Victims of Crime Act Grant	16.575 2010-016-25	304,222	10/01/11- 09/30/12	69,003	274,571 (3)	205,568	-
Total CFDA# 16.575					\$ 69,003	\$ 274,571	\$ 277,340	\$ 71,772

Clerk of Circuit Courts

WISCONSIN DEPARTMENT OF JUSTICE - BUREAU OF JUSTICE ASSISTANCE	Family Drug Court Programs	16.585 2011-DC-BX-0001	650,000	10/01/11- 09/30/14	16,074	131,106 (1)	141,479	26,447
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	44,359	105,975 (1)	81,110	19,494
Total CFDA# 16.585					\$ 60,433	\$ 237,081	\$ 222,589	\$ 45,941

See Notes to Schedules of Expenditures of Federal Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2012

<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, 2012	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2012
<u>U.S. DEPARTMENT OF JUSTICE - Continued</u>								
<u>District Attorney</u>								
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	STOP Violence Against Women Act Grant Specialized Prosecution of Domestic Violence	16.588 \$ 2011/2012-VA- 02B-9591	158,520	07/01/12- 06/30/13	\$ -	\$ -	\$ 38,301	\$ 38,301
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	STOP Violence Against Women Act Grant Specialized Prosecution of Domestic Violence	16.588 2011-VA-02B-8838	162,270	07/01/11- 10/31/12	47,312	162,187 (3)	114,958	83
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	STOP Violence Against Women Act Grant Specialized Prosecution of Domestic Violence	16.588 2009/2010-VA- 02B-7776	162,300	07/01/10- 09/30/11	19,864	19,864 (3)	-	-
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	ARRA -STOP Violence Against Women Act Grant VAWA Recovery Act- Specialized Prosecution (2009)	16.588 2009-VR-02B-7731	21,500	02/01/10- 04/30/12	1,823	6,907 (2)	5,084	-
Total CFDA# 16.588					\$ 68,999	\$ 188,958	\$ 158,343	\$ 38,384
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	182,350	646,436 (1)	565,866	101,780
Total CFDA# 16.590					\$ 182,350	\$ 646,436	\$ 565,866	\$ 101,780
<u>Sheriff's Department</u>								
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Residential Substance Abuse Treatment Program	16.593 2009-RS-01-7759	22,110	04/01/10- 03/31/11	-	-	22,110	22,110
Total CFDA # 16.593					\$ -	\$ -	\$ 22,110	\$ 22,110
<u>Clerk of Circuit Courts</u>								
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	JAG Program Cluster: Universal Screening	16.738 2008/2009- DX/DJ-02-8863	100,000	04/01/11- 03/31/12	-	-	77,192	77,192

District Attorney

WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	JAG Program Cluster: Byrne Memorial Justice Assistance Grant - Drug Prosecution Program	16.738 2010-DJ-02-8403	158,250	07/01/10- 01/31/12	16,512	19,056 (1)	2,544	-
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	JAG Program Cluster: Byrne Memorial Justice Assistance Grant - Milwaukee Metropolitan Drug Enforcement Group	16.738 2011-DJ-01-9314	543,365	01/01/12- 12/31/12	(222,218)	35,198 (1)	520,986	263,570
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	JAG Program Cluster: Byrne Memorial Justice Assistance Grant - Milwaukee Metropolitan Drug Enforcement Group	16.738 2010-DJ-01-8433	582,015	01/01/11- 01/31/12	291,497	307,135 (1)	15,638	-

Department of Administrative Services

WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	JAG Program Cluster: JAG (Edward Byrne Memorial)	16.738 2012-DJ-BX-1234	866,130	10/01/11- 09/30/15	-	1,385 (1)	1,385	-
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	JAG Program Cluster: JAG (Edward Byrne Memorial)	16.738 2011-DJ-BX-3370	1,117,958	10/01/10- 09/30/14	-	571,729 (1)	571,729	-
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	JAG Program Cluster: JAG (Edward Byrne Memorial)	16.738 2010-DJ-BX-0345	1,438,732	10/01/09- 09/30/13	-	704,419 (1)	704,419	-
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	JAG Program Cluster: JAG (Edward Byrne Memorial)	16.738 2008-DJ-BX-0462	405,776	10/01/08- 09/30/11	405,776	405,776 (1)	-	-
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	JAG Program Cluster: ARRA - Treatment Alternatives and Diversion (TAD) Grant	16.738 2009-DJ-BX-1040	1,482,323	10/01/08- 09/30/12	325,370	764,921 (1)	439,551	-
Total CFDA# 16.738					\$ 816,937	\$ 2,809,619	\$ 2,333,444	\$ 340,762

Clerk of Circuit Courts

WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	JAG Program Cluster: ARRA - Treatment Alternatives and Diversion (TAD) Grant	16.803 2012-TD-01-9217	445,200	01/01/12- 12/31/12	-	159,912 (2)	349,076	189,164
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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, 2012

<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, 2012</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Accrued/ (Deferred) December 31, 2012</u>
<u>U.S. DEPARTMENT OF JUSTICE - Continued</u>								
<u>Clerk of Circuit Courts</u>								
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	JAG Program Cluster: ARRA - Milwaukee County Assess Inform and Measure (AIM) Grant	16.803 \$ 2009-DS-02-7647	990,000	01/01/10- 12/31/11	\$ 201,395	\$ 201,395 (2)	\$ 46,520	\$ 46,520
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	JAG Program Cluster: ARRA - Treatment Alternatives and Diversion (TAD) Grant	16.803 2009-DS-02-7235	929,400	07/01/09- 12/31/11	167,546	167,546 (2)	-	-
<u>District Attorney</u>								
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	JAG Program Cluster: ARRA - Byrne Memorial Justice Assistance Grant - MMDEG Byrne JAG Task Force - Enhanced Prosecution	16.803 2009-DS-01-7317	356,175	01/01/10- 12/31/12	77,406	167,666 (2)	106,922	16,662
<u>Department of Administrative Services</u>								
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	JAG Program Cluster: ARRA - JAG (Edward Byrne Memorial)	16.803 2009-SB-B9-2201	6,302,925	03/01/09- 02/28/13	2,804,464	3,380,725 (2)	576,261	-
Total CFDA# 16.803					\$ 3,250,811	\$ 4,077,244	\$ 1,078,779	\$ 252,346
JAG Program Cluster:					\$ 4,067,748	\$ 6,886,863	\$ 3,412,223	\$ 593,108
<u>Medical Examiner's Office</u>								
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Paul Coverell Forensic Science Grant	16.742 2011-CD-BX-0048	22,672	01/01/12- 03/31/13	-	9,979 (1)	16,734	6,755
Total CFDA# 16.742					\$ -	\$ 9,979	\$ 16,734	\$ 6,755
<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- 09/30/13	40,408	63,024 (1)	82,671	60,055
Total CFDA# 16.745					\$ 40,408	\$ 63,024	\$ 82,671	\$ 60,055

WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Education Liaison	16.752 CFC00220	85,002	07/01/12-06/30/13	-	7,000 (3)	42,000	35,000
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Education Liaison	16.752 CFB000031	85,002	07/01/11-06/30/12	14,000	56,000 (3)	42,000	-
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	DET Training for DHHS Employees	16.752 WI Statute 165.85	9,240	07/01/11-06/30/12	-	9,240 (1)	9,240	-
Total CFDA# 16.752					\$ 14,000	\$ 72,240	\$ 93,240	\$ 35,000
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Milwaukee County Juvenile Justice Reform and Reinvestment Demonstration	16.821 2012-PI-F3-K003	725,358	10/01/12-09/30/15	-	-	-	-
Total CFDA# 16.821					\$ -	\$ -	\$ -	\$ -
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Alternatives to Secure Detention	16.964 2010-JF-08-9146	44,960	01/01/12-09/30/13	-	-	-	-
Total CFDA# 16.964					\$ -	\$ -	\$ -	\$ -
<u>Sheriff Department</u>								
UNITED STATES MARSHALS SERVICE	Housing of Federal Prisoners	89-00-0128	Depends on number of federal prisoners	01/01/12-12/31/12	-	637,632 (1)	781,326	143,694
UNITED STATES MARSHALS SERVICE	Housing of Federal Prisoners	89-00-0128	Depends on number of federal prisoners	01/01/11-12/31/11	299,700	299,700 (1)	-	-
Total #89-00-0128					\$ 299,700	\$ 937,332	\$ 781,326	\$ 143,694
<u>Clerk of Circuit Courts</u>								
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Foreclosure Mediation Legal Services	County Board #12-89 Contract 8803	177,518	03/01/12-12/31/12	-	172,500 (1)	177,518	5,018

See Notes to Schedules of Expenditures of Federal Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2012

<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, 2012</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Accrued/ (Deferred) December 31, 2012</u>
<u>U.S. DEPARTMENT OF JUSTICE - Continued</u>								
<u>Clerk of Circuit Courts</u>								
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Foreclosure Mediation Legal Services	County Board #12-878 Contract 8803	\$ 458,550	10/01/12- 12/31/13	\$ -	\$ -	\$ 97,550	\$ 97,550
Total #12-8					\$ -	\$ 172,500	\$ 275,068	\$ 102,568
TOTAL U.S. DEPARTMENT OF JUSTICE					\$ 4,891,848	\$ 9,662,948	\$ 6,112,656	\$ 1,341,556

U.S. DEPARTMENT OF TRANSPORTATION

Milwaukee County Department of Transportation - Airport

WISCONSIN DEPARTMENT OF TRANSPORTATION (AIRPORT IMPROVEMENT PROGRAM)	Replace LJT Runway and Taxiway Lighting (Phase 1)	20.106 AIP-3-55-0046-15	250,000	Duration of Grant	-	3,795 (6)	151,810	148,015
						18,481 (1)		
						486 (3)		
						<u>5,758 (6)</u>		
WISCONSIN DEPARTMENT OF TRANSPORTATION (AIRPORT IMPROVEMENT PROGRAM)	Pavement Rehab. Fuel Pad Seal Coating and any other necessary related work	20.106 AIP-3-55-0046-14	320,000	Duration of Grant	-	24,725	230,318	205,593
WISCONSIN DEPARTMENT OF TRANSPORTATION (AIRPORT IMPROVEMENT PROGRAM)	Noise Mitigation for 228 Residences Phase II RSIP	20.106 AIP-3-55-0045-72	19,892,453	Duration of Grant	-	133,358 (6)	1,333,580	1,200,222
						812,776 (1)		
						135,462 (3)		
						<u>160,932 (6)</u>		
WISCONSIN DEPARTMENT OF TRANSPORTATION (AIRPORT IMPROVEMENT PROGRAM)	Conduct Noise Barrier study, noise Mitigation for 104 Residences	20.106 AIP-3-55-0045-70	1,459,000	Duration of Grant	-	1,109,170	1,287,455	178,285
						4,520,393 (1)		
						753,399 (3)		
						<u>757,156 (6)</u>		
WISCONSIN DEPARTMENT OF TRANSPORTATION (AIRPORT IMPROVEMENT PROGRAM)	Conduct Noise Barrier study, noise Mitigation for 104 Residences	20.106 AIP-3-55-0045-69	6,620,000	Duration of Grant	-	6,030,948	6,057,246	26,298

							3,347,643 (1)		
							418,455 (3)		
							<u>630,610 (6)</u>		
WISCONSIN DEPARTMENT OF TRANSPORTATION (AIRPORT IMPROVEMENT PROGRAM)	Conduct Noise Barrier study, noise Mitigation for 104 Residences	20.106 AIP-3-55-0045-68	7,265,000	Duration of Grant	-		4,396,708	6,306,099	1,909,391
							3,488,609 (1)		
							436,076 (3)		
							<u>436,076 (6)</u>		
WISCONSIN DEPARTMENT OF TRANSPORTATION (AIRPORT IMPROVEMENT PROGRAM)	Install Noise Monitoring System and Noise Mitigation for Residences	20.106 AIP-3-55-0045-65	4,665,000	Duration of Grant	-		4,360,761	4,360,761	-
							869,608 (1)		
							144,934 (3)		
							<u>166,033 (6)</u>		
WISCONSIN DEPARTMENT OF TRANSPORTATION (AIRPORT IMPROVEMENT PROGRAM)	Vale Infrastructure - Install Concourse E Gate electrification and preconditioned air	20.106 AIP-3-55-0045-67	1,678,060	Duration of Grant	555		1,180,575	1,328,264	148,244
							6,517,847 (1)		
							1,086,308 (3)		
							<u>1,345,247 (6)</u>		
WISCONSIN DEPARTMENT OF TRANSPORTATION (AIRPORT IMPROVEMENT PROGRAM)	Construct Runaway 1L/19R Safety Improvements (Phase 2), etc.	20.106 AIP-3-55-0045-66	10,936,848	Duration of Grant	1,037,942		8,949,402	10,759,694	2,848,234
							990,287 (3)		
							<u>68,554 (6)</u>		
WISCONSIN DEPARTMENT OF TRANSPORTATION (AIRPORT IMPROVEMENT PROGRAM)	Construct Taxiway B from A1 to A2 and any Necessary related work	20.106 SAP 740-44-66	2,967,000	Duration of Grant	716,179		1,058,841	342,771	109
							822,081 (1)		
							137,014 (3)		
							<u>82,753 (6)</u>		
WISCONSIN DEPARTMENT OF TRANSPORTATION (AIRPORT IMPROVEMENT PROGRAM)	Install Perimeter fence (6,700 linear feet) design for perimeter road bridge, etc.	20.106 AIP-3-55-0045-64	1,388,064	Duration of Grant	379,821		1,041,848	662,027	-
							184,626 (1)		
							30,771 (3)		
							<u>30,754 (6)</u>		
WISCONSIN DEPARTMENT OF TRANSPORTATION (AIRPORT IMPROVEMENT PROGRAM)	Rehabilitate Runaway 1L/19R & 7R/25L Intersection 9 Phase 1, etc.	20.106 AIP-3-55-0045-63	4,250,000	Duration of Grant	30,103		246,151	247,295	31,247

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COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2012

<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, 2012</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Accrued/ (Deferred) December 31, 2012</u>
<u>U.S. DEPARTMENT OF TRANSPORTATION - Continued</u>								
<u>Milwaukee County Department of Transportation - Airport</u>								
						36,311 (1)		
						956 (3)		
						<u>855</u> (6)		
WISCONSIN DEPARTMENT OF TRANSPORTATION (AIRPORT IMPROVEMENT PROGRAM)	Runway 15L/33R extension, obstruction removals and any other related work, etc.	20.106 \$ AIP-3-55-0046-13	420,000	Duration \$ of Grant	3,941	\$ 38,122	\$ 34,181	\$ -
						1,942,284 (1)		
						323,714 (3)		
						<u>131,879</u> (6)		
WISCONSIN DEPARTMENT OF TRANSPORTATION (AIRPORT IMPROVEMENT PROGRAM)	Construct Runway 7R/25L Safety Area Improvements (Phase 2), etc.	20.106 AIP-3-55-0045-62	16,171,250	Duration of Grant	1,790,935	2,397,877	1,055,034	448,092
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	99,895	99,895 (1)	-	-
						1,129,653 (1)		
						141,208 (3)		
						<u>84,390</u> (6)		
WISCONSIN DEPARTMENT OF TRANSPORTATION (AIRPORT IMPROVEMENT PROGRAM)	Noise Mitigation Measures for Residences Within 65-69 DNL for approximately 93 homes, etc.	20.106 AIP-3-55-0045-60	7,000,000	Duration of Grant	511,355	1,355,251	843,896	-
						485,293 (1)		
						80,882 (3)		
						<u>77,660</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	28,074	643,835	621,285	5,524
						14,002 (1)		
						<u>2,333</u> (3)		
WISCONSIN DEPARTMENT OF TRANSPORTATION (AIRPORT IMPROVEMENT PROGRAM)	Airfield Safety Improvements, Runway Guard Lights, Airfield Rehabilitation, Design perimeter, etc.	20.106 AIP-3-55-0045-57-10	5,262,000	Duration of Grant	16,335	16,335	-	-

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	158,759	-	-	158,759				
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	460,538	-	-	460,538				
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	1	-	(1)	-				
						418,030 (1)						
						69,050 (3)						
						65,291 (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	30,041	552,371	522,330	-				
WISCONSIN DEPARTMENT OF TRANSPORTATION (AIRPORT IMPROVEMENT PROGRAM)	Reconstruct Parking Lot and Relighting and any necessary related work at Timmerman	20.106 SAP 740-44-53	3,537,897	Duration of Grant	642	642 (3)	-	-				
Total CFDA# 20.106					\$	<u>5,265,116</u>	\$	<u>33,640,610</u>	\$	<u>36,144,045</u>	\$	<u>7,768,551</u>

Milwaukee County Department of Transportation - Transportation Services

WISCONSIN DEPARTMENT OF TRANSPORTATION-COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS	Highway Planning and Construction Cluster: 2011-2012 Transportation Management	20.205 1030-20-99	150,000	01/01/11-12/31/12	-	120,741 (1)	120,741	-
WISCONSIN DEPARTMENT OF TRANSPORTATION-COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS	Highway Planning and Construction Cluster: 2011-2012 Traffic Mitigation I-94 E-W	20.205 1060-32-93	50,000	01/01/11-12/31/12	-	49,767 (1)	49,767	-
WISCONSIN DEPARTMENT OF TRANSPORTATION-COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS	Highway Planning and Construction Cluster: Hampton Avenue, 60th to 124th Streets	20.205 2545-11-00 WH0192	386,505	Duration of Project	<u>60,136</u> - A B	60,136 (1)	-	-
WISCONSIN DEPARTMENT OF TRANSPORTATION-COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS	Highway Planning and Construction Cluster: Whitnall Bridge over Root River	20.205 2660-04-00 WH03006	88,000	Duration of Project	<u>135</u> - A B	135 (1)	-	-
WISCONSIN DEPARTMENT OF TRANSPORTATION-COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS	Highway Planning and Construction Cluster: Mill Road, 43rd to Teutonia	20.205 2216-01-00 WH01002	436,028	Duration of Project	<u>72,358</u> - A B	72,358 (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, 2012

<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, 2012	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2012
<u>U.S. DEPARTMENT OF TRANSPORTATION- Continued</u>								
<u>Milwaukee County Department of Transportation - Transportation Services</u>								
					374,085 A <u>(181,527) B</u>			
WISCONSIN DEPARTMENT OF TRANSPORTATION-COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS	Highway Planning and Construction Cluster: South 13th Street - Rawson Avenue to College Avenue	20.205 \$ 2505-06-00, 70, 80, 90 2070-04-00, 20, 70, 80 2505-06-00, 20 County #WH01007	9,264,330	Duration of Project	\$ 192,558	\$ 746,130 (1)	\$ 971,187	\$ 417,615
					85,428 A <u>(85,428) B</u>			
WISCONSIN DEPARTMENT OF TRANSPORTATION-COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS	Highway Planning and Construction Cluster: West Silver Spring Drive USH 41 and USH 45 Intersection	20.205 2010-10-00, 70 County #WH083	693,000	Duration of Project	-	-	-	-
					7,172 A <u>(945,145) B</u>			
WISCONSIN DEPARTMENT OF TRANSPORTATION-COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS	Highway Planning and Construction Cluster: Lake Park Drive Bridge over Drainage Ravine	20.205 2984-39-01 County #WH083	2,210,000	Duration of Project	(937,973)	440,355 (1)	1,427,405	49,077
					- A <u>(1,203,924) B</u>			
WISCONSIN DEPARTMENT OF TRANSPORTATION-COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS	Highway Planning and Construction Cluster: West Good Hope Road Bridge #497 & #498 over Little Menomonee River	20.205 2130-13-00, 70 2130-12-00, 70 County #WH086	1,000,000	Duration of Project	(1,203,924)	483,520 (1)	1,434,927	(252,517)
					793 A <u>(210,164) B</u>			
WISCONSIN DEPARTMENT OF TRANSPORTATION-COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS	Highway Planning and Construction Cluster: Kinnickinnic River Parkway Bridge over Kinnickinnic River	20.205 2967-12-00 County #WH08004	1,516,000	Duration of Project	(209,371)	1,325,263 (1)	1,707,852	173,218
					- A <u>(179,683) B</u>			
WISCONSIN DEPARTMENT OF TRANSPORTATION-COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS	Highway Planning and Construction Cluster: Oak Creek Parkway Bridge # 741 over Oak Creek	20.205 2987-08-00 County #WH03002	876,480	Duration of Project	(179,683)	(18,936) (1)	(25,406)	(186,153)

WISCONSIN DEPARTMENT OF TRANSPORTATION-COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS	Highway Planning and Construction Cluster: East College Avenue - South Howell Avenue to South Pennsylvania Avenue	20.205 2355-05-05, 15, 75 County #WH01017	4,880,000	Duration of Project	13,587 A	2,341,076 (1)	36,692	191,081
					<u>2,481,878</u> B			
WISCONSIN DEPARTMENT OF TRANSPORTATION-COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS	Highway Planning and Construction Cluster: South 76th Street - West Puetz Road to West Imperial Drive	20.205 2160-10-00 County #WH01017	5,508,000	Duration of Project	242,356 A	232,198 (1)	210,634	(1,276,955)
					<u>(1,497,747)</u> B			
WISCONSIN DEPARTMENT OF TRANSPORTATION-COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS	Highway Planning and Construction Cluster: West Silver Spring Drive - 69th Street to 91st and 91st Street to 124th Street	20.205 2090-07-00, 70 2090-11-00 2090-11-70 2090-13-00, 70 County #WH083	5,241,479	Duration of Project	(80,641) A	(14,637) (1)	(47,602)	(1,257,052)
					<u>(1,143,446)</u> B			
WISCONSIN DEPARTMENT OF TRANSPORTATION-COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS	Highway Planning and Construction Cluster: West Silver Spring Drive 69th Street to 91st Street and 91st Street to 124th Street	20.205 2090-08-00, 70 2090-09-00 County #WH083	915,200	Duration of Project	- A	(6,250) (1)	(5,900)	699,067
					<u>698,717</u> B			
WISCONSIN DEPARTMENT OF TRANSPORTATION-COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS	Highway Planning and Construction Cluster: Milwaukee River Parkway Bridge over North Fork	20.205 2967-04-01 County #WH03007	2,024,000	Duration of Project	14,259 A	(27,661) (1)	1,434,927	427,217
					<u>(1,049,630)</u> B			
WISCONSIN DEPARTMENT OF TRANSPORTATION-COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS	Highway Planning and Construction Cluster: West Oklahoma Avenue over Honey Creek	20.205 2400-04-02 County #WH03016	967,200	Duration of Project	- A	(153,555) (1)	(171,762)	(341,534)
					<u>(323,327)</u> B			
WISCONSIN DEPARTMENT OF TRANSPORTATION-COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS	Highway Planning and Construction Cluster: Good Hope Road 91st Street Intersection	20.205 2130-10-00, 70 County #WH086	193,500	Duration of Project	132,514 A	119,299 (1)	-	13,215
					<u>132,514</u> B			
WISCONSIN DEPARTMENT OF TRANSPORTATION-COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS	Highway Planning and Construction Cluster: Inter-Jurisdictional Traffic Communications System	20.205 1693-32-06 County #WH002	137,232	Duration of Project	- A	48,610 (1)	62,218	(71,324)
					<u>(84,932)</u> B			

See Notes to Schedules of Expenditures of Federal Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2012

<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, 2012</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Accrued/ (Deferred) December 31, 2012</u>
<u>U.S. DEPARTMENT OF TRANSPORTATION- Continued</u>								
<u>Department of Administrative Services - Architecture and Engineering Services</u>								
WISCONSIN DEPARTMENT OF TRANSPORTATION	Highway Planning and Construction Cluster: Ozaukee County/Downtown Milw. Connector Hampton Avenue to Mill Road	20.205 \$ 1693-34-05-25	2,472,577	Duration \$ of Project	-	\$ 15,657 (4)	\$ 78,285	\$ 62,628
WISCONSIN DEPARTMENT OF TRANSPORTATION	Highway Planning and Construction Cluster: Pedestrian Bridge at Riverside Park	20.205 2967-15-00-70	125,677	09/02/09- Duration	58,204	163,608 (4)	205,404	100,000
WISCONSIN DEPARTMENT OF TRANSPORTATION	Highway Planning and Construction Cluster: Northwest Side to Downtown Bike Trail	20.205 1693-51-00-70	448,000	09/08/08- 06/30/13	47,601	5,600 (4)	12,763	54,764
WISCONSIN DEPARTMENT OF TRANSPORTATION	Highway Planning and Construction Cluster: Oak Leaf Trail - Ozaukee Interurban/Kohl Park	20.205 2972-07-00-70	840,960	04/30/07- Duration	433,980	(96,554) (1) (1,121) (4) (97,675)	35,985	567,640
WISCONSIN DEPARTMENT OF TRANSPORTATION	Highway Planning and Construction Cluster: Oak Leaf Trail Development Congress to Silver Spring	20.205 1693-50-11-70	444,000	06/02/06- 06/02/09	374,720	346,931 (1)	-	27,789
WISCONSIN DEPARTMENT OF TRANSPORTATION	Highway Planning and Construction Cluster: Beerline Row Conversion to Bikeway Humbolt between North and Locust	20.205 2967-01-09-79	320,000	07/21/05- 05/31/11	194,972	194,972 (1) 3,199 (4) 198,171	3,199	-
Total CFDA #20.205					\$ (1,692,699)	\$ 6,450,841	\$ 7,541,316	\$ (602,224)
Highway Planning and Construction Cluster:					\$ (1,692,699)	\$ 6,450,841	\$ 7,541,316	\$ (602,224)

Milwaukee County Department of Transportation - Transit System

FEDERAL TRANSIT ADMINISTRATION (MASS TRANSIT ASSISTANCE)	Federal Transit Cluster: State of Good Repair	20.500 WI-04-0041	1,276,000	01/01/11- 03/31/12	-	1,234,017 (1)	1,234,017	-
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FEDERAL TRANSIT ADMINISTRATION (MASS TRANSIT ASSISTANCE)	Federal Transit Cluster: 2006 State of Good Repair	20.500 WI-94-0053	7,000,000	Duration of Project	-	-	-	-
FEDERAL TRANSIT ADMINISTRATION (MASS TRANSIT ASSISTANCE)	Federal Transit Cluster: Replacement Buses	20.500 WI-04-X039	7,000,000	Duration of Project	-	-	-	-
Total CFDA #20.500					\$	<u>-</u>	\$	<u>1,234,017</u>
					\$	<u>1,234,017</u>	\$	<u>-</u>
FEDERAL TRANSIT ADMINISTRATION (MASS TRANSIT ASSISTANCE)	Federal Transit Cluster: ARRA - Replacement of Buses	20.507 WI-96-X012	25,682,975	Duration of Project	-	119,989 (2)	119,989	-
						<u>2,015,906</u> (1)		
						<u>503,977</u> (4)		
FEDERAL TRANSIT ADMINISTRATION (MASS TRANSIT ASSISTANCE)	Federal Transit Cluster: 2012 CMAQ	20.507 WI-95-X030	3,200,000	01/01/12- 12/31/12	-	2,519,883	2,519,883	-
FEDERAL TRANSIT ADMINISTRATION (MASS TRANSIT ASSISTANCE)	Federal Transit Cluster: CMAQ Regl	20.507 WI-95-X026	1,008,000	01/01/12- 12/31/12	-	87,097 (4)	435,484	348,387
						<u>9,422,602</u> (1)		
						<u>3,480,085</u> (4)		
FEDERAL TRANSIT ADMINISTRATION (MASS TRANSIT ASSISTANCE)	Federal Transit Cluster: 2012 Formula Grant	20.507 WI-90-X592	18,916,000	01/01/12- 12/31/12	-	12,902,687	17,400,426	4,497,739
						<u>4,152,044</u> (1)		
						<u>1,038,011</u> (4)		
FEDERAL TRANSIT ADMINISTRATION (MASS TRANSIT ASSISTANCE)	Federal Transit Cluster: 2012 CMAQ	20.507 WI-95-X028	6,349,980	01/01/12- 12/31/12	-	5,190,055	5,190,055	-
						<u>17,470,612</u> (1)		
						<u>3,083,049</u> (4)		
FEDERAL TRANSIT ADMINISTRATION (MASS TRANSIT ASSISTANCE)	Federal Transit Cluster: 2012 Interstate Cost Estimate	20.507 WI-95-X034	43,087,600	Duration of Project	-	20,553,661	20,553,661	-
						<u>73,285</u> (3)		
						<u>18,321</u> (4)		
FEDERAL TRANSIT ADMINISTRATION (MASS TRANSIT ASSISTANCE)	Federal Transit Cluster: CMAQ - Marketing & UWM Services	20.507 WI-90-X423	1,140,000	2005- 2008	-	91,606	91,606	-
FEDERAL TRANSIT ADMINISTRATION (MASS TRANSIT ASSISTANCE)	Federal Transit Cluster: CMAQ - MCTS Marketing	20.507 WI-95-X020	135,000	06/01/10- 12/31/11	-	-	-	-

See Notes to Schedules of Expenditures of Federal Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2012

<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, 2012</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Accrued/ (Deferred) December 31, 2012</u>				
<u>U.S. DEPARTMENT OF TRANSPORTATION - Continued</u>												
<u>Milwaukee County Department of Transportation - Transit System</u>												
						499,986 (1)						
						<u>13,356</u> (4)						
FEDERAL TRANSIT ADMINISTRATION (MASS TRANSIT ASSISTANCE)	Federal Transit Cluster: CMAQ - Marketing S.E. Wisc	20.507 WI-95-X019	\$ 775,000	06/01/10- 12/31/11	\$ 499,986	\$ 513,342	\$ 66,781	\$ 53,425				
						5,610,566 (1)						
						<u>1,013,593</u> (4)						
FEDERAL TRANSIT ADMINISTRATION (MASS TRANSIT ASSISTANCE)	Federal Transit Cluster: 2010 Formula Grant	20.507 WI-90-X633	18,802,000	Duration of Project	-	6,624,159	6,644,128	19,969				
						4,809,552 (1)						
						<u>202,388</u> (4)						
FEDERAL TRANSIT ADMINISTRATION (MASS TRANSIT ASSISTANCE)	Federal Transit Cluster: 2010 Formula Grant	20.507 WI-90-X627	23,236,000	Duration of Project	-	5,011,940	5,011,940	-				
						138,065 (1)						
						<u>136,953</u> (4)						
FEDERAL TRANSIT ADMINISTRATION (MASS TRANSIT ASSISTANCE)	Federal Transit Cluster: 2009 Formula Grant	20.507 WI-90-X547	21,451,500	Duration of Project	-	275,018	684,766	409,748				
						461,667 (1)						
						<u>51,160</u> (4)						
FEDERAL TRANSIT ADMINISTRATION (MASS TRANSIT ASSISTANCE)	Federal Transit Cluster: Purchase of Equipment, Bus Communication and Monitoring System	20.507 WI-90-X168	6,933,200	Duration of Project	257,028	512,827	255,799	-				
						158,503 (1)						
						<u>96,383</u> (4)						
FEDERAL TRANSIT ADMINISTRATION (MASS TRANSIT ASSISTANCE)	Federal Transit Cluster: CMAQ Marketing	20.507 WI-95-X014	1,430,850	Duration of Project	-	254,886	481,914	227,028				
						677,947 (1)						
						<u>169,487</u> (4)						
FEDERAL TRANSIT ADMINISTRATION (MASS TRANSIT ASSISTANCE)	Federal Transit Cluster: On-Bus Cameras Security and Marketing	20.507 WI-95-X001	1,430,850	Duration of Project	-	847,434	847,434	-				
Total CFDA# 20.507					\$	<u>757,014</u>	\$	<u>55,504,584</u>	\$	<u>60,303,866</u>	\$	<u>5,556,296</u>
Federal Transit Cluster:					\$	<u>757,014</u>	\$	<u>56,738,601</u>	\$	<u>61,537,883</u>	\$	<u>5,556,296</u>

FEDERAL TRANSIT ADMINISTRATION (MASS TRANSIT ASSISTANCE)	Transit Services Programs Cluster: JARC 2012 Route Expansion, Rt. 54 and Rt. 17	20.516	784,500	01/01/12- 12/31/12	-	386,489 (3) 164,268 (4) <u>550,757</u>	821,341	270,584	
FEDERAL TRANSIT ADMINISTRATION (MASS TRANSIT ASSISTANCE)	Transit Services Programs Cluster: JARC 2011 Route Expansion	20.516	136,861	01/01/11- 12/31/11	10,233	116,452 (3) 26,555 (4) <u>143,007</u>	132,774	-	
FEDERAL TRANSIT ADMINISTRATION (MASS TRANSIT ASSISTANCE)	Transit Services Programs Cluster: JARC - Rt #17	20.516	231,750	01/01/11- 12/31/11	17,135	52,894 (3) 11,920 (4) <u>64,814</u>	47,679	-	
FEDERAL TRANSIT ADMINISTRATION (MASS TRANSIT ASSISTANCE)	Transit Services Programs Cluster: 2011 JARC - Rt #54	20.516	157,500	01/01/11- 12/31/11	10,131	33,313 (3) 7,727 (4) <u>41,040</u>	30,909	-	
Total CFDA# 20.516						<u>\$ 37,499</u>	<u>\$ 799,618</u>	<u>\$ 1,032,703</u>	<u>\$ 270,584</u>
FEDERAL TRANSIT ADMINISTRATION (MASS TRANSIT ASSISTANCE)	Transit Services Programs Cluster New Freedom - Mobility Management	20.521	277,200	01/01/12- 12/31/12	-	153,821 (3) 81,818 (4) <u>235,639</u>	409,090	173,451	
FEDERAL TRANSIT ADMINISTRATION (MASS TRANSIT ASSISTANCE)	Transit Services Programs Cluster New Freedom - Bus Pads	20.521	32,000	01/01/12- 12/31/12	-	250 (3)	30,709	30,459	
FEDERAL TRANSIT ADMINISTRATION (MASS TRANSIT ASSISTANCE)	Transit Services Programs Cluster New Freedom - Bus Pads	20.521	32,000	01/01/11- 12/31/11	18,280	18,280 (3)	-	-	
FEDERAL TRANSIT ADMINISTRATION (MASS TRANSIT ASSISTANCE)	Transit Services Programs Cluster New Freedom - Mobility Management	20.521	281,600	01/01/11- 12/31/11	55,188	55,188 (3)	-	-	
Total CFDA# 20.521						<u>\$ 73,468</u>	<u>\$ 309,357</u>	<u>\$ 439,799</u>	<u>\$ 203,910</u>
Transit Services Programs Cluster						<u>\$ 110,967</u>	<u>\$ 1,108,975</u>	<u>\$ 1,472,502</u>	<u>\$ 474,494</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, 2012

<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, 2012	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2012
<u>U.S. DEPARTMENT OF TRANSPORTATION - Continued</u>								
<u>Sheriff's Department</u>								
WISCONSIN DEPARTMENT OF TRANSPORTATION	Highway Safety Cluster: Enhanced Freeway Patrol	20.600 \$ 1000-31-55	534,982	01/01/11- 12/31/12	\$ 70,505	\$ 266,982 (3)	\$ 230,403	\$ 33,926
Total CFDA# 20.600					\$ 70,505	\$ 266,982	\$ 230,403	\$ 33,926
<u>Clerk of Circuit Courts</u>								
WISCONSIN DEPARTMENT OF TRANSPORTATION	Highway Safety Cluster: Milwaukee Pretrial Intensive Supervision Program	20.601	208,478	07/01/12- 06/30/13	-	52,623 (3)	95,039	42,416
WISCONSIN DEPARTMENT OF TRANSPORTATION	Highway Safety Cluster: Milwaukee Pretrial Intensive Supervision Program	20.601	204,201	07/01/11- 06/30/12	90,763	204,201 (3)	113,438	-
Total CFDA# 20.601					\$ 90,763	\$ 256,824	\$ 208,477	\$ 42,416
Highway Safety Cluster:					\$ 161,268	\$ 523,806	\$ 438,880	\$ 76,342
TOTAL U.S. DEPARTMENT OF TRANSPORTATION					\$ 4,601,666	\$ 98,462,833	\$ 107,134,626	\$ 13,273,459
<u>U.S. DEPARTMENT OF ENERGY</u>								
<u>Milwaukee County Department of Transportation - Fleet Management</u>								
WISCONSIN DEPARTMENT OF ADMINISTRATION	ARRA - Wisconsin Clean Transportation Program	81.086 AD 10 9379	487,046	05/20/10- 12/31/13	400,000	415,046 (2)	15,046	-
<u>Department of Administrative Services - Facilities Management</u>								
U.S. DEPARTMENT OF ENERGY	ARRA - Energy Efficiency and Conservation Grant Project	81.128	732,400	12/31/09- 06/30/11	(2,885)	-	2,885	-
TOTAL U.S. DEPARTMENT OF ENERGY					\$ 397,115	\$ 415,046	\$ 17,931	\$ -

U.S. DEPARTMENT OF EDUCATION

Department of Health and Human Services

WISCONSIN DEPARTMENT OF HEALTH SERVICES	Early Invention Services (IDEA) Cluster: Special Education - Grants for Infants and Toddlers with Disabilities	84.181	1,356,893	01/01/12- 12/31/12	-	1,356,893 (1)	1,356,893	-		
							\$ -	\$ 1,356,893	\$ 1,356,893	\$ -
	Total CFDA# 84.181									
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Early Invention Services (IDEA) Cluster: ARRA - Special Education - Grants for Infants and Families, Recovery Act	84.393	658,875	10/01/09- 09/30/11	(7,000)	(7,000) (2)	-	-		
							\$ (7,000)	\$ (7,000)	\$ -	\$ -
	Total CFDA# 84.393									
	Early Invention Services (IDEA) Cluster:						\$ (7,000)	\$ 1,349,893	\$ 1,356,893	\$ -
	TOTAL U.S. DEPARTMENT OF EDUCATION						\$ (7,000)	\$ 1,349,893	\$ 1,356,893	\$ -

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Department on Aging

						81,783 (3)			
						3,811 (5)			
						9,087 (6)			
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Preventive Health T3D Cars #560510	93.043	81,783	01/01/12- 12/31/12	-	94,681	94,681	-	
							\$ 94,681	\$ 94,681	\$ -
	Total CFDA # 93.043								
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Aging Cluster: AAA Administration Cars #560300	93.044	332,045	01/01/12- 12/31/12	-	442,727	442,727	-	
							332,045 (3)		
							110,682 (6)		
							960,677 (3)		
							4,686 (5)		
							106,742 (6)		
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Aging Cluster: Title 3B Support Services Cars #560340	93.044	960,677	01/01/12- 12/31/12	-	1,072,105	1,072,105	-	
							\$ 1,514,832	\$ 1,514,832	\$ -
	Total CFDA # 93.044								
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Aging Cluster: Title 3C-1 Cong. Meal Program Cars #560350	93.045	2,452,794	01/01/12- 12/31/12	-	2,734,871	2,734,871	-	
							2,452,794 (3)		
							9,544 (5)		
							272,533 (6)		

See Notes to Schedules of Expenditures of Federal Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2012

<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, 2012	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2012
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES-Continued</u>								
<u>Department on Aging</u>								
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Aging Cluster: Title 3C-1 Cong. Meal Program	93.045 \$ Cars #560350	2,494,811	01/01/11- 12/31/11	\$ 18	\$ 18 (3)	\$ -	-
						692,018 (3)		
						2,465 (5)		
						<u>76,891</u> (6)		
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Aging Cluster: Title 3C-2 Home Meals	93.045 Cars #560360	692,018	01/01/12- 12/31/12	-	771,374	771,374	-
		Total CFDA # 93.045			\$ <u>18</u>	\$ <u>3,506,263</u>	\$ <u>3,506,245</u>	\$ <u>-</u>
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Aging Cluster: NSIP (USDA) Cash	93.053 Cars #560422	301,961	10/01/12- 09/30/13	-	75,490 (3)	75,490	-
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	Aging Cluster: NSIP (USDA) Cash	93.053 Cars #560422	248,337	10/01/10- 09/30/11	682	682 (3)	-	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Aging Cluster: NSIP (USDA) Cash	93.053 Cars #560422	301,961	10/01/11- 09/30/12	-	219,182 (3)	219,182	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Aging Cluster: NSIP (USDA) Cash	93.053 Cars #560422	83,539	10/01/09- 09/30/10	1	1 (4)	-	-
		Total CFDA # 93.053			\$ <u>683</u>	\$ <u>295,355</u>	\$ <u>294,672</u>	\$ <u>-</u>
		Aging Cluster:			\$ <u>701</u>	\$ <u>5,316,450</u>	\$ <u>5,315,749</u>	\$ <u>-</u>
						448,890 (3)		
						56,961 (5)		
						<u>149,630</u> (6)		
WISCONSIN DEPARTMENT OF HEALTH SERVICES	T3ENat Fam CareGiver Support	93.052 Cars #560520	448,890	01/01/12- 12/31/12	-	655,481	655,481	-
		Total CFDA # 93.052			\$ <u>-</u>	\$ <u>655,481</u>	\$ <u>655,481</u>	\$ <u>-</u>

Department of Child Support Enforcement

WISCONSIN DEPARTMENT OF CHILDREN AND FAMILIES	Milwaukee County Pathways to Responsible Fatherhood Project	93.086 90FK0049-01-00	1,806,892	09/30/11-09/29/14	-	1,204,532	(1)	1,456,416	251,884
Total CFDA # 93.086					\$ -	\$ 1,204,532	\$ 1,456,416	\$ 251,884	

Department of Health and Human Services

WISCONSIN DEPARTMENT OF HEALTH SERVICES	Substance Abuse & Mental Health Services - Projects of Regional & National Significance	93.243	631,313	10/01/09-09/30/12	-	317,460	(1)	534,447	216,987
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Substance Abuse & Mental Health Services - Projects of Regional & National Significance	93.243	625,035	10/01/09-09/30/11	27,759	27,759	(1)	-	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Adult Drug Treatment Courts - Year 3	93.243 5H79TI021527-02	300,000	09/30/11-09/29/12	6,544	300,000	(1)	293,456	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	TX for Homeless - Year 4	93.243 1H79TI021441-02	350,000	09/30/12-09/29/13	-	67,989	(1)	98,230	30,241
WISCONSIN DEPARTMENT OF HEALTH SERVICES	TX for Homeless - Year 3	93.243 1H79TI021441-02	350,000	09/30/11-09/29/12	47,124	310,162	(1)	263,038	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Offender Reentry Program (ORP) - Year 3	93.243 1H79TI021804-02	400,000	09/30/11-09/29/12	49,529	297,887	(1)	248,358	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Offender Reentry Program (ORP) - Year 3 No Cost Extension	93.243 1H79I021804-02	400,000	09/30/11-09/29/13	-	25,472	(1)	28,991	3,519
Total CFDA # 93.243					\$ 130,956	\$ 1,346,729	\$ 1,466,520	\$ 250,747	
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Substance Abuse & Mental Health Services - Access to Recovery	93.275	531,974	10/01/11-09/30/12	-	531,974	(1)	531,974	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Substance Abuse & Mental Health Services - Access to Recovery	93.275	2,720,134	10/01/11-09/30/12	-	2,270,134	(1)	2,720,134	450,000
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Substance Abuse & Mental Health Services - Access to Recovery	93.275	2,816,134	07/01/07-01/31/11	306,797	306,797	(1)	-	-
Total CFDA # 93.275					\$ 306,797	\$ 3,108,905	\$ 3,252,108	\$ 450,000	

See Notes to Schedules of Expenditures of Federal Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2012

<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, 2012	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2012				
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES - Continued</u>												
<u>Department of Health and Human Services</u>												
WISCONSIN DEPARTMENT OF HEALTH SERVICES	TANF Cluster: Block Grants for Temporary Assistance for Needy Families	93.558	\$ 1,723,293	01/01/12- 12/31/12	\$ -	\$ 1,723,293 (1)	\$ 1,723,293	\$ -				
						560,898 (1)						
						<u>90,909</u> (4)						
WISCONSIN DEPARTMENT OF CHILDREN AND FAMILIES	TANF Cluster: Block Grants for Temporary Assistance for Needy Families	93.558	560,898	01/01/12- 12/31/12	-	651,807	651,807	-				
WISCONSIN DEPARTMENT OF HEALTH SERVICES	TANF Cluster: Block Grants for Temporary Assistance for Needy Families	93.558	5,354	01/01/12- 12/31/12	-	4,908 (1)	5,354	446				
						4,934 (1)						
						<u>280</u> (4)						
WISCONSIN DEPARTMENT OF HEALTH SERVICES	TANF Cluster: Block Grants for Temporary Assistance for Needy Families	93.558	5,825	01/01/12- 12/31/12	-	5,214	6,105	891				
WISCONSIN DEPARTMENT OF HEALTH SERVICES	TANF Cluster: Block Grants for Temporary Assistance for Needy Families	93.558	2,235,234	01/01/11- 12/31/11	363,869	363,869 (1)	-	-				
Total CFDA # 93.558					\$	<u>363,869</u>	\$	<u>2,749,091</u>	\$	<u>2,386,559</u>	\$	<u>1,337</u>
TANF Cluster:					\$	<u>363,869</u>	\$	<u>2,749,091</u>	\$	<u>2,386,559</u>	\$	<u>1,337</u>
<u>Department of Child Support Enforcement</u>												
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Child Support Enforcement Title IV-D	93.563	Percentage Wis Stat 13.679 of Allowable Costs	01/01/12- 12/31/12	-	17,786,724	19,741,780	1,955,056				
						14,833,492 (3)						
						2,733,388 (4)						
						24,409 (5)						
						<u>195,435</u> (8)						

						9,059 (1)		
						3,103,253 (3)		
						(9,059) (4)		
						92,500 (5)		
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Child Support Enforcement Title IV-D	93.563	Percentage of Allowable Costs	01/01/11-12/31/11	3,195,753	3,195,753	-	-
		Total CFDA# 93.563			<u>\$ 3,195,753</u>	<u>\$ 20,982,477</u>	<u>\$ 19,741,780</u>	<u>\$ 1,955,056</u>
<u>Department of Health and Human Services</u>								
WISCONSIN DEPARTMENT OF ADMINISTRATION	Wisconsin Home Energy Assistance Program (WHEAP)	93.568	1,354,524	10/01/12-09/30/13	-	-	293,490	293,490
WISCONSIN DEPARTMENT OF ADMINISTRATION	Wisconsin Home Energy Assistance Program (WHEAP)	93.568	1,233,233	10/01/11-09/30/12	466,972	1,474,191 (1)	1,007,219	-
WISCONSIN DEPARTMENT OF ADMINISTRATION	Wisconsin Home Energy Assistance Program (WHEAP)	93.568	2,009,061	10/01/10-09/30/11	15,865	15,865 (1)	-	-
		Total CFDA# 93.568			<u>\$ 482,837</u>	<u>\$ 1,490,056</u>	<u>\$ 1,300,709</u>	<u>\$ 293,490</u>
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Block Grant for Community Mental Health Services	93.580	11,226	07/01/12-09/30/12	-	-	11,226	11,226
		Total CFDA # 93.580			<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11,226</u>	<u>\$ 11,226</u>
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Block Grant for Prevention & Treatment of Substance Abuse	93.590	11,231	07/01/12-09/30/12	-	-	11,231	11,231
		Total CFDA # 93.590			<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11,231</u>	<u>\$ 11,231</u>
WISCONSIN DEPARTMENT OF HEALTH SERVICES	CCDF Cluster: Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	420,036	01/01/12-12/31/12	-	385,033 (1)	420,036	35,003

See Notes to Schedules of Expenditures of Federal Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

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<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, 2012	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2012
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES - Continued</u>								
<u>Department of Health and Human Services</u>								
						127,284 (1)		
						<u>7,249</u> (4)		
WISCONSIN DEPARTMENT OF HEALTH SERVICES	CCDF Cluster: Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	\$ 150,273	01/01/12- 12/31/12	\$ -	\$ 134,533	\$ 157,522	\$ 22,989
				Total CFDA # 93.596	\$ -	\$ 519,566	\$ 577,558	\$ 57,992
				CCDF Cluster:	\$ -	\$ 519,566	\$ 577,558	\$ 57,992
<u>Department of Child Support Enforcement</u>								
WISCONSIN DEPARTMENT OF CHILDREN AND FAMILIES	Special Improvement	93.601	Cost	2012	-	67,908 (1)	67,908	-
		90FI0103	Reimbursement					
				Total CFDA # 93.601	\$ -	\$ 67,908	\$ 67,908	\$ -
<u>Department of Health and Human Services</u>								
						1,816,544 (1)		
						<u>294,422</u> (4)		
WISCONSIN DEPARTMENT OF CHILDREN AND FAMILIES	Child Welfare Services	93.645	1,816,544	01/01/12- 12/31/12	-	2,110,966	2,110,966	-
						172,881 (1)		
						<u>83,589</u> (4)		
WISCONSIN DEPARTMENT OF CORRECTIONS	Basic County Allocation Child Welfare Services	93.645	156,853	01/01/12- 12/31/12	-	256,470	240,441	(16,029)
WISCONSIN DEPARTMENT OF CHILDREN AND FAMILIES	Child Welfare Services-State Grant	93.645	259,440	01/01/11- 12/31/11	44,432	44,432 (1)	-	-
				Total CFDA # 93.645	\$ 44,432	\$ 2,411,868	\$ 2,351,407	\$ (16,029)

Clerk of Circuit Courts

WISCONSIN DEPARTMENT OF CHILDREN AND FAMILIES	Permanency Plan Review (PPR) Contract # CFC00208	93.658 WI Stat 48.38 (5)	666,576	07/01/12-06/30/13	-	231,735 (3)	340,784	109,049
WISCONSIN DEPARTMENT OF CHILDREN AND FAMILIES	Permanency Plan Review (PPR) CARS - Profile #570077	93.658 WI Stat 48.38 (5)	650,000	07/01/11-06/30/12	197,391	467,208 (3)	269,817	-

Department of Health and Human Services

WISCONSIN DEPARTMENT OF CHILDREN AND FAMILIES	Foster Care IV-E	93.658	293,197	01/01/12-12/31/12	-	293,197 (1) 47,520 (4) <u>340,717</u>	340,717	-
WISCONSIN DEPARTMENT OF CORRECTIONS	Basic County Allocation Foster Care Title IV-E	93.658	250,964	01/01/12-12/31/12	-	276,609 (1) 133,742 (4) <u>410,351</u>	384,706	(25,645)
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Foster Care IV-E	93.658	3,565,441	01/01/11-12/31/11	610,623	610,623 (1)	-	-

District Attorney

WISCONSIN DEPARTMENT OF CHILDREN AND FAMILIES	CHIPS/Termination of Parental Rights Project	93.658 4037-4040	1,240,735	07/01/12-06/30/13	-	298,660 (3)	597,642	298,982				
WISCONSIN DEPARTMENT OF CHILDREN AND FAMILIES	CHIPS/Termination of Parental Rights Project	93.658 4037-4040	1,235,244	07/01/11-06/30/12	284,126	897,107 (3)	612,981	-				
Total CFDA# 93.658					\$	<u>1,092,140</u>	\$	<u>3,256,401</u>	\$	<u>2,546,647</u>	\$	<u>382,386</u>

Department of Health and Human Services

WISCONSIN DEPARTMENT OF HEALTH SERVICES	Social Services Block Grant	93.667	13,278	01/01/12-12/31/12	-	13,278 (1) 4,116 (4) <u>17,394</u>	17,394	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Social Services Block Grant	93.667	3,376,558	01/01/12-12/31/12	-	3,376,558 (1)	3,376,558	-

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COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

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<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, 2012</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Accrued/ (Deferred) December 31, 2012</u>
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES - Continued</u>								
<u>Department of Health and Human Services</u>								
						803,104 (1)		
						<u>130,165 (4)</u>		
WISCONSIN DEPARTMENT OF CHILDREN AND FAMILIES	Social Services Block Grant	93.667	\$ 803,104	01/01/12-12/31/12	\$ -	\$ 933,269	\$ 933,269	\$ -
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Social Services Block Grant	93.667	4,210,104	01/01/11-12/31/11	683,950	683,950 (1)	-	-
			Total CFDA# 93.667		\$ 683,950	\$ 5,011,171	\$ 4,327,221	\$ -
<u>Department on Aging</u>								
WISCONSIN DEPARTMENT OF HEALTH SERVICES	ARRA WI CDSMP WHAI	93.725	121,835	04/01/10-03/31/12	-	5,075 (2)	5,075	-
			Cars #560120					
			Total CFDA# 93.725		\$ -	\$ 5,075	\$ 5,075	\$ -
<u>Department of Health and Human Services</u>								
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Childrens Health Insurance Program Title 21	93.767	15,250	01/01/12-12/31/12	-	13,980 (1)	15,251	1,271
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Childrens Health Insurance Program Title 21	93.767	16,600	01/01/12-12/31/12	-	14,060 (1)	17,400	2,539
						<u>801 (4)</u>		
WISCONSIN DEPARTMENT OF HEALTH SERVICES	State Children's Insurance Program	93.767	189,672	01/01/11-12/31/11	23,931	23,931 (1)	-	-
			Total CFDA# 93.767		\$ 23,931	\$ 52,772	\$ 32,651	\$ 3,810

WISCONSIN DEPARTMENT OF HEALTH SERVICES	Medicaid Infrastructure Grant	93.768	78,903	01/01/11-12/31/11	52,527	52,527	(1)	-	-
Total CFDA# 93.768					<u>\$ 52,527</u>	<u>\$ 52,527</u>		<u>\$ -</u>	<u>\$ -</u>
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Medicaid Cluster: TPA CLTS DD Autism Fed	93.778	3,755,792	01/01/12-12/31/12	-	2,841,855	(1)	2,841,855	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Medicaid Cluster: TPA CLTS DD Other Fed	93.778	1,347,008	01/01/12-12/31/12	-	833,172	(1)	833,172	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Medicaid Cluster: TPA CLTS MH Autism Fed	93.778	1,122,164	01/01/12-12/31/12	-	715,441	(1)	715,441	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Medicaid Cluster: TPA CLTS MH Other Fed	93.778	130,630	01/01/12-12/31/12	-	13,215	(1)	13,215	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Medicaid Cluster: TPA CLTS PD Autism Fed	93.778	Sum Sufficient	01/01/12-12/31/12	-	1,162	(1)	1,162	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Medicaid Cluster: TPA CLTS PD Other Fed	93.778	250,095	01/01/12-12/31/12	-	153,997	(1)	153,997	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Medicaid Cluster: TPA CLTS CWA Match Fed	93.778	Sum Sufficient	01/01/12-12/31/12	-	680	(1)	680	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Medicaid Cluster: Medical Assistance	93.778	84,377	01/01/12-12/31/12	-	28,723	(1)	51,059	22,336
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Medicaid Cluster: Medical Assistance	93.778	Sum Sufficient	01/01/12-12/31/12	-	(34,037)	(1)	(56,880)	(22,843)
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Medicaid Cluster: Medical Assistance	93.778	70,293	01/01/12-12/31/12	-	31,784	(1)	41,952	10,168
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Medicaid Cluster: Medical Assistance	93.778	Sum Sufficient	01/01/12-12/31/12	-	68	(1)	68	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Medicaid Cluster: Medical Assistance	93.778	15,666	01/01/12-12/31/12	-	3,624	(1)	6,303	2,679

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COUNTY OF MILWAUKEE

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<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, 2012	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2012
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES - Continued</u>								
<u>Department of Health and Human Services</u>								
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Medicaid Cluster: Medical Assistance	93.778	\$ Sum Sufficient	01/01/12- 12/31/12	\$ -	\$ 164,194 (1)	\$ 181,440	\$ 17,246
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Medicaid Cluster: Medical Assistance	93.778	220,483	01/01/12- 12/31/12	-	202,109 (1)	220,483	18,374
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Medicaid Cluster: Medical Assistance	93.778	21,644	01/01/12- 12/31/12	-	-	21,644	21,644
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Medicaid Cluster: Medical Assistance	93.778	68,500	07/01/11- 06/30/12	-	68,500 (1)	68,500	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Medicaid Cluster: Medical Assistance	93.778	68,500	07/01/10- 06/30/13	-	68,500 (1)	68,500	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Medicaid Cluster: Medical Assistance	93.778	15,318	01/01/12- 12/31/12	-	-	-	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Medicaid Cluster: Medical Assistance	93.778	Sum Sufficient	01/01/12- 12/31/12	-	1,413,059 (1)	1,856,336	443,277
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Medicaid Cluster: Medical Assistance	93.778	Sum Sufficient	01/01/12- 12/31/12	-	431,681 (1)	573,681	142,000
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Medicaid Cluster: Medical Assistance	93.778	239,534	01/01/12- 12/31/12	-	202,890 (1) 11,555 (4) 214,445	251,088	36,643
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Medicaid Cluster: Medical Assistance	93.778	8,183	01/01/12- 12/31/12	-	255 (1)	440	185
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Medicaid Cluster: Medical Assistance	93.778	235,265	01/01/12- 12/31/12	-	115,265 (1)	166,809	51,544

WISCONSIN DEPARTMENT OF HEALTH SERVICES	Medicaid Cluster: Medical Assistance	93.778	Sum Sufficient	01/01/11- 12/31/11	(9,791)	(9,791) (1)	-	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Medicaid Cluster: Medical Assistance	93.778	Sum Sufficient	01/01/11- 12/31/11	(210)	(210) (1)	-	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Medicaid Cluster: Medical Assistance	93.778	Sum Sufficient	01/01/11- 12/31/11	35,820	35,820 (1)	-	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Medicaid Cluster: Medical Assistance	93.778	646,609	01/01/11- 12/31/11	107,768	107,768 (1)	-	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Medicaid Cluster: Medical Assistance	93.778	23,000	01/01/11- 12/31/11	17,250	17,250 (1)	-	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Medicaid Cluster: Medical Assistance	93.778	68,500	01/01/11- 12/31/11	17,125	17,125 (1)	-	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Medicaid Cluster: Medical Assistance	93.778	Sum Sufficient	01/01/11- 12/31/11	178,250	178,250 (1)	-	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Medicaid Cluster: Medical Assistance	93.778	Sum Sufficient	01/01/11- 12/31/11	220,700	220,700 (1)	-	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Medicaid Cluster: Medical Assistance	93.778	Sum Sufficient	01/01/11- 12/31/11	23,006	23,006 (1)	-	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Medicaid Cluster: Medical Assistance	93.778	4,568,792	01/01/11- 12/31/11	576,456	576,456 (1)	-	-
<u>Department on Aging</u>								
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Medicaid Cluster: Resource Center MA I & A Federal	93.778 Cars #560087	Sum Sufficient	01/01/12- 12/31/12	-	1,621,167 (3)	1,946,283	325,116
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Medicaid Cluster: Resource Center MA I & A Federal	93.778 Cars #560087	Sum Sufficient	01/01/11- 12/31/11	680,484	680,484 (3)	-	-

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<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, 2012	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2012
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES - Continued</u>								
<u>Department on Aging</u>								
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Medicaid Cluster: Resource Center Screen Federal	93.778 \$ Cars #560091	Sum Sufficient	01/01/12- 12/31/12	\$ -	\$ 423,279 (3)	\$ 514,980	\$ 91,701
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Medicaid Cluster: Resource Center Screen Federal	93.778 Cars #560091	Sum Sufficient	01/01/11- 12/31/11	177,645	177,645 (3)	-	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Medicaid Cluster: Resource Center Screen Federal	93.778 Cars #560091	Sum Sufficient	01/01/10- 12/31/10	10	10 (4)	-	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Medicaid Cluster: Resource Center Screen Federal	93.778 Cars #560091	Sum Sufficient	01/01/09- 12/31/09	(10)	(10) (4)	-	-
<u>Department of Family Care</u>								
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Medicaid Cluster: CMO	93.778	Dependent on Total Clients	01/01/12- 12/31/12	-	244,518,581 (1) 30,812,206 (5) <u>548,780</u> (6) 275,879,567	278,455,232	2,575,665
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Medicaid Cluster: CMO	93.778	Dependent on Total Clients	01/01/11- 12/31/11	5,227,610	5,227,610 (1)	-	-
Total CFDA # 93.778					\$ 7,252,113	\$ 292,443,818	\$ 288,927,440	\$ 3,735,735
Medicaid Cluster:					\$ 7,252,113	\$ 292,443,818	\$ 288,927,440	\$ 3,735,735
<u>Department on Aging</u>								
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Health Ins Information SHIP	93.779 Cars #560432	70,000	04/01/12- 03/31/13	-	70,000 (3)	52,500	(17,500)
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Health Ins Information SHIP	93.779 Cars #560432	70,000	04/01/11- 03/31/12	-	-	-	-
Total CFDA # 93.779					\$ -	\$ 70,000	\$ 52,500	\$ (17,500)

Department of Health and Human Services

WISCONSIN DEPARTMENT OF HEALTH SERVICES	Block Grant for Community Mental Health Services	93.958	685,914	01/01/12-12/31/12	-	685,914	(1)	685,914	-			
Total CFDA # 93.958					\$	<u>-</u>	\$	<u>685,914</u>	\$	<u>685,914</u>	\$	<u>-</u>
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Block Grant for Prevention and Treatment of Substance Abuse	93.959	2,431,021	01/01/12-12/31/12	-	2,431,021	(1)	2,431,021	-			
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Block Grant for Prevention and Treatment of Substance Abuse	93.959	453,554	01/01/12-12/31/12	-	411,436	(1)	442,244	30,808			
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Block Grant for Prevention and Treatment of Substance Abuse	93.959	500,000	01/01/12-12/31/12	-	500,000	(1)	500,000	-			
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Block Grant for Prevention and Treatment of Substance Abuse	93.959	50,000	01/01/12-12/31/12	-	50,000	(1)	50,000	-			
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Block Grant for Prevention and Treatment of Substance Abuse	93.959	453,554	01/01/11-12/31/11	61,634	61,634	(1)	-	-			
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Block Grant for Prevention and Treatment of Substance Abuse	93.959	920,000	01/01/11-12/31/11	285,459	285,459	(1)	-	-			
WISCONSIN DEPARTMENT OF CHILDREN AND FAMILIES	BMCW	93.959	113,874	01/01/12-12/31/12	-	21,989	(1)	113,874	91,885			
		CFC002313										
Total CFDA # 93.959					\$	<u>347,093</u>	\$	<u>3,761,539</u>	\$	<u>3,537,139</u>	\$	<u>122,693</u>
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES					\$	<u>13,977,099</u>	\$	<u>345,286,961</u>	\$	<u>338,803,920</u>	\$	<u>7,494,058</u>

U.S. DEPARTMENT OF HOMELAND SECURITY

Department of Health and Human Services

WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	NIMS ICS Training for DHHS Employees	97.067	1,858	06/01/11-12/30/11	-	1,858	(1)	1,858	-
		2010-HS-03-8759							

Sheriff Department-Emergency Management

WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Homeland Security/Alert Equipment	97.067	64,026	12/01/11-03/31/12	-	63,306	(1)	63,306	-
		2010-HS-02A-9400							

See Notes to Schedules of Expenditures of Federal Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2012

<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, 2012</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Accrued/ (Deferred) December 31, 2012</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/Exercise	97.067 \$ 2010-HS-04-9385	22,737	01/01/12- 04/30/13	\$ -	\$ 22,737 (1)	\$ 22,737	\$ -
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Emergency Response and Registry Pilot	97.067 2009-HS-11-9205	30,000	01/01/12- 04/30/12	-	30,000 (1)	30,000	-
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Homeland Security/Law Enf Spec Team Equip	97.067 2010-HS-02A-9178	31,500	08/01/11- 03/31/12	-	31,468 (1)	31,468	-
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Homeland Security Law Enf Spec Team Equip	97.067 2008-SHS-02A-9143	42,710	07/01/11- 08/30/12	-	42,709 (1)	42,709	-
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Homeland Security/EMS UASI Public Health	97.067 2010-HS-18K-8828	60,000	03/01/11- 04/30/12	40,000	58,528 (1)	18,528	-
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Homeland Security/Exercise	97.067 2010-HS-04-8755	12,701	03/01/11- 06/30/12	12,701	12,701 (3)	-	-
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Homeland Security/UASI Intel/Info Sharing	97.067 2010-HS-18J-8733	135,000	01/01/11- 06/30/13	45,000	45,000 (3)	-	-
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Homeland Security/UASI Cbrne, Nims, Nfr	97.067 2010-HS-18B/18G-8623	285,000	10/01/10- 01/30/12	13,529	13,487 (3)	(42)	-
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Homeland Security/UASI M & A 2009	97.067 2009-HS-18L-8509	5,000	10/01/10- 09/30/11	4,742	4,742 (3)	-	-

WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Homeland Security/UASI Nims Cbrne Equip	97.067 2009-HS-18G/18B-7768	382,404	04/01/10- 01/30/11	8,729	7,787	(3)	(942)	-
		Total CFDA# 97.067			\$ 124,701	\$ 334,323		\$ 209,622	\$ -
TRANSPORTATION SECURITY ADMINISTRATION	TSA K-9 Explosive Detection Team	97.072 HSTS0208HCAN433	200,500	01/01/11- 12/31/12	52,774	294,774	(1)	242,000	-
		Total CFDA# 97.072			\$ 52,774	\$ 294,774		\$ 242,000	\$ -
<u>Milwaukee County Department of Transportation - Transit System</u>									
DEPARTMENT OF HOMELAND SECURITY	PARS Funding Grant Program	97.075 2011-RA-0062-S01	381,000	09/01/11- 08/31/14	-	-		-	-
DEPARTMENT OF HOMELAND SECURITY	FY 09 Transit Security Grant Program	97.075 2009-RA-T9-0069	232,780	06/01/09- 05/31/12	22,329	22,329	(3)	-	-
DEPARTMENT OF HOMELAND SECURITY	FY 10 Transit Security Grant Program	97.075 2010-RA-T0-0029	176,200	06/01/10- 05/31/13	-	-		-	-
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Homeland Security/Transit Recompete	97.075 2008-RZ-01-7594	120,505	01/01/10- 06/30/11	20,873	20,873	(3)	-	-
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Assistance for Transit Security	97.075 RT-01-6439	709,155	Duration of Project	-	147,230	(3)	147,230	-
		Total CFDA# 97.075			\$ 43,202	\$ 190,432		\$ 147,230	\$ -
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY					\$ 220,677	\$ 819,529		\$ 598,852	\$ -
<u>EXECUTIVE OFFICE OF THE PRESIDENT</u>									
<u>District Attorney</u>									
OFFICE OF NATIONAL DRUG CONTROL POLICY	Milwaukee High Intensity Drug Trafficking Area (HIDTA)	G12ML0004A	493,212	01/01/12- 12/31/13	-	216,410	(1)	336,486	120,076
OFFICE OF NATIONAL DRUG CONTROL POLICY	Milwaukee High Intensity Drug Trafficking Area (HIDTA)	G11ML0004A	448,935	01/01/11- 12/31/12	106,416	210,478	(1)	104,062	-
TOTAL EXECUTIVE OFFICE OF THE PRESIDENT					\$ 106,416	\$ 426,888		\$ 440,548	\$ 120,076
TOTAL FEDERAL ASSISTANCE					\$ 25,501,312	\$ 476,432,489		\$ 474,404,425	\$ 23,473,248

See Notes to Schedules of Expenditures of Federal Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2012

<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, 2012</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Accrued/ (Deferred) December 31, 2012</u>
<u>U.S. DEPARTMENTS OF JUSTICE AND TREASURY</u>								
<u>District Attorney</u>								
						9,727 (8)		
						<u>14 (8)</u>		
	Milwaukee County District Attorney Asset Forfeiture Fund	16.922 \$	Varies	04/25/01- 12/31/12	-	\$ 9,741	\$ -	-
<u>Sheriff Department</u>								
	Asset Forfeiture Fund Milwaukee County Sheriff	***	Varies	01/01/12- 12/31/12	-	<u>2,705 (8)</u>	<u>55,316</u>	-
TOTAL U.S. DEPARTMENT'S OF JUSTICE AND TREASURY****						<u>\$ 12,446</u>	<u>\$ 55,316</u>	

***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, 2012**

<u>REVENUES</u>									
			<u>GRANTOR SHARE</u>		<u>TOTAL REVENUES</u>		<u>TOTAL EXPENDITURES</u>		
	PERCENT FEDERAL\	FEDERAL CFDA	CASH	RECEIPTS (UNDER)	RECEIPTS	RECEIPTS			
	STATE	NUMBER	RECEIVED	EXPENSES (12/31/12)	FROM GRANTS	FROM LOCAL	GRANTS	LOCAL	
INTEREST ON INVEST.	100.00%	93.563	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
CHILD SUPPORT (CS)	66.00%	93.563	10,005,828	1,806,829	11,812,657	2,733,388	11,812,657	2,733,388	-
CS OPER & PERFM BASED	100.00%	93.563	2,203,801	-	2,203,801	-	2,203,801	-	-
CHILDREN 1ST	100.00%	93.563	271,600	-	271,600	-	271,600	-	-
SECTION 1115	100.00%	93.563	-	-	-	-	-	-	-
STATE GPR	100.00%	93.563	1,777,468	-	1,777,468	-	1,777,468	-	-
ARRA	100.00%	93.563	-	-	-	-	-	-	-
MSL INCENTIVE	100.00%	93.563	574,795	-	574,795	-	574,795	-	-
FROM OTHER GOV UNIT	100.00%	93.563	-	148,226	148,226	24,409	148,226	24,409	-
FEDERAL GRANT			-	251,884	1,272,440	251,884	1,272,440	251,884	-
OTHER GRANTS	100.00%	93.563	-	-	-	138,614	-	138,614	-
OTHER GRANTS	100.00%	93.563	-	-	-	56,821	-	56,821	-
TOTAL			<u>\$ 14,833,492</u>	<u>\$ 2,206,939</u>	<u>\$ 18,060,987</u>	<u>\$ 3,205,116</u>	<u>\$ 18,060,987</u>	<u>\$ 3,205,116</u>	

TITLE: ACCRUED (DEFERRED) ENDING BALANCE

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF STATE AWARDS

For the Year Ended December 31, 2012

<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, 2012</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Accrued/ (Deferred) December 31, 2012</u>
<u>WISCONSIN DEPARTMENT OF AGRICULTURE, TRADE AND CONSUMER PROTECTION</u>								
<u>Department of Administrative Services - Architecture and Engineer Services</u>								
WISCONSIN DEPARTMENT OF AGRICULTURE, TRADE AND CONSUMER PROTECTION	2012 Soil and Water Resource Management Grant	115.40 \$ 9214-12-41-00	98,894	01/01/12- 12/31/12	\$ -	\$ -	\$ 98,894	\$ 98,894
WISCONSIN DEPARTMENT OF AGRICULTURE, TRADE AND CONSUMER PROTECTION	2011 Soil and Water Resource Management Grant	115.40 9214-11-41-00	98,597	01/01/11- 12/31/11	98,597	98,597 (3)	-	-
TOTAL WISCONSIN DEPARTMENT OF AGRICULTURE, TRADE AND CONSUMER PROTECTION					\$ 98,597	\$ 98,597	\$ 98,894	\$ 98,894

WISCONSIN DEPARTMENT OF NATURAL RESOURCES

Department of Parks, Recreation and Culture

WISCONSIN DEPARTMENT OF NATURAL RESOURCES	Recreational Boating Facilities- McKinley Park Boat Launch Improvements	RBF-1373	53,025	08/29/11- 06/30/13	-	26,512 (3)	89,367	62,855
WISCONSIN DEPARTMENT OF NATURAL RESOURCES	Recreational Boating Facilities- South Shore Park Boat Launch Improvements	RBF-1372	29,400	08/29/11- 06/30/13	-	14,700 (3)	67,162	52,462
WISCONSIN DEPARTMENT OF NATURAL RESOURCES	Recreational Boating Facilities- Bender Park Boat Launch Improvements	RBF-1369	29,400	08/29/11- 06/30/13	-	14,700 (3)	85,833	71,133
WISCONSIN DEPARTMENT OF NATURAL RESOURCES	Urban Wildlife Damage Abatement and Control	UW11-094	5,000	01/18/11- 11/18/13	-	5,000 (3) 5,113 (4)	10,113	-
WISCONSIN DEPARTMENT OF NATURAL RESOURCES	Urban Wildlife Damage Abatement and Control	UW12-101	5,000	01/04/12- 01/04/14	-	2,500 (3)	-	(2,500)

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 Administrative Services - Architecture and Engineer Services</u>									
WISCONSIN DEPARTMENT OF NATURAL RESOURCES	Bender Park Dredging	RBFB-1210	328,725	11/20/06- 06/30/11	196,215	196,215 (3) 437 (4)	196,652	437	-
WISCONSIN DEPARTMENT OF NATURAL RESOURCES	Oak Leaf Trail Improvement - Bluemound Road to Rainbow Park	RTA-397-08	93,600	03/31/09- 06/30/13	-	32,318 (4)	32,318	-	
WISCONSIN DEPARTMENT OF NATURAL RESOURCES	Oak Leaf Trail Improvement - Reconstruction at Leon Terrace	RTA-398-08	130,000	03/31/09- 06/30/12	92,013	24,776 (4)	43,695	110,932	
WISCONSIN DEPARTMENT OF NATURAL RESOURCES	Riverside Park Improvements Trail Rehabilitation	RTA-339	244,207	10/05/07- 06/30/12	94,089	77,852 (3)	155,703	171,940	
WISCONSIN DEPARTMENT OF NATURAL RESOURCES	Riverside Park Improvements Canoe Launch	S-ADLP2-965	45,000	04/19/07- 06/30/11	16,363	32,640 (4)	61,277	45,000	
WISCONSIN DEPARTMENT OF NATURAL RESOURCES	Beerline Bridge	S-ADLP2-871	40,000	03/17/05- 06/30/12	34,990	34,990 (3) 3,199 (4)	38,189	3,199	-
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-4176	3,150	07/02/12- 06/30/13	-	-	-	-	
WISCONSIN DEPARTMENT OF NATURAL RESOURCES	Snowmobile Trail Maintenance	370.485 S-4052	3,150	07/01/11- 06/30/12	-	3,150 (3)	3,150	-	
WISCONSIN DEPARTMENT OF NATURAL RESOURCES	Wildlife Damage Abatement & Claims	370.553	Sum Sufficient	01/01/10- 12/31/12	(4,225)	2,179 (1)	2,911	(3,493)	
TOTAL WISCONSIN DEPARTMENT OF NATURAL RESOURCES					\$ 668,137	\$ 476,281	\$ 405,165	\$ 597,021	

See Notes to Schedules of Expenditures of State Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF STATE AWARDS

For the Year Ended December 31, 2012

<u>Administering County Department/ STATE AGENCY</u>	<u>Award Description</u>	State ID, Contract or Statute #	Award Amount	Award Period (Note 1)	Accrued/ (Deferred) January 1, 2012	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2012
<u>WISCONSIN DEPARTMENT OF TRANSPORTATION</u>								
<u>Milwaukee County Department of Transportation - Transit System</u>								
WISCONSIN DEPARTMENT OF TRANSPORTATION	2012 Operating Assistance	395.104 \$ WI Statute 85.20	61,724,900	01/01/12- 12/31/12	\$ -	\$ 61,724,800 (3)	\$ 61,724,800	\$ -
WISCONSIN DEPARTMENT OF TRANSPORTATION	2012 Paratransit Supplemental Funding	395.104 WI Statute 85.205	1,449,200	01/01/12- 12/31/12	-	1,449,200 (3)	1,449,200	-
WISCONSIN DEPARTMENT OF TRANSPORTATION	Elderly and Handicapped Transportation Assistance Program	395.101 WI Statute 85.21	2,205,827	01/01/12- 12/31/12	-	1,544,079 (3)	1,544,079	-
Total State ID # 395.1					\$ -	\$ 64,718,079	\$ 64,718,079	\$ -
<u>Milwaukee County Department of Transportation - Transportation Services</u>								
WISCONSIN DEPARTMENT OF TRANSPORTATION (COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS)	107th Street, Brown Deer Road to County Line	395.206 Project #11843 & 12498 County #WH0220	1,914,817	Duration of Project	- A (858,741) B (858,741)	-	470,952	(387,789)
WISCONSIN DEPARTMENT OF TRANSPORTATION (COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS)	West College Avenue, 51st to 27th Streets	395.206 Project #11842 County #WH01005	840,759	Duration of Project	- A 935,454 B 935,454	39,451 (1)	223,317	1,119,320
WISCONSIN DEPARTMENT OF TRANSPORTATION (COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS)	West Oklahoma Road to 108th Street to 72nd Street	395.206 Project #10556 & 11776 County #WH02005	2,548,303	Duration of Project	- A 1,339,691 B 1,339,691	-	399,428	1,739,119
Total State ID # 395.206					\$ 1,416,404	\$ 39,451	\$ 1,093,697	\$ 2,470,650
<u>Sheriff's Department</u>								
WISCONSIN DEPARTMENT OF TRANSPORTATION	EW Resurfacing Project	1030-34-90	328,468	01/01/12- 12/31/12	-	172,839 (3)	172,839	-

WISCONSIN DEPARTMENT OF TRANSPORTATION	I94 N/S Corridor Reconstruction #1	1030-20-99	455,749	01/01/08-12/31/13	124,117	455,742 (3)	480,094	148,469
		Total State ID # 1030			\$ 124,117	\$ 628,581	\$ 652,933	\$ 148,469
WISCONSIN DEPARTMENT OF TRANSPORTATION	Multi Jurisdictional OWI 2012	FG-2012-00961	52,800	01/01/12-09/30/12	-	21,511 (3)	21,511	-
WISCONSIN DEPARTMENT OF TRANSPORTATION	Seat Belt Enforcement Grant	FG-2012-00678	49,812	01/01/12-09/30/12	-	42,855 (3)	42,855	-
WISCONSIN DEPARTMENT OF TRANSPORTATION	Speed Enforcement 2012	FG-2012-00677	69,011	01/01/12-09/30/12	-	67,672 (3)	67,672	-
WISCONSIN DEPARTMENT OF TRANSPORTATION	Alcohol Enforcement 2012	FG-2012-00676	117,810	01/01/12-09/30/12	-	97,869 (3)	97,869	-
		Total State ID # FG-2012			\$ -	\$ 229,907	\$ 229,907	\$ -
TOTAL WISCONSIN DEPARTMENT OF TRANSPORTATION					\$ 1,540,521	\$ 65,616,018	\$ 66,694,616	\$ 2,619,119
<u>WISCONSIN DEPARTMENT OF CORRECTIONS</u>								
<u>Department of Health and Human Services</u>								
WISCONSIN DEPARTMENT OF CORRECTIONS	Community Intervention Program for Early & Intensive Intervention	301.263	1,443,930	07/01/12-06/30/13	-	-	462,944	462,944
WISCONSIN DEPARTMENT OF CORRECTIONS	Community Intervention Program for Early & Intensive Intervention	301.263	1,422,080	07/01/11-06/30/12	38,884	1,019,754 (3)	980,870	-
		Total State ID # 301.263			\$ 38,884	\$ 1,019,754	\$ 1,443,814	\$ 462,944
WISCONSIN DEPARTMENT OF CORRECTIONS	Basic County Allocation State Funded	410.313	15,277,450	01/01/12-12/31/12	-	16,838,593 (3) 8,141,550 (4) 24,980,143	23,419,001	(1,561,142)
		Total State ID # 410.313			\$ -	\$ 24,980,143	\$ 23,419,001	\$ (1,561,142)
TOTAL WISCONSIN DEPARTMENT OF CORRECTIONS					\$ 38,884	\$ 25,999,897	\$ 24,862,815	\$ (1,098,198)

See Notes to Schedules of Expenditures of State Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF STATE AWARDS

For the Year Ended December 31, 2012

<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, 2012</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Accrued/ (Deferred) December 31, 2012</u>
<u>WISCONSIN DEPARTMENT OF HEALTH SERVICES - Continued</u>								
<u>Department of Health and Human Services</u>								
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Regional Crisis Grants	433.81075	\$ 33,100	01/01/11-12/31/11	\$ 8,275	\$ 8,275 (3)	\$ -	\$ -
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Regional Crisis Grants	433.81075	33,100	07/01/10-06/30/13	-	33,100 (3)	33,100	-
		Total State ID # 433.8			\$ 8,275	\$ 41,375	\$ 33,100	\$ -
WISCONSIN DEPARTMENT OF HEALTH SERVICES	MA Transportation	435.131	9,985	01/01/12-12/31/12	-	-	-	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	MA Transportation	435.131	Sum Sufficient	01/01/11-12/31/11	117,993	117,993 (3)	-	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	MA COP LTS Expansion	435.1425	21,644	01/01/12-12/31/12	-	-	21,644	21,644
WISCONSIN DEPARTMENT OF HEALTH SERVICES	MA COP LTS Expansion	435.1425	23,000	01/01/11-12/31/11	17,250	17,250 (3)	-	-
		Total State ID # 435.1			\$ 135,243	\$ 135,243	\$ 21,644	\$ 21,644
WISCONSIN DEPARTMENT OF HEALTH SERVICES	APS - Adult Protective SVCS	435.312	426,335	01/01/12-12/31/12	-	426,335 (3)	426,335	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	APS - Adult Protective SVCS	435.312	426,335	01/01/11-12/31/11	106,584	106,584 (3)	-	-
<u>Department on Aging</u>								
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Preventive Health T3D	435.312 Cars #000312	639,503	01/01/12-12/31/12	-	639,503 (3)	639,503	-

WISCONSIN DEPARTMENT OF HEALTH SERVICES	Preventive Health T3D	435.312 Cars #000312	179,029	01/01/10-12/31/10	1	1 (4)	-	-	
<u>Department of Health and Human Services</u>									
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Community Options Program	435.367	1,601,957	01/01/12-12/31/12	-	1,403,842 (3)	1,601,957	198,115	
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Community Options Program	435.367	1,525,673	01/01/11-12/31/11	206,867	206,867 (3)	-	-	
<u>Department on Aging</u>									
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Alzheimer's Family Support	435.381 Cars #000381	242,158	01/01/12-12/31/12	-	242,158 (3)	242,158	-	
Total State ID # 435.3					\$ 313,452	\$ 3,025,290	\$ 2,909,953	\$ 198,115	
<u>Department of Health and Human Services</u>									
WISCONSIN DEPARTMENT OF HEALTH SERVICES	State Funded	435.450	Sum Sufficient	01/01/11-12/31/11	(210)	(210) (3)	-	-	
Total State ID # 435.4					\$ (210)	\$ (210)	\$ -	\$ -	
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Community Support Program	435.504	88,217	01/01/12-12/31/12	-	85,443 (3)	88,217	2,774	
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Community Support Program	435.504	86,558	01/01/11-12/31/11	5,869	5,869 (3)	-	-	
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Certified Support Program	435.517	352,264	01/01/12-12/31/12	-	253,124 (3)	352,264	99,140	
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Certified Support Program	435.517	345,643	01/01/11-12/31/11	86,411	86,411 (3)	-	-	
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Substance Abuse Treatment (TANF)	435.535	4,394,595	01/01/12-12/31/12	-	4,045,683 (3)	4,394,595	348,912	
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Birth to Three Initiative	435.550	1,328,428	01/01/12-12/31/12	-	1,328,428 (3)	1,328,428	-	
WISCONSIN DEPARTMENT OF HEALTH SERVICES	IMD Regular Relocations	435.559	5,691,677	01/01/12-12/31/12	-	5,891,677 (3)	5,891,677	-	

See Notes to Schedules of Expenditures of State Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF STATE AWARDS

For the Year Ended December 31, 2012

<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, 2012</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Accrued/ (Deferred) December 31, 2012</u>
<u>WISCONSIN DEPARTMENT OF HEALTH SERVICES - Continued</u>								
<u>Department of Health and Human Services</u>								
WISCONSIN DEPARTMENT OF HEALTH SERVICES	IMD Regular Relocations	435.559	\$ 6,055,338	01/01/11- 12/31/11	\$ 409,145	\$ 409,145	(3) \$ -	-
<u>Department on Aging</u>								
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Aging Resource Center	435.5601 Cars #560100	2,773,238	01/01/12- 12/31/12	-	2,773,238	(3) 2,773,238	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Benefits Specialist Legal Services - State	435.560318 Cars #560318	24,828	01/01/12- 12/31/12	-	24,828	(3) 24,828	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Benefits Specialist - County	435.560320 Cars #560320	111,456	01/01/12- 12/31/12	-	111,456 12,384 <u>123,840</u>	(3) (6) 123,840	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	EBS OCI Replacement	435.560327 Cars #560327	47,911	07/01/12- 06/30/13	-	11,978	(3) 11,978	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	EBS OCI Replacement	435.560327 Cars #560327	23,952	07/01/11- 06/30/12	(11,978)	-	11,978	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Senior Community Services Program	435.560330 Cars #560330	62,617	01/01/12- 12/31/12	-	62,617 6,957 <u>69,574</u>	(3) (6) 69,574	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Elder Abuse Services	435.560490 Cars #560490	432,321	01/01/12- 12/31/12	-	432,321	(3) 432,321	-

Department of Health and Human Services

							2,061,475 (3)			
							638,869 (4)			
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Aging & DIS Resource Center	435.561	2,061,475	01/01/12-12/31/12	-		2,700,344		2,700,344	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Base Allocation - BCA	435.561	25,347,021	01/01/12-12/31/12	-		25,347,021 (3)		25,347,021	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Base Allocation - BCA	435.561	30,127,843	01/01/11-12/31/11	4,894,733		4,894,733 (3)		-	-

Department on Aging

WISCONSIN DEPARTMENT OF HEALTH SERVICES	Base Allocation - BCA	435.561	2,385,314	01/01/12-12/31/12	-		2,385,314 (3)		2,385,314	-
		Cars #000561								

Department of Health and Human Services

WISCONSIN DEPARTMENT OF HEALTH SERVICES	Family Support Program	435.577	866,324	01/01/12-12/31/12	-		629,377 (3)		862,886	233,509
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Family Support Program	435.577	856,341	01/01/11-12/31/11	(32,833)		(32,833) (3)		-	-
Total State ID # 435.5							\$ 5,351,347	\$ 51,465,515	\$ 46,798,503	\$ 684,335

							835,422 (3)			
							26,121,879 (4)			
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Basic County Allocation	435.681	3,341,686	01/01/12-12/31/12	-		26,957,301		29,463,656	2,506,355

Department on Aging

							261,801 (3)			
							261,801 (4)			
WISCONSIN DEPARTMENT OF HEALTH SERVICES	State/County Match	435.681	261,801	01/01/12-12/31/12	-		523,602		523,602	-
		Cars #000681								

See Notes to Schedules of Expenditures of State Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF STATE AWARDS

For the Year Ended December 31, 2012

<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, 2012</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Accrued/ (Deferred) December 31, 2012</u>
<u>WISCONSIN DEPARTMENT OF HEALTH SERVICES - Continued</u>								
<u>Department on Aging</u>								
WISCONSIN DEPARTMENT OF HEALTH SERVICES	State/County Match	435.681 \$ Cars #000681	254,144	01/01/11- 12/31/11	\$ 63,536	\$ 63,536 (3)	\$ -	\$ -
Total State ID # 435.6					\$ 63,536	\$ 27,544,439	\$ 29,987,258	\$ 2,506,355
<u>Department of Health and Human Services</u>								
WISCONSIN DEPARTMENT OF HEALTH SERVICES	DOC Prisoner Reentry 3	435.8009	274,254	01/01/11- 12/31/11	(4,011)	(4,011) (3)	-	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	TPA CLTS DD Autism GPR	435.802	1,914,769	01/01/12- 12/31/12	-	1,915,182 (3)	1,915,182	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	TPA CLTS DD Other GPR	435.805	561,490	01/01/12- 12/31/12	-	561,491 (3)	561,491	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	TPA CLTS MH Autism GPR	435.808	482,107	01/01/12- 12/31/12	-	482,152 (3)	482,152	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	State Administered IMAA	435.810	661,521	01/01/12- 12/31/12	-	560,323 (3) 31,910 (4) 592,233	693,431	101,198
WISCONSIN DEPARTMENT OF HEALTH SERVICES	State Administered IMAA	435.810	10,206,831	01/01/11- 12/31/11	1,287,822	1,287,822 (3)	-	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	DOC Prisoner Reentry 3	435.81009	274,254	11/01/09- 06/30/12	-	274,254 (3)	274,254	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Crisis Milwaukee 2014	435.81016	58,200	07/01/11- 01/31/14	-	58,200 (3)	58,200	-

WISCONSIN DEPARTMENT OF HEALTH SERVICES	IDP Enhancement Grant	435.81034	50,000	10/01/11-09/30/12	-	10,650	(3)	17,150	6,500
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Milwaukee HD Crisis 2013	435.8106	58,200	07/01/12-01/31/15	-	58,200	(3)	58,200	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Milwaukee HD Crisis 2014	435.8106	58,200	01/01/11-12/31/11	23,468	23,468	(3)	-	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Regional Crisis Grants	435.81075	33,100	07/01/11-06/30/12	-	33,100	(3)	33,100	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	MA Crisis Training-Non Fed	435.81079	68,500	07/01/11-06/30/12	-	68,500	(3)	68,500	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	MA Crisis Training-Non Fed	435.81079	68,500	07/01/10-06/30/13	-	68,500	(3)	68,500	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	MA Crisis Training-Non Fed	435.8108	68,500	01/01/11-12/31/11	17,125	17,125	(3)	-	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	TPA CLTS MH Other GPR	435.811	8,905	01/01/12-12/31/12	-	8,905	(3)	8,905	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	TPA CLTS PD Autism GPR	435.814	783	01/01/12-12/31/12	-	783	(3)	783	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	TPA CLTS PD Other GPR	435.817	103,782	01/01/12-12/31/12	-	103,782	(3)	103,782	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	TPA CLTS CWA Local	435.829	Sum Sufficient	01/01/12-12/31/12	-	458	(3)	458	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	CLTS DD Autism, CWA Admin GPR(F)	435.832	235,265	01/01/12-12/31/12	-	115,264	(3)	166,807	51,543
WISCONSIN DEPARTMENT OF HEALTH SERVICES	CLTS DD Other, CWA Admin GPR(F)	435.835	84,377	01/01/12-12/31/12	-	28,722	(3)	51,057	22,335

See Notes to Schedules of Expenditures of State Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF STATE AWARDS

For the Year Ended December 31, 2012

<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, 2012</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Accrued/ (Deferred) December 31, 2012</u>
<u>WISCONSIN DEPARTMENT OF CHILDREN AND FAMILIES</u>								
<u>Department of Health and Human Services</u>								
WISCONSIN DEPARTMENT OF HEALTH SERVICES	CLTS MH Autism, CWA Admin GPR(F)	435.838	\$ 70,293	01/01/12-12/31/12	\$ -	\$ 31,782 (3)	\$ 41,950	\$ 10,168
WISCONSIN DEPARTMENT OF HEALTH SERVICES	CLTS MH Other, CWA Admin GPR(F)	435.841	8,183	01/01/12-12/31/12	-	254 (3)	438	184
WISCONSIN DEPARTMENT OF HEALTH SERVICES	CLTS PD Autism, CWA Admin GPR(F)	435.844	Sum Sufficient	01/01/12-12/31/12	-	66 (3)	-	(66)
WISCONSIN DEPARTMENT OF HEALTH SERVICES	CLTS PD Other, CWA Admin GPR(F)	435.847	15,666	01/01/12-12/31/12	-	3,621 (3)	6,300	2,679
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Host and Occupancy	435.85	609,207	01/01/12-12/31/12	-	558,439 (3)	609,207	50,768
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Host and Occupancy	435.85	1,054,547	01/01/11-12/31/11	175,758	175,758 (3)	-	-
Total State ID # 435.8					\$ 1,500,162	\$ 6,474,700	\$ 5,219,847	\$ 245,309
TOTAL OF WISCONSIN DEPARTMENT OF HEALTH SERVICES					\$ 7,371,805	\$ 88,686,352	\$ 84,970,305	\$ 3,655,758
WISCONSIN DEPARTMENT OF CHILDREN AND FAMILIES	Basic County Allocation	437.3561	2,900,096	01/01/12-12/31/12	-	2,900,096 (1) 470,042 (4) 3,370,138	3,370,138	-
WISCONSIN DEPARTMENT OF CHILDREN AND FAMILIES	MUTT FF	437.570022 CFB000086	692,064	07/01/12-06/30/13	-	17,166 (3)	360,804	343,638
WISCONSIN DEPARTMENT OF CHILDREN AND FAMILIES	MUTT FF	437.570022 CFB000032	692,064	07/01/11-06/30/12	183,705	468,898 (3)	285,193	-

WISCONSIN DEPARTMENT OF CHILDREN AND FAMILIES	FISS Services	437.57019 CFB000139	746,375	07/01/12- 06/30/13	-	244,125 (3)	376,250	132,125				
WISCONSIN DEPARTMENT OF CHILDREN AND FAMILIES	FISS Services	437.57019 CFB000033	541,400	07/01/11- 06/30/12	-	311,140 (3)	311,140	-				
Total State ID # 437.0					\$	<u>183,705</u>	\$	<u>4,411,467</u>	\$	<u>4,703,525</u>	\$	<u>475,763</u>
TOTAL OF WISCONSIN DEPARTMENT OF CHILDREN AND FAMILIES					\$	<u>183,705</u>	\$	<u>4,411,467</u>	\$	<u>4,703,525</u>	\$	<u>475,763</u>

WISCONSIN DEPARTMENT OF JUSTICE

District Attorney

WISCONSIN DEPARTMENT OF JUSTICE OFFICE OF CRIME VICTIM SERVICES	Victim and Witness Assistance Program	455.503/455.532 WI Statue 950.06	46.5% Total Cost	07/01/12- 06/30/13	-	604,491 (4)	1,162,489	557,998				
WISCONSIN DEPARTMENT OF JUSTICE OFFICE OF CRIME VICTIM SERVICES	Victim and Witness Assistance Program	455.503/455.532 WI Statue 950.06	43% Total Cost	07/01/11- 06/30/12	505,783	1,065,367 (3) 634,797 (4)	1,194,381	-				
Total State ID # 455.503/455.532					\$	<u>505,783</u>	\$	<u>2,304,655</u>	\$	<u>2,356,870</u>	\$	<u>557,998</u>
TOTAL WISCONSIN DEPARTMENT OF JUSTICE					\$	<u>505,783</u>	\$	<u>2,304,655</u>	\$	<u>2,356,870</u>	\$	<u>557,998</u>

WISCONSIN DEPARTMENT OF VETERANS AFFAIRS

County Executive - Veterans Services

WISCONSIN DEPARTMENT OF VETERANS AFFAIRS	2012 County Veterans Service Grant	485.001 WI Statute 45.82	13,000	01/01/12- 12/31/12	-	13,000 (3)	13,000	-				
TOTAL WISCONSIN DEPARTMENT OF VETERANS AFFAIRS					\$	<u>-</u>	\$	<u>13,000</u>	\$	<u>13,000</u>	\$	<u>-</u>

WISCONSIN DEPARTMENT OF ADMINISTRATION

Department of Administrative Services - Architecture and Engineer Services

WISCONSIN DEPARTMENT OF ADMINISTRATION	Land Records Modernization Grant	505.116 2012 T & E	300	2012	-	300 (3)	300	-				
Total State ID # 505.116					\$	<u>-</u>	\$	<u>300</u>	\$	<u>300</u>	\$	<u>-</u>

Department of Health and Human Services

WISCONSIN DEPARTMENT OF ADMINISTRATION	Wisconsin Home Energy Assistance Program - State Public Benefits	505.371	1,153,403	10/01/12- 09/30/13	-	-	148,934	148,934
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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, 2012

<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, 2012</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Accrued/ (Deferred) December 31, 2012</u>
<u>Department of Health and Human Services</u>								
WISCONSIN DEPARTMENT OF ADMINISTRATION	Wisconsin Home Energy Assistance Program - State Public Benefits	505.371	\$ 1,161,225	10/01/11- 09/30/12	\$ 329,974	\$ 1,278,368 (3)	\$ 948,394	\$ -
WISCONSIN DEPARTMENT OF ADMINISTRATION	Wisconsin Home Energy Assistance Program - State Public Benefits	505.371	1,178,093	10/01/10- 09/30/11	9,766	9,766 (3)	-	-
Total CFDA# 505.371					<u>\$ 339,740</u>	<u>\$ 1,288,134</u>	<u>\$ 1,097,328</u>	<u>\$ 148,934</u>
<u>District Attorney</u>								
WISCONSIN DEPARTMENT OF ADMINISTRATION STATE PROSECUTORS OFFICE	Special Prosecution Clerks and Ceasefire Clerks	WI Statutes 20.475 (1) (i) 978.13 (1) (b)(c) & (d)	314,300	07/01/12- 06/30/13	-	-	138,112	138,112
WISCONSIN DEPARTMENT OF ADMINISTRATION STATE PROSECUTORS OFFICE	Special Prosecution Clerks and Ceasefire Clerks	WI Statutes 20.475 (1) (i) 978.13 (1) (b)(c) & (d)	304,300	07/01/11- 06/30/12	125,109	301,297 (3)	176,188	-
Total WI Statutes # 20.475					<u>\$ 125,109</u>	<u>\$ 301,297</u>	<u>\$ 314,300</u>	<u>\$ 138,112</u>
TOTAL WISCONSIN DEPARTMENT OF ADMINISTRATION					<u>\$ 464,849</u>	<u>\$ 1,589,731</u>	<u>\$ 1,411,928</u>	<u>\$ 287,046</u>

STATE OF WISCONSIN COURTS

Clerk of Circuit Courts

STATE OF WISCONSIN COURTS	Chief Judge's Secretary Salary Reimbursement	WI Statute 753.07	Sum Sufficient	01/01/12- 12/31/12	-	15,380 (3) <u>52,766</u> (4) 68,146	73,826	5,680
STATE OF WISCONSIN COURTS	Chief Judge's Secretary Salary Reimbursement	WI Statute 753.07	Sum Sufficient	01/01/11- 12/31/11	809	809 (3)	-	-
Total Wisconsin Statute # 753.07					<u>\$ 809</u>	<u>\$ 68,955</u>	<u>\$ 73,826</u>	<u>\$ 5,680</u>

						201,735 (3)		
						<u>176,320</u> (4)		
STATE OF WISCONSIN COURTS	Court Interpreter Reimbursement	WI Statute 885.37	Sum Sufficient	01/01/12- 12/31/12	-	<u>378,055</u>	584,116	206,061
STATE OF WISCONSIN COURTS	Court Interpreter Reimbursement	WI Statute 885.37	Sum Sufficient	01/01/11- 12/31/11	100,169	<u>100,234</u> (3)	65	-
					Total Wisconsin Statute # 885.37	<u>\$ 100,169</u>	<u>\$ 478,289</u>	<u>\$ 584,181</u> <u>\$ 206,061</u>
	TOTAL STATE OF WISCONSIN COURTS					<u>\$ 100,978</u>	<u>\$ 547,244</u>	<u>\$ 658,007</u> <u>\$ 211,741</u>
					TOTAL STATE ASSISTANCE	<u>\$ 10,973,259</u>	<u>\$ 189,743,242</u>	<u>\$ 186,175,125</u> <u>\$ 7,405,142</u>

See Notes to Schedules of Expenditures of State Awards

COUNTY OF MILWAUKEE

Footnotes to Schedules of Expenditures of Federal and State Awards

Identifying References:

Accrued/(Deferred)

- A Amount that had been reported as the carryover at the end of 2011
- B Adjusted amount to correct the start of 2012

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

FOR THE YEAR ENDED DECEMBER 31, 2012

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, 2012.

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.

For the Department of Transportation – Transportation Services only:
The 2012 Single Audit Report identifies corrections necessary to the beginning balance reported in 2012 from the ending balance in the 2011 Single Audit Report. Each project contains the 2011 end balance reported in 2011, the adjusted amount for the correction and the correct amount at the start of 2012. As these balances reverse in subsequent years, making this one time adjustment brings all the projects in line for the end of 2012.

(b) **Sub grantees**

Certain program funds are passed through the County to subgrantee organizations. The Schedules of Expenditures of Awards do not contain separate schedules disclosing how the subgrantees outside of the County's control utilized the funds. The County requires subgrantees receiving funding to submit separate audit reports disclosing the use of program funds.

(c) **Cost Allocation**

The County has a plan for allocation of central service costs related to grant programs. The amounts allocated to grant programs during a fiscal year are based on this cost allocation plan. Variances between actual costs and budgeted amounts are corrected on a prospective basis. As a result, the 2012 Cost Allocation Plan was based on the 2010 actual amounts and includes adjustments for variances between the 2010 Plan and the 2010 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 2012 Single Audit are disclosed in the section entitled, "Findings of Noncompliance." In determining compliance with the requirements of awards received by the County, samples were selected for testing from the awards shown in the Schedules of Expenditures of Awards. No potential over or under reimbursement effect is shown for internal control findings.

4. **SUPPLEMENTARY INFORMATION**

- (a) Title XIX Medical Assistance payments to the Behavioral Health Division for 2012 and 2011 amounted to \$38,378,360 and \$39,106,862 respectively. These amounts consisted of the following items:

	<u>2012</u>	<u>2011</u>
Patient Billing Cash Receipts:	\$11,555,728	\$12,471,086
Wraparound Capitation Payments:	17,418,122	18,334,987
Crisis and case management billings:	<u>9,404,510</u>	<u>8,300,789</u>
Total	<u>\$38,378,360</u>	<u>\$39,106,862</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 \$55,709 was received from these loans in 2012.
- (c) According to the State of Wisconsin, Department of Health Services, 2012 Youth Aids - State payments for correctional facility charges were \$16,373,292. This amount is unaudited and is presented as additional information to satisfy disclosure requirements established by the State of Wisconsin, Department of Health Services.
- (d) The Milwaukee County Department of Family Care (MCDFC) receives funding from Medicaid through the State of Wisconsin Department of Health Services (DHS). The funding is through a Medical Assistance (MA) capitated payment rate for Family Care eligible members. Per the State of Wisconsin, the capitated rate funding for MA eligible members is approximately 60.53% from Federal sources and a 39.47% match from the State of Wisconsin. The MCDFC served an average of 7,826 MA Family Care members during 2012 and had 8,014 MA Family Care members as of December 31, 2012. MCDFC also receives funding from its members' who have responsibility for cost-share and/or room and board if the member resides in a residential health care facility. For 2012 this represented approximately 10.7% of the MCDFC's total revenues.

5. **DEPARTMENT OF FAMILY CARE**

As of December 31, 2012 the Milwaukee County Department of Family Care (MCDFC) has met the reserve requirements as identified in its contract with the State of Wisconsin Department of Health Services (DHS). As required under the contract with DHS to administer the Family Care program MCDFC shall demonstrate its capacity for financial solvency and stability along with its ability to assume the level of financial risk by maintaining certain reserves. The MCDFC shall maintain a working capital reserve, restricted reserve, and solvency reserve.

5. **DEPARTMENT OF FAMILY CARE-(CONTINUED)**

DHS requires MCDFC to maintain the reserve balances for working capital, restricted and solvency reserves separately from Milwaukee County's general fund. Separate bank accounts for each reserve have been established. The working capital reserve is required to be funded as a percentage of MCDFC's budgeted net annual capitation revenue. The 2012 working capital reserve requirement of \$6,839,825 was based on 3.0% of net capitation revenue budgeted for 2012 of \$227,994,173. To maintain compliance with working capital reserve requirements under the contract with DHS, the reserve is increased at the end of each year to meet the subsequent year's minimum reserve requirements. If the minimum reserve requirement is determined to be less than what was previously funded, the account balance is not decreased to meet the requirement. The total balance of working capital as of December 31, 2012 is \$24,742,424, with \$7,823,863 deposited in a separate bank account to maintain the minimum requirement. Based on estimated net annual capitation revenue of \$260,481,456 for 2013, the working capital reserve requirement is \$7,814,444. Since the working capital reserve balance exceeds the 2013 requirement, no adjustment was made to the balance as of December 31, 2012.

The restricted reserve is also required to be funded based on a graduated scale using a percentage of net annual capitation revenue. The restricted reserve balance as of December 31, 2012 is \$3,607,904. The 2012 restricted reserve requirement of \$3,279,942 was based on net capitation revenue budgeted for 2012 of \$227,994,173. Similar to the working capital reserve, if the reserve requirement is determined to be less than what was previously funded, the account balance is not decreased to meet the new requirement. Based on the above net capitation revenue projection for 2013, the restricted reserve requirement is \$3, 604, 815. The account balance at the end of 2012 exceeds the 2013 requirement, so no adjustment was made to the balance as of December 31, 2012.

The solvency reserve requirement is \$750,000, and the funds are required to be pledged to a separate account with the State of Wisconsin Department of Administration. The MCDFC will continue to earn investment income on the funds in this account; however, the funds from this reserve are part of a pooled reserve established for all Managed Care Organizations (MCO's). In December 2012, MCDFC was notified the pooled reserve having all MCO's reserve funds would be liquidated to pay for claim run-out and other reasonable expenses of an insolvent MCO. All MCO's are now required to replenish their respective solvency fund through quarterly payments over the course of the next two years, the first of which is due on July 15, 2013 in the amount of \$187,500.

Interest earnings on the separate bank accounts for the working capital and restricted reserve were \$7,047 for 2012

Any annual surplus generated by the MCDFC will be used first to meet reserve requirements, with the excess funds placed into a surplus reserve. The surplus reserve will be used to cover any future shortfalls in revenues, or to maintain the State required reserve requirements. As of December 31, 2012, the Surplus fund had a balance of \$15,539,741.

6. 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 2012 are identified in the Schedule of Expenditures of Federal Awards in the Award Description. All ARRA revenues recognized in 2012 are identified with a “(2)” in the Schedule of Expenditures of Federal Awards.

Below is a summary of the 2012 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>2012 Expenditures</u>
<u>U. S. Department of:</u>				
Housing and Urban Development	14.253	Community Development Block Grant	\$ 465,341	\$ 642
Housing and Urban Development	14.257	Homelessness Prevention and Rapid Rehousing	712,755	71,054
Justice	16.588	STOP Violence Against Women Act Grant	21,500	5,084
Justice	16.803	Milwaukee County Assess Inform & Measure	990,000	46,520
Justice	16.803	Treatment Alternatives and Diversion	445,200	349,076
Justice	16.803	Treatment Alternatives and Diversion	929,400	-
Justice	16.803	Byrne Memorial Justice Assistance Grant	356,175	106,922
Justice	16.803	Justice Assistance Grant	6,302,925	576,261
Transportation	20.106	Airport Runway Safety Area Improvements	9,460,285	-
Transportation	20.106	Airport Runway Safety Area Improvements	2,706,498	(1)
Transportation	20.507	Transit Bus Replacements	25,682,975	119,989
Energy	81.128	Energy Efficiency and Conservation	732,400	2,885
Energy	81.086	Wisconsin Clean Transportation Program	487,046	15,046
Education	84.393	Special Education - Grants for Infants & Families	658,875	-
Health and Human Services	93.725	ARRA WI CDSMP WHAI	121,835	5,075
Total			<u><u>\$ 50,073,210</u></u>	<u><u>\$ 1,298,553</u></u>

**Milwaukee County
Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2012**

Section I--Summary of Auditors' Results

Financial Statements

Type of auditors' report issued: unmodified

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: unmodified

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 ✓ no

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
10.561	SNAP Cluster: State Administrative Matching Grants for Support of Families
14.218	Community Development Block Grant Cluster
14.253	Community Development Block Grant Cluster - ARRA
14.871	Housing Voucher Cluster: Section 8 Housing Choice Voucher Program
16.738	JAG Program Cluster: Byrne Memorial Justice Assistance Grant
16.803	JAG Program Cluster: Justice Assistance Grant - ARRA
93.044	Aging Cluster: AAA Administration / Title 3B Support Services
93.045	Aging Cluster: Title 3C-1 Cong. Meal Program / Title 3C-2 Home Meals

93.053	Aging Cluster: NSIP (USDA) Cash
93.275	Substance Abuse & Mental Health Services - Access to Recovery
93.563	Child Support Enforcement Title IV-D
93.601	Special Improvement
93.667	Social Services Block Grant
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)
93.959	Block Grant for Prevention and Treatment of Substance Abuse

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>
395.206	Local Roads Improvement Program
435.1425	MA COP LTS Expansion
435.367	Community Options Program
435.5601	Family Care Resource Center
435.561	Aging & DIS Resource Center
435.561	Base Allocation – BCA
455.503/455.532	Victim and Witness Assistance Program
435.681	Basic County Allocation
435.681	State/County Match
435.802	TPA CLTS DD Autism GPR

<u>State ID Number(s)</u>	<u>Name of State Program or Cluster</u>
435.81009	Basic County Allocation
437.3561	Basic County Allocation
505.371	Wisconsin Home Energy Assistance Program - State Public Benefits
FG-2012-00676	Alcohol Enforcement 2012
FG-2012-00678	Seat Belt Enforcement Grant
Wis Statute 885.37	Court Interpreter Reimbursement

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

Dollar threshold used to distinguish between the Department of Health Services type A and type B programs: \$ 2,549,109

Section II—Financial Statement Findings

See attached findings 2012-5.

Section III—Federal Award Findings and Questioned Costs

See attached findings 2012-1 through 2012-3.

Section III—State Award Findings and Questioned Costs

See attached findings 2012-4.

Section IV— Other Issues

- 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
- 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:

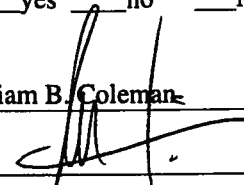
Department of Children & Families	<input type="checkbox"/> yes	<input checked="" type="checkbox"/> no	<input type="checkbox"/> N/A
Department of Health Services	<input checked="" type="checkbox"/> yes	<input type="checkbox"/> no	<input type="checkbox"/> N/A
Department of Corrections	<input type="checkbox"/> yes	<input checked="" type="checkbox"/> no	<input type="checkbox"/> N/A
Department of Agriculture, Trade and Consumer Protection	<input type="checkbox"/> yes	<input checked="" type="checkbox"/> no	<input type="checkbox"/> N/A
Department of Natural Resources	<input type="checkbox"/> yes	<input checked="" type="checkbox"/> no	<input type="checkbox"/> N/A
Department of Transportation	<input type="checkbox"/> yes	<input checked="" type="checkbox"/> no	<input type="checkbox"/> N/A
Department of Justice	<input type="checkbox"/> yes	<input checked="" type="checkbox"/> no	<input type="checkbox"/> N/A
Department of Administration	<input type="checkbox"/> yes	<input checked="" type="checkbox"/> no	<input type="checkbox"/> N/A
Department of Veteran Affairs	<input type="checkbox"/> yes	<input checked="" type="checkbox"/> no	<input type="checkbox"/> N/A

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 29, 2013

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, 435.460, 435.4613, 435.462)

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).

Recurring Finding 2010-1

Condition

12 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: 1 cases, CLTS: 6 cases).

Recurring Finding 2011-1

Condition

Of the 60 participants tested 7 participants did not have the required minimum collateral contacts.

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.

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

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 demonstrate 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.

2011 Response: There are no CIP II, COP-W, CIP1A, CIP1B or COP clients remaining. They are now Family Care Members. 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.

2012 Response: DSD recognizes the importance of maintaining compliance with the CLTS Waiver guidelines and will provide additional training to the staff and vendor that provide case management services. Trainings will be scheduled to review the acceptable criteria for collateral case contacts required by the CLTS Waiver program.

It should be noted that in the majority of the cases where missed contacts were identified, staff had made efforts to complete collateral contacts in support of the case. Unfortunately, the contacts were not considered allowable under the strict interpretation of the CLTS Waiver rules. In addition, the State agency overseeing the program could not provide documentation to the auditors supporting the contact type as allowable, i.e., contacts regarding fiscal agent activities were not considered acceptable.

DSD will work with staff to clarify the need to include Waiver allowable collateral contacts and provide training to ensure that contacts are completed in compliance with Waiver standards. The results of the audit will be shared with the vendor and this provision will be highlighted as a reminder.

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

Current Status

DSD implemented its corrective action for the CLTS program. There were no findings for the year ended December 31, 2012. 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

CIP1A (435.580), CIP1B (435.564), CLTS (435.450, 435.451, 435.460, 435.4613, 435.462)

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).

Recurring Finding 2010-2

Condition

1 out of 160 case files tested did not have an updated ISP (6 month review was missing). (435.564)

Recurring Finding 2011-2

Condition

1 out of 60 case files tested did not have a 6 month ISP in the file.

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.

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

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.

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.

2012 Response: DSD will work with the case management contracted vendor and develop additional monitoring procedures to ensure that timely and accurate six-month case reviews are completed. In addition, DSD will work with the contracted agency to develop electronic reporting procedures that proactively identify upcoming reviews and provide a reminder to staff that reviews are due.

It should be noted that under the current contractual agreement with the case management vendor, any fiscal disallowances resulting from audit findings will be the responsibility of the vendor and will not be absorbed by the County. The results of the audit will be shared with the vendor and this provision will be highlighted as a reminder.

Current Status

DSD implemented its corrective action for the CLTS program. There were no findings for the year ended December 31, 2012. 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

CIP1B (435.564), CLTS (435.450, 435.451)

Finding 2010-3

Condition

For 3 out of 160 case files tested, one or more SPC codes on the HRRS were not properly documented on the ISP (SPC was either not on the ISP or it was miscoded) (CIP1B: 1 case, 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

2011 Response: There are no CIP1B clients remaining. They are now Family Care Members. 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.

2012 Response: DSD will work with the case management contracted vendor and develop additional monitoring procedures to ensure that timely and accurate six-month case reviews are completed. In addition, DSD will work with the contracted agency to develop electronic reporting procedures that proactively identify upcoming reviews and provide a reminder to staff that reviews are due. It should be noted that under the current contractual agreement with the case management vendor, any fiscal disallowances resulting from audit findings will be the responsibility of the vendor and will not be absorbed by the County. The results of the audit will be shared with the vendor and this provision will be highlighted as a reminder.

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

Current Status

DSD implemented its corrective action for the CLTS program. There were no findings for the year ended December 31, 2012. 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.

Recurring Finding 2010-4

Condition

23 out of 60 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.

Recurring Finding 2011-3

Condition

10 out of 60 case files tested either did not have a Care plan or the plan was not reviewed at least every 6 months, or did not have a care plan that was signed by the participant or their guardian showing that the participant or guardian has reviewed the care plan.

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.

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

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.

2012 Response: Care Coordination staff will receive refresher training on ISP requirements and procedures. This will include assistance to complete ISP electronically and monitor coming due. COP Service Manager will monitor review and completion and assure signatures of participant/guardian are included. Improved filling consistent with file order to be completed and monitored. Quality Assurance will in addition do a compliance check quarterly.

Current Status

BHD implemented its corrective action for the CLTS program. There were no findings for the year ended December 31, 2012. 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 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.

Recurring Finding 2010-6

Condition

9 out of 60 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.

Recurring Finding 2011-4

Condition

6 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.

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.

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

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.

2012 Response: Care Coordination staff will receive refresher training on collateral contact and face-to-face contact requirements and procedures for monitoring schedule of face to face contact due dates. 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

BHD implemented its corrective action. There were no findings for the year ended December 31, 2012. This finding has been satisfactorily cleared.

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

Finding 2011-5

Condition

Certain portions of the County's financial statements, specifically the portion of the financial statements applicable to the government-wide financial statements and related reconciliations and the general fund budgetary statement required significant changes to bring them into conformance with generally accepted accounting principles. The remaining sections of the report were materially correct based upon our audit.

Recurring Finding 2012-5

Recommendation

The County should evaluate the need to provide additional, competent staff resources to provide timely and accurate year end financial reporting.

Management Corrective Action

2012 Response: The Comptroller's office realizes the need to meet internal control standards and to provide a timely financial report for the use of the County and other users of the financial report. The addition of the Comptroller's office, under State Statute, will provide additional review for County financial issues, and greater internal control compliance, by providing a segregation of duties between offices. However, this cannot be achieved without adequate staffing, and as you have noted above, additional staff is needed to meet the restructuring. The Office of the Comptroller will be requesting additional positions, and will work hard to fill the vacant positions in the department. We take the recommendation seriously, and will address the issue.

Current Status

The finding recurred during 2012. See page 87.

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

Finding 2011-6

Condition

Our testing of time card approvals noted that time cards do not always have the required approval of the department supervisor. This situation was not isolated to any one department but appears to occur within almost every department. We have estimated that the frequency of occurrence is approximately 2.2%.

Recommendation

The County should review and strengthen its time card approval process to ensure that all time cards are approved in accordance with established policies. As part of any change in procedures, a system of monitoring should be implemented to identify and follow up on time cards not approved.

Management Corrective Action

2012 Response: While a high percentage of time cards are being approved by responsible managers, it has been noted that we still have less than 100% compliance with the approval process. The County may consider a change in its requirement of 100% approval, but only if it can identify an alternative control that can be implemented to ensure that payroll payments are proper. The County will work with Human Resource coordinators, department managers and payroll clerks to find a solution to this issue.

Current Status

The County implemented additional procedures and the frequency of occurrence was reduced to an acceptable level. This finding has been satisfactorily cleared.

COUNTY OF MILWAUKEE
SUMMARY SCHEDULE OF FINDINGS OF NONCOMPLIANCE

Finding 2012-1

Award Programs

CDBG (14.218)

Condition

9 out of 9 sub-recipients that we selected for testing did not have monitoring procedures performed on them in 2012 for 2011 activities.

Criteria

Compliance requirements require that the pass through entity monitors use of funds by sub-recipients. Entities are required to provide reasonable assurance that the costs of goods and services charged to federal awards are allowable and charged in accordance with the applicable regulations by conducting monitoring on sub-recipients.

Cause

Sub-recipient monitoring was not performed by the Housing Division

Effect

There possibility of unallowable activities cost being charged to the program or misuse of funds by sub-recipients due to lack of monitoring of activities of the sub-recipient to ensure that they are using the grant funds for approved purposes.

Milwaukee County Housing Response:

For projects which have been found to be ineligible by HUD and the projects have been paid back. The “Sub-recipient Compliance Manual” addresses eligibility through the application process on the front end and addresses monitoring. It is the goal of the Housing Division to monitor all 2012 CDBG projects in 2013. From the monitoring results a risk analysis system will be created to select sub-recipients for monitoring in future years in accordance with HUD published guidance. Staff is also scrutinizing reimbursement requests from sub-recipients to a greater degree to ensure compliance. Payments now require the signatures of the Housing Program Assistant, Accountant, Manager, and Administrator.

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

Finding 2012-2

Award Programs

CDBG (14.218)

Condition

5 out of 9 sub-recipients select for testing did not have DUNS number.

Criteria

The federal government requires organizations to provide a DUNS number as part of their grant applications and proposals. The federal government's Office of Management & Budget has adopted the use of DUNS numbers as a way to keep track of how federal grant money is awarded and dispersed.

Cause

DUNS numbers were not obtained and documented in the sub-recipients files prior to issuing the sub-award

Effect

The federal government's Office of Management & Budget might not have kept track of how federal grant money is awarded and dispersed to some of the sub-recipients.

Milwaukee County Response:

Currently staff is diligent on collecting DUNS numbers and running them through the Excluded Parties List System (EPLS). The DUNS number is collected with applications and EPLS is run prior to contract signing.

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

Finding 2012-3

Award Program

CDBG (14.218)

Condition

3 out of 25 sub-recipients payments that we selected for testing were paid out to unallowable activities

Criteria

Compliance requirements require that funds are only to be used for allowable activities. The CDBG program has specific activities that are allowed or that may be unallowed to be charged to the program.

Cause

Payments were paid to unallowable activities

Effect

Ineligible costs were charged to the program

Milwaukee County's Response

The activities themselves may have been eligible under CDBG National Objectives, but they were not in the Milwaukee County jurisdiction of 16 municipalities excluding the Cities of Milwaukee, Wauwatosa, and West Allis or they were not properly coded with the proper National Objective. Projects cited have been found to be ineligible by HUD due to jurisdiction and the projects have been paid back. HUD had approved Annual Plans for decades without regard jurisdiction, but in 2011 took issue with jurisdiction. The "Sub-recipient Compliance Manual" addresses eligibility through the application process on the front end.

Prior to allocations being made, applicants will have to document that the project serves the jurisdiction and is eligible. Eligible applications will be scored and a recommendation of funding will be made to the County Board. A spread sheet will be provided to the Board showing administrative and public service caps. The County Board will ultimately determine the allocations and once the County Executive signs the County Board resolution allocating funds, staff will submit an Annual Plan to HUD listing the allocations. Once HUD awards funds, contracts will be drafted based on the resolution and projects will be entered into IDIS based on the resolution. This process will ensure the resolution, annual plan, contracts, payments, and IDIS all tie out.

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

Finding 2012-4

Award Program

COP (435.367)

Condition

For 2 out of 10 case files that received a termination of COP funded services, the participant or guardian did not receive a notification at least ten working dates prior to the effective date of termination of services.

Criteria

According to the COP Manual, the lead agency shall mail a notification of reduction or termination of services to the participant or guardian at least ten working dates prior to the effective date of any reduction or termination of services.

Cause

The county did not notify participants at least 10 working dates prior to the effective date of termination of services.

Effect

Participants may be unaware of any reduction or termination of COP funded services.

Milwaukee County's Response

BHD will review Notification of COP program Termination form, Notification of COP Eligibility form, SAIL Community Options Program (COP) Eligibility Policy and Procedure, and SAIL Community Options Program (COP) Termination of Services Policy and Procedure with Care Coordinators.

COUNTY OF MILWAUKEE
SUMMARY SCHEDULE OF FINANCIAL STATEMENT FINDINGS

Finding 2012-5

Condition

Based on the audit, total assets, liabilities and equity for the government-wide and individual fund financial statements were materially correct. However, certain portions of the County's financial statements, specifically the portion of the financial statements applicable to the government-wide financial statements, related reconciliations and the general fund budgetary statement required significant changes to individual asset, liability, expenditure/expense, and / or other financing sources (uses) line items to bring them into conformance with generally accepted accounting principles.

Criteria

Statement of Auditing Standards No. 115 states that the County should have internal control procedures that enable the preparation and review of financial statements by County personnel that are complete and accurate in a timely manner.

Cause

With the restructuring of the Comptroller's office and various vacant positions, there is a lack of trained and knowledgeable personnel in the Department (exclusive of the Comptroller) and in other Departments that account for financial activity needed for the annual financial statements.

Effect

Government-wide financial statements may not be presented in accordance with generally accepted accounting principles.

Recommendation

The County should evaluate the need to provide additional training to staff resources, giving them the knowledge and understanding to provide timely and accurate year end financial reporting.

Management Corrective Action

The Comptroller's office understands the need to meet internal control standards and provide timely financial reports for both internal and external users. The addition of the Comptroller's office, under State Statute, provided for additional review of County financial issues, and greater internal control compliance, by providing a segregation of duties between offices. To achieve these goals, the Comptroller's office must be adequately staffed. The Office of the Comptroller has recently added a Deputy Comptroller, is currently in the process of hiring for additional positions within the Central Accounting division, and is focused on providing additional

COUNTY OF MILWAUKEE
SUMMARY SCHEDULE OF FINANCIAL STATEMENT FINDINGS (CONTINUED)

educational opportunities for the current Central Accounting team. We are also working to develop and adhere to a more concise timeline for monthly, quarterly and year-end financial statement preparation and distribution. Vacancies in accounting positions in other departments that provide key financial information needed for the annual financial statements will be identified and department management will be contacted to discuss strategies for filling the positions, as well as possible educational opportunities for their financial staff that may be in need of it.