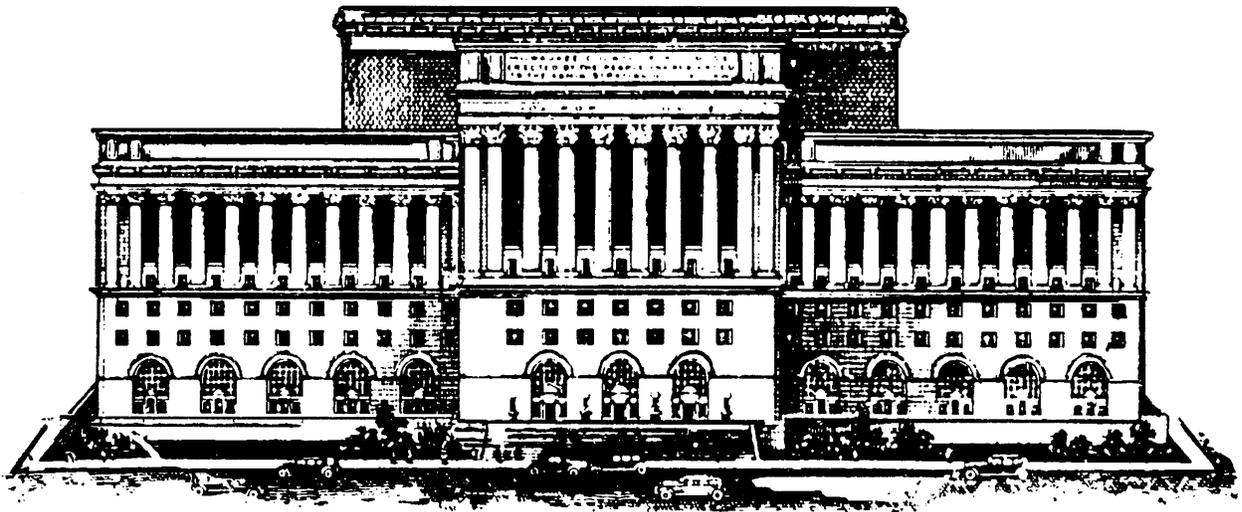


**COUNTY OF
MILWAUKEE, WISCONSIN**



**SINGLE AUDIT REPORT
FOR THE YEAR ENDED DECEMBER 31, 2011**

COUNTY OF MILWAUKEE
SINGLE AUDIT REPORT

For The Year Ended December 31, 2011

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A Professional Services Firm

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

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

We have audited the accompanying Schedules of Expenditures of Federal and State Awards of the County of Milwaukee, Wisconsin for the year ended December 31, 2011. These Schedules of Expenditures of Federal and State awards are the responsibility of the County of Milwaukee, Wisconsin's management. Our responsibility is to express an opinion on these Schedules of Expenditures of Federal and State awards based on our audit.

The financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County of Milwaukee, Wisconsin, as of and for the year ended December 31, 2011, which collectively comprise the County of Milwaukee's basic financial statements have been audited and a report dated July 31, 2012 has been issued. The basic financial statements are the responsibility of the County of Milwaukee's management. We did not audit the basic financial statements of the County; they were audited by other auditors and separately issued.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States of America and the provisions of the State Single Audit Guidelines issued by the Wisconsin Department of Administration. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the Schedules of Expenditures of Federal and State Awards are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the Schedules of Expenditures of Federal and State Awards. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the Schedules of Expenditures of Federal and State Awards referred to above present fairly, in all material respects, the results of the County of Milwaukee, Wisconsin's operations of Federal and State awards for the year ended December 31, 2011, in conformity with accounting principles generally accepted in the United States of America.



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

Coleman & Williams, Ltd.

Milwaukee, Wisconsin
July 31, 2012



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**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH REQUIREMENTS
THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN
ACCORDANCE WITH OMB CIRCULAR A-133 AND THE STATE SINGLE AUDIT
GUIDELINES**

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

Compliance

We have audited the County of Milwaukee, Wisconsin's compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement and the State Single Audit Guidelines that could have a direct and material effect on each of the County of Milwaukee, Wisconsin's major federal and major state programs for the year ended December 31, 2011. The County of Milwaukee, Wisconsin's major federal and major state programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal and major state programs is the responsibility of the County of Milwaukee, Wisconsin's management. Our responsibility is to express an opinion on the County of Milwaukee, Wisconsin's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*; and the State Single Audit Guidelines. Those standards, OMB Circular A-133 and the State Single Audit Guidelines, require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal or major state program occurred. An audit includes examining on a test basis, evidence about the County of Milwaukee, Wisconsin's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the County of Milwaukee, Wisconsin's compliance with those requirements.

In our opinion the County of Milwaukee, Wisconsin complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal and major state programs for the year ended December 31, 2011. However, the results of



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

our auditing procedures disclosed instances of noncompliance with those requirements which are required to be reported in accordance with OMB Circular A-133 and the State Single Audit Guidelines, and which are described in the accompanying Schedule of Findings and Questioned Costs as items 2011-1 through 2011-4.

Internal Control Over Compliance

Management of the County of Milwaukee, Wisconsin is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal and state programs. In planning and performing our audit, we considered the County of Milwaukee, Wisconsin's internal control over compliance with the requirements that could have a direct and material effect on a major federal or major state program to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133 and the State Single Audit Guidelines, but not for the purpose of expressing an opinion on the effectiveness of the internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County of Milwaukee, Wisconsin's internal control over compliance.

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

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

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



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

The County of Milwaukee, Wisconsin's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. We did not audit the County of Milwaukee, Wisconsin's responses and accordingly, we express no opinion on the responses.

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

Coleman & Williams, Ltd.

Milwaukee, Wisconsin
July 31, 2012



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INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL
OVER FINANCIAL REPORTING AND ON COMPLIANCE AND
OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

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

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County of Milwaukee, Wisconsin as of and for the year ended December 31, 2011, which collectively comprise the County of Milwaukee's basic financial statements and have issued our report thereon dated July 31, 2012. Our report includes a reference to other auditors. Our report was modified due to the implementation of Governmental Accounting Standards Board Statement No. 54. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Other auditors audited the financial statements of the Milwaukee County War Memorial Center, Inc., the Marcus Center for the Performing Arts, and the Milwaukee County Research Park Corporation, as described in our report on the County of Milwaukee's financial statements. The financial statements of the Milwaukee Public Museum, Inc., the Milwaukee County War Memorial Center, Inc., the Marcus Center for the Performing Arts, and the Milwaukee County Research Park Corporation were not audited in accordance with *Government Auditing Standards*.

Internal Control Over Financial Reporting

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

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.

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

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined previously. However, we identified certain deficiencies in internal control over financial reporting, described in the accompanying schedule of findings and questioned costs that we consider to be significant deficiencies in internal control over financial reporting. These significant deficiencies are items 2011-5 and 2011-6. 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.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County of Milwaukee's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We noted certain matters that we have reported to management of the County of Milwaukee in a separate letter dated July 31, 2012.

The County of Milwaukee's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. We did not audit the County of Milwaukee's responses and, accordingly, we express no opinion on the responses.

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

Baker Tilly Vinshaw Krause, LLP

Milwaukee, Wisconsin
July 31, 2012

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2011

<u>Administering County Department/ PASS-THRU-AGENCY</u>	<u>Award Description</u>	Federal Domestic Assistance #/ State or Other <u>Contract #</u>	Award <u>Amount</u>	Award Period (Note 1)	Accrued/ (Deferred) January 1, 2011	<u>Revenues</u>	<u>Expenditures</u>	Accrued/ (Deferred) December 31, 2011
<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	01/01/11- 12/31/11	\$ -	\$ 8,684 (3)	\$ 8,684	\$ -
Total CFDA #10.550					\$ -	\$ 8,684	\$ 8,684	\$ -
WISCONSIN DEPARTMENT OF PUBLIC INSTRUCTION	Child Nutrition Cluster: School Breakfast Program	10.553	Sum Sufficient	07/01/11- 06/30/12	-	27,724 (3)	33,327	5,603
WISCONSIN DEPARTMENT OF PUBLIC INSTRUCTION	Child Nutrition Cluster: School Breakfast Program	10.553	Sum Sufficient	07/01/10- 06/30/11	16,604	48,345 (3)	31,741	-
Total CFDA #10.553					\$ 16,604	\$ 76,069	\$ 65,068	\$ 5,603
WISCONSIN DEPARTMENT OF PUBLIC INSTRUCTION	Child Nutrition Cluster: School Lunch Program	10.555	Sum Sufficient	07/01/11- 06/30/12	-	43,658 (3)	52,402	8,744
WISCONSIN DEPARTMENT OF PUBLIC INSTRUCTION	Child Nutrition Cluster: School Lunch Program	10.555	Sum Sufficient	07/01/10- 06/30/11	26,172	76,911 (3)	50,739	-
Total CFDA # 10.555					\$ 26,172	\$ 120,569	\$ 103,141	\$ 8,744
Child Nutrition Cluster:					\$ 42,776	\$ 205,322	\$ 176,893	\$ 14,347
<u>Department of Health and Human Services</u>								
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Special Supplemental Nutrition Program for Women	10.557	3,851	07/01/10- 12/31/10	548	548 (1)	-	-
Total CFDA # 10.557					\$ 548	\$ 548	\$ -	\$ -
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	-	3,991,728 (1)	4,733,336	741,608

WISCONSIN DEPARTMENT OF HEALTH SERVICES	SNAP Cluster: State Administrative Matching Grants for Support of Families	10.561	4,932,270	01/01/10-12/31/10	(557,964)	(557,964) (1)	-	-				
Total CFDA # 10.561					\$	<u>(557,964)</u>	\$	<u>3,433,764</u>	\$	<u>4,733,336</u>	\$	<u>741,608</u>
SNAP Cluster:					\$	<u>(557,964)</u>	\$	<u>3,433,764</u>	\$	<u>4,733,336</u>	\$	<u>741,608</u>
<u>Department of Health and Human Services - Behavioral Health Division</u>												
WISCONSIN DEPARTMENT OF PUBLIC INSTRUCTION	FY2010 National Lunch Program Equipment Assistance Grant for School Food Authorities	10.579	8,312	05/31/11-09/30/11	-	8,312 (3)	8,312	-				
Total CFDA #10.579					\$	<u>-</u>	\$	<u>8,312</u>	\$	<u>8,312</u>	\$	<u>-</u>
TOTAL U.S. DEPARTMENT OF AGRICULTURE					\$	<u>(514,640)</u>	\$	<u>3,647,946</u>	\$	<u>4,918,541</u>	\$	<u>755,955</u>

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: 2011 Community Development Block Grant	14.218	1,536,539	01/01/11-Completion	-	556,287 (1)	755,033	198,746
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	744,589	902,319 (1)	208,830	51,100
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	CDBG Entitlement Grants Cluster: 2009 Community Development Block Grant	14.218	1,702,871	01/01/09-Completion	24,593	30,500 (1)	5,907	-
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	CDBG Entitlement Grants Cluster: 2008 Community Development Block Grant	14.218	1,716,176	01/01/08-Completion	5,436	5,436 (1)	-	-
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)
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	CDBG Entitlement Grants Cluster: 2005 Community Development Block Grant	14.218	1,859,964	01/01/05-Completion	4,032	50,405 (1)	46,373	-
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	CDBG Entitlement Grants Cluster: 2004 Community Development Block Grant	14.218	1,956,000	01/01/04-Completion	(715)	(715) (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, 2011

<u>Administering County Department/ PASS-THRU-AGENCY</u>	<u>Award Description</u>	Federal Domestic Assistance #/ State or Other <u>Contract #</u>	Award <u>Amount</u>	Award Period <u>(Note 1)</u>	Accrued/ (Deferred) January 1, <u>2011</u>	<u>Revenues</u>	<u>Expenditures</u>	Accrued/ (Deferred) December 31, <u>2011</u>
<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 Entitlement Grants Cluster: 2002 Community Development Block Grant	14.218 \$ B02-UC55-0001	1,767,000	01/01/02- Completion	\$ (52)	(52) (1)	\$ -	-
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	CDBG Entitlement Grants Cluster: 2001 Community Development Block Grant	14.218 B01-UC55-0001	1,799,000	01/01/01- Completion	(490)	(490) (1)	-	-
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	CDBG Entitlement Grants Cluster: 1998 Community Development Block Grant	14.218 B98-UC55-0001	1,729,000	01/01/98- Completion	-	-	-	-
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	CDBG Entitlement Grants Cluster: 1993 Community Development Block Grant	14.218 B93-UC55-0001	2,667,000	06/01/93- Completion	(1,444)	(1,444) (1)	-	-
Total CFDA# 14.218					\$ 775,944	\$ 1,542,246	\$ 1,016,143	\$ 249,841
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	CDBG Entitlement Grants Cluster: ARRA - Community Development Block Grant Entitlement/Recovery Act	14.253 B09-UY55-0001	465,341	06/04/09- 09/30/12	53	916 (2)	3,678	2,815
Total CFDA# 14.253					\$ 53	\$ 916	\$ 3,678	\$ 2,815
CDBG Entitlement Grants Cluster:					\$ 775,997	\$ 1,543,162	\$ 1,019,821	\$ 252,656
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	Supportive Housing - Sometime Home Safe Haven Program	14.235 WI0052-B51011003	419,979	10/01/11- 09/30/12	-	44,933 (4)	135,357	90,424
					419,979 (1) 105,116 (4)			
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	Supportive Housing - Sometime Home Safe Haven Program	14.235 WI0052-B51010802	419,979	10/01/10- 09/30/11	87,576	525,095	437,519	-
					74,349 (1) 9,153 (4)			
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	Supportive Housing - Sometime Home Safe Haven Program	14.235 WI0052-B51010801	419,979	10/01/09- 09/30/10	83,502	83,502	-	-
Total CFDA# 14.235					\$ 171,078	\$ 653,530	\$ 572,876	\$ 90,424

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	2009 Shelter Plus Care Heartland Project	14.238 WI0112-C51010900	443,440	06/03/11- 06/03/16	-	-	37,265	37,265
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	2007 Shelter Plus Bonus Project	14.238 WI39-C701001	1,104,840	01/01/09- Completion	56,283	225,427 (1)	232,772	63,628
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	Shelter Plus Care - Tenant Based Mental Health & AODA	14.238 WI0053-C51011003	2,841,696	07/01/11- 06/30/12	-	1,074,661 (1) 96,950 (4) 1,171,611	1,420,929	249,318
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	Shelter Plus Care - Tenant Based Mental Health & AODA	14.238 WI0053-C51010802	2,814,540	07/01/10- 06/30/11	1,354,009	2,696,698 (1) 58,416 (4) 2,755,114	1,401,105	-
Total CFDA# 14.238					\$ 1,410,292	\$ 4,152,152	\$ 3,092,071	\$ 350,211
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	Home Investment Partnership	14.239 M11-DC55-0205	1,143,939	10/25/11- 10/31/13	-	-	-	-
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	Home Investment Partnership	14.239 M10-DC55-0205	1,270,768	10/07/10- 11/30/12	-	105,544 (1)	938,794	833,250
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	Home Investment Partnership	14.239 M09-DC55-0205	1,111,065	08/06/09- 09/30/11	641,998	445,507 (1)	27,608	224,099
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	Home Investment Partnership	14.239 M08-DC55-0205	1,179,575	09/24/08- 09/30/10	499,829	505,212 (1)	19,644	14,261
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	Home Investment Partnership	14.239 M07-DC55-0205	1,238,156	05/16/07- 05/31/09	104,608	301,055 (1)	292,095	95,648
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	Home Investment Partnership	14.239 M06-DC55-0205	1,241,604	08/09/06- 08/31/08	77,265	181,302 (1) 49,537 (4) 230,839	153,574	-
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	Home Investment Partnership	14.239 M05-DC55-0205	1,351,317	06/09/05- 06/30/07	71,280	192,801 (1) 71,280 (4) 264,081	192,801	-
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	Home Investment Partnership	14.239 M04-DC55-0205	1,540,440	05/12/04- 05/31/06	122,867	199,002 (1) 67,650 (4) 266,652	143,785	-
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	Home Investment Partnership	14.239 M03-DC55-0205	1,237,989	05/15/03- 05/31/05	(91,966)	(91,966) (4)	-	-

See Notes to Schedules of Expenditures of Federal Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2011

<u>Administering County Department/ PASS-THRU-AGENCY</u>	<u>Award Description</u>	Federal Domestic Assistance #/ State or Other <u>Contract #</u>	Award <u>Amount</u>	Award Period <u>(Note 1)</u>	Accrued/ (Deferred) January 1, <u>2011</u>	<u>Revenues</u>	<u>Expenditures</u>	Accrued/ (Deferred) December 31, <u>2011</u>
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT - Continued</u>								
<u>Department of Health and Human Services - Housing Division</u>								
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	Home Investment Partnership	14.239 \$ M02-DC55-0205	1,177,300	01/01/02- 12/31/04	\$ 152,809 \$	152,809 (4) \$	- \$	-
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	Home Investment Partnership	14.239 M01-DC55-0205	1,180,000	01/01/01- 12/31/03	(144,554)	(144,554) (4)	-	-
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	Home Investment Partnership	14.239 M00-DC55-0205	716,843	01/01/00- 12/31/02	2,917	2,917 (4)	-	-
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	Home Investment Partnership	14.239 M99-DC55-0205	1,056,000	01/01/99- 12/31/01	22,913	22,913 (4)	-	-
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	Home Investment Partnership	14.239 M98-DC55-0205	972,000	01/01/98- 12/31/00	1,842	1,842 (4)	-	-
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	Home Investment Partnership	14.239 M97-DC55-0205	922,000	01/01/97- 12/31/99	(7,641)	(7,641) (4)	-	-
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	Home Investment Partnership	14.239 M96-DC55-0205	941,000	01/01/96- 12/31/98	37,202	37,202 (4)	-	-
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	Home Investment Partnership	14.239 M95-DC55-0205	978,000	05/01/95- 04/30/97	(62,799)	(62,799) (4)	-	-
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	Home Investment Partnership	14.239 M94-DC55-0205	913,000	05/01/94- 04/30/96	(39,333)	(39,333) (4)	-	-
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	Home Investment Partnership	14.239 M93-DC55-0205	709,000	05/01/93- 04/30/95	(34,151)	(34,151) (4)	-	-

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	Home Investment Partnership M92-DC55-0205	14.239	750,000	05/01/92- 04/30/94	(29,272)	(29,272) (4)	-	-
	Total CFDA# 14.239				\$ 1,325,814	\$ 1,926,857	\$ 1,768,301	\$ 1,167,258
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	ARRA - Homelessness Prevention and Rapid Rehousing Program S09-UY55-0001	14.257	712,755	08/14/09- 09/30/12	89,589	410,530 (2)	321,507	566
	Total CFDA# 14.257				\$ 89,589	\$ 410,530	\$ 321,507	\$ 566
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	Housing Voucher Cluster: Section 8 Housing Choice Voucher Program C-6059 WI218VO	14.871	13,175,756	01/01/11- 12/31/11	-	13,175,756 (1) 317,648 (4) 475,429 (8)	13,527,361	(441,472)
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	Housing Voucher Cluster: Section 8 Housing Choice Voucher Program C-6059 WI218VO	14.871	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 C-6059 WI218VO	14.871	11,583,523	01/01/09- 12/31/09	(812,524)	(21,008) (4)	-	(791,516)
	Total CFDA# 14.871				\$ (948,115)	\$ 13,947,825	\$ 13,527,361	\$ (1,368,579)
	Housing Voucher Cluster:				\$ (948,115)	\$ 13,947,825	\$ 13,527,361	\$ (1,368,579)
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					\$ 2,824,655	\$ 22,634,056	\$ 20,301,937	\$ 492,536

U.S. DEPARTMENT OF JUSTICE

Department of Health and Human Services

WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	JABG Intensive Monitoring Program 2009-JB-15-7842	16.523	87,820	04/01/11- 03/31/12	-	32,800 (1)	76,200	43,400
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Firearm Supervision Project 2008-JB-04/15-6549	16.523	77,360	10/01/09- 03/31/11	-	33,654 (1)	33,654	-
	Total CFDA # 16.523				\$ -	\$ 66,454	\$ 109,854	\$ 43,400

See Notes to Schedules of Expenditures of Federal Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2011

<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, 2011	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2011
<u>U.S. DEPARTMENT OF JUSTICE - Continued</u>								
<u>Department of Health and Human Services</u>								
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Milwaukee Disproportionate Minority Contract	16.540 \$ 2008/2009 JF-10-7145	106,176	01/01/10- 03/31/11	\$ 38,767	\$ 74,277 (1)	\$ 35,510	\$ -
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	JABG Alternative to Detention for Status Offenders	16.540 2010-JF-08-8183	67,441	04/01/11- 06/30/12	-	-	6,166	6,166
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	22,335	31,458 (1)	26,625	17,502
Total CFDA # 16.540					\$ 61,102	\$ 105,735	\$ 68,301	\$ 23,668
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	-	44,835 (1)	66,974	22,139
Total CFDA # 16.541					\$ -	\$ 44,835	\$ 66,974	\$ 22,139
<u>District Attorney</u>								
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	69,003
WISCONSIN DEPARTMENT OF JUSTICE - OFFICE OF CRIME VICTIM SERVICES	Victims of Crime Act Grant	16.575 2010-016-24	313,320	10/01/10- 09/30/11	56,013	227,572 (1)	171,559	-
Total CFDA# 16.575					\$ 56,013	\$ 227,572	\$ 240,562	\$ 69,003
<u>Clerk of Circuit Courts</u>								
WISCONSIN DEPARTMENT OF JUSTICE BUREAU OF JUSTICE ASSISTANCE	Drug Court Discretionary Grant	16.585 2011-DC-BX-0001	650,000	10/01/11- 09/30/14	-	-	16,074	16,074

WISCONSIN DEPARTMENT OF JUSTICE BUREAU OF JUSTICE ASSISTANCE	Drug Court Discretionary Grant 2009-DC-BX-0041	16.585	349,995	09/01/09- 08/30/12	48,907	124,037 (1)	119,489	44,359
Total CFDA# 16.585					\$ 48,907	\$ 124,037	\$ 119,489	\$ 44,359

District Attorney

WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	ARRA- STOP Violence Against Women Act Gran Specialized Prosecution 2011-VA-02B-8838	16.588	162,270	07/01/11- 06/30/12	-	-	47,312	47,312
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	ARRA- STOP Violence Against Women Act Grant Specialized Prosecution 2009/2010-VA-02B-7776	16.588	162,300	07/01/10- 09/30/11	65,679	142,436 (2)	96,621	19,864
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	ARRA -STOP Violence Against Women Act Gran VAWA Recovery Act - Specialized Prosecution 2009-VR-02B-7731	16.588	21,500	02/01/10- 04/30/12	2,346	5,686 (2)	5,163	1,823
Total CFDA# 16.588					\$ 68,025	\$ 148,122	\$ 149,096	\$ 68,999

UNITED STATES DEPARTMENT OF JUSTICE - OFFICE ON VIOLENCE AGAINST WOMEN	VAWA Strengthening Prosecution and Victim Safety 2006-WE-AX-0072	16.590	3,374,642	07/01/06- 06/30/13	144,335	556,450 (1)	594,465	182,350
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Sheriff Department

WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Protection Order Interface 2005-ST-01-7599	16.590	55,025	01/01/05- 12/31/11	-	37,500 (3)	37,500	-
Total CFDA# 16.590					\$ 144,335	\$ 593,950	\$ 631,965	\$ 182,350

WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	HOC AODA-CIP Program 2008-RS-01-6454	16.593	19,931	04/01/09- 03/31/10	-	10,158 (3)	10,158	-
Total CFDA # 16.593					\$ -	\$ 10,158	\$ 10,158	\$ -

Clerk of Circuit Courts

WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	JAG Program Cluster: Universal Screening 2008/2009-DX/DJ-02-8863	16.738	100,000	04/01/11- 03/31/12	-	22,808 (1)	22,808	-
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	JAG Program Cluster: Milwaukee County Assess Inform and Measure (AIM) Grant 2009-AI-01-6457	16.738	313,000	05/01/09- 06/30/10	23,996	23,996 (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, 2011

<u>Administering County Department/ PASS-THRU-AGENCY</u>	<u>Award Description</u>	Federal Domestic Assistance #/ State or Other <u>Contract #</u>	<u>Award Amount</u>	<u>Award Period (Note 1)</u>	Accrued/ (Deferred) January 1, <u>2011</u>	<u>Revenues</u>	<u>Expenditures</u>	Accrued/ (Deferred) December 31, <u>2011</u>
<u>U.S. DEPARTMENT OF JUSTICE - Continued</u>								
<u>District Attorney</u>								
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	\$ 23,955 \$	98,556 (1) \$	91,113 \$	16,512
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	JAG Program Cluster: Byrne Memorial Justice Assistance Grant Drug Prosecution Program	16.738 2009-DJ-02-7563	153,250	07/01/09- 08/31/10	12,099	12,099 (1)	-	-
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 (1)	-	(222,218)
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	(195,091)	79,789 (1)	566,377	291,497
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	JAG Program Cluster: Byrne Memorial Justice Assistance Grant Milwaukee Metropolitan Drug Enforcement Group	16.738 2009-DJ-01-7517	583,524	1/1/2010- 01/31/11	299,517	320,345 (1)	20,828	-
<u>Sheriff Department</u>								
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	-	-	-	-
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	-	499,694 (1)	499,694	-
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	JAG Program Cluster: JAG (Edward Byrne Memorial)	16.738 2007-DJ-BX-1112	1,179,611	10/01/06- 09/30/10	1,178,868	1,178,868 (1)	-	-

WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	JAG Program Cluster: JAG (Edward Byrne Memorial)	16.738 2008-DJ-BX-0462	405,776	10/01/07- 09/30/11	405,776	-	-	405,776
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	JAG Program Cluster: JAG (Edward Byrne Memorial)	16.738 2009-DJ-BX-1040	1,482,323	10/01/08- 09/30/12	462,744	597,680 (1)	460,306	325,370
Total CFDA# 16.738					\$ <u>2,211,864</u>	\$ <u>3,056,053</u>	\$ <u>1,661,126</u>	\$ <u>816,937</u>

Clerk of Circuit Courts

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	230,830	451,614 (2)	422,179	201,395
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	JAG Program Cluster: ARRA - Treatment Alternatives and Diversion BYRNE Memorial Justice Assistance	16.803 2009-DS-02-7235	929,400	07/01/09- 12/31/11	168,163	360,767 (2)	360,150	167,546

District Attorney

WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	JAG Program Cluster: ARRA -Recovery Act - Byrne Memorial JAG Program - Diversity Law Internship Program	16.803 2009-DS-02-8686	9,694	05/09/11- 08/26/11	-	8,858 (2)	8,858	-
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	33,575	100,854 (2)	144,685	77,406

Sheriff Department

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	1,540,838	1,798,580 (2)	3,062,206	2,804,464
Total CFDA# 16.803					\$ <u>1,973,406</u>	\$ <u>2,720,673</u>	\$ <u>3,998,078</u>	\$ <u>3,250,811</u>
JAG Program Cluster:					\$ <u>4,185,270</u>	\$ <u>5,776,726</u>	\$ <u>5,659,204</u>	\$ <u>4,067,748</u>

Medical Examiner's Office

WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Paul Coverell Forensic Science Grant	16.742	25,457	01/01/11- 12/31/11	-	25,457 (1)	25,457	-
Total CFDA# 16.742					\$ <u>-</u>	\$ <u>25,457</u>	\$ <u>25,457</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, 2011

<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, 2011</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Accrued/ (Deferred) December 31, 2011</u>
<u>U.S. DEPARTMENT OF JUSTICE - Continued</u>								
<u>Department of Health and Human Services</u>								
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Justice and Mental Health Collaboration Program	16.745 \$ 2009-MO-BX-0025	250,000	10/01/09- 03/31/13	\$ 13,690	\$ 40,280 (1)	\$ 66,998	\$ 40,408
Total CFDA# 16.745					\$ 13,690	\$ 40,280	\$ 66,998	\$ 40,408
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Education Liaison	16.752 CFB000031	85,002	07/01/11- 06/30/12	-	28,000 (3)	42,000	14,000
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Education Liaison	16.752 CFA000287	42,501	01/01/11- 06/30/11	-	42,000 (3)	42,000	-
Total CFDA# 16.752					\$ -	\$ 70,000	\$ 84,000	\$ 14,000
<u>Sheriff Department</u>								
UNITED STATES MARSHALS SERVICE	Housing of Federal Prisoners	89-00-0128	Depends on number of federal prisoners	01/01/11- 12/31/11	-	1,189,662 (1)	1,489,362	299,700
UNITED STATES MARSHALS SERVICE	Housing of Federal Prisoners	89-00-0128	Depends on number of federal prisoners	01/01/10- 12/31/10	450,892	450,892 (1)	-	-
Total 89-00-0128					\$ 450,892	\$ 1,640,554	\$ 1,489,362	\$ 299,700
TOTAL U.S. DEPARTMENT OF JUSTICE					\$ 5,028,234	\$ 8,873,880	\$ 8,721,420	\$ 4,875,774

U.S. DEPARTMENT OF TRANSPORTATION

Department of Transportation and Public Works - Airport

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	-	2,480	1,801 (1) 300 (3) 379 (6)	3,035	555
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WISCONSIN DEPARTMENT OF TRANSPORTATION (AIRPORT IMPROVEMENT PROGRAM)	Construct Runway 1L/19R Safety Improvements (Phase 2), etc.	20.106 AIP-3-55-0045-66	10,936,848	Duration of Grant	-	148,277 (6)	1,186,219	1,037,942
						1,279,614 (3)		
						<u>498,948</u> (6)		
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	-	1,778,562	2,494,741	716,179
						47,466 (1)		
						7,911 (3)		
						<u>62,171</u> (6)		
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	-	117,548	497,369	379,821
						2,919,245 (1)		
						486,541 (3)		
						<u>491,021</u> (6)		
WISCONSIN DEPARTMENT OF TRANSPORTATION (AIRPORT IMPROVEMENT PROGRAM)	Rehabilitate Runway 1L/19R & 7R/25L Intersection 9 Phase 1, etc.	20.106 AIP-3-55-0045-63	4,250,000	Duration of Grant	-	3,896,807	3,926,910	30,103
						332,654 (1)		
						8,754 (3)		
						<u>8,855</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	-	350,263	354,204	3,941
						10,165,728 (1)		
						1,694,288 (3)		
						<u>1,950,136</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	628,998	13,810,152	14,972,089	1,790,935
						1,399,148 (1)		
						233,191 (3)		
						<u>136,798</u> (6)		
WISCONSIN DEPARTMENT OF TRANSPORTATION (AIRPORT IMPROVEMENT PROGRAM)	Reconfigure Perimeter and ARFF Roads. Rehabilitate Runway 1U/19R and Runway 7R/25L Intersection (Design) etc.	20.106 AIP-3-55-0045-61	3,574,996	Duration of Grant	776,184	1,769,137	1,092,848	99,895
						4,467,673 (1)		
						558,459 (3)		
						<u>615,276</u> (6)		
WISCONSIN DEPARTMENT OF TRANSPORTATION (AIRPORT IMPROVEMENT PROGRAM)	Noise Mitigation Measures for Residences Within 65-69 DNL for approximately 93 homes, et	20.106 AIP-3-55-0045-60	7,000,000	Duration of Grant	1,348,886	5,641,408	4,803,877	511,355

See Notes to Schedules of Expenditures of Federal Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2011

<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, 2011	<u>Revenues</u>	<u>Expenditures</u>	Accrued/ (Deferred) December 31, 2011
<u>U.S. DEPARTMENT OF TRANSPORTATION - Continued</u>								
<u>Department of Transportation and Public Works - Airport</u>								
						2,741,160 (1)		
						456,860 (3)		
						<u>300,242</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	1,124,404 \$	3,498,262 \$	2,401,932 \$	28,074
						400,960 (1)		
						66,827 (3)		
						<u>48,741</u> (6)		
WISCONSIN DEPARTMENT OF TRANSPORTATION (AIRPORT IMPROVEMENT PROGRAM)	Airfield Safety Improvements, Runway Guard Light Airfield Rehabilitation, Design perimeter, etc.	20.106 AIP-3-55-0045-57-10	5,262,000	Duration of Grant	142,933	516,528	389,930	16,335
						23,867 (3)		
						<u>5,901</u> (6)		
WISCONSIN DEPARTMENT OF TRANSPORTATION (AIRPORT IMPROVEMENT PROGRAM)	Construct Security and Wildlife Deterrent Perimeter Fence	20.106 SAP 740-44-65	285,000	Duration of Grant	159,019	29,768	29,508	158,759
WISCONSIN DEPARTMENT OF TRANSPORTATION (AIRPORT IMPROVEMENT PROGRAM)	Construct Snow Removal Equipment Building and any Necessary Related Work	20.106 SAP 740-44-64	800,000	Duration of Grant	-	-	-	-
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	1,420,967	1,527,583 (2)	567,154	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	13,580	121,257 (2)	107,678	1
						362,363 (1)		
						60,394 (3)		
						<u>42,089</u> (6)		
WISCONSIN DEPARTMENT OF TRANSPORTATION (AIRPORT IMPROVEMENT PROGRAM)	Rehab Runway 7R/25L, Taxiways M, T, and Y plus any Necessary Related Work	20.106 AIP-3-55-0045-55	12,000,000	Duration of Grant	163,068	464,846	331,819	30,041

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2011

<u>Administering County Department/ PASS-THRU-AGENCY</u>	<u>Award Description</u>	Federal Domestic Assistance #/ State or Other <u>Contract #</u>	Award Amount <u>Amount</u>	Award Period <u>(Note 1)</u>	Accrued/ (Deferred) January 1, <u>2011</u>	<u>Revenues</u>	<u>Expenditures</u>	Accrued/ (Deferred) December 31, <u>2011</u>
<u>U.S. DEPARTMENT OF TRANSPORTATION- Continued</u>								
<u>Department of Transportation and Public Works - Transportation Services</u>								
						68,241 (1) <u>(24,868) (4)</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	1,516,000	Duration \$ of Project	- \$	43,373 \$	44,166 \$	793
WISCONSIN DEPARTMENT OF TRANSPORTATION-COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS	Highway Planning and Construction Cluster: LED Retrofit Project Various Local Street Intersection Locations	20.205 2968-05-05	90% of Eligible Costs up to \$54,900	Duration of Project	-	-	-	-
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, 70	876,480	Duration of Project	-	-	-	-
WISCONSIN DEPARTMENT OF TRANSPORTATION-COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS	Highway Planning and Construction Cluster: South 13th Street - North Rawson Avenue to West College Avenue	20.205 2070-04-00, 20, 70, 80, 90	6,507,360	Duration of Project	-	-	-	-
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	4,880,000	Duration of Project	-	13,587 (1) <u>(630,274) (4)</u>	(603,100)	13,587
WISCONSIN DEPARTMENT OF TRANSPORTATION-COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS	Highway Planning and Construction Cluster: Honey Creek Parkway Bridge over Honey Creek - 0.8 mi. North of USH 18	20.205 2984-12-02, 72	634,400	Duration of Project	-	-	-	-
WISCONSIN DEPARTMENT OF TRANSPORTATION-COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS	Highway Planning and Construction Cluster: South 76th Street - West Puetz Road to West Imperial Drive	20.205 2160-10-00	5,508,000	Duration of Project	-	7,344 (1) <u>(193,143) (4)</u>	56,557	242,356
WISCONSIN DEPARTMENT OF TRANSPORTATION-COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS	Highway Planning and Construction Cluster: Milwaukee River Parkway Bridge over the Milwaukee River	20.205 2099-00-00,70	1,770,400	Duration of Project	-	(185,799)	-	-

WISCONSIN DEPARTMENT OF TRANSPORTATION-COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS	Highway Planning and Construction Cluster: West Silver Spring Drive - North 91st Street to North 124th Street	20.205 2090-07-00, 70	2,208,000	Duration of Project	-	-	-	-
WISCONSIN DEPARTMENT OF TRANSPORTATION-COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS	Highway Planning and Construction Cluster: West Oklahoma Avenue, West Beloit Road, South 92nd Street	20.205 2400-08-00, 70	298,675	Duration of Project	-	-	-	-
WISCONSIN DEPARTMENT OF TRANSPORTATION-COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS	Highway Planning and Construction Cluster: West Silver Spring Drive Bridge #162 over Little Menomonee River	20.205 2090-08-00, 70	817,600	Duration of Project	-	326 (1)	326	-
WISCONSIN DEPARTMENT OF TRANSPORTATION-COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS	Highway Planning and Construction Cluster: West Silver Spring Drive Bridge #247 over Little Menomonee River	20.205 2090-09-00	97,600	Duration of Project	-	495 (1)	495	-
WISCONSIN DEPARTMENT OF TRANSPORTATION-COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS	Highway Planning and Construction Cluster: Jackson Park Drive Bridge over North Branch of Kinnickinnic River	20.205 2106-00-00	100,800	Duration of Project	-	-	-	-
WISCONSIN DEPARTMENT OF TRANSPORTATION-COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS	Highway Planning and Construction Cluster: South 76th Street Bridge over West Forest Home Avenue	20.205 2140-04-71	2,112,467	Duration of Project	-	-	-	-
WISCONSIN DEPARTMENT OF TRANSPORTATION-COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS	Highway Planning and Construction Cluster: West College Avenue Extended over the Root River	20.205 2355-07-70	643,559	Duration of Project	-	-	-	-
WISCONSIN DEPARTMENT OF TRANSPORTATION-COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS	Highway Planning and Construction Cluster: Milwaukee River Parkway Bridge over North Fork of the Milwaukee River	20.205 2967-04-01	2,024,000	Duration of Project	-	29,785 (1) <u>(8,491) (4)</u> 21,294	35,553	14,259
WISCONSIN DEPARTMENT OF TRANSPORTATION-COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS	Highway Planning and Construction Cluster: Honey Creek Parkway Bridge over Honey Creek - 0.4 miles North of USH 18	20.205 2984-12-00, 70	688,463	Duration of Project	-	-	-	-
WISCONSIN DEPARTMENT OF TRANSPORTATION-COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS	Highway Planning and Construction Cluster: South 13th Street - West Rawson Avenue to West College Avenue	20.205 2505-06-00-20	847,280	Duration of Project	-	-	-	-

See Notes to Schedules of Expenditures of Federal Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2011

<u>Administering County Department/ PASS-THRU-AGENCY</u>	<u>Award Description</u>	Federal Domestic Assistance #/ State or Other <u>Contract #</u>	Award Amount <u>Amount</u>	Award Period <u>(Note 1)</u>	Accrued/ (Deferred) January 1, <u>2011</u>	<u>Revenues</u>	<u>Expenditures</u>	Accrued/ (Deferred) December 31, <u>2011</u>
<u>U.S. DEPARTMENT OF TRANSPORTATION- Continued</u>								
<u>Department of Transportation and Public Works - Transportation Services</u>								
WISCONSIN DEPARTMENT OF TRANSPORTATION-COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS	Highway Planning and Construction Cluster: West Rawson Avenue - South 6th Street to South Ash Street	20.205 \$ 2050-06-00, 70	2,519,019	Duration \$ of Project	- \$	- \$	- \$	-
WISCONSIN DEPARTMENT OF TRANSPORTATION-COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS	Highway Planning and Construction Cluster: West Rawson Avenue - South 27th Street to South 6th Street	20.205 2050-07-00, 70	1,471,103	Duration of Project	-	-	-	-
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	967,200	Duration of Project	-	-	-	-
WISCONSIN DEPARTMENT OF TRANSPORTATION-COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS	Highway Planning and Construction Cluster: West Silver Spring Drive - North 90th Street to North 69th Street	20.205 2090-11-00	120,000	Duration of Project	-	80,641 (4)	-	(80,641)
WISCONSIN DEPARTMENT OF TRANSPORTATION-COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS	Highway Planning and Construction Cluster: West Silver Spring Drive	20.205 2090-11-70	33,479	Duration of Project	-	-	-	-
WISCONSIN DEPARTMENT OF TRANSPORTATION-COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS	Highway Planning and Construction Cluster: West Silver Spring Drive - North 124th Street to North 90th Street	20.205 2090-13-00, 70	2,880,000	Duration of Project	-	-	-	-
WISCONSIN DEPARTMENT OF TRANSPORTATION-COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS	Highway Planning and Construction Cluster: West Good Hope Road and North 91st Street Intersection	20.205 2130-10-00, 70	193,500	Duration of Project	-	-	-	-
WISCONSIN DEPARTMENT OF TRANSPORTATION-COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS	Highway Planning and Construction Cluster: Inter-Jurisdictional Traffic Communications System (non-Hwy)	20.205 1693-32-06	137,232	Duration of Project	-	64,595 (1) <u>(2,809) (4)</u>	61,786	-

Department of Transportation and Public Works - Architecture and Engineering Services

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	-	-	-	-
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	31,618	6,646 (4)	33,232	58,204
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	-	1,821 (4)	49,422	47,601
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	65,255	65,255 (1) 240,591 (4)	674,571	433,980
WISCONSIN DEPARTMENT OF TRANSPORTATION	Highway Planning and Construction Cluster: Oak Leaf Trail Development Congress to Silver Spring	20.205 1693-50-00-70	444,000	06/02/06- 06/02/09	374,720	18,642 (4)	18,642	374,720
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	188,064	41,545 (4)	48,453	194,972
Total CFDA #20.205					\$ 659,657	\$ (255,079)	\$ 851,780	\$ 1,766,516
Highway Planning and Construction Cluster:					\$ 659,657	\$ (255,079)	\$ 851,780	\$ 1,766,516

Department of Transportation and Public Works- Transit System

FEDERAL TRANSIT ADMINISTRATION (MASS TRANSIT ASSISTANCE)	Federal Transit Cluster: State of Good Equipment	20.500 WI-04-0041	1,276,000	2011- 2012	-	1,200,044 (1) 300,017 (4)	1,500,061	-
FEDERAL TRANSIT ADMINISTRATION (MASS TRANSIT ASSISTANCE)	Federal Transit Cluster: New Flyer Buses	20.500 WI-04-0036	597,397	Duration of Project	-	597,397 (1) 122,358 (4)	719,755	-
FEDERAL TRANSIT ADMINISTRATION (MASS TRANSIT ASSISTANCE)	Federal Transit Cluster: New Flyer Buses	20.500 WI-04-0035	500,000	Duration of Project	-	500,000 (1) 102,409 (4)	602,409	-
FEDERAL TRANSIT ADMINISTRATION (MASS TRANSIT ASSISTANCE)	Federal Transit Cluster: New Flyer Spare Parts	20.500 WI-04-0015	490,000	Duration of Project	-	80,691 (1) 20,173 (4)	100,864	-

See Notes to Schedules of Expenditures of Federal Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2011

<u>Administering County Department/ PASS-THRU-AGENCY</u>	<u>Award Description</u>	Federal Domestic Assistance #/ State or Other <u>Contract #</u>	Award <u>Amount</u>	Award Period <u>(Note 1)</u>	Accrued/ (Deferred) January 1, <u>2011</u>	<u>Revenues</u>	<u>Expenditures</u>	Accrued/ (Deferred) December 31, <u>2011</u>
<u>U.S. DEPARTMENT OF TRANSPORTATION - Continued</u>								
<u>Department of Transportation and Public Works- Transit System</u>								
						80,691 (1)		
						<u>20,173</u> (4)		
FEDERAL TRANSIT ADMINISTRATION (MASS TRANSIT ASSISTANCE)	Federal Transit Cluster: New Flyer	20.500 \$ WI-04-0002	1,484,104	Duration \$ of Project	-	100,864	\$ 100,864	-
						4,834,000 (1)		
						<u>1,208,500</u> (4)		
FEDERAL TRANSIT ADMINISTRATION (MASS TRANSIT ASSISTANCE)	Federal Transit Cluster: Replacement Buses	20.500 WI-04-X039	7,000,000	Duration of Project	-	6,042,500	6,042,500	-
Total CFDA #20.500					\$ -	\$ 9,066,453	\$ 9,066,453	\$ -
FEDERAL TRANSIT ADMINISTRATION (MASS TRANSIT ASSISTANCE)	Federal Transit Cluster: ARRA - Replacement of Buses	20.507 WI-96-X012	25,682,975	Duration of Project	-	74,463 (2)	74,463	-
						103,135 (1)		
						<u>466,672</u> (3)		
FEDERAL TRANSIT ADMINISTRATION (MASS TRANSIT ASSISTANCE)	Federal Transit Cluster: JARC 2011 Route Expansion	20.507	136,861	01/01/11- 12/31/11	-	569,807	580,040	10,233
FEDERAL TRANSIT ADMINISTRATION (MASS TRANSIT ASSISTANCE)	Federal Transit Cluster: JARC - 2010	20.507	415,000	01/01/10- 12/31/10	69,289	69,289 (1)	-	-
FEDERAL TRANSIT ADMINISTRATION (MASS TRANSIT ASSISTANCE)	Federal Transit Cluster: CMAQ - Marketing	20.507 WI-90-X451	1,145,338	Duration of Project	164,296	174,529 (1)	10,233	-
FEDERAL TRANSIT ADMINISTRATION (MASS TRANSIT ASSISTANCE)	Federal Transit Cluster: CMAQ - Marketing S.E. Wisc	20.507 WI-95-X020	135,000	Duration of Project	-	-	-	-
						221,589 (1)		
						<u>124,997</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	221,589	346,586	624,983	499,986

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2011

<u>Administering County Department/ PASS-THRU-AGENCY</u>	<u>Award Description</u>	Federal Domestic Assistance #/ State or Other <u>Contract #</u>	Award <u>Amount</u>	Award Period <u>(Note 1)</u>	Accrued/ (Deferred) January 1, <u>2011</u>	<u>Revenues</u>	<u>Expenditures</u>	Accrued/ (Deferred) December 31, <u>2011</u>
<u>U.S. DEPARTMENT OF TRANSPORTATION - Continued</u>								
<u>Department of Transportation and Public Works- Transit System</u>								
FEDERAL TRANSIT ADMINISTRATION (MASS TRANSIT ASSISTANCE)	Transit Services Programs Cluster New Freedom - Mobility Management	20.521 \$ 49 USC 5317-Capital WI-57-0005	32,000	01/01/11- 12/31/11	\$ -	-	\$ 18,280	\$ 18,280
FEDERAL TRANSIT ADMINISTRATION (MASS TRANSIT ASSISTANCE)	Transit Services Programs Cluster New Freedom - Mobility Management	20.521 49 USC 5317-Capital WI-57-0005	281,600	01/01/11- 12/31/11	-	-	55,188	55,188
FEDERAL TRANSIT ADMINISTRATION (MASS TRANSIT ASSISTANCE)	Transit Services Programs Cluster New Freedom - Capital	20.521 49 USC 5317-Capital	294,400	Duration of Project	74,802	74,802 (1)	-	-
FEDERAL TRANSIT ADMINISTRATION (MASS TRANSIT ASSISTANCE)	Transit Services Programs Cluster New Freedom - Mobility Management	20.521 49 USC 5317-Capital	220,800	06/01/10- 12/31/11	68,028	68,028 (1)	-	-
FEDERAL TRANSIT ADMINISTRATION (MASS TRANSIT ASSISTANCE)	Transit Services Programs Cluster New Freedom - Capital	20.521 49 USC 5317-Capital	531,500	06/01/10- 12/31/11	231,841	231,841 (1)	-	-
Total CFDA# 20.521					\$ 374,671	\$ 374,671	\$ 73,468	\$ 73,468
Transit Services Programs Cluster					\$ 374,671	\$ 374,671	\$ 73,468	\$ 73,468
<u>Sheriff's Department</u>								
WISCONSIN DEPARTMENT OF TRANSPORTATION	Highway Safety Cluster: Enhanced Freeway Patrol	20.600 1000-31-55	234,982	01/01/10- 12/31/11	112,840	201,486 (3)	159,151	70,505
Total CFDA# 20.600					\$ 112,840	\$ 201,486	\$ 159,151	\$ 70,505
<u>Clerk of Circuit Courts</u>								
WISCONSIN DEPARTMENT OF TRANSPORTATION	Highway Safety Cluster: Milwaukee Pretrial Intensive Supervision Program	20.601	204,201	07/01/11- 06/30/12	-	-	90,763	90,763

WISCONSIN DEPARTMENT OF TRANSPORTATION	Highway Safety Cluster: Milwaukee Pretrial Intensive Supervision Program	20.601	94,378	01/01/11-06/30/11	-	94,378 (3)	94,378	-
WISCONSIN DEPARTMENT OF TRANSPORTATION	Highway Safety Cluster: Milwaukee Pretrial Intensive Supervision Program	20.601	187,299	01/01/10-12/31/10	50,256	50,256 (3)	-	-
	Total CFDA# 20.601				\$ 50,256	\$ 144,634	\$ 185,141	\$ 90,763
	Highway Safety Cluster:				\$ 163,096	\$ 346,120	\$ 344,292	\$ 161,268
	TOTAL U.S. DEPARTMENT OF TRANSPORTATION				\$ 9,128,376	\$ 75,225,176	\$ 74,157,681	\$ 8,060,881

U.S. DEPARTMENT OF ENERGY

Department of Transportation and Public Works - Fleet Management

WISCONSIN DEPARTMENT OF ADMINISTRATION	ARRA - Wisconsin Clean Transportation Program	81.086	470,000	05/20/10-12/31/13	-	70,000 (2)	470,000	400,000
	AD 10 9379							

Department of Transportation and Public Works

U.S. DEPARTMENT OF ENERGY	ARRA - Energy Efficiency and Conservation Grant Project	81.128	732,400	12/31/09-06/30/11	534,558	614,000 (2)	76,557	(2,885)
	TOTAL U.S. DEPARTMENT OF ENERGY				\$ 534,558	\$ 684,000	\$ 546,557	\$ 397,115

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	1,380,583	01/01/11-12/31/11	-	1,380,583 (1)	1,380,583	-
	Total CFDA# 84.181				\$ -	\$ 1,380,583	\$ 1,380,583	\$ -
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	-	658,875 (2)	651,875	(7,000)
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Early Invention Services (IDEA) Cluster: ARRA - Special Education - Grants for Infants and Families, Recovery Act	84.393	658,875	07/01/09-07/31/11	(79,065)	(79,065) (2)	-	-
	Total CFDA# 84.393				\$ (79,065)	\$ 579,810	\$ 651,875	\$ (7,000)
	Early Invention Services (IDEA) Cluster:				\$ (79,065)	\$ 1,960,393	\$ 2,032,458	\$ (7,000)
	TOTAL U.S. DEPARTMENT OF EDUCATION				\$ (79,065)	\$ 1,960,393	\$ 2,032,458	\$ (7,000)

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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, 2011	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2011
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>								
<u>Department on Aging</u>								
						83,161 (3)		
						<u>9,240</u> (6)		
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Preventive Health T3D	93.043 \$ Cars #560510	83,161	01/01/11- 12/31/11	\$ -	92,401	\$ 92,401	\$ -
		Total CFDA # 93.043			\$ -	<u>92,401</u>	<u>92,401</u>	<u>-</u>
						313,065 (3)		
						<u>101,873</u> (6)		
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Aging Cluster: AAA Administration	93.044 Cars #560300	313,065	01/01/11- 12/31/11	-	414,938	414,938	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Aging Cluster: AAA Administration	93.044 Cars #560300	320,251	01/01/10- 12/31/10	6,072	6,072 (3)	-	-
						997,561 (3)		
						<u>107,576</u> (4)		
						<u>110,840</u> (6)		
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Aging Cluster: Title 3B Support Services	93.044 Cars #560340	997,561	01/01/11- 12/31/11	-	1,215,977	1,215,977	-
		Total CFDA # 93.044			\$ 6,072	<u>1,636,987</u>	<u>1,630,915</u>	<u>-</u>
						2,494,793 (3)		
						<u>8,953</u> (4)		
						<u>277,202</u> (6)		
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	-	2,780,948	2,780,966	18
						750,079 (3)		
						<u>1,195</u> (4)		
						<u>83,342</u> (6)		
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Aging Cluster: Title 3C-2 Home Meals	93.045 Cars #560360	750,079	01/01/11- 12/31/11	-	834,616	834,616	-
		Total CFDA # 93.045			\$ -	<u>3,615,564</u>	<u>3,615,582</u>	<u>18</u>

WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	Aging Cluster: NSIP (USDA) Cash	93.053 Cars #560422	248,337	01/01/11-09/30/11	-	248,337 (3)	249,019	682	
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Aging Cluster: NSIP (USDA) Cash	93.053 Cars #560422	82,779	10/30/11-09/01/12	-	82,779 (3)	82,779	-	
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Aging Cluster: NSIP (USDA) Cash	93.053 Cars #560422	83,539	10/01/09-12/30/09	1	-	-	1	
Total CFDA # 93.053					\$	<u>1</u>	\$ <u>331,116</u>	\$ <u>331,798</u>	\$ <u>683</u>
Aging Cluster:					\$	<u>6,073</u>	\$ <u>5,583,667</u>	\$ <u>5,578,295</u>	\$ <u>701</u>
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Evidence Based Prevention	93.048 Cars #560105	10,300	01/01/11-05/31/11	-	10,300 (3)	10,300	-	
Total CFDA # 93.048					\$	<u>-</u>	\$ <u>10,300</u>	\$ <u>10,300</u>	\$ <u>-</u>
WISCONSIN DEPARTMENT OF HEALTH SERVICES	T3ENat Fam CareGiver Support	93.052 Cars #560520	470,918	01/01/11-12/31/11	-	470,918 (3) 156,973 (6) 627,891	627,891	-	
Total CFDA # 93.052					\$	<u>-</u>	\$ <u>627,891</u>	\$ <u>627,891</u>	\$ <u>-</u>
<u>Department of Child Support Enforcement</u>									
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Milwaukee County Pathways to Responsible Fatherhood Project	93.086 90FK0049-01-00	1,806,892	09/30/11-09/29/12	-	-	-	-	
Total CFDA # 93.086					\$	<u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
<u>Department of Health and Human Services</u>									
WISCONSIN DEPARTMENT OF CORRECTIONS	Substance Abuse & Mental Health Services - Projects of Regional & National Significance	93.243	280,273	01/01/11-12/31/11	-	280,273 (1)	280,273	-	
WISCONSIN DEPARTMENT OF CHILDREN AND FAMILIES	Substance Abuse & Mental Health Services - Projects of Regional & National Significance	93.243	625,035	10/01/09-09/30/10	-	367,740 (1)	395,499	27,759	
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Substance Abuse & Mental Health Services - Projects of Regional & National Significance	93.243	408,197	10/01/09-09/30/10	17,702	17,702 (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	6,544	

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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 <u>Amount</u>	Award Period <u>(Note 1)</u>	Accrued/ (Deferred) January 1, <u>2011</u>	<u>Revenues</u>	<u>Expenditures</u>	Accrued/ (Deferred) December 31, <u>2011</u>
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES - Continued</u>								
<u>Department of Health and Human Services</u>								
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Adult Drug Treatment Courts - Year 2	93.243 \$ 5H79TI021527-02	335,679	09/30/10- 09/29/11	\$ -	276,416 (1) \$	276,416 \$	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	TX for Homeless - Year 3	93.243 1H79TI021441-02	350,000	09/30/11- 09/29/12	-	-	47,124	47,124
WISCONSIN DEPARTMENT OF HEALTH SERVICES	TX for Homeless - Year 2	93.243 1H79TI021441-02	350,000	09/30/10- 09/29/11	-	289,448 (1)	289,448	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Offender Reentry Program (ORP) - Year 3	93.243 1H79TI021804-01	400,000	09/30/11- 09/29/12	-	-	49,529	49,529
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Offender Reentry Program (ORP) - Year 2	93.243 1H79TI021804-02	400,000	09/30/10- 09/29/11	-	265,804 (1)	265,804	-
Total CFDA # 93.243					\$ 17,702	\$ 1,497,383	\$ 1,610,637	\$ 130,956
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Substance Abuse & Mental Health Services - Access to Recovery	93.275	608,298	10/01/09- 09/30/11	-	608,298 (1)	608,298	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Substance Abuse & Mental Health Services - Access to Recovery	93.275	4,326,152	10/01/09- 09/30/11	-	4,326,152 (1)	4,326,152	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Substance Abuse & Mental Health Services - Access to Recovery	93.275	531,974	07/01/07- 01/31/11	-	531,974 (1)	531,974	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Substance Abuse & Mental Health Services - Access to Recovery	93.275	2,816,134	07/01/07- 01/31/11	-	2,509,337 (1)	2,816,134	306,797
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Substance Abuse & Mental Health Services - Access to Recovery	93.275	4,934,450	10/01/09- 03/31/11	381,472	381,472 (1)	-	-
Total CFDA # 93.275					\$ 381,472	\$ 8,357,233	\$ 8,282,558	\$ 306,797

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2011

<u>Administering County Department/ PASS-THRU-AGENCY</u>	<u>Award Description</u>	Federal Domestic Assistance #/ State or Other <u>Contract #</u>	Award <u>Amount</u>	Award Period <u>(Note 1)</u>	Accrued/ (Deferred) January 1, <u>2011</u>	<u>Revenues</u>	<u>Expenditures</u>	Accrued/ (Deferred) December 31, <u>2011</u>
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES - Continued</u>								
<u>Department of Health and Human Services</u>								
						223,153 (1)		
						400,486 (4)		
WISCONSIN DEPARTMENT OF CHILDREN AND FAMILIES	Child Welfare Services-State Grant	93.645	\$ 259,440	01/01/11-12/31/11	\$ -	623,639	\$ 668,071	\$ 44,432
		Total CFDA # 93.645			\$ -	623,639	\$ 668,071	\$ 44,432
<u>Clerk of Circuit Courts</u>								
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	Permanency Plan Review (PPR) CARS - Profile #570077	93.658	650,000	07/01/11-06/30/12	-	182,792 (3)	380,183	197,391
		WI Stat 48.38 (5)				320,537 (3)		
						11,213 (4)		
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	Permanency Plan Review (PPR) CARS - Profile #570075	93.658	320,537	01/01/11-06/30/11	-	331,750	331,750	-
		WI Stat 48.38 (5)						
<u>Department of Health and Human Services</u>								
WISCONSIN DEPARTMENT OF CHILDREN AND FAMILIES	Foster Care IV-E	93.658	3,565,441	01/01/11-12/31/11	-	8,570,578	9,181,201	610,623
						3,066,755 (1)		
						5,503,823 (4)		
<u>District Attorney</u>								
WISCONSIN DEPARTMENT OF CHILDREN AND FAMILIES	CHIPS/Termination of Parental Rights Project	93.658	1,235,244	07/01/11-06/30/12	-	287,674 (3)	571,800	284,126
		4037-4040						
WISCONSIN DEPARTMENT OF CHILDREN AND FAMILIES	CHIPS/Termination of Parental Rights Project	93.658	1,170,244	07/01/10-06/30/11	297,391	871,982 (3)	574,591	-
		4037-4040						
		Total CFDA# 93.658			\$ 297,391	\$ 10,244,776	\$ 11,039,525	\$ 1,092,140

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2011

<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, <u>2011</u>	<u>Revenues</u>	<u>Expenditures</u>	Accrued/ (Deferred) December 31, <u>2011</u>
<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	\$ 646,609	01/01/11- 12/31/11	\$ -	538,842 (1)	\$ 646,610	\$ 107,768
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Medicaid Cluster: Medical Assistance	93.778	23,000	01/01/11- 12/31/11	-	5,750 (1)	23,000	17,250
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Medicaid Cluster: Medical Assistance	93.778	68,500	01/01/07- 06/30/11	-	68,500 (1)	68,500	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Medicaid Cluster: Medical Assistance	93.778	68,500	01/01/11- 12/31/11	-	17,125 (1)	34,250	17,125
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Medicaid Cluster: Medical Assistance	93.778	Sum Sufficient	01/01/11- 12/31/11	-	3,429,966 (1)	3,608,216	178,250
						1,669,019 (1)		
						(3) (4)		
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Medicaid Cluster: Medical Assistance	93.778	Sum Sufficient	01/01/11- 12/31/11	-	1,669,016	1,889,716	220,700
						166,130 (1)		
						(3) (4)		
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Medicaid Cluster: Medical Assistance	93.778	Sum Sufficient	01/01/11- 12/31/11	-	166,127	189,133	23,006
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Medicaid Cluster: Medical Assistance	93.778	4,568,792	01/01/11- 12/31/11	-	3,102,790 (1)	3,679,246	576,456
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Medicaid Cluster: Medical Assistance	93.778	Sum Sufficient	01/01/11- 12/31/11	-	55,787 (1)	55,787	-
						9,131 (1)		
						(1) (4)		
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Medicaid Cluster: Medical Assistance	93.778	Sum Sufficient	01/01/11- 12/31/11	-	9,130	9,130	-
						19,152 (1)		
						(1) (4)		
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Medicaid Cluster: Medical Assistance	93.778	Sum Sufficient	01/01/11- 12/31/11	-	19,151	19,151	-

						60 (1)			
						(1) (4)			
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Medicaid Cluster: Medical Assistance	93.778	472	01/01/11-12/31/11	-	59		59	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Medicaid Cluster: Medical Assistance	93.778	18,398	01/01/11-12/31/11	-	2,463 (1)		2,463	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Medicaid Cluster: Medical Assistance	93.778	22,062,317	01/01/10-12/31/10	(3,726,587)	(3,726,587) (1)		-	-
<u>Department on Aging</u>									
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Medicaid Cluster: Infrastructure Costs	93.778	246,000	01/01/10-12/31/10	123,000	123,000 (3)		-	-
			Cars #445427						
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Medicaid Cluster: R & C Medical I & A Federal	93.778	2,252,310	01/01/11-12/31/11	-	1,571,826 (3) 169,203 (4)		2,421,513	680,484
			Cars #560087			1,741,029			
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Medicaid Cluster: R & C Medical I & A Federal	93.778	1,970,831	01/01/10-12/31/10	496,749	496,749 (3)		-	-
			Cars #560087						
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Medicaid Cluster: Resource Center Screen Federal	93.778	591,486	01/01/11-12/31/11	-	413,841 (3) 13,299 (4)		604,785	177,645
			Cars #560091			427,140			
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Medicaid Cluster: Resource Center Screen Federal	93.778	545,362	01/01/10-12/31/10	131,644	131,634 (3)		-	10
			Cars #560091						
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Medicaid Cluster: Resource Center Screen Federal	93.778	568,452	01/01/09-12/31/09	(10)	-		-	(10)
			Cars #560091						
<u>Department of Family Care</u>									
						169,004,565 (1)			
						29,495,313 (5)			
						458,018 (6)			
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	Medicaid Cluster: CMO	93.778	Dependent on Total Clients	01/01/11-12/31/11	(79,134,510)	198,957,896		283,320,016	5,227,610

See Notes to Schedules of Expenditures of Federal Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2011

<u>Administering County Department/ PASS-THRU-AGENCY</u>	<u>Award Description</u>	Federal Domestic Assistance #/ State or Other <u>Contract #</u>	Award <u>Amount</u>	Award Period <u>(Note 1)</u>	Accrued/ (Deferred) January 1, <u>2011</u>	<u>Revenues</u>	<u>Expenditures</u>	Accrued/ (Deferred) December 31, <u>2011</u>
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES - Continued</u>								
<u>Department of Family Care</u>								
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	Medicaid Cluster: CMO	93.778	\$ Dependent on Total Clients	01/01/10- 12/31/10	\$ 7,488,292	\$ 7,488,292 (1)	\$ -	\$ -
Total CFDA # 93.778					\$ (74,621,422)	\$ 214,759,622	\$ 296,633,157	\$ 7,252,113
Medicaid Cluster:					\$ (74,621,422)	\$ 214,759,622	\$ 296,633,157	\$ 7,252,113
<u>Department on Aging</u>								
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Health Information - County Assist. Cars #560432	93.779	52,500	04/01/11- 12/31/11	-	52,500 (3)	52,500	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Health Information - County Assist. Cars #560432	93.779	17,500	01/01/11- 03/31/12	-	17,500 (3)	17,500	-
<u>Department of Health and Human Services</u>								
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Centers for Medicare and Medicaid Services	93.779	349,394	01/01/10- 12/31/10	(17,861)	(17,861) (1)	-	-
Total CFDA # 93.779					\$ (17,861)	\$ 52,139	\$ 70,000	\$ -
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Block Grant for Community Mental Health Services	93.958	685,914	01/01/11- 12/31/11	-	685,914 (1)	685,914	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Block Grant for Community Mental Health Services	93.958	685,914	01/01/10- 12/31/10	(52,993)	(52,993) (1)	-	-
Total CFDA # 93.958					\$ (52,993)	\$ 632,921	\$ 685,914	\$ -
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Block Grant for Prevention and Treatment of Substance Abuse	93.959	2,431,021	01/01/11- 12/31/11	-	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	01/01/11- 12/31/11	-	391,920 (1)	453,554	61,634
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Block Grant for Prevention and Treatment of Substance Abuse	93.959	920,000	01/01/11- 12/31/11	-	634,541 (1)	920,000	285,459

WISCONSIN DEPARTMENT OF HEALTH SERVICES	Block Grant for Prevention and Treatment of Substance Abuse	93.959	68,800	01/01/11-12/31/11	-	68,800 (1)	68,800	-	
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Block Grant for Prevention and Treatment of Substance Abuse	93.959	40,000	01/01/11.-09/30/11	-	40,000 (1)	40,000	-	
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Block Grant for Prevention and Treatment of Substance Abuse	93.959	4,932,060	01/01/10-12/31/10	(347,244)	(347,244) (1)	-	-	
Total CFDA # 93.959					\$	(347,244)	\$ 3,219,038	\$ 3,913,375	\$ 347,093
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES					\$	(73,593,361)	\$ 271,467,533	\$ 359,037,993	\$ 13,977,099

U.S. DEPARTMENT OF HOMELAND SECURITY

Sheriff Department-Emergency Management

WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Emergency Management Performance Grant 2010 EMPG	97.042	388,376	01/01/10-12/31/10	203,656	203,656 (3)	-	-	
Total CFDA# 97.042					\$	203,656	\$ 203,656	\$ -	\$ -
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Homeland Security Cluster: Homeland Security/Alert Equipment	97.067	64,026	12/01/11-03/31/12	-	-	-	-	
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Homeland Security Cluster: Homeland Security/Law Enf Spec Team Equip	97.067	31,500	08/01/11-11/30/11	-	-	-	-	
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Homeland Security Cluster: Homeland Security/Law Enf Spec Team Equip	97.067	42,710	07/01/11-12/30/11	-	-	-	-	
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Homeland Security Cluster: Homeland Security Training	97.067	5,155	04/01/11-07/30/11	-	3,744 (3)	3,744	-	
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Homeland Security Cluster: HS Mutual and Radio Replacement	97.067	89,005	03/01/11-07/30/11	-	58,318 (3)	58,318	-	
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Homeland Security Cluster: Homeland Security/EMS UASI Public Health	97.067	60,000	03/01/11-04/30/12	-	-	40,000	40,000	

See Notes to Schedules of Expenditures of Federal Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2011

<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, 2011	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2011
<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 Cluster: Homeland Security/Exercise	97.067 \$ 2010-HS-04-8755	12,701	03/01/11- 06/30/12	\$ -	\$ -	\$ 12,701	\$ 12,701
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Homeland Security Cluster: Homeland Security/UASI Intel/Info Sharing	97.067 2010-HS-18J-8733	135,000	01/01/11- 06/30/13	-	90,000 (3)	135,000	45,000
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Homeland Security Cluster: Homeland Security/UASI Cbrne, Nims, Nfr	97.067 2010-HS-18B/18G-8623	285,000	10/01/10- 01/30/12	-	267,375 (3)	280,904	13,529
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Homeland Security Cluster: Homeland Security/UASI M & A 2009	97.067 2009-HS-18L-8509	5,000	10/01/10- 09/30/11	-	-	4,742	4,742
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Homeland Security Cluster: LE Special Team Equipment	97.067 2008-HS-02A-8441	30,000	09/01/10 04/30/11	-	25,481 (3)	25,481	-
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Homeland Security Cluster: Homeland Security/Milw Cnty Catastrophic Planning	97.067 2008-HS-01-7825	85,000	04/01/10- 06/30/11	-	84,892 (3)	84,892	-
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Homeland Security Cluster: Homeland Security/UASI Nims Cbrne Equip	97.067 2009-HS-18G/18B-7768	382,404	04/01/10- 01/30/11	-	372,772 (3)	381,501	8,729
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Homeland Security Cluster: Tribal Functional Exercise (FX)	97.067 2009-HS-04-7726	3,450	01/01/11- 06/30/11	-	3,178 (3)	3,178	-
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Homeland Security Cluster: Zone E Cudahy	97.067 2009-HS-04-7694	19,331	01/01/11- 06/30/11	-	10,923 (3)	10,923	-

WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Homeland Security Cluster: Homeland Security/Milwaukee County Alert & Notification	97.067 2009-HS-18H-7693	22,800	01/01/10- 11/30/10	7,100	7,100 (3)	-	-
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Homeland Security Cluster: Homeland Security/MCSO Intel Analyst SE WI Fusion Ctr	97.067 2009-HS-18F-7692	90,000	01/01/10- 12/31/10	22,500	22,500 (3)	-	-
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Homeland Security Cluster: Homeland Security Program Grant Waukesha Info Sharing	97.067 2008-HS-18F-6655	33,000	05/01/09- 05/31/10	9,962	6,854 (3)	(3,108)	-
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Homeland Security Cluster: Homeland Security/UASI Equipment	97.067 2008-HS-18K-6613	161,821	05/01/09- 08/31/10	110,550	110,550 (3)	-	-
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Homeland Security Cluster: Homeland Security Program Grant UASI Cert Training	97.067 2007-HS-18A-3659	20,283	08/01/08- 05/31/10	9,905	14,031 (3)	4,126	-
Total CFDA# 97.067					\$ 160,017	\$ 1,077,718	\$ 1,042,402	\$ 124,701
Homeland Security Cluster:					\$ 160,017	\$ 1,077,718	\$ 1,042,402	\$ 124,701
TRANSPORTATION SECURITY ADMINISTRATION	TSA K-9 Explosive Detection Team	97.072 HSTS0208HCAN433	200,500	01/01/11- 12/31/11	-	147,726 (1)	200,500	52,774
Total CFDA# 97.072					\$ -	\$ 147,726	\$ 200,500	\$ 52,774
<u>Department of Transportation and Public Works - 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	86,030	126,637 (1)	62,936	22,329
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	-	99,632 (1)	120,505	20,873

See Notes to Schedules of Expenditures of Federal Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2011

<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, 2011</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Accrued/ (Deferred) December 31, 2011</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY - Continued</u>								
<u>Department of Transportation and Public Works - Transit System</u>								
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Oper Assist from OJA's Homeland Security for Transit Security/Plng	97.075 \$ RT-01-6439	709,155	Duration of Project	\$ 35,605	\$ 287,471 (1)	\$ 251,866	\$ -
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Oper Assist from OJA's Homeland Security for Transit Security/Plng	97.075 RT-01-3154	297,310	Duration of Project	125,390	184,486 (1)	59,096	-
Total CFDA# 97.075					\$ 247,025	\$ 698,226	\$ 494,403	\$ 43,202
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY					\$ 610,698	\$ 2,127,326	\$ 1,737,305	\$ 220,677
<u>EXECUTIVE OFFICE OF THE PRESIDENT</u>								
<u>Sheriff Department</u>								
EXECUTIVE OFFICE OF THE PRESIDENT	HIDTA Grant-Intelligence & Technical Support Grant	G10ML0005A	70,401	01/01/10- 12/31/11	67,884	67,884 (1)	-	-
EXECUTIVE OFFICE OF THE PRESIDENT	HIDTA Grant-Intelligence & Technical Support Grant	G09ML0005A	124,579	01/01/09- 12/31/10	14,008	14,008 (1)	-	-
<u>District Attorney</u>								
OFFICE OF NATIONAL DRUG CONTROL POLICY	Milwaukee High Intensity Drug Trafficking Area (HIDTA)	G11ML0004A	448,935	01/01/11- 12/31/12	-	238,457 (1)	344,873	106,416
OFFICE OF NATIONAL DRUG CONTROL POLICY	Milwaukee High Intensity Drug Trafficking Area (HIDTA)	G10ML0004A	477,000	01/01/10- 12/31/11	142,898	219,341 (1)	76,443	-
TOTAL EXECUTIVE OFFICE OF THE PRESIDENT					\$ 224,790	\$ 539,690	\$ 421,316	\$ 106,416
TOTAL FEDERAL ASSISTANCE					\$ (55,835,755)	\$ 387,160,000	\$ 471,875,208	\$ 28,879,453

See Notes to Schedules of Expenditures of Federal Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2011

<u>Administering County Department/ PASS-THRU-AGENCY</u>	<u>Award Description</u>	Federal Domestic Assistance #/ State or Other <u>Contract #</u>	Award <u>Amount</u>	Award Period <u>(Note 1)</u>	Accrued/ (Deferred) January 1, <u>2011</u>	<u>Revenues</u>	<u>Expenditures</u>	Accrued/ (Deferred) December 31, <u>2011</u>
<u>U.S. DEPARTMENTS OF JUSTICE AND TREASURY</u>								
<u>District Attorney</u>								
						11,497 (8)		
						<u>10</u> (8)		
Milwaukee County District Attorney Asset Forfeiture Fund		16.000 \$	Varies	04/01/01- 12/31/11	-	\$ 11,507	\$ -	
<u>Sheriff Department</u>								
Asset Forfeiture Fund Milwaukee County Sheriff		***	Varies	01/01/11- 12/31/11		<u>257,780</u> (8)	<u>257,780</u>	
TOTAL U.S. DEPARTMENT'S OF JUSTICE AND TREASURY****						\$ 269,287	\$ 257,780	

***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, 2011

	REVENUES							
	PERCENT FEDERAL\	FEDERAL CFDA STATE	GRANTOR SHARE		TOTAL REVENUES		TOTAL EXPENDITURES	
			NUMBER	CASH RECEIVED	RECEIPTS	RECEIPTS	RECEIPTS	RECEIPTS
					UNDER EXPENSES (12/31/11)	FROM GRANTS	FROM LOCAL	GRANTS
CHILD SUPPORT (CS)	66.00%	93.563	\$ 10,375,834	\$ 2,855,914	\$ 13,231,748	\$ 2,079,491	\$ 13,231,748	\$ 2,079,491
CS OPER & PERFM BASED	100.00%	93.563	3,187,010	238,280	3,425,290		3,425,290	
CHILDREN 1ST	100.00%	93.563	284,400		284,400		284,400	
SECTION 1115	100.00%	93.563	-		-		-	
STATE GPR	100.00%	93.563	-		-		-	
ARRA	100.00%	93.563	-	-	-		-	-
MSL INCENTIVE	100.00%	93.563	699,047	-	699,047		699,047	
FROM OTHER GOV UNIT	100.00%	93.563		92,500	92,500	52,500	92,500	52,500
FEDERAL GRANT				9,059	5,784	9,059	5,784	9,059
OTHER GRANTS	100.00%	93.563				150,165		150,165
OTHER GRANTS	100.00%	93.563				136,357		136,357
TOTAL			\$ 14,546,291	\$ 3,195,753	\$ 17,738,769	\$ 2,427,572	\$ 17,738,769	\$ 2,427,572

TITLE: ACCRUED (DEFERRED) ENDING BALANCE

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF STATE AWARDS

For the Year Ended December 31, 2011

<u>Administering County Department/ STATE AGENCY</u>	<u>Award Description</u>	State ID, Contract or <u>Statute #</u>	Award <u>Amount</u>	Award Period <u>(Note 1)</u>	Accrued/ (Deferred) January 1, <u>2011</u>	<u>Revenues</u>	<u>Expenditures</u>	Accrued/ (Deferred) December 31, <u>2011</u>
<u>WISCONSIN DEPARTMENT OF AGRICULTURE, TRADE AND CONSUMER PROTECTION</u>								
<u>Department of Transportation and Public Works - Architecture and Engineer Services</u>								
WISCONSIN DEPARTMENT OF AGRICULTURE, TRADE AND CONSUMER PROTECTION	2011 Soil and Water Resource Management Grant	115.40 \$ 9214-10-41-00	98,597	01/01/11- 12/31/11	\$ -	\$ -	\$ 98,597	\$ 98,597
WISCONSIN DEPARTMENT OF AGRICULTURE, TRADE AND CONSUMER PROTECTION	2010 Soil and Water Resource Management Grant	115.40 9214-10-41-00	85,000	01/01/10- 12/31/10	123,101	123,101 (3)	-	-
TOTAL WISCONSIN DEPARTMENT OF AGRICULTURE, TRADE AND CONSUMER PROTECTION					\$ 123,101	\$ 123,101	\$ 98,597	\$ 98,597
<u>WISCONSIN DEPARTMENT OF COMMERCE</u>								
<u>Department of Transportation and Public Works - Architecture and Engineer Services</u>								
WISCONSIN DEPARTMENT OF COMMERCE	LIDAR Technology-CDBG	CDBG-EAP-#08-38	94,380	01/01/10- 12/31/10	94,360	94,360 (3)	-	-
TOTAL WISCONSIN DEPARTMENT OF COMMERCE					\$ 94,360	\$ 94,360	\$ -	\$ -
<u>WISCONSIN DEPARTMENT OF NATURAL RESOURCES</u>								
<u>Department of Parks, Recreation and Culture</u>								
WISCONSIN DEPARTMENT OF NATURAL RESOURCES	McKinley Park Boat Launch Improvements	RBF-1373	29,400	08/29/11- 06/30/13	-	-	-	-
WISCONSIN DEPARTMENT OF NATURAL RESOURCES	South Shore Park Boat Launch Improvements	RBF-1372	29,400	08/29/11- 06/30/13	-	-	-	-
WISCONSIN DEPARTMENT OF NATURAL RESOURCES	Recreational Boating Facilities-Bender Park Boat Launch Improvements	RBF-1369	29,400	08/29/11- 06/30/13	-	-	-	-
WISCONSIN DEPARTMENT OF NATURAL RESOURCES	Urban Wildlife Damage Abatement and Control	UW11-094	5,000	01/18/11- 11/18/13	-	-	-	-
WISCONSIN DEPARTMENT OF NATURAL RESOURCES	EAB Plan Implementation	UF 925-09	17,271	01/01/09- 12/31/09	15,247	15,247	-	-
						15,228 (3)		
						19 (4)		

WISCONSIN DEPARTMENT OF NATURAL RESOURCES	Milwaukee County Gypsy Moth Suppression	GM-107-11	6,703	07/01/10-06/30/11	-	6,703 (3)	6,703	-	
						5,000 (3)			
						5,400 (4)			
WISCONSIN DEPARTMENT OF NATURAL RESOURCES	Urban Wildlife Damage Abatement and Control	UW10-087	5,000	02/03/10-02/03/12	-	10,400	10,400	-	
WISCONSIN DEPARTMENT OF NATURAL RESOURCES	Kohl Park-Property Acquisition DNR Stewardship	8700 S-ADLP-697	150,000	06/30/04-06/30/05	150,000	-	-	150,000	
<u>Department of Transportation and Public Works - Architecture and Engineer Services</u>									
WISCONSIN DEPARTMENT OF NATURAL RESOURCES	Bender Park Dredging	RBF-1210	328,725	11/20/06-06/30/11	-	204,450 (4)	400,665	196,215	
WISCONSIN DEPARTMENT OF NATURAL RESOURCES	Oak Leaf Trail Improvement - Bluemound Road to Rainbow Park	RTA-397-08	140,128	03/31/09-06/30/12	-	-	-	-	
WISCONSIN DEPARTMENT OF NATURAL RESOURCES	Oak Leaf Trail Improvement - Reconstruction at Leon Terrace	RTA-398-08	130,000	03/31/09-06/30/12	-	89,939 (4)	181,952	92,013	
WISCONSIN DEPARTMENT OF NATURAL RESOURCES	Riverside Park Improvements Trail Rehabilitation	RTA-339	244,207	10/05/07-06/30/12	13,568	80,057 (4)	160,578	94,089	
WISCONSIN DEPARTMENT OF NATURAL RESOURCES	Riverside Park Improvements Canoe Launch	S-ADLP2-965	45,000	04/19/07-06/30/12	-	11,078 (4)	27,441	16,363	
						433,241 (3)			
						92,857 (4)			
WISCONSIN DEPARTMENT OF NATURAL RESOURCES	Milwaukee County-Lions Bridges Rehabilitation	RTA-274	433,241	02/16/09-06/30/10	433,241	526,098	92,857	-	
WISCONSIN DEPARTMENT OF NATURAL RESOURCES	Beerline Bridge	S-ADLP2-871	40,000	03/17/05-06/30/12	-	133,462 (4)	168,452	34,990	
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-4052	3,150	07/01/11-06/30/12	-	-	-	-	
WISCONSIN DEPARTMENT OF NATURAL RESOURCES	Snowmobile Trail Maintenance	370.485 S-3919	3,150	07/01/10-06/30/11	-	3,150 (3)	3,150	-	

See Notes to Schedules of Expenditures of State Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF STATE AWARDS

For the Year Ended December 31, 2011

<u>Administering County Department/ STATE AGENCY</u>	<u>Award Description</u>	State ID, Contract or <u>Statute #</u>	Award <u>Amount</u>	Award Period <u>(Note 1)</u>	Accrued/ (Deferred) January 1, <u>2011</u>	<u>Revenues</u>	<u>Expenditures</u>	Accrued/ (Deferred) December 31, <u>2011</u>
<u>WISCONSIN DEPARTMENT OF NATURAL RESOURCES-Continued</u>								
<u>Department of Parks, Recreation and Culture</u>								
WISCONSIN DEPARTMENT OF NATURAL RESOURCES	Wildlife Damage Abatement & Claims	370.553	\$ Sum Sufficient	01/01/10- 12/31/11	\$ (4,056)	2,111 (1)	\$ 1,942	(4,225)
TOTAL WISCONSIN DEPARTMENT OF NATURAL RESOURCES					\$ 696,692	\$ 1,082,695	\$ 1,054,140	\$ 668,137
<u>WISCONSIN DEPARTMENT OF TRANSPORTATION</u>								
<u>Department of Transportation and Public Works - Transit System</u>								
WISCONSIN DEPARTMENT OF TRANSPORTATION	Operating Assistance	395.104 Wis Statute 85.20	68,583,200	01/01/11- 12/31/11	-	68,583,200 (3)	68,583,200	-
WISCONSIN DEPARTMENT OF TRANSPORTATION	Operating Assistance	395.104 Wis Statute 85.20	66,585,600	01/01/10- 12/31/10	16,646,400	16,646,400 (3)	-	-
WISCONSIN DEPARTMENT OF TRANSPORTATION	Elderly and Handicapped Transportation Assistance Program	395.101 Wis Statute 85.21	1,551,607	01/01/11- 12/31/11	-	1,551,607 (3)	1,551,607	-
Total State ID # 395.1					\$ 16,646,400	\$ 86,781,207	\$ 70,134,807	\$ -
<u>Department of Transportation and Public Works - Transportation Services</u>								
WISCONSIN DEPARTMENT OF TRANSPORTATION (COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS)	West Mill Road North 107th Street to North 76th Street	395.206 Project #10338	1,087,180	Until 06/30/13	-	49,957 (3) <u>(13,282)</u> (4) 36,675	36,675	-
WISCONSIN DEPARTMENT OF TRANSPORTATION (COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS)	West Oklahoma Road to 76th Street	395.206 Project #10556 & Project #11776	2,548,303	Until 06/30/13	(8,233)	1,175,608 (3) <u>(3,720,908)</u> (4) (2,545,300)	(2,537,067)	-
Total State ID # 395.206					\$ (8,233)	\$ (2,508,625)	\$ (2,500,392)	\$ -

Department of Transportation and Public Works-Highway Maintenance

WISCONSIN DEPARTMENT OF TRANSPORTATION	AVL-GPA Equipment, Installation and Communications	1000-41-34	189,500	03/01/10-06/30/11	168,683	197,373 (3)	28,690	-
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Sheriff's Department

WISCONSIN DEPARTMENT OF TRANSPORTATION	Marquette Interchange Vandalism Abatement	1060-05-80	64,519	08/28/09-11/25/09	15,004	15,004 (3)	-	-
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WISCONSIN DEPARTMENT OF TRANSPORTATION	I94 N/S Corridor Reconstruction #1	1030-20-99	455,749	01/01/08-12/31/10	130,671	404,268 (3)	397,714	124,117
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Total State ID # 1000-1060					\$ 314,358	\$ 616,645	\$ 426,404	\$ 124,117
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TOTAL WISCONSIN DEPARTMENT OF TRANSPORTATION					\$ 16,952,525	\$ 84,889,227	\$ 68,060,819	\$ 124,117
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WISCONSIN DEPARTMENT OF CORRECTIONS

Department of Health and Human Services

WISCONSIN DEPARTMENT OF CORRECTIONS	Community Intervention Program for Early & Intensive Intervention	301.263	1,422,080	07/01/11-06/30/12	-	402,326 (3)	441,210	38,884
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WISCONSIN DEPARTMENT OF CORRECTIONS	Community Intervention Program for Early & Intensive Intervention	301.263	1,398,130	07/01/10-06/30/11	185,392	997,369 (3)	811,977	-
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Total State ID # 301.263					\$ 185,392	\$ 1,399,695	\$ 1,253,187	\$ 38,884
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TOTAL WISCONSIN DEPARTMENT OF CORRECTIONS					\$ 185,392	\$ 1,399,695	\$ 1,253,187	\$ 38,884
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WISCONSIN DEPARTMENT OF HEALTH SERVICES

Department of Health and Human Services

WISCONSIN DEPARTMENT OF HEALTH SERVICES	Regional Crisis Grants	433.8108	33,100	01/01/11-12/31/11	-	8,275 (3)	16,550	8,275
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Total State ID # 433.8					\$ -	\$ 8,275	\$ 16,550	\$ 8,275
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WISCONSIN DEPARTMENT OF HEALTH SERVICES	MA Transportation	435.131	Sum Sufficient	01/01/11-12/31/11	-	2,270,493 (3)	2,388,486	117,993
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WISCONSIN DEPARTMENT OF HEALTH SERVICES	MA Transportation	435.131	Sum Sufficient	01/01/10-12/31/10	552,763	552,763 (3)	-	-
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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, 2011

<u>Administering County Department/ STATE AGENCY</u>	<u>Award Description</u>	State ID, Contract or <u>Statute #</u>	Award <u>Amount</u>	Award Period <u>(Note 1)</u>	Accrued/ (Deferred) January 1, <u>2011</u>	<u>Revenues</u>	<u>Expenditures</u>	Accrued/ (Deferred) December 31, <u>2011</u>
<u>WISCONSIN DEPARTMENT OF HEALTH SERVICES - Continued</u>								
<u>Department of Health and Human Services</u>								
WISCONSIN DEPARTMENT OF HEALTH SERVICES	MA COP LTS Expansion	435.1425	\$ 23,000	01/01/11-12/31/11	\$ -	5,750 (3)	23,000	\$ 17,250
WISCONSIN DEPARTMENT OF HEALTH SERVICES	MA COP LTS Expansion	435.1425	79,466	01/01/10-12/31/10	(11,250)	(11,250) (3)	-	-
Total State ID # 435.1					\$ 541,513	\$ 2,817,756	\$ 2,411,486	\$ 135,243
WISCONSIN DEPARTMENT OF HEALTH SERVICES	APS - Adult Protective SVCS	435.312	426,335	01/01/11-12/31/11	-	319,751 (3)	426,335	106,584
WISCONSIN DEPARTMENT OF HEALTH SERVICES	APS - Adult Protective SVCS	435.312	591,206	01/01/10-12/31/10	(147,802)	(147,802) (3)	-	-
<u>Department on Aging</u>								
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Adult Protective Services	435.312 Cars #000312	639,503	01/01/11-12/31/11	-	639,503 (3)	639,503	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Adult Protective Services	435.312 Cars #000312	179,029	01/01/10-12/31/10	1	-	-	1
<u>Department of Health and Human Services</u>								
WISCONSIN DEPARTMENT OF HEALTH SERVICES	COP-W GPR AFDC Agency Collections	435.338	948,648	01/01/10-12/31/10	(231,235)	(231,235) (3)	-	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	CIP II GPR	435.348	1,042,211	01/01/10-12/31/10	(265,545)	(265,545) (3)	-	-

WISCONSIN DEPARTMENT OF HEALTH SERVICES	Community Options Program	435.367	1,525,673	01/01/11-12/31/11	-	1,318,806 (3)	1,525,673	206,867				
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Community Options Program	435.367	3,560,425	01/01/10-12/31/10	(195,247)	(195,247) (3)	-	-				
WISCONSIN DEPARTMENT OF HEALTH SERVICES	CIP II Comm. Relocate Non Federal	435.369	1,278,129	01/01/10-12/31/10	(317,219)	(317,219) (3)	-	-				
WISCONSIN DEPARTMENT OF HEALTH SERVICES	CIP II - Diversions Non-Federal	435.375	283,218	01/01/10-12/31/10	(70,805)	(70,805) (3)	-	-				
<u>Department on Aging</u>												
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Alzheimer's Family Support Cars #000381	435.381	242,158	01/01/11-12/31/11	-	242,158 (3)	242,158	-				
Total State ID # 435.3					\$	(1,227,852)	\$	1,292,365	\$	2,833,669	\$	313,452
<u>Department of Health and Human Services</u>												
WISCONSIN DEPARTMENT OF HEALTH SERVICES	State Funded	435.407	648,945	01/01/10-12/31/10	(159,837)	(159,837) (3)	-	-				
WISCONSIN DEPARTMENT OF HEALTH SERVICES	State Funded	435.410	17,848	01/01/10-12/31/10	(4,462)	(4,462) (3)	-	-				
WISCONSIN DEPARTMENT OF HEALTH SERVICES	State Funded	435.450	Sum Sufficient	01/01/11-12/31/11	-	(117) (3)	(327)	(210)				
WISCONSIN DEPARTMENT OF HEALTH SERVICES	State Funded	435.450	2,687,439	01/01/10-12/31/10	(546,192)	(546,192) (3)	-	-				
WISCONSIN DEPARTMENT OF HEALTH SERVICES	State Funded	435.451	803,969	01/01/10-12/31/10	(137,441)	(137,441) (3)	-	-				
WISCONSIN DEPARTMENT OF HEALTH SERVICES	State Funded	435.460	381,479	01/01/10-12/31/10	(14,346)	(14,346) (3)	-	-				
WISCONSIN DEPARTMENT OF HEALTH SERVICES	State Funded	435.461	90,892	01/01/10-12/31/10	(13,822)	(13,822) (3)	-	-				

See Notes to Schedules of Expenditures of State Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF STATE AWARDS

For the Year Ended December 31, 2011

<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, 2011</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Accrued/ (Deferred) December 31, 2011</u>
<u>WISCONSIN DEPARTMENT OF HEALTH SERVICES - Continued</u>								
<u>Department of Health and Human Services</u>								
WISCONSIN DEPARTMENT OF HEALTH SERVICES	State Funded	435.462	\$ 135,532	01/01/10-12/31/10	\$ (10,457)	(10,457) (3)	\$ -	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	State Funded	435.475	26,590	01/01/10-12/31/10	(3,427)	(3,427) (3)	-	-
Total State ID # 435.4					\$ (889,984)	(890,101)	\$ (327)	(210)
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Community Support Program	435.504	86,558	01/01/11-12/31/11	-	80,689 (3)	86,558	5,869
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Brain Injury Waiver	435.506	283,482	01/01/10-12/31/10	(70,870)	(70,870) (3)	-	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Certified Support Program	435.517	345,643	01/01/11-12/31/11	-	259,232 (3)	345,643	86,411
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Substance Abuse Treatment (TANF)	435.535	4,493,051	01/01/11-12/31/11	-	4,493,051 (3)	4,493,051	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Substance Abuse Treatment (TANF)	435.535	4,908,500	01/01/10-12/31/10	(149,301)	(149,301) (3)	-	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Birth to Three Initiative	435.550	1,320,088	01/01/11-12/31/11	-	1,320,088 (3)	1,320,088	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	IMD Regular Relocations	435.559	6,055,338	01/01/11-12/31/11	-	5,646,193 (3)	6,055,338	409,145
WISCONSIN DEPARTMENT OF HEALTH SERVICES	IMD Regular Relocations	435.559	6,513,256	01/01/10-12/31/10	(542,771)	(542,771) (3)	-	-

WISCONSIN DEPARTMENT OF HEALTH SERVICES	Benefits Specialist Legal - State	435.560 Cars #560318	24,828	01/01/11- 12/31/11	-	24,828 (3)	24,828	-	
						111,456 (3) 12,384 (6)			
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Benefits Specialist - County	435.560 Cars #560320	111,456	01/01/11- 12/31/11	-	123,840	123,840	-	
						27,809 (3) 3,229 (4)			
WISCONSIN DEPARTMENT OF HEALTH SERVICES	EBS OCI Replacement	435.560 Cars #560327	27,809	01/01/11- 06/30/11	-	31,038	31,038	-	
WISCONSIN DEPARTMENT OF HEALTH SERVICES	EBS OCI Replacement	435.560 Cars #560327	23,952	07/01/11- 12/31/11	-	35,930 (3)	23,952	(11,978)	
WISCONSIN DEPARTMENT OF HEALTH SERVICES	EBS OCI Replacement	435.560 Cars #560327	27,810	07/01/10- 12/31/10	4,635	4,635 (3)	-	-	
						62,618 (3) 11,843 (4) 6,957 (6)			
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Senior Community Services	435.560 Cars #560330	62,618	01/01/11- 12/31/11	-	81,418	81,418	-	
						2,773,222 (3) 50,172 (4)			
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Family Care Resource Center	435.5601 Cars #560100	2,773,222	01/01/11- 12/31/11	-	2,823,394	2,823,394	-	
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Elder Abuse Services	435.56049 Cars #560490	432,322	01/01/11- 12/31/11	-	432,322 (3)	432,322	-	
<u>Department of Health and Human Services</u>									
						2,042,802 (3) 244,984 (4)			
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Aging & DIS Resource Center	435.561	2,042,802	01/01/11- 12/31/11	-	2,287,786	2,287,786	-	
						25,324,102 (3) 4,474,002 (4)			
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Base Allocation - BCA	435.561	30,127,843	01/01/11- 12/31/11	-	29,798,104	34,692,837	4,894,733	

See Notes to Schedules of Expenditures of State Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF STATE AWARDS

For the Year Ended December 31, 2011

<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, 2011	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2011				
<u>WISCONSIN DEPARTMENT OF HEALTH SERVICES - Continued</u>												
<u>Department of Health and Human Services</u>												
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Base Allocation - BCA	435.561	\$ 24,689,455	01/01/10-12/31/10	\$ (502,860)	(502,860) (3)	-	-				
<u>Department on Aging</u>												
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Base Allocation - BCA	435.561 Cars #000561	2,392,980	01/01/11-12/31/11	-	2,392,980 (3) <u>20,122 (4)</u> 2,413,102	2,413,102	-				
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Base Allocation - BCA	435.561 Cars #000561	2,332,072	01/01/10-12/31/10	967,370	967,370 (3)	-	-				
<u>Department of Health and Human Services</u>												
WISCONSIN DEPARTMENT OF HEALTH SERVICES	State Funded	435.570024	38,650	07/01/10-12/31/10	5,496	5,496 (3)	-	-				
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Family Support Program	435.577	856,341	01/01/11-12/31/11	-	856,341 (3)	823,508	(32,833)				
WISCONSIN DEPARTMENT OF HEALTH SERVICES	State Funded	435.577	870,728	01/01/10-12/31/10	186,184	186,184 (3)	-	-				
WISCONSIN DEPARTMENT OF HEALTH SERVICES	CIP 1A	435.580	1,965,752	01/01/10-12/31/10	(200,001)	(200,001) (3)	-	-				
Total State ID # 435.5					\$	<u>(302,118)</u>	\$	<u>50,405,238</u>	\$	<u>56,058,703</u>	\$	<u>5,351,347</u>
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Basic County Allocation	435.681	3,503,194	01/01/11-12/31/11	-	875,799 (3) <u>5,838,930 (4)</u> 6,714,729	6,714,729	-				

Department on Aging

						190,608 (3)		
						254,144 (4)		
WISCONSIN DEPARTMENT OF HEALTH SERVICES	State/County Match	435.681	254,144	01/01/11-12/31/11	-	444,752	508,288	63,536
	Cars #000681							
WISCONSIN DEPARTMENT OF HEALTH SERVICES	State/County Match	435.681	254,144	01/01/10-12/31/10	190,608	190,608 (3)	-	-
	Cars #000681							

Department of Health and Human Services

WISCONSIN DEPARTMENT OF HEALTH SERVICES	ACT 318 Adjustment	435.684	(5,883,612)	01/01/11-12/31/11	-	-	-	-
Total State ID # 435.6					\$	190,608	\$	7,350,089
					\$	7,223,017	\$	63,536
WISCONSIN DEPARTMENT OF HEALTH SERVICES	DOC Prisoner Reentry 3	435.8009	274,254	01/01/11-12/31/11	-	207,594 (3)	203,583	(4,011)
WISCONSIN DEPARTMENT OF HEALTH SERVICES	State Administered IMAA	435.810	10,206,831	01/01/11-12/31/11	-	6,931,734 (3)	8,219,556	1,287,822
WISCONSIN DEPARTMENT OF HEALTH SERVICES	State Funded	435.810	9,932,558	01/01/10-12/31/10	(1,123,623)	(1,123,623) (3)	-	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	State Funded	435.81009	Sum Sufficient	11/01/09-06/30/10	(4,557)	(4,557) (3)	-	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	State Funded	435.81009	274,254	11/01/09-06/30/11	53,303	53,303 (3)	-	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Basic County Allocation	435.81009	18,645,112	01/01/11-12/31/11	-	18,645,112 (3)	18,645,112	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Early Intervention [301.26(3)(e)]	435.81016	10,728	01/01/11-12/31/11	-	10,728 (3)	10,728	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Milwaukee HD Crisis 2013	435.81016	58,200	01/01/11-12/31/11	-	58,200 (3)	58,200	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	ATR DOC Supplemental	435.8104	138,000	01/01/09-06/30/11	-	113,387 (3)	113,387	-

See Notes to Schedules of Expenditures of State Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF STATE AWARDS

For the Year Ended December 31, 2011

<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, 2011</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Accrued/ (Deferred) December 31, 2011</u>
<u>WISCONSIN DEPARTMENT OF HEALTH SERVICES - Continued</u>								
<u>Department of Health and Human Services</u>								
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Substance Abuse and Mental Health Services	435.81042	\$ 138,000	01/01/09-04/30/11	\$ (64)	(64)	(3) \$ -	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Multi-County Crisis MLK 2011	435.8105	58,200	10/01/09-09/30/11	-	58,200	(3) 58,200	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Milwaukee HD Crisis 2014	435.8106	58,200	01/01/11-12/31/11	-	5,632	(3) 29,100	23,468
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Regional Crisis Grants	435.8108	33,100	07/01/09-06/30/11	-	33,100	(3) 33,100	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	MA Crisis Training-Non Fed	435.8108	68,500	01/01/11-12/31/11	-	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	(3) 34,250	17,125
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Multi-County Crisis MLK 2012	435.8109	58,200	01/01/11-12/31/11	-	58,200	(3) 58,200	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	CLTS DD Autism, CWA Admin GPR(F)	435.832	284,307	01/01/11-12/31/11	-	55,787	(3) 55,787	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	CLTS DD Other CWA Admin	435.833	188,121	01/01/11-12/31/11	-	-	-	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	CLTS DD Other, CWA Admin GPR(F)	435.835	101,877	01/01/11-12/31/11	-	9,130	9,130	-
						9,129	(3)	
						1	(4)	

WISCONSIN DEPARTMENT OF HEALTH SERVICES	CLTS MH Autism CWA Admin	435.836	66,877	01/01/11-12/31/11	-	-	-	-				
WISCONSIN DEPARTMENT OF HEALTH SERVICES	CLTS MH Autism, CWA Admin GPR(F)	435.838	85,033	01/01/11-12/31/11	-	19,151 (3)	19,151	-				
WISCONSIN DEPARTMENT OF HEALTH SERVICES	CLTS MH Other, CWA Admin	435.839	56,278	01/01/11-12/31/11	-	-	-	-				
WISCONSIN DEPARTMENT OF HEALTH SERVICES	CLTS MH Other, CWA Admin GPR(F)	435.841	9,880	01/01/11-12/31/11	-	-	-	-				
WISCONSIN DEPARTMENT OF HEALTH SERVICES	CLTS PD Autism CWA Admin	435.842	6,486	01/01/11-12/31/11	-	-	-	-				
WISCONSIN DEPARTMENT OF HEALTH SERVICES	CLTS PD Autism, CWA Admin GPR(F)	435.844	310	01/01/11-12/31/11	-	58 (3) 1 (4) 59	59	-				
WISCONSIN DEPARTMENT OF HEALTH SERVICES	CLTS PD Other, CWA Admin GPR(F)	435.847	12,077	01/01/11-12/31/11	-	2,462 (3) 1 (4) 2,463	2,463	-				
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Host and Occupancy	435.85	1,054,547	01/01/11-12/31/11	-	878,790 (3)	1,054,548	175,758				
Total State ID # 435.8					\$	<u>(1,074,941)</u>	\$	<u>26,097,951</u>	\$	<u>28,673,054</u>	\$	<u>1,500,162</u>
TOTAL OF WISCONSIN DEPARTMENT OF HEALTH SERVICES					\$	<u>(2,762,774)</u>	\$	<u>87,081,573</u>	\$	<u>97,216,152</u>	\$	<u>7,371,805</u>
WISCONSIN DEPARTMENT OF CHILDREN AND FAMILIES	State Funded	437.3681	681,321	01/01/10-12/31/10	195,562	195,562 (3)	-	-				
WISCONSIN DEPARTMENT OF CHILDREN AND FAMILIES	State Funded	437.570022	692,065	01/01/10-12/31/10	(101,358)	(101,358) (3)	-	-				
WISCONSIN DEPARTMENT OF CHILDREN AND FAMILIES	MUTT FF CFA000288	437.570022	346,032	01/01/11-06/30/11	-	226,084 (3)	226,084	-				
WISCONSIN DEPARTMENT OF CHILDREN AND FAMILIES	MUTT FF CFB000032	437.570022	692,064	07/01/11-06/30/12	-	223,166 (3)	406,871	183,705				
WISCONSIN DEPARTMENT OF CHILDREN AND FAMILIES	FISS Services CFB000033	437.57019	541,400	07/01/11-06/30/12	-	271,660 (3)	271,660	-				

See Notes to Schedules of Expenditures of State Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF STATE AWARDS

For the Year Ended December 31, 2011

<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, 2011	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2011
<u>WISCONSIN DEPARTMENT OF CHILDREN AND FAMILIES</u>								
<u>Department of Health and Human Services</u>								
WISCONSIN DEPARTMENT OF CHILDREN AND FAMILIES	FISS Services	437.57019 \$ CFA000289	270,700	01/01/11- 06/30/11	\$ -	270,700 (3)	270,700	\$ -
WISCONSIN DEPARTMENT OF CHILDREN AND FAMILIES	State Funded	437.57019	421,400	01/01/10- 12/31/10	(95,870)	(95,870) (3)	-	-
Total State ID # 437.0					\$ (1,666)	\$ 989,944	\$ 1,175,315	\$ 183,705
TOTAL OF WISCONSIN DEPARTMENT OF CHILDREN AND FAMILIES					\$ (1,666)	\$ 989,944	\$ 1,175,315	\$ 183,705
<u>WISCONSIN DEPARTMENT OF JUSTICE</u>								
<u>District Attorney</u>								
WISCONSIN DEPARTMENT OF JUSTICE OFFICE OF CRIME VICTIM SERVICES	Victim and Witness Assistance Program	455.503/455.532 WI Statute 950.06	41% Total Cost	07/01/11- 06/30/12	-	727,835 (4)	1,233,618	505,783
						1,507,886 (3)		
						500,929 (4)		
WISCONSIN DEPARTMENT OF JUSTICE OFFICE OF CRIME VICTIM SERVICES	Victim and Witness Assistance Program	455.503/455.532 WI Statute 950.06	60% Total Cost	07/01/10- 06/30/11	715,940	2,008,815	1,292,875	-
Total State ID # 455.503/455.532					\$ 715,940	\$ 2,736,650	\$ 2,526,493	\$ 505,783
TOTAL WISCONSIN DEPARTMENT OF JUSTICE					\$ 715,940	\$ 2,736,650	\$ 2,526,493	\$ 505,783
<u>WISCONSIN DEPARTMENT OF MILITARY AFFAIRS</u>								
<u>Sheriff's Department</u>								
WISCONSIN DEPARTMENT OF MILITARY AFFAIRS	EPCRA Emergency Planning Grant Program	465.337	131,632	10/01/09- 09/30/10	65,816	65,816 (3)	-	-
TOTAL WISCONSIN DEPARTMENT OF MILITARY AFFAIRS					\$ 65,816	\$ 65,816	\$ -	\$ -

WISCONSIN DEPARTMENT OF VETERANS AFFAIRS

County Executive - Veterans Services

WISCONSIN DEPARTMENT OF VETERANS AFFAIRS	County Veterans Service Officer	485.001	13,000	01/01/11-12/31/11	-	13,000 (3)	13,000	-
TOTAL WISCONSIN DEPARTMENT OF VETERANS AFFAIRS					\$ -	\$ 13,000	\$ 13,000	\$ -

WISCONSIN DEPARTMENT OF ADMINISTRATION

Department of Transportation and Public Works - Architecture and Engineer Services

WISCONSIN DEPARTMENT OF ADMINISTRATION	Land Records Modernization Grant	505.116	300	2011	-	300 (3)	300	-
		2011 T & E						
Total State ID # 505.116					\$ -	\$ 300	\$ 300	\$ -

Department of Health and Human Services

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	329,974
WISCONSIN DEPARTMENT OF ADMINISTRATION	Wisconsin Home Energy Assistance Program - State Public Benefits	505.371	1,178,093	10/01/10-09/30/11	347,210	1,168,328 (3)	830,884	9,766
WISCONSIN DEPARTMENT OF ADMINISTRATION	Wisconsin Home Energy Assistance Program - State Public Benefits	505.371	768,112	10/01/09-09/30/10	26,223	26,223 (4)	-	-
Total CFDA# 505.371					\$ 373,433	\$ 1,194,551	\$ 1,160,858	\$ 339,740

District Attorney

WISCONSIN DEPARTMENT OF ADMINISTRATION STATE PROSECUTORS OFFICE	Special Prosecution Clerks and Ceasefire Clerks	Wis. Statutes 20.475 978.13 (1) (b)(c) & (d)	304,300	07/01/11-06/30/12	-	-	125,109	125,109
WISCONSIN DEPARTMENT OF ADMINISTRATION STATE PROSECUTORS OFFICE	Special Prosecution Clerks and Ceasefire Clerks	Wis. Statutes 20.475 978.13 (1) (b)(c) & (d)	327,100	07/01/10-06/30/11	155,795	334,986 (3)	179,191	-
Total WI Statutes # 20.475					\$ 155,795	\$ 334,986	\$ 304,300	\$ 125,109
TOTAL WISCONSIN DEPARTMENT OF ADMINISTRATION					\$ 529,228	\$ 1,529,837	\$ 1,465,458	\$ 464,849

See Notes to Schedules of Expenditures of State Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF STATE AWARDS

For the Year Ended December 31, 2011

<u>Administering County Department/ STATE AGENCY</u>	<u>Award Description</u>	State ID, Contract or <u>Statute #</u>	Award <u>Amount</u>	Award Period <u>(Note 1)</u>	Accrued/ (Deferred) January 1, <u>2011</u>	<u>Revenues</u>	<u>Expenditures</u>	Accrued/ (Deferred) December 31, <u>2011</u>
<u>STATE OF WISCONSIN COURTS</u>								
<u>Clerk of Circuit Courts</u>						10,529 (2)		
						<u>30,234 (3)</u>		
STATE OF WISCONSIN COURTS	Chief Judge's Secretary Salary Reimbursement	Wis Statute \$ 753.07	Sum Sufficient	01/01/11- 12/31/11	\$ -	\$ 40,763	\$ 41,572	\$ 809
STATE OF WISCONSIN COURTS	Chief Judge's Secretary Salary Reimbursement	Wis Statute 753.07	Sum Sufficient	01/01/10- 12/31/10	6,343	6,343 (3)	-	-
Total Wisconsin Statute # 753.07					\$ <u>6,343</u>	\$ <u>47,106</u>	\$ <u>41,572</u>	\$ <u>809</u>
STATE OF WISCONSIN COURTS	Court Interpreter Reimbursement	Wis Statute 885.37	Sum Sufficient	01/01/11- 12/31/11	-	274,812 (3) <u>126,157 (4)</u> 400,969	501,138	100,169
STATE OF WISCONSIN COURTS	Court Interpreter Reimbursement	Wis Statute 885.37	Sum Sufficient	01/01/10- 12/31/10	94,878	94,878 (3)	-	-
Total Wisconsin Statute # 885.37					\$ <u>94,878</u>	\$ <u>495,847</u>	\$ <u>501,138</u>	\$ <u>100,169</u>
TOTAL STATE OF WISCONSIN COURTS					\$ <u>101,221</u>	\$ <u>542,953</u>	\$ <u>542,710</u>	\$ <u>100,978</u>
TOTAL STATE ASSISTANCE					\$ <u>16,699,835</u>	\$ <u>180,548,851</u>	\$ <u>173,405,871</u>	\$ <u>9,556,855</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:

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, 2011

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, 2011.

2. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

(a) **Accrued and Deferred Balances**

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

(b) **Subgrantees**

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

(c) **Cost Allocation**

The County has a plan for allocation of central service costs related to grant programs. The amounts allocated to grant programs during a fiscal year are based on this cost allocation plan. Variances between actual costs and budgeted amounts are corrected on a prospective basis. As a result, the 2011 Cost Allocation Plan was based on the 2009 actual amounts and includes adjustments for variances between the 2009 Plan and the 2011 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 2011 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 2011 and 2010 amounted to \$39,106,862 and \$37,049,760 respectively. These amounts consisted of the following items:

	<u>2011</u>	<u>2010</u>
Patient Billing Cash Receipts:	\$12,471,086	\$12,973,073
Wraparound Capitation Payments:	18,334,987	18,702,004
Crisis and case management billings:	<u>8,300,789</u>	<u>5,374,683</u>
Total	<u>\$39,106,862</u>	<u>\$37,049,760</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 \$65,165 was received from these loans in 2011.

- (c) According to the State of Wisconsin, Department of Health Family, 2011 Youth Aids – State payments for correctional facility charges were \$17,260,124. This amount is audited 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 capitated payment rate Medical Assistance (MA) for Family Care eligible members. Per the State of Wisconsin, the capitated rate funding for MA eligible members is approximately 70.6% from Federal sources and a 29.4% match from the State of Wisconsin. The MCDFC served an average of 7,705 MA Family Care members during 2011 and had 7,713 MA Family Care members as of December 31, 2011. Funding is also provided through member cost-sharing and room and board reimbursement for members who are in residential treatment facilities. For 2011 this represented approximately 10.4% of the MCDFC's total revenues.

5. **DEPARTMENT OF FAMILY CARE**

As of December 31, 2011, 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 (Wisconsin DHS). As required under the contract for Family Care program with the Wisconsin Department of Health Services, the Milwaukee County Department of Family Care shall demonstrate its capacity for financial solvency and stability and 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.

The working capital reserve is required to be funded as a percentage of Milwaukee County Department of Family Care budgeted net annual capitation revenue. The working capital reserve as of December 31, 2011 is unchanged from the previous year at \$7,823,863. The 2010 working capital reserve balance of \$7,823,863 was based on 3.0% of estimated net capitation revenue for 2011 of \$260,795,437. To maintain compliance with working capital reserve requirements under the contract with Wisconsin DHS, the reserve is increased at the end of each year to meet the subsequent years reserve requirements. If the reserve requirement is determined to be less than what was previously funded, the account balance is not decreased to meet the reserve. Based on estimated net capitation revenue of \$227,994,173 for 2012, the working capital reserve requirement would have been \$6,839,825. Since the reserve balance exceeds this amount, no adjustment was made to the reserve as of December 31, 2011.

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

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 as of December 31, 2011 is unchanged from the prior year at \$3,607,904. The 2010 restricted reserve was based on estimated net capitation revenue of \$260,795,437 for 2011. Similar to the working capital reserve, if the reserve required is determined to be less than what was previously funded, the account balance is not required to be decreased to the new reserve level. Based on the above net capitation revenue projection for 2012, the restricted reserve requirement for 2012 would be \$3,279,942. The account balance at the end of 2011 exceeded this balance, so the account balance was not decreased in order to meet this reserve.

The solvency reserve requirement has increased to \$750,000, and the funds are now required to be pledged and reside in a separate account with the 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 now part of a pooled reserve established for all MCO's.

Separate bank accounts for the working capital and restricted reserve have been established using MCDFC available funds. Earnings were \$7,774 on these accounts for 2011.

Any annual surplus generated by the Milwaukee County Department of Family Care 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, 2011, the Surplus fund had a balance of \$12,552,541.

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 2011 are identified in the Schedule of Expenditures of Federal Awards in the Award Description. All ARRA revenues recognized in 2011 are identified with a “(2)” in the Schedule of Expenditures of Federal Awards.

Below is a summary of the 2011 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>2011 Expenditure</u>
<u>U.S. Department of:</u>				
Housing and Urban Development	14.253	Community Development Block Grant	\$ 465,341	\$ 3,678
Housing and Urban Development	14.257	Homelessness Prevention and Rapid Rehousing	712,755	321,507
Justice	16.588	STOP Violence Against Women Act Grant	162,270	47,312
Justice	16.588	STOP Violence Against Women Act Grant	162,300	96,621
Justice	16.588	STOP Violence Against Women Act Grant	30,000	5,163
Justice	16.803	Milwaukee County Assess Inform & Measure	990,000	422,179
Justice	16.803	Treatment Alternatives and Diversion	929,400	360,150
Justice	16.803	Diversity Law Internship Program	9,694	8,858
Justice	16.803	Byrne Memorial Justice Assistance Grant	356,175	144,685
Justice	16.803	Justice Assistance Grant	6,302,925	3,062,206
Transportation	20.106	Airport Runway Safety Area Improvements	2,706,498	107,678
Transportation	20.106	Airport Runway Safety Area Improvements	9,460,285	567,154
Transportation	20.500	Transit Bus Replacements	25,682,975	74,463
Energy	81.128	Energy Efficiency and Conservation	732,400	76,557
Energy	81.086	Wisconsin Clean Transportation Program	470,000	470,000
Education	84.393	Special Education - Grants for Infants & Families	658,875	651,875
Education	84.393	Special Education - Grants for Infants & Families	658,875	-
Health and Human Services	93.563	Child Support Enforcement	4,857,938	-
Total			<u>\$ 55,348,706</u>	<u>\$ 6,420,086</u>

**Milwaukee County
Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2011**

Section I--Summary of Auditors' Results

Financial Statements

Type of auditors' report issued: unqualified

Internal control over financial reporting:

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

Noncompliance material to basic financial statements noted? yes ✓ no

Federal or State Awards

Internal control over major programs:

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

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

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

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

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
14.238	Shelter Plus Care
16.738	JAG Program Cluster: Byrne Memorial Justice Assistance Grant
16.803	JAG Program Cluster: Justice Assistance Grant-ARRA
20.106	Airport Improvement Program
20.106	Airport Improvement Program - ARRA
20.500	Federal Transit Cluster: Capital Investment Grants
20.507	Federal Transit Cluster: Formula Grant

93.563	Child Support Enforcement Title IV-D
93.658	Foster Care Title IV
93.778	Medical Assistance
93.778	Resource Center Functional Screen Federal
93.778	Resource Medicaid I&A Federal
93.778	Aging – Care Management Organization (CMO)

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

\$ 3,000,000

<u>State ID Number(s)</u>	<u>Name of State Program or Cluster</u>
395.104	Transit Operating Aids
435.131	MA Transportation
435.367	Community Options Program
435.5601	Family Care Resource Center
435.561	Base Allocation - BCA
435.681	County Match
435.81009	Basic County Allocation
437.57019	Family Intervention Support Services
437.57022	Mobile Urgent Treatment Team
1030-20-99	I94-NS Corridor Reconstruction #1
RTA-339	Riverside Park Trail Rehabilitation
RTA-398-08	Oak Leaf Trail Improvement
RBF-1210	Bender Park Dredging
S-ADLP2-871	Beeline Bridge

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

Dollar threshold used to distinguish between the Department of Health Services type A and type B programs: \$ 2,916,484

Section II—Financial Statement Findings

See attached findings 2011-5 and 2011-6

Section III—Federal Award Findings and Questioned Costs

See attached findings 2011-1 and 2011-2

Section III—State Award Findings and Questioned Costs

See attached findings 2011-3 through 2011-4

Section IV— Other Issues

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

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

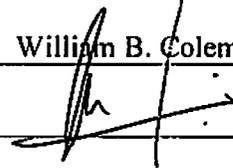
Department of Children & Families	<u> </u> yes	<u> ✓ </u> no	<u> </u> N/A
Department of Health Services	<u> ✓ </u> yes	<u> </u> no	<u> </u> N/A
Department of Corrections	<u> </u> yes	<u> ✓ </u> no	<u> </u> N/A
Department of Agriculture, Trade and Consumer Protection	<u> </u> yes	<u> ✓ </u> no	<u> </u>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

Section IV— Other Issues (continued)

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 31, 2012

COUNTY OF MILWAUKEE
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS

Funding Source

Wisconsin Department of Health Services

Award Programs

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

Finding 2008-2

Condition

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

Recurring Finding 2009-1

Condition

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

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).

Recommendation

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

Management Corrective Action

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

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

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.

Current Status

The finding recurred in 2011 for the CLTS program, see finding 2011-1.

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

Funding Source

Wisconsin Department of Health Services

Award Program

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

Finding 2009-2

Condition

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

Finding 2010-2

Condition

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

Recommendation

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

Management Corrective Action

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

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

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

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

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.

Current Status

The finding recurred for the CLTS program, see 2011-2.

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) (CIPIB: 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.

Current Status

The finding recurred in 2011 for the CLTS program, see finding 2011-2.

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

Funding Source

Wisconsin Department of Health Services

Award Program

CIP II (435.348), COP W (453.338), CIP1A (435.580), CIPIB (435.564)

Finding 2008-4

Condition

For 12 out of 110 case files tested, the individual service plan (ISP) did not include a subprogram code (SPC) for which services were charged on the Human Services Reporting System (HSRS) report (CIP 1B: 3 occurrences, CLTS: 9 occurrences)

Recurring Finding 2009-3

Condition

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

Recommendation

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

Management Corrective Action

2009 Response: For nine children's autism waiver cases (CLTS), this is a data systems issue that needs to be corrected with IMSD. The division is working to correct this problem. It has to do with how the SPC codes are rolled together from the County scripts system and then reported to the State. This should be resolved within the quarter.

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

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

During the previous years, training was provided as well as reminders forwarded to staff to continue to carefully adhere to Waiver requirement. There have been small samples reviewed in 2010 to ensure that compliance was maintained. However, at this time we will not be conducting any further Wavier compliance activities due to the transition to Family Care. Service were approved on SCRIPTS but were not on the Individualized Service Plans (ISPs). These services were authorized and once the division was notified of this finding, the ISPs were corrected to reflect the current authorized services.

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

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

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

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

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

Current Status

DSD implemented its corrective action for the CLTS program. There were no findings for the year ended December 31, 2011. 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.

Recommendation

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

Management Corrective Action

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

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

COUNTY OF MILWAUKEE

SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS (CONTINUED)

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 filing consistent with file order to be completed and monitored. Quality Assurance will in addition do a compliance check quarterly.

Current Status

The finding recurred in 2011, see finding 2011-3.

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

Funding Source

Wisconsin Department of Health Services

Award Program

COP (435.367)

Finding 2009-6

Condition

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

Finding 2010-5

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

Recommendation

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

Management Corrective Action

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

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

Current Status

BHD implemented its corrective action. The finding did not recur in 2011. 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.

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 filing 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, 2011. This finding has been satisfactorily cleared.

COUNTY OF MILWAUKEE
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS

Funding Source

Wisconsin Department of Health Services

Award Program

COP (435.367)

Finding 2010-7

Condition

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

Recommendation

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

Management Corrective Action

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

Current Status

BHD implemented its corrective action. There were no findings for the year ended December 31, 2011. This finding has been satisfactorily cleared.

COUNTY OF MILWAUKEE
SUMMARY SCHEDULE OF FINDINGS OF NONCOMPLIANCE

Finding 2011-1

Award Programs

Medical Assistance – Family Care CFDA # 93.778 [Formally: CLTS (435.450, 435.451, 435.460, 435.4613 and 435.462)]

Condition

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

Criteria

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

Cause

Collateral contacts may have occurred or were not properly documented.

Effect

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

Recommendation

Ensure periodic training for employees on waiver manual guidelines regarding documentation requirements for collateral contacts.

Management Corrective Action

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.

COUNTY OF MILWAUKEE

SUMMARY SCHEDULE OF FINDINGS OF NONCOMPLIANCE (CONTINUED)

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 FINDINGS OF NONCOMPLIANCE (CONTINUED)

Finding 2011-2

Award Program

Medical Assistance – Family Care CFDA # 93.778 [Formally: CLTS (435.450, 435.451, 435.460, 435.4613 and 435.462)]

Condition

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

Criteria

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

Cause

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

Effect

Services that have not been approved may have been provided.

Recommendation

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

Management Corrective Action

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.

COUNTY OF MILWAUKEE

SUMMARY SCHEDULE OF FINDINGS OF NONCOMPLIANCE (CONTINUED)

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 FINDINGS OF NONCOMPLIANCE (CONTINUED)

Finding 2011-3

Award Program

COP (435.367)

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.

Criteria

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

Cause

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

Effect

Services that have not been approved may have been provided.

Recommendation

Ensure that employees update individual service 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

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 filing consistent with file order to be completed and monitored. Quality Assurance will in addition do a compliance check quarterly.

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

Finding 2011-4

Award Program

COP (435.367)

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.

Criteria

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

Cause

Collateral contacts did not occur or were not properly documented.

Effect

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

Recommendation

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

Management Corrective Action

Care Coordination staff will receive refresher training on 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.

COUNTY OF MILWAUKEE
SUMMARY SCHEDULE OF FINANCIAL STATEMENT FINDINGS

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.

Criteria

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

Cause

With the departure of the Deputy Comptroller and the restructuring of the Comptroller's position, there was a lack of resources in the Department and available time by the Comptroller to prepare and review a complete and accurate financial statement in a timely manner.

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, competent staff resources to provide timely and accurate year end financial reporting.

Management Corrective Action

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.

COUNTY OF MILWAUKEE
SUMMARY SCHEDULE OF FINANCIAL STATEMENT 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%.

Criteria

County policy requires that all time cards are to be approved by the department supervisor.

Cause

Certain time cards did not have the required approval of the department supervisor.

Effect

Unapproved time cards increases the risk that employees are not properly compensated for the correct number of hours worked. In addition, the documentation of time card approval by authorized personnel which is required by County policy is lacking in these instances.

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

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.