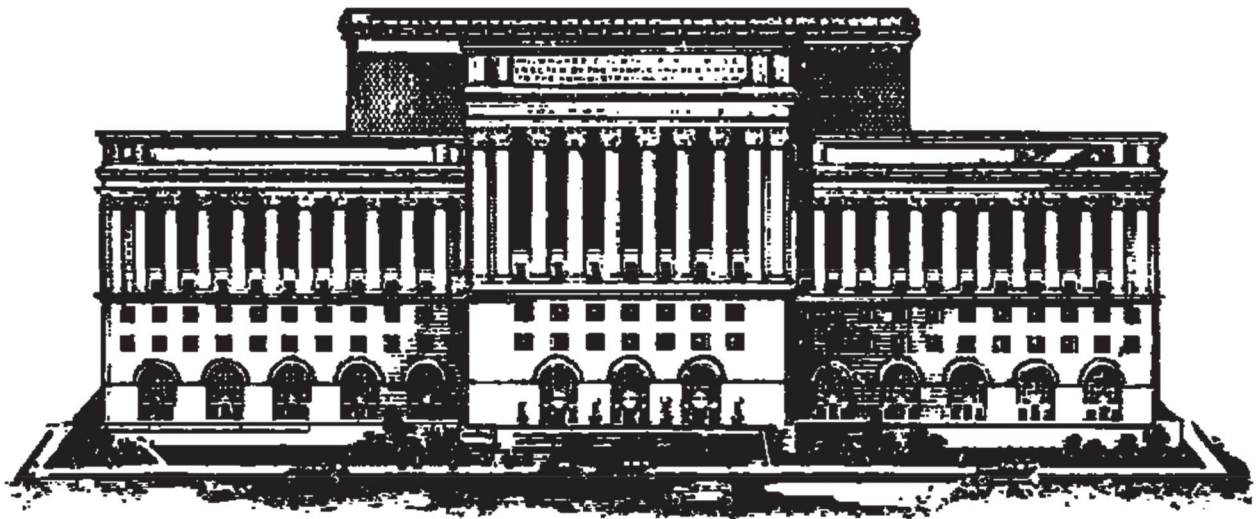


**COUNTY OF
MILWAUKEE, WISCONSIN**



**SINGLE AUDIT REPORT
FOR THE YEAR ENDED DECEMBER 31, 2024**

COUNTY OF MILWAUKEE, WISCONSIN
SINGLE AUDIT REPORT

For the Year Ended December 31, 2024

Table of Contents

	<u>Page Number</u>
Independent Auditors' Reports	1
Schedule of Expenditures of Federal Awards	6
Presentation of Child Support Schedule	51
Schedule of Expenditures of State Awards	52
Footnotes to Schedules of Expenditures of Federal and State Awards	66
Notes to Schedules of Expenditures of Federal and State Awards	67
Schedule of Findings and Questioned Costs – 2024	69

**Report on Internal Control
Over Financial Reporting and on Compliance
and Other Matters Based on an Audit of
Financial Statements Performed in Accordance
With Government Auditing Standards**

Independent Auditors' Report

To the Board of Supervisors of
County of Milwaukee

We have audited, in accordance with the 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 (*Government Auditing Standards*), 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 County of Milwaukee (the County) as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated July 31, 2025. Our report includes a reference to other auditors who audited the financial statements of the Milwaukee County War Memorial, Inc. and the Marcus Center of the Performing Arts, as described in our report on the County's financial statements. The financial statements of the Milwaukee Public Museum, Inc., the Milwaukee County War Memorial, Inc. and the Marcus Center of the Performing Arts were not audited in accordance with *Government Auditing Standards*, and accordingly, this report does not include reporting on internal control over financial reporting or compliance and other matters associated with the Milwaukee Public Museum, Inc., the Milwaukee County War Memorial, Inc. and the Marcus Center of the Performing Arts. Our report also includes a reference to other auditors who audited the financial statements of the Employees' Retirement System of the County of Milwaukee, as described in our report on the County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

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

Purpose of This Report

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

A handwritten signature in black ink that reads "Baker Tilly US, LLP". The signature is written in a cursive, flowing style.

Milwaukee, Wisconsin
July 31, 2025

**Report on Compliance
for Each Major Federal and Major State Program;
Report on Internal Control Over Compliance; and
Report on the Schedules of Expenditures of Federal and State Awards
Required by the Uniform Guidance and the *State Single Audit Guidelines***

Independent Auditors' Report

To the Board of Supervisors of
County of Milwaukee

Report on Compliance for Each Major Federal and Major State Program

Opinion on Each Major Federal and Major State Program

We have audited the County of Milwaukee's (the County) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* and the *State Single Audit Guidelines* (the *Guidelines*) that could have a direct and material effect on each of the County's major federal and major state programs for the year ended December 31, 2024. The County'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.

In our opinion, the County 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, 2024.

Basis for Opinion on Each Major Federal and Major State Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); and the *Guidelines*. Our responsibilities under those standards, the Uniform Guidance, and the *Guidelines* are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal and major state program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the County's federal and state programs.

Baker Tilly Advisory Group, LP and Baker Tilly US, LLP, trading as Baker Tilly, are members of the global network of Baker Tilly International Ltd., the members of which are separate and independent legal entities. Baker Tilly US, LLP is a licensed CPA firm that provides assurance services to its clients. Baker Tilly Advisory Group, LP and its subsidiary entities provide tax and consulting services to their clients and are not licensed CPA firms.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, the Uniform Guidance, and the *Guidelines* will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major federal and major state program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, the Uniform Guidance, and the *Guidelines*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance and the *Guidelines*, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, as discussed below, we did identify certain deficiencies in internal control that we consider to be significant deficiencies.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal or state program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal or state program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal or state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2024-001 and 2024-002, to be significant deficiencies.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Government Auditing Standards requires the auditor to perform limited procedures on the County's response to the internal control over compliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance and the *Guidelines*. Accordingly, this report is not suitable for any other purpose.

Report on Schedules of Expenditures of Federal and State Awards Required by the Uniform Guidance and the *Guidelines*

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 as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated July 31, 2025, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedules of expenditures of federal and state awards are presented for purposes of additional analysis as required by the Uniform Guidance and the *Guidelines* and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedules of expenditures of federal and state awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

Baker Tilly US, LLP

Milwaukee, Wisconsin
September 23, 2025

COUNTY OF MILWAUKEE, WISCONSIN

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2024

<u>Administering County Department Grantor/Pass Through Entity</u>	<u>Award Description</u>	<u>Assistance Listing Number/ State or Other Contract #</u>	<u>Award Amount</u>	<u>Award Period (Note 1)</u>	<u>Accrued/ (Deferred) January 1, 2024</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Accrued/ (Deferred) December 31, 2024</u>	<u>Expenditures to Subrecipients</u>
<u>U.S. DEPARTMENT OF AGRICULTURE</u>									
<u>Department of Health and Human Services - Behavioral Health Division</u>									
WISCONSIN DEPARTMENT OF PUBLIC INSTRUCTION	Child Nutrition Cluster: School Breakfast Program	10.553	Sum Sufficient	07/01/24- 06/30/25	\$ -	\$ 56,709 (1)	\$ 68,186	\$ 11,477	\$ -
WISCONSIN DEPARTMENT OF PUBLIC INSTRUCTION	Child Nutrition Cluster: School Breakfast Program	10.553	Sum Sufficient	07/01/23- 06/30/24	18,755	69,544 (1)	50,789	-	-
Total ALN 10.553					\$ 18,755	\$ 126,253	\$ 118,975	\$ 11,477	\$ -
WISCONSIN DEPARTMENT OF PUBLIC INSTRUCTION	Child Nutrition Cluster: National School Lunch Program	10.555	Sum Sufficient	07/01/24- 06/30/25	-	90,746 (1)	109,092	18,346	-
WISCONSIN DEPARTMENT OF PUBLIC INSTRUCTION	Child Nutrition Cluster: National School Lunch Program	10.555	Sum Sufficient	07/01/23- 06/30/24	29,885	110,812 (1)	80,927	-	-
Total ALN 10.555					\$ 29,885	\$ 201,558	\$ 190,019	\$ 18,346	\$ -
Child Nutrition Cluster:					\$ 48,640	\$ 327,811	\$ 308,994	\$ 29,823	\$ -
<u>Department of Parks, Recreation and Culture</u>									
CITY OF MILWAUKEE	Inflation Reduction Act Urban & Community Forestry Program - Growing Milwaukee's Tree Canopy	10.727	1,500,000	01/01/24- 12/31/28	-	-	122,400	122,400	-
Total ALN 10.727					\$ -	\$ -	\$ 122,400	\$ 122,400	\$ -
TOTAL U.S. DEPARTMENT OF AGRICULTURE					\$ 48,640	\$ 327,811	\$ 431,394	\$ 152,223	\$ -

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

Department of Health and Human Services - Housing Division

CITY OF WEST ALLIS	CDBG - Entitlement/Special Purpose Grants Cluster: 2024 Community Development Block Grants/Entitlement Grants	14.218 CDBG - FY 2024	23,574	01/01/24- 12/31/24	-	-	2,388	2,388	-
CITY OF WEST ALLIS	CDBG - Entitlement/Special Purpose Grants Cluster: 2023 Community Development Block Grants/Entitlement Grants	14.218 CDBG - FY 2023	25,000	01/01/23- 12/31/23	3,490	3,490 (1)	-	-	-
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	CDBG - Entitlement/Special Purpose Grants Cluster: 2024 Community Development Block Grants/Entitlement Grants	14.218 B24-UC-55-0001	1,769,643	01/01/24- 09/01/31	-	869,171 (1)	1,179,459	310,288	974,676
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	CDBG - Entitlement/Special Purpose Grants Cluster: 2023 Community Development Block Grants/Entitlement Grants	14.218 B23-UC-55-0001	1,745,160	01/01/23- 09/01/30	207,924	311,896 (1)	103,972	-	103,971
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	CDBG - Entitlement/Special Purpose Grants Cluster: 2022 Community Development Block Grants/Entitlement Grants	14.218 B22-UC-55-0001	1,637,116	01/01/22- 09/01/29	-	99,621 (1)	99,621	-	99,621
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	CDBG - Entitlement/Special Purpose Grants Cluster: 2021 Community Development Block Grants/Entitlement Grants	14.218 B21-UC-55-0001	1,737,040	08/18/21- 09/01/28	47,188	84,069 (1)	36,881	-	20,481
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	CDBG - Entitlement/Special Purpose Grants Cluster: COVID-19 2020 Community Development Block Grants/Entitlement Grants	14.218 B20-UW-55-0001	1,958,587	06/03/20- 09/01/27	168,696	168,696 (1)	53,469	53,469	-

See Notes to Schedules of Expenditures of Federal and State Awards

COUNTY OF MILWAUKEE, WISCONSIN

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2024

Administering County Department Grantor/Pass Through Entity	Award Description	Assistance Listing Number/ State or Other Contract #	Award Amount	Award Period (Note 1)	Accrued/ (Deferred) January 1, 2024	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2024	Expenditures to Subrecipients
<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/Special Purpose Grants Cluster: 2020 Community Development Block Grants/Entitlement Grants	14.218 \$ B20-UC-55-0001	1,686,496	09/17/20- 09/01/27	\$ -	\$ 44,457 (1)	\$ 93,764	\$ 49,307	\$ 4,705
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	CDBG - Entitlement/Special Purpose Grants Cluster: 2019 Community Development Block Grants/Entitlement Grants	14.218 B19-UC-55-0001	1,603,413	09/11/19- 09/01/26	1,576	52,110 (1)	65,746	15,212	-
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	CDBG - Entitlement/Special Purpose Grants Cluster: 2018 Community Development Block Grants/Entitlement Grants	14.218 B18-UC-55-0001	1,606,587	01/01/18- 09/01/25	-	1,653 (1)	1,653	-	-
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	CDBG - Entitlement/Special Purpose Grants Cluster: 2017 Community Development Block Grants/Entitlement Grants	14.218 B17-UC-55-0001	1,466,766	01/01/17- 09/01/24	9,865	18,944 (1)	9,079	-	9,079
<u>District Attorney</u>									
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	CDBG - Entitlement/Special Purpose Grants Cluster: 2024 Community Development Block Grants/Entitlement Grants	14.218 C15124B277	190,000	01/01/24- 03/31/25	-	63,634 (1)	178,016	114,382	-

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	CDBG - Entitlement/Special Purpose Grants Cluster: 2023 Community Development Block Grants/Entitlement Grants	14.218 C15123B277	190,000	01/01/23- 03/31/24	58,585	104,875	(1)	46,290	-	-
---	--	----------------------	---------	-----------------------	--------	---------	-----	--------	---	---

Total ALN 14.218

\$	497,324	\$	1,822,616	\$	1,870,338	\$	545,046	\$	1,212,533
----	---------	----	-----------	----	-----------	----	---------	----	-----------

CDBG - Entitlement/Special Purpose Grants Cluster:

\$	497,324	\$	1,822,616	\$	1,870,338	\$	545,046	\$	1,212,533
----	---------	----	-----------	----	-----------	----	---------	----	-----------

Department of Health and Human Services - Housing Division

CITY OF MILWAUKEE HOME GRANT	2022 Emergency Solutions Grant - Street Outreach	14.231	154,733	09/03/24- 12/31/24	-	-		102,265	102,265	-
---------------------------------	---	--------	---------	-----------------------	---	---	--	---------	---------	---

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	2022 Emergency Solutions Grant - Street Outreach	14.231 E22UC550001	146,016	09/09/22- 09/08/24	87,000	146,016	(1)	59,016	-	-
---	---	-----------------------	---------	-----------------------	--------	---------	-----	--------	---	---

Total ALN 14.231

\$	87,000	\$	146,016	\$	161,281	\$	102,265	\$	-
----	--------	----	---------	----	---------	----	---------	----	---

CITY OF MILWAUKEE HOME GRANT	Home Investment Partnership Program - Tenant Based Rent Assistance COVID-19	14.239 C15123M079	270,000	01/01/23- 12/31/23	249,911	20,789	(1)	(6,773)	222,349	-
---------------------------------	---	----------------------	---------	-----------------------	---------	--------	-----	---------	---------	---

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	2022 Home Investment Partnership Program	14.239 M22-DC55-0205	1,298,580	09/09/22- 09/01/30	-	-		13,003	13,003	-
---	---	-------------------------	-----------	-----------------------	---	---	--	--------	--------	---

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	2021 Home Investment Partnership Program - COVID-19 American Rescue Plan (HOME-ARP)	14.239 M21-DP55-0205	4,499,862	09/20/21- 09/30/30	39,608	39,608	(1)	478,742	478,742	-
---	---	-------------------------	-----------	-----------------------	--------	--------	-----	---------	---------	---

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	2021 Home Investment Partnership Program	14.239 M21-DC55-0205	1,241,585	08/18/21- 09/01/29	-	-		47,640	47,640	-
---	---	-------------------------	-----------	-----------------------	---	---	--	--------	--------	---

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	2020 Home Investment Partnership Program	14.239 M20-DC55-0205	1,232,431	09/17/20- 09/01/28	-	-		261,521	261,521	-
---	---	-------------------------	-----------	-----------------------	---	---	--	---------	---------	---

See Notes to Schedules of Expenditures of Federal and State Awards

COUNTY OF MILWAUKEE, WISCONSIN

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2024

Administering County Department Grantor/Pass Through Entity	Award Description	Assistance Listing Number/ State or Other Contract #	Award Amount	Award Period (Note 1)	Accrued/ (Deferred) January 1, 2024	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2024	Expenditures to Subrecipients
--	-------------------	--	-----------------	-----------------------------	--	----------	--------------	--	----------------------------------

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

Department of Health and Human Services - Housing Division

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	2019 Home Investment Partnership Program	14.239 \$ M19-DC55-0205	1,170,904	09/11/19- 09/01/27	\$ 21,384	\$ 385,565 (1)	\$ 399,851	\$ 35,670	\$ -
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	2018 Home Investment Partnership Program	14.239 M18-DC55-0205	1,321,445	08/22/18- 09/01/26	-	488,778 (1)	488,778	-	-
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	2017 Home Investment Partnership Program	14.239 M17-DC55-0205	930,136	01/01/17- 09/01/25	-	137,042 (1)	137,042	-	-
		Total ALN 14.239			\$ 310,903	\$ 1,071,782	\$ 1,819,804	\$ 1,058,925	\$ -

Department of Health and Human Services - Housing Division

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	Continuum of Care Program - Milwaukee County Rapid Rehousing Grant	14.267 WI0234L5I012203	587,256	01/01/24- 12/31/24	-	587,256 (1)	587,256	-	-
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	Continuum of Care Program - Milwaukee County Rapid Rehousing Grant	14.267 WI0234L5I012102	587,256	01/01/23- 12/31/23	50,704	50,704 (1)	-	-	-
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	Continuum of Care Program - Milwaukee County Domestic Violence Bonus Grant	14.267 WI0249D5I012302	942,275	10/01/24- 09/30/25	-	144,267 (1)	215,728	71,461	-
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	Continuum of Care Program - Milwaukee County Domestic Violence Bonus Grant	14.267 WI0249D5I012201	895,031	10/01/23- 09/30/24	108,723	713,243 (1)	604,520	-	-

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	Continuum of Care Program - Housing First TBRA 2	14.267 WI0190L5I012307	474,283	08/01/24- 07/31/25	-	139,944	(1)	171,850	31,906	-
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	Continuum of Care Program - Housing First TBRA 2	14.267 WI0190L5I012206	436,195	08/01/23- 07/31/24	46,683	325,131	(1)	278,448	-	-
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	Continuum of Care Program - 2024 Shelter Plus Care	14.267 WI0053L5I012316	3,401,499	07/01/24- 06/30/25	-	1,499,215	(1)	1,611,763	112,548	-
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	Continuum of Care Program - 2023 Shelter Plus Care	14.267 WI0053L5I012215	3,127,911	07/01/23- 06/30/24	115,214	1,810,242	(1)	1,695,028	-	-
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	Continuum of Care Program - 2024 Shelter Plus Care Mercy Housing Project	14.267 WI0131L5I012312	295,333	12/01/24- 11/30/25	-	-		40,265	40,265	-
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	Continuum of Care Program - 2023 Shelter Plus Care Mercy Housing Project	14.267 WI0131L5I012211	273,949	12/01/23- 11/30/24	18,417	273,949	(1)	255,532	-	-
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	Continuum of Care Program - 2022 Shelter Plus Care Mercy Housing Project	14.267 WI0131L5I012110	273,949	12/01/22- 11/30/23	(13,498) A (58) B (13,556)	(13,556)	(1)	-	-	-
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	Continuum of Care Program - Housing First TBRA 3	14.267 WI0153L5I012309	867,090	06/01/24- 05/31/25	-	456,414	(1)	482,674	26,260	-
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	Continuum of Care Program - Housing First TBRA 3	14.267 WI0153L5I012208	798,114	06/01/23- 05/31/24	15,018	347,722	(1)	332,704	-	-

See Notes to Schedules of Expenditures of Federal and State Awards

COUNTY OF MILWAUKEE, WISCONSIN

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2024

Administering County Department Grantor/Pass Through Entity	Award Description	Assistance Listing Number/ State or Other Contract #	Award Amount	Award Period (Note 1)	Accrued/ (Deferred) January 1, 2024	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2024	Expenditures to Subrecipients
<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	Continuum of Care Program - 2024 Shelter Plus Care Heartland Project	14.267 \$ WI0112L5I012309	111,820	06/01/24- 05/31/25	\$ -	\$ 54,103 (1)	\$ 63,793	\$ 9,690	\$ -
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	Continuum of Care Program - 2023 Shelter Plus Care Heartland Project	14.267 WI0112L5I012208	103,900	06/01/23- 05/31/24	2,108	33,004 (1)	30,896	-	-
Total ALN 14.267					\$ 343,311	\$ 6,421,638	\$ 6,370,457	\$ 292,130	\$ -
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	Housing Voucher Cluster: 2024 Section 8 Housing Choice Vouchers	14.871 WI218VO	17,335,569	01/01/24- 12/31/24	-	17,740,147 (1) 3,285 (4) 17,743,432	17,165,762	(577,670)	-
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	Housing Voucher Cluster: Housing Mobility-Related Services	14.871 WI218VO	1,815,037	01/01/24- 12/31/29	-	-	123,600	123,600	-
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	Housing Voucher Cluster: 2023 Section 8 Housing Choice Vouchers	14.871 WI218VO	13,455,130	01/01/23- 12/31/23	782,185 A (782,185) B -	-	-	-	-
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	Housing Voucher Cluster: 2022 Section 8 Housing Choice Vouchers	14.871 WI218VO	13,640,629	01/01/22- 12/31/22	(394,760) A 394,760 B -	-	-	-	-
Total ALN 14.871					\$ -	\$ 17,743,432	\$ 17,289,362	\$ (454,070)	\$ -

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	Housing Voucher Cluster: 2024 Mainstream Vouchers	14.879 WI218DV	391,920	01/01/24- 12/31/24	(13,673)	391,920	(1)	401,039	(4,554)	-
Total ALN 14.879					\$ (13,673)	\$ 391,920	\$ 401,039	\$ (4,554)	\$ -	
Housing Voucher Cluster:					\$ (13,673)	\$ 18,135,352	\$ 17,690,401	\$ (458,624)	\$ -	
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	Emergency Housing Voucher (EHV) Program	14.EHV WI218	Sum Sufficient	01/01/21- 12/31/30	(91,460)	510,516	(1)	472,358	(129,618)	-
Total ALN 14.EHV					\$ (91,460)	\$ 510,516	\$ 472,358	\$ (129,618)	\$ -	
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					\$ 1,133,405	\$ 28,107,920	\$ 28,384,639	\$ 1,410,124	\$ 1,212,533	

U.S. DEPARTMENT OF JUSTICE

Medical Examiner's Office

US DEPARTMENT OF JUSTICE BUREAU OF JUSTICE ASSISTANCE	Forensics Training and Assistance- Strengthening the Medical Examiner - Coroner System Program	16.044 15PBJA-22-GG-03651- SLFO	175,502	10/01/22- 06/30/25	50,000	100,000	(1)	100,000	50,000	-
Total ALN 16.044					\$ 50,000	\$ 100,000	\$ 100,000	\$ 50,000	\$ -	

Department of Health and Human Services - Behavioral Health Division

WISCONSIN DEPARTMENT OF JUSTICE	Community Based Violence Prevention Program - OJJDP Comprehensive Youth Violence Prevention and Reduction Program	16.123 15PJDP-21-GK-03875-CBVP	997,351	10/01/21-09/30/25	97,272	325,505	(1)	322,107	93,874	-
Total ALN 16.123					\$ 97,272	\$ 325,505	\$ 322,107	\$ 93,874	\$ -	

District Attorney

WISCONSIN DEPARTMENT OF JUSTICE - OFFICE OF CRIME VICTIM SERVICES	Victims of Crime Act (VOCA) Crime Victims' Advocacy Program 2024-2025	16.575 2023-VO-01-18742	116,678	10/01/24-09/30/25	-	-		32,210	32,210	-
WISCONSIN DEPARTMENT OF JUSTICE - OFFICE OF CRIME VICTIM SERVICES	Victims of Crime Act (VOCA) and American Rescue Plan Act (ARPA) VOCA: COVID-19 Crime Victims' Advocacy Program 2023-2024	16.575 2021/2022-VO-A/VO-01-18118	450,671	10/01/23-09/30/24	126,850	450,671	(2)	323,821	-	-
Total ALN 16.575					\$ 126,850	\$ 450,671	\$ 356,031	\$ 32,210	\$ -	

See Notes to Schedules of Expenditures of Federal and State Awards

COUNTY OF MILWAUKEE, WISCONSIN

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2024

Administering County Department Grantor/Pass Through Entity	Award Description	Assistance Listing Number/ State or Other Contract #	Award Amount	Award Period (Note 1)	Accrued/ (Deferred) January 1, 2024	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2024	Expenditures to Subrecipients
<u>U.S. DEPARTMENT OF JUSTICE - Continued</u>									
<u>District Attorney</u>									
U.S. DEPARTMENT OF JUSTICE OFFICE OF JUSTICE ASSISTANCE	Crime Victim Assistance - Enhanced Multi-Disciplinary Team for Older Victims of Abuse	16.582 \$ 15POVC-21-GK-00412- NONF	4,990	02/22/24- 06/30/24	\$ -	\$ 4,985 (1)	\$ 4,985	\$ -	-
WISCONSIN DEPARTMENT OF ADMINISTRATION WISCONSIN DEPARTMENT OF JUSTICE	Violence Against Women Formula Grant Program - VAWA STOP Regional Resource Prosecutor (RRP) 2024	16.588 2021-VA-02B-18493	125,000	01/01/24 12/31/24	-	64,685 (2)	124,451	59,766	-
WISCONSIN DEPARTMENT OF ADMINISTRATION WISCONSIN DEPARTMENT OF JUSTICE	Violence Against Women Formula Grant Program - VAWA STOP Regional Resource Prosecutor (RRP) 2023	16.588 2019/2020-VA-02B- 17900	125,000	01/01/23 12/31/23	32,247	32,247 (2)	-	-	-
		Total ALN 16.588			\$ 32,247	\$ 101,917	\$ 129,436	\$ 59,766	\$ -
WISCONSIN DEPARTMENT OF ADMINISTRATION WISCONSIN DEPARTMENT OF JUSTICE	Project Safe Neighborhoods 2023	16.609 2023-PE-01-18861	175,180	07/01/24- 06/30/26	-	-	16,919	16,919	-
WISCONSIN DEPARTMENT OF ADMINISTRATION WISCONSIN DEPARTMENT OF JUSTICE	Community Prosecution and Project Safe Neighborhoods Eastern District	16.609 2022-PE-01-18094	166,091	07/01/23- 06/30/25	27,132	105,645 (2)	105,539	27,026	-

District Attorney

WISCONSIN DEPARTMENT OF ADMINISTRATION WISCONSIN DEPARTMENT OF JUSTICE	Community Prosecution and Project Safe Neighborhoods Eastern District	16.609 2021-PE-01-17208	151,701	04/01/23- 10/31/24	24,206	96,748 (2)	76,431	3,889	-
Total ALN 16.609					\$ 51,338	\$ 202,393	\$ 198,889	\$ 47,834	\$ -

Sheriff Department

U.S. DEPARTMENT OF JUSTICE	Public Safety and Community Policing - Implementaing Crisis Intervention Teams	16.710 15JCOPS-23-GG- 01765-PPSE	197,666	10/01/23- 09/30/25	-	-	112,888	112,888	-
Total ALN 16.710					\$ -	\$ -	\$ 112,888	\$ 112,888	\$ -

Medical Examiner

CITY OF MILWAUKEE	Edward Byrne Memorial Justice Assistance Grant - 2024	16.738	70,351	10/01/24- 09/20/27	-	-	60,677	60,677	-
CITY OF MILWAUKEE	Edward Byrne Memorial Justice Assistance Grant - 2023	16.738	61,647	10/01/23- 09/30/26	20,000	20,000 (1)	-	-	-

Sheriff Department

CITY OF MILWAUKEE	Edward Byrne Memorial Justice Assistance Grant - 2023	16.738	102,701	10/01/23- 09/30/26	-	-	101,191	101,191	-
-------------------	--	--------	---------	-----------------------	---	---	---------	---------	---

District Attorney

CITY OF MILWAUKEE	Edward Byrne Memorial Justice Assistance Grant - 2023	16.738	291,813	10/01/23- 09/30/26	-	103,568 (1)	210,043	106,475	-
CITY OF MILWAUKEE	Edward Byrne Memorial Justice Assistance Grant - 2022	16.738	289,618	1/01/23- Depletion of Funds	80,035	276,149 (1)	196,114	-	-
WISCONSIN DEPARTMENT OF ADMINISTRATION WISCONSIN DEPARTMENT OF JUSTICE	Edward Byrne Memorial Justice Assistance Grant - Milwaukee Metropolitan Drug Enforcement Group (MMDEG)	16.738 2023-DJ-01-19433	543,365	01/01/25- 12/31/25	-	222,218 (1)	-	(222,218)	

See Notes to Schedules of Expenditures of Federal and State Awards

COUNTY OF MILWAUKEE, WISCONSIN

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2024

Administering County Department Grantor/Pass Through Entity	Award Description	Assistance Listing Number/ State or Other Contract #	Award Amount	Award Period (Note 1)	Accrued/ (Deferred) January 1, 2024	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2024	Expenditures to Subrecipients
<u>U.S. DEPARTMENT OF JUSTICE - Continued</u>									
<u>District Attorney</u>									
						58,686 (1)			
						222,218 (2)			
WISCONSIN DEPARTMENT OF ADMINISTRATION WISCONSIN DEPARTMENT OF JUSTICE	Edward Byrne Memorial Justice Assistance Grant - Milwaukee Metropolitan Drug Enforcement Group (MMDEG)	16.738 \$ 2022-DJ-01-18546	543,365	01/01/24- 02/28/25	\$ -	\$ 280,904	\$ 510,503	\$ 229,599	\$ -
WISCONSIN DEPARTMENT OF ADMINISTRATION WISCONSIN DEPARTMENT OF JUSTICE	Edward Byrne Memorial Justice Assistance Grant - Milwaukee Metropolitan Drug Enforcement Group (MMDEG)	16.738 2021-DJ-01-17874	543,365	01/01/23- 03/31/24	154,328	216,732 (1)	62,404	-	-
Total ALN 16.738					\$ 254,363	\$ 1,119,571	\$ 1,140,932	\$ 275,724	\$ -
<u>Medical Examiner's Office</u>									
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Paul Coverdell Forensic Science Grant	16.742 15PBJA-23-GG-00987- COVE	18,182	10/01/23- 09/30/25	-	18,182 (2)	18,182	-	-
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Paul Coverdell Forensic Science Grant	16.742 15PBJA-22-GG-02037- COVE	13,911	10/01/22- 09/30/24	13,899	13,899 (2)	-	-	-
Total ALN 16.742					\$ 13,899	\$ 32,081	\$ 18,182	\$ -	\$ -
<u>Community Reintegration Center</u>									
U.S. DEPARTMENT OF JUSTICE OFFICE OF JUSTICE PROGRAMS	Second Chance Act - FAM Services	16.812 15PJDP-21-GG-02753- COIP	744,565	11/04/21- 12/31/24	(65,334)	295,971 (1)	441,419	80,114	-
Total ALN 16.812					\$ (65,334)	\$ 295,971	\$ 441,419	\$ 80,114	\$ -

Department of Health and Human Services - Behavioral Health Division

MEDICAL COLLEGE OF WISCONSIN	Byrne Criminal Justice Innovation Program (BCJI)	16.817 O-BJA-2021-94001	204,395	10/01/21-09/30/24	123,167	-	50,834	174,001	-
Total ALN 16.817					\$ 123,167	\$ -	\$ 50,834	\$ 174,001	\$ -

District Attorney

U.S DEPARTMENT OF JUSTICE OFFICE OF JUSTICE PROGRAMS	Body Worn Camera Policy and Implementation	16.835 15PBJA-21-GG-04399-BWCX	48,000	12/01/21-11/30/24	17,622	-	12,558	30,180	-
Total ALN 16.835					\$ 17,622	\$ -	\$ 12,558	\$ 30,180	\$ -

Medical Examiner's Office

U.S DEPARTMENT OF JUSTICE OFFICE OF JUSTICE PROGRAMS	Comprehensive Opioid, Stimulant, and Substance Abuse Program - Toxicology Laboratory	16.838 15PBJA-22-GG-04454-COAP	726,200	10/01/22-09/30/25	-	-	499,869	499,869	-
U.S DEPARTMENT OF JUSTICE OFFICE OF JUSTICE PROGRAMS BUREAU OF JUSTICE ASSISTANCE	Comprehensive Opioid, Stimulant, and Substance Abuse Program - Milwaukee Overdose Public Health and Safety Team	16.838 2020-AR-BX-0103	1,200,000	10/01/20-09/30/24	270,528	529,439 (1)	128,093	(130,818)	-
Total ALN 16.838					\$ 270,528	\$ 529,439	\$ 627,962	\$ 369,051	\$ -

Sheriff Department

UNITED STATES MARSHALS SERVICE	Housing of Federal Prisoners - 2024	89-00-0128	Depends on number of federal prisoners	01/01/24-12/31/24	-	229,706 (1)	251,546	21,840	-
UNITED STATES MARSHALS SERVICE	Housing of Federal Prisoners - 2023	89-00-0128	Depends on number of federal prisoners	01/01/23-12/31/23	55,146	55,146 (1)	-	-	-
Total # 89-00-0128					\$ 55,146	\$ 284,852	\$ 251,546	\$ 21,840	\$ -
TOTAL U.S. DEPARTMENT OF JUSTICE					\$ 1,027,098	\$ 3,442,400	\$ 3,762,784	\$ 1,347,482	\$ -

See Notes to Schedules of Expenditures of Federal and State Awards

COUNTY OF MILWAUKEE, WISCONSIN

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2024

Administering County Department Grantor/Pass Through Entity	Award Description	Assistance Listing Number/ State or Other Contract #	Award Amount	Award Period (Note 1)	Accrued/ (Deferred) January 1, 2024	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2024	Expenditures to Subrecipients
<u>U.S. DEPARTMENT OF LABOR</u>									
<u>Community Reintegration Center</u>									
FORWARD CAREERS INC.	Reentry Employment Opportunities - Pathway Home 2 Subaward	17.270 \$ 21-239-01	105,000	11/01/21- 12/31/23	\$ 5,221	\$ 5,221 (1)	\$ -	\$ -	-
Total ALN 17.270					\$ 5,221	\$ 5,221	\$ -	\$ -	-
TOTAL U.S. DEPARTMENT OF LABOR					\$ 5,221	\$ 5,221	\$ -	\$ -	-

U.S. DEPARTMENT OF TRANSPORTATION

Milwaukee County Department of Transportation - Airport

						3,523 (1)			
						587 (2)			
						587 (6)			
WISCONSIN DEPARTMENT OF TRANSPORTATION (AIRPORT IMPROVEMENT PROGRAM)	Master Drainage and Stormwater Study/Plan	20.106 AIP-3-55-0045-096-117	917,052	Duration of Grant	-	4,697	15,657	10,960	-
						752,476 (1)			
						125,413 (2)			
						125,413 (6)			
WISCONSIN DEPARTMENT OF TRANSPORTATION (AIRPORT IMPROVEMENT PROGRAM)	Rehabilitate Taxiway A3 south of Runway 7R; install lighting on Taxiway A4	20.106 AIP-3-55-0045-096-116	3,355,684	Duration of Grant	-	1,003,302	1,913,243	909,941	-
WISCONSIN DEPARTMENT OF TRANSPORTATION BUREAU OF AERONAUTICS	Airport Improvement Program - CRRSAA Non-Primary Airport	20.106	57,162	Duration of Grant	57,162	57,162 (1)	-	-	-
WISCONSIN DEPARTMENT OF TRANSPORTATION BUREAU OF AERONAUTICS	Airport Improvement Program - ARPA Non-Primary Airport	20.106	59,000	Duration of Grant	59,000	59,000 (1)	-	-	-

							273,042 (1)			
							45,507 (2)			
							45,507 (6)			
WISCONSIN DEPARTMENT OF TRANSPORTATION (AIRPORT IMPROVEMENT PROGRAM)	Rehabilitate Taxiway A3, A4 remove part of Taxiway A1	20.106 AIP-3-55-0045-115	348,672	Duration of Grant	54,371		364,056	309,685	-	-
							217,052 (1)			
							36,175 (2)			
							36,175 (6)			
WISCONSIN DEPARTMENT OF TRANSPORTATION (AIRPORT IMPROVEMENT PROGRAM)	Conduct Environmental Assessment (Runway Removal)	20.106 AIP-3-55-0045-114	523,684	Duration of Grant	55,383		289,402	249,162	15,143	-
							4,395,119 (1)			
							549,390 (2)			
							549,390 (6)			
WISCONSIN DEPARTMENT OF TRANSPORTATION (AIRPORT IMPROVEMENT PROGRAM)	Replace Terminal Roof - Concourse D	20.106 AIP-3-55-0045-111	5,776,196	Duration of Grant	307,870		5,493,899	5,765,767	579,738	-
							4,070,122 (1)			
							678,354 (2)			
							678,354 (6)			
WISCONSIN DEPARTMENT OF TRANSPORTATION (AIRPORT IMPROVEMENT PROGRAM)	Rehabilitate Taxiway H and Taxiway C, remove Taxiways D, D1, F1, and F2, remove parts of Taxiway K and H	20.106 AIP-3-55-0045-110&113	5,862,219	Duration of Grant	5,037,432		5,426,830	557,289	167,891	-
							56,255 (1)			
							3,125 (2)			
							3,125 (6)			
WISCONSIN DEPARTMENT OF TRANSPORTATION (AIRPORT IMPROVEMENT PROGRAM)	Rehabilitate east and north parking aprons, fuel farm and snow removal equipment building aprons	20.106 AIP-3-55-0045-26	1,033,018	Duration of Grant	54,110		62,505	8,395	-	-
							150,490 (1)			
							8,361 (2)			
							8,361 (6)			
WISCONSIN DEPARTMENT OF TRANSPORTATION (AIRPORT IMPROVEMENT PROGRAM)	Update Airport Master Plan, Airport Layout Plan, and any necessary related work	20.106 AIP-3-55-0046-25	631,750	Duration of Grant	16,976		167,212	155,826	5,590	-
US DEPARTMENT OF TRANSPORTATION (AIRPORT IMPROVEMENT PROGRAM)	COVID19 - ARPA Large and Small Airport Concessions	20.106 AIP-3-55-0045-109	2,890,554	Duration of Grant	40,874		40,874 (1)	188,582	188,582	-

See Notes to Schedules of Expenditures of Federal and State Awards

COUNTY OF MILWAUKEE, WISCONSIN

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2024

Administering County Department Grantor/Pass Through Entity	Award Description	Assistance Listing Number/ State or Other Contract #	Award Amount	Award Period (Note 1)	Accrued/ (Deferred) January 1, 2024	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2024	Expenditures to Subrecipients
<u>U.S. DEPARTMENT OF TRANSPORTATION - Continued</u>									
<u>Milwaukee County Department of Transportation - Airport</u>									
US DEPARTMENT OF TRANSPORTATION (AIRPORT IMPROVEMENT PROGRAM)	COVID -19 ARPA General grant funds	20.106 \$ AIP-3-55-0045-108	23,790,312	Duration of Grant	\$ 19,790,312	\$ 19,790,312 (1)	\$ -	\$ -	-
WISCONSIN DEPARTMENT OF TRANSPORTATION (AIRPORT IMPROVEMENT PROGRAM)	Extend Taxiway A and any necessary related work	20.106 AIP-3-55-0045-104&107	11,786,960	Duration of Grant	18,095	20,643 (1)	2,548	-	-
WISCONSIN DEPARTMENT OF TRANSPORTATION (AIRPORT IMPROVEMENT PROGRAM)	COVID-19 funding for Pandemic Relief	20.106 AIP-3-55-0045-102	29,029,159	Duration of Grant	-	6,534,472 (1)	6,534,472	-	-
Total ALN 20.106					\$ 25,491,585	\$ 39,314,366	\$ 15,700,626	\$ 1,877,845	\$ -
<u>Department of Transportation - Transportation Services</u>									
WISCONSIN DEPARTMENT OF TRANSPORTATION-COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS	Highway Planning and Construction: W Rawson Ave (CTH BB)-S 13th St to S Howell Ave	20.205 2050-08-01/21/71 County # WH024701	5,904,000	Duration of Project	38,119	227,216 (1) 197,000 (3) 879 (7) 425,095	520,899	133,923	-
WISCONSIN DEPARTMENT OF TRANSPORTATION-COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS	Highway Planning and Construction: Signals at Layton Intersections of 84th, 68th, and Nicholson	20.205 2070-03-07/77 County # WH027901	1,650,721	Duration of Project	-	30,528 (1) 27,151 (3) 163 (7) 57,842	46,832	(11,010)	-
WISCONSIN DEPARTMENT OF TRANSPORTATION-COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS	Highway Planning and Construction: Layton Ave (CTH Y) Signal Improve	20.205 2070-08-01/71 County # WH027301	688,000	Duration of Project	-	57,959 (1)	77,006	19,047	-

WISCONSIN DEPARTMENT OF TRANSPORTATION-COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS	Highway Planning and Construction: Lincoln Memorial Dr Signals-Juneau Park to Water Tower Rd	20.205 2070-08-02/72 County # WH027501	444,000	Duration of Project	-	19,266 (1)	29,232	9,966	-
WISCONSIN DEPARTMENT OF TRANSPORTATION-COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS	Highway Planning and Construction: W Silver Spring Dr (CTH E) Traffic Signal System	20.205 2090-14-00/70 County # WH024801	288,400	Duration of Project	(42,589)	226,764 (1)	299,700	30,347	-
WISCONSIN DEPARTMENT OF TRANSPORTATION-COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS	Highway Planning and Construction: S 76th Street Bridge over Forest Home Ave. (STH 24) (B-40-0164)	20.205 2160-07-03/73 County # WH010201	582,880	Duration of Project	(18,961)	103,246 (1) 153 (7) 103,399	117,173	(5,187)	-
WISCONSIN DEPARTMENT OF TRANSPORTATION (COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS)	Highway Planning and Construction: S 76th Street (NB) Bridge Over STH 36 B-40-0573	20.205 State #2160-17-00/70 County #WH011601	1,066,904	Duration of Project	(82,032)	5,212 (2)	5,212	(82,032)	-
WISCONSIN DEPARTMENT OF TRANSPORTATION (COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS)	Highway Planning and Construction: S 76th Street (SB) Bridge Over STH 36 B-40-0574	20.205 State #2160-18-00/70 County #WH009801	1,119,192	Duration of Project	(99,216)	2,381 (2)	2,381	(99,216)	-
WISCONSIN DEPARTMENT OF TRANSPORTATION-COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS	Highway Planning and Construction: S 76th St, S 92nd St, Oklahoma Ave Traffic Signal System	20.205 2160-19-00/70 County # WH024901	625,760	Duration of Project	18,191	72,731 (1)	423,554	369,014	-
WISCONSIN DEPARTMENT OF TRANSPORTATION-COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS	Highway Planning and Construction: W Forest Home Ave Intersection with W Speedway Dr	20.205 2305-02-00/70 County # WH025501	299,190	Duration of Project	(2,112)	1,587 (1) 16 (7) 1,603	1,878	(1,837)	-
WISCONSIN DEPARTMENT OF TRANSPORTATION-COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS	Highway Planning and Construction: C MILWAUKEE/OAK CREEK, W COLLEGE AVE	20.205 2355-05-01/71 County # WH026401	1,710,000	Duration of Project	49,437	122,284 (1) 864 (7) 123,148	59,720	(13,991)	-

See Notes to Schedules of Expenditures of Federal and State Awards

COUNTY OF MILWAUKEE, WISCONSIN

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2024

Administering County Department Grantor/Pass Through Entity	Award Description	Assistance Listing Number/ State or Other Contract #	Award Amount	Award Period (Note 1)	Accrued/ (Deferred) January 1, 2024	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2024	Expenditures to Subrecipients
<u>U.S. DEPARTMENT OF TRANSPORTATION - Continued</u>									
<u>Department of Transportation - Transportation Services</u>									
WISCONSIN DEPARTMENT OF TRANSPORTATION-COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS	Highway Planning and Construction: College Avenue (CTH ZZ) Intersection with S. 20th St.	20.205 \$ 2355-08-00/70 County # WH025701	575,768	Duration of Project	\$ 4,694	7,290 (1) 24 (7) \$ 7,314	\$ 7,016	\$ 4,396	\$ -
WISCONSIN DEPARTMENT OF TRANSPORTATION-COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS	Highway Planning and Construction: W Rawson Ave Intersections with 68th, 51st, and 31st	20.205 2050-12-00/70 County # WH025601	1,361,430	Duration of Project	11,686	30,180 (1)	78,339	59,845	-
WISCONSIN DEPARTMENT OF TRANSPORTATION (COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS)	Highway Planning and Construction: E North Ave Over Oak Leaf Bike Trail B-40-0502	20.205 State #2445-09-01/71 County #WH009701	1,173,743	Duration of Project	128,642	107,881 (1)	107,881	128,642	-
WISCONSIN DEPARTMENT OF TRANSPORTATION-COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS	Highway Planning and Construction: Various Highways - 6 Local Intersections	20.205 2967-00-07/77 County # WH011801	1,145,680	Duration of Project	(5,582)	781,057 (1)	779,118	(7,521)	-
WISCONSIN DEPARTMENT OF TRANSPORTATION-COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS	Highway Planning and Construction: CTH PP (Good Hope Road) - 5 Intersections between 99th St. and 60th St.	20.205 2984-07-06/76 County #WH011701	1,200,778	Duration of Project	30,157	586,489 (1) 75,495 (3) 3 (7) 661,987	666,903	35,073	-
WISCONSIN DEPARTMENT OF TRANSPORTATION-COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS	Highway Planning and Construction: W. Rawson (CTH BB) - S. 27th Street to S. 20th Street	20.205 2050-04-00/20/70 County #WH009501	2,960,000	Duration of Project	(33,189)	(33,189) (1)	-	-	-

						474,844 (1)				
						1,344,000 (3)				
						6,913 (7)				
WISCONSIN DEPARTMENT OF TRANSPORTATION-COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS	Highway Planning and Construction: South 13th Street - W. Puetz Road to W. Drexel Avenue	20.205 2505-03-01/21/71 County #WH001022	4,984,000	Duration of Project	515,842	1,825,757		1,669,623	359,708	-
WISCONSIN DEPARTMENT OF TRANSPORTATION-COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS	Highway Planning and Construction: South 13th Street - West Drexel Avenue to West Rawson	20.205 2505-00-03-23, 73 County #WH001016	5,720,000	Duration of Project	(256,834)	(256,834) (1)		-	-	-
WISCONSIN DEPARTMENT OF TRANSPORTATION-COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS	Highway Planning and Construction: Whitnall Park Drive Bridge #565 over Root River	20.205 2981-00-04, 74 County #WH008024	540,606	Duration of Project	125,196	-		(125,196)	-	-
WISCONSIN DEPARTMENT OF TRANSPORTATION-COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS	Highway Planning and Construction: PED & BIKE CROSSING ASSESSMENT	20.205 2967-20-01 County #WH027001	115,200	Duration of Project	-	105,977 (1)		138,239	32,262	-
WISCONSIN DEPARTMENT OF TRANSPORTATION-COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS	Highway Planning and Construction: Signal Monitoring Improvements Various Intersections	20.205 2967-18-01/71/81 County #WH028301	265,600	Duration of Project	-	-		56,922	56,922	-
WISCONSIN DEPARTMENT OF TRANSPORTATION-COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS	Highway Planning and Construction: Signal Upgrades Oklahoma Ave Intersection with Wollmer Rd	20.205 2967-18-02/72/82 County #WH028401	83,200	Duration of Project	-	-		45,026	45,026	-
WISCONSIN DEPARTMENT OF TRANSPORTATION-COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS	Highway Planning and Construction: Mason St Bridge (B-40-0524) over Lincoln Memorial Dr.	20.205 2984-15-08/78 County #WH025001	2,120,000	Duration of Project	(15,258)	166,758 (1) 636 (7) 167,394		200,173	17,521	-
WISCONSIN DEPARTMENT OF TRANSPORTATION-COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS	Highway Planning and Construction: C Milwaukee, Lincoln Memorial Dr.	20.205 2984-25-05/75 County #WH027401	349,600	Duration of Project	-	14,830 (1)		21,908	7,078	-

See Notes to Schedules of Expenditures of Federal and State Awards

COUNTY OF MILWAUKEE, WISCONSIN

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2024

Administering County Department Grantor/Pass Through Entity	Award Description	Assistance Listing Number/ State or Other Contract #	Award Amount	Award Period (Note 1)	Accrued/ (Deferred) January 1, 2024	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2024	Expenditures to Subrecipients
<u>U.S. DEPARTMENT OF TRANSPORTATION - Continued</u>									
<u>Department of Administrative Services - Architecture and Engineering Services</u>									
WISCONSIN DEPARTMENT OF TRANSPORTATION	Highway Planning and Construction: TAP Program - Oak Leaf Trail Extension - Union Pacific Segment	20.205 \$ 2967-09-02/72 County # WP0727012	530,815	08/31/20- 06/30/26	- A 530,815 B	\$ 10,927 (2)	\$ -	\$ 519,888	\$ -
					\$ 530,815				
WISCONSIN DEPARTMENT OF TRANSPORTATION	Highway Planning and Construction: TAP Program - Oak Leaf Trail Modernization	20.205 2967-22-02/72 County # WP0795011/2 County # WP078101	2,665,620	08/25/22- 06/30/31	-	-	34,412	34,412	-
WISCONSIN DEPARTMENT OF TRANSPORTATION	Highway Planning and Construction: Oak Leaf Trail Connectivity - Bender Park	20.205 2967-11-01-71 County # WP074801	1,306,400	07/01/20- 06/30/26	63,740	-	75,592	139,332	-
WISCONSIN DEPARTMENT OF TRANSPORTATION	Highway Planning and Construction: Oak Leaf Trail Extension - Kohl Park	20.205 2967-11-02-72 County # WP0749011 County # WP0749012	1,972,800	07/01/20- 06/30/26	(26,234)	-	169,425	143,191	-
WISCONSIN DEPARTMENT OF TRANSPORTATION	Highway Planning and Construction: Oak Leaf Trail Relocation Little Menomonee River Parkway	20.205 2967-01-05-75 County # WP0697011 County # WP0697012	120,000	09/06/18- 06/30/25	116,334	23,311 (2)	195	93,218	-
WISCONSIN DEPARTMENT OF TRANSPORTATION	Highway Planning and Construction: Greenfield Park Oak Leaf Trail 124th St. to West Allis Trail Connection	20.205 2967-01-04-74 County # WP0698011 County # WP0698012	96,160	09/06/18- 06/30/25	96,160	88,238 (2)	-	7,922	-

					1,760,632 A (228,634) B					
WISCONSIN DEPARTMENT OF TRANSPORTATION	Highway Planning and Construction: Historic Lake Park Ravine Bridge Over Ravine Road	20.205 2967-01-03-73 County # WP0484011 County # WP0484012	2,000,000	09/06/18- 06/30/25	1,531,998	1,158,135	(2)	-	373,863	-
WISCONSIN DEPARTMENT OF TRANSPORTATION	Highway Planning and Construction: Oak Leaf Trail Bender Park/ Racine County Connector	20.205 2987-06-02-72 County # WP0529011 County # WP0529012	1,458,370	08/29/16- 09/30/25	1,321,589	132,087	(2)	-	1,189,502	-
<u>Department of Transportation - Transit System</u>										
						177,329 47,000	(2) (3)			
WISCONSIN DEPARTMENT OF TRANSPORTATION	Highway Planning and Construction: Transportation Alternative Program (TAP)	20.205 2967-20-00	235,000	07/26/22- 06/30/29	194,098	224,329		40,902	10,671	-
Total ALN 20.205					\$ 4,194,691	\$ 6,144,781	\$ 5,550,065	\$ 3,599,975	\$ -	
FEDERAL TRANSIT ADMINISTRATION (MASS TRANSIT ASSISTANCE)	Federal Transit Cluster: COVID-19 ARPA Sec. 5309 Milwaukee County East-West Bus Rapid Transit Grant	20.500 WI-2022-014	2,093,669	01/18/22- 03/30/25	2,093,669	2,093,669	(1)	-	-	-
Total ALN 20.500					\$ 2,093,669	\$ 2,093,669	\$ -	\$ -	\$ -	
FEDERAL TRANSIT ADMINISTRATION (MASS TRANSIT ASSISTANCE)	Federal Transit Cluster: Capital Investment & Formula Grants - Sec. 5309/5307 Milwaukee County East-West Bus Rapid Transit Grant	20.500/20.507 WI-2021-002	43,205,255	12/14/20- 09/30/27	29,173,636	-		2,248,938	31,422,574	-
Total ALN 20.500/20.507					\$ 29,173,636	\$ -	\$ 2,248,938	\$ 31,422,574	\$ -	
FEDERAL TRANSIT ADMINISTRATION (MASS TRANSIT ASSISTANCE)	Federal Transit Cluster: Milwaukee County Section 5307, 5339 and CMAQ Grant for Preventative Maintenance, ADA Paratransit, Replacement Buses, and CMAQ for Marketing & Bus Rapid Transit Operating	20.507/20.526 WI-2025-007-00	39,469,154	04/05/25- 03/30/29		-		33,692,274	33,692,274	-
Total ALN 20.507/20.526					\$ -	\$ -	\$ 33,692,274	\$ 33,692,274	\$ -	

See Notes to Schedules of Expenditures of Federal and State Awards

COUNTY OF MILWAUKEE, WISCONSIN

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2024

Administering County Department Grantor/Pass Through Entity	Award Description	Assistance Listing Number/ State or Other Contract #	Award Amount	Award Period (Note 1)	Accrued/ (Deferred) January 1, 2024	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2024	Expenditures to Subrecipients
<u>U.S. DEPARTMENT OF TRANSPORTATION - Continued</u>									
<u>Department of Transportation - Transit System</u>									
FEDERAL TRANSIT ADMINISTRATION (MASS TRANSIT ASSISTANCE)	Federal Transit Cluster: Formula Grants - Milwaukee County Section 5307 Grant	20.507 \$ WI-2023-058	16,858,375	02/06/24- 03/30/27	\$ 14,200,000	\$ 16,858,375 (1)	\$ 2,658,375	\$ -	\$ -
FEDERAL TRANSIT ADMINISTRATION (MASS TRANSIT ASSISTANCE)	Federal Transit Cluster: Formula Grants - COVID-19 Milwaukee County ARPA 5307 Grant	20.507 WI-2022-031	83,627,970	08/01/22- 09/30/29	26,831,538	25,207,957 (1)	14,842,944	16,466,525	-
FEDERAL TRANSIT ADMINISTRATION (MASS TRANSIT ASSISTANCE)	Federal Transit Cluster: Formula Grants - CMAQ Grant for Fare Collection System and Marketing Activities	20.507 WI-2022-033	2,180,799	08/01/22- 03/30/26	1,316,721	1,342,296 (1)	76,578	51,003	-
FEDERAL TRANSIT ADMINISTRATION (MASS TRANSIT ASSISTANCE)	Federal Transit Cluster: Formula Grants - 2021 Section 5307 Grant	20.507 WI-2021-007	17,400,000	01/04/21- 03/30/26	6,791,039	7,269,149 (1)	478,110	-	-
Total ALN 20.507					\$ 49,139,298	\$ 50,677,777	\$ 18,056,007	\$ 16,517,528	\$ -
FEDERAL TRANSIT ADMINISTRATION (MASS TRANSIT ASSISTANCE)	Federal Transit Cluster: Bus & Bus Facilities Formula Program - Section 5339 Grant for Capital Improvements	20.526 WI-2022-044	6,245,586	08/01/22- 03/30/26	3,976,300	-	342,560	4,318,860	-
FEDERAL TRANSIT ADMINISTRATION (MASS TRANSIT ASSISTANCE)	Federal Transit Cluster: Bus & Bus Facilities Formula Program - 2021 Section 5339 Grant Roof Replacement	20.526 WI-2021-047	2,592,848	07/23/21- 03/30/24	1,315,325	1,315,325 (1)	-	-	-

FEDERAL TRANSIT ADMINISTRATION (MASS TRANSIT ASSISTANCE)	Federal Transit Cluster: Bus and Bus Facilities Formula Program - Low-No Emissions Grant	20.526 WI-2020-004	1,700,000	01/01/19- 03/30/24	-	1,700,000 (1)	1,700,000	-	-
--	---	-----------------------	-----------	-----------------------	---	---------------	-----------	---	---

Total ALN 20.526	\$ 5,291,625	\$ 3,015,325	\$ 2,042,560	\$ 4,318,860	\$ -
------------------	--------------	--------------	--------------	--------------	------

Federal Transit Cluster:	\$ 85,698,228	\$ 55,786,771	\$ 56,039,779	\$ 85,951,236	\$ -
--------------------------	---------------	---------------	---------------	---------------	------

Department of Transportation - Transit System

FEDERAL TRANSIT ADMINISTRATION (MASS TRANSIT ASSISTANCE)	Transit Services Programs Cluster: Enhanced Mobility for Seniors and Individuals with Disabilities - COVID 19 Milwaukee County ARPA Section 5310 Grant	20.513 WI-2023-056	217,152	08/24/23- 03/30/29	103,091 A 17,785 B 120,876	-	7,369	128,245	-
--	---	-----------------------	---------	-----------------------	----------------------------------	---	-------	---------	---

FEDERAL TRANSIT ADMINISTRATION (MASS TRANSIT ASSISTANCE)	Transit Services Programs Cluster: Enhanced Mobility for Seniors and Individuals with Disabilities - Section 5310 Grant	20.513 WI-2023-059	3,036,269	09/25/23- 03/30/28	542,750	1,268,465 (1)	2,002,331	1,276,616	-
--	---	-----------------------	-----------	-----------------------	---------	---------------	-----------	-----------	---

Department of Transportation - Transit System

FEDERAL TRANSIT ADMINISTRATION (MASS TRANSIT ASSISTANCE)	Transit Services Programs Cluster: Enhanced Mobility for Seniors and Individuals with Disabilities - 2021 Section 5310 Grant	20.513 WI-2021-061	2,480,527	08/18/21- 03/30/26	147,708	347,436 (1)	199,728	-	-
--	--	-----------------------	-----------	-----------------------	---------	-------------	---------	---	---

Total ALN 20.513	\$ 811,334	\$ 1,615,901	\$ 2,209,428	\$ 1,404,861	\$ -
------------------	------------	--------------	--------------	--------------	------

Transit Services Programs Cluster:	\$ 811,334	\$ 1,615,901	\$ 2,209,428	\$ 1,404,861	\$ -
------------------------------------	------------	--------------	--------------	--------------	------

FEDERAL HIGHWAY ADMINISTRATION	Safe Streets and Roads for All	20.939 693JJ32340525	800,000	08/11/23- 08/11/25	-	-	314,895	314,895	-
-----------------------------------	--------------------------------	-------------------------	---------	-----------------------	---	---	---------	---------	---

Total ALN 20.939	\$ -	\$ -	\$ 314,895	\$ 314,895	\$ -
------------------	------	------	------------	------------	------

Milwaukee County Department of Transportation - Airport

TRANSPORTATION SECURITY ADMINISTRATION	Reimbursement of TSA Law Enforcement Officers (LEOs) at TSA Screening Checkpoints	PR216114E135	733,650	01/01/21- 12/31/23	60,840	106,512 (1)	45,672	-	-
---	---	--------------	---------	-----------------------	--------	-------------	--------	---	---

Total PR216114E135	\$ 60,840	\$ 106,512	\$ 45,672	\$ -	\$ -
--------------------	-----------	------------	-----------	------	------

TOTAL U.S. DEPARTMENT OF TRANSPORTATION	\$ 116,256,678	\$ 102,968,331	\$ 79,860,465	\$ 93,148,812	\$ -
--	-----------------------	-----------------------	----------------------	----------------------	-------------

See Notes to Schedules of Expenditures of Federal and State Awards

COUNTY OF MILWAUKEE, WISCONSIN

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2024

Administering County Department Grantor/Pass Through Entity	Award Description	Assistance Listing Number/ State or Other Contract #	Award Amount	Award Period (Note 1)	Accrued/ (Deferred) January 1, 2024	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2024	Expenditures to Subrecipients
<u>U.S. DEPARTMENT OF TREASURY</u>									
<u>Department of Health and Human Services - Housing Division</u>									
U.S. DEPARTMENT OF TREASURY	COVID-19 Emergency Rental Assistance 2 (ERA2) Program	21.023	\$ 23,389,093	03/11/21-09/30/25	\$ (1,577,518)	\$ -	\$ 1,404,108	\$ (173,410)	\$ 1,138,779
		Total ALN 21.023			\$ (1,577,518)	\$ -	\$ 1,404,108	\$ (173,410)	\$ 1,138,779
<u>District Attorney</u>									
WISCONSIN DEPARTMENT OF CHILDREN AND FAMILIES	COVID-19 American Rescue Plan Act (ARPA) - Domestic Violence High Risk Team	21.027 437003-W23-0002136-000-01	179,421	12/08/23-09/30/25	-	5,256 (7)	136,207	130,951	-
<u>Department of Health and Human Services - Behavioral Health Division</u>									
WISCONSIN DEPARTMENT OF HEALTH SERVICES	COVID-19 American Rescue Plan Act (ARPA) - Workforce Development TA Forum ARPA Treasury	21.027 435500-G23-WRKDEVTA-05	100,000	01/01/23-12/31/23	36,789	36,789 (2)	-	-	-
<u>Sheriff Department</u>									
WISCONSIN DEPARTMENT OF ADMINISTRATION	COVID-19 American Rescue Plan Act (ARPA) - Tribal and Local Law Enforcement Agency Initiative	21.027	218,934	03/15/22-12/31/23	60,674	60,674 (2)	-	-	-
<u>Department of Administrative Services - Architecture and Engineering Services</u>									
WISCONSIN DEPARTMENT OF ADMINISTRATION WISCONSIN DEPARTMENT OF JUSTICE	COVID-19 American Rescue Plan Act (State ARPA) - Forensic Science and Protective Medicine Facility	21.027 SLFRP0135	23,950,000	01/01/23-12/31/26	(20,000,000)	-	-	(20,000,000)	-
<u>Comptroller's Office & DAS-PSB</u>									
U.S. DEPARTMENT OF TREASURY	COVID-19 American Rescue Plan Act (Federal ARPA) - Coronavirus State and Local Fiscal Recovery Funds	21.027	183,696,189	03/03/21-12/31/26	(135,799,640)	-	105,468,946	(30,330,694)	-

County Executive - Veterans Services

WISCONSIN DEPARTMENT OF VETERANS AFFAIRS	COVID-19 American Rescue Plan Act (ARPA) - Coronavirus State and Local Fiscal Recovery Funds	21.027	19,178	02/01/23-12/31/24	(15,675)	-	15,675	-	-
Total ALN 21.027					\$ (155,717,852)	\$ 102,719	\$ 105,620,828	\$ (50,199,743)	\$ -

Comptroller's Office & DAS-PSB

U.S. DEPARTMENT OF TREASURY	Local Assistance and Tribal Consistency Fund (LATCF-2635)	21.032	100,000	03/15/21-12/31/27	(100,000)	-	100,000	-	-
Total ALN 21.032					\$ (100,000)	\$ -	\$ 100,000	\$ -	\$ -
TOTAL U.S. DEPARTMENT OF TREASURY					\$ (157,395,370)	\$ 102,719	\$ 107,124,936	\$ (50,373,153)	\$ 1,138,779

U.S. DEPARTMENT OF ENVIRONMENTAL PROTECTION AGENCY

Department of Parks, Recreation and Culture

					- A				
					267,415 B				
WISCONSIN DEPARTMENT OF NATURAL RESOURCES	Great Lakes Program - Little Menomonee River Parkway Restoration Milwaukee Estuary Area of Concern	66.469 GL00E02393 GL00E02824 GL00E03490	3,854,745	12/21/23-12/31/26	-	768,477 (1)	903,256	402,194	-
WISCONSIN DEPARTMENT OF NATURAL RESOURCES	Great Lakes Program - South Shore Beach Improvements - Milwaukee Estuary Area of Concern	66.469 4K00E03487	8,000,000	11/1/23-04/30/28	-	33,947 (2)	57,800	23,853	-
WISCONSIN DEPARTMENT OF NATURAL RESOURCES	Great Lakes Program - Kohl Park Wildlife Enhancements Planning & Design	66.469 GL-00E03490	200,000	11/21/23-11/30/26	-	29,175 (1)	34,102	4,927	-
WISCONSIN DEPARTMENT OF NATURAL RESOURCES	Great Lakes Program - Completing design of enhancements to Milwaukee River Greenway	66.469 GL00E03252	150,000	08/01/22-12/31/24	34,859	97,338 (1)	69,958	7,479	-
WISCONSIN DEPARTMENT OF NATURAL RESOURCES	Great Lakes Program - Parks program supervisor project position support in the Milwaukee Area Of Concern	66.469 FY20 GLRI - GL00E02824 GL00E03490	900,000	01/01/21-12/31/26	37,704	192,388 (1)	201,417	46,733	-
Total ALN 66.469					\$ 339,978	\$ 1,121,325	\$ 1,266,533	\$ 485,186	\$ -
TOTAL U.S. DEPARTMENT OF ENVIRONMENTAL PROTECTION AGENCY					\$ 339,978	\$ 1,121,325	\$ 1,266,533	\$ 485,186	\$ -

See Notes to Schedules of Expenditures of Federal and State Awards

COUNTY OF MILWAUKEE, WISCONSIN

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2024

Administering County Department Grantor/Pass Through Entity	Award Description	Assistance Listing Number/ State or Other Contract #	Award Amount	Award Period (Note 1)	Accrued/ (Deferred) January 1, 2024	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2024	Expenditures to Subrecipients
<u>U.S. DEPARTMENT OF EDUCATION</u>									
<u>Department of Health and Human Services</u>									
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Special Education Grants for Infants and Families - Birth To Three Initiative	84.181 \$ GEARS #410-550	1,311,511	01/01/24- 12/31/24	\$ -	\$ 1,232,962 (1)	\$ 1,311,510	\$ 78,548	\$ -
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Special Education Grants for Infants and Families - Birth To Three Initiative	84.181 GEARS #310-550	1,278,213	01/01/23- 12/31/23	213,035	213,035 (1)	-	-	-
Total ALN 84.181					\$ 213,035	\$ 1,445,997	\$ 1,311,510	\$ 78,548	\$ -
TOTAL U.S. DEPARTMENT OF EDUCATION					\$ 213,035	\$ 1,445,997	\$ 1,311,510	\$ 78,548	\$ -

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Department of Health and Human Services - Aging Division

WISCONSIN DEPARTMENT OF HEALTH SERVICES	Special Programs for the Aging - Preventive Health - Title III D	93.043 GEARS #410-560510	116,342	01/01/24- 12/31/24	-	72,543 (1) 11,546 (3) 84,089	115,456	31,367	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Special Programs for the Aging - Preventive Health - Title III D	93.043 GEARS #310-560510	109,796	01/01/23- 12/31/23	30,551	30,551 (1)	-	-	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Special Programs for the Aging - Preventive Health - COVID-19 ARP Title III D	93.043 GEARS #510-560513	15,524	10/01/24- 09/30/25	-	-	181	181	-

WISCONSIN DEPARTMENT OF HEALTH SERVICES	Special Programs for the Aging - Preventive Health - COVID-19 ARP Title III D	93.043 GEARS #410-560513	119,518	10/01/22-09/30/24	3,226	57,627 (1)	54,401	-	-
Total ALN 93.043					<u>\$ 33,777</u>	<u>\$ 172,267</u>	<u>\$ 170,038</u>	<u>\$ 31,548</u>	<u>\$ -</u>
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Aging Cluster: Special Programs for the Aging - COVID-19 ARP Administration	93.044 GEARS #410-560297	55,768	10/01/22-09/30/24	37,066	37,066 (1)	-	-	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Aging Cluster: Special Programs for the Aging - AAA Administration	93.044 GEARS #410-560300	102,994	01/01/24-12/31/24	-	85,165 (1) <u>34,331 (3)</u> 119,496	137,322	17,826	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Aging Cluster: Special Programs for the Aging - AAA Administration	93.044 GEARS #310-560300	103,741	01/01/23-12/31/23	29,834	29,834 (1)	-	-	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Aging Cluster: Special Programs for the Aging - Title 3B Support Services	93.044 GEARS #410-560340	1,361,671	01/01/24-12/31/24	-	931,611 (1) <u>1,717,483 (5)</u> 2,649,094	2,935,689	286,595	878,234
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Aging Cluster: Special Programs for the Aging - Title 3B Support Services	93.044 GEARS #310-560340	1,438,745	01/01/23-12/31/23	461,046	461,046 (1)	-	-	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Aging Cluster: Special Programs for the Aging - COVID-19 ARP Title 3B	93.044 GEARS #510-560343	171,044	10/01/24-09/30/25	-	-	11,506	11,506	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Aging Cluster: Special Programs for the Aging - COVID-19 ARP Title 3B	93.044 GEARS #410-560343	1,064,379	10/01/22-09/30/24	-	180,023 (1) <u>7,804 (5)</u> 187,827	187,827	-	-
Total ALN 93.044					<u>\$ 527,946</u>	<u>\$ 3,484,363</u>	<u>\$ 3,272,344</u>	<u>\$ 315,927</u>	<u>\$ 878,234</u>

See Notes to Schedules of Expenditures of Federal and State Awards

COUNTY OF MILWAUKEE, WISCONSIN

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2024

Administering County Department Grantor/Pass Through Entity	Award Description	Assistance Listing Number/ State or Other Contract #	Award Amount	Award Period (Note 1)	Accrued/ (Deferred) January 1, 2024	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2024	Expenditures to Subrecipients
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES - Continued</u>									
<u>Department of Health and Human Services - Aging Division</u>									
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Aging Cluster: Special Programs for the Aging - COVID-19 ARP Administration	93.045 \$ GEARS #410-560297	90,943	10/01/22- 09/30/24	\$ -	\$ 90,942 (1)	\$ 90,942	\$ -	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Aging Cluster: Special Programs for the Aging - AAA Administration	93.045 GEARS #410-560300	235,882	01/01/24- 12/31/24	-	195,054 (1) 78,627 (3) <u>273,681</u>	314,509	40,828	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Aging Cluster: Special Programs for the Aging - AAA Administration	93.045 GEARS #310-560300	225,167	01/01/23- 12/31/23	64,754	64,754 (1)	-	-	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Aging Cluster: Special Programs for the Aging - COVID-19 ARP Title 3C-1	93.045 GEARS #410-560353	484,954	10/01/22- 09/30/24	375,115	375,115 (1)	-	-	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Aging Cluster: Special Programs for the Aging - TITLE 3C-1 Congregate Meal Program	93.045 GEARS #410-560355	1,093,584	01/01/24- 12/31/24	-	545,523 (1) 476,429 (5) <u>1,021,952</u>	1,340,695	318,743	1,021,952
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Aging Cluster: Special Programs for the Aging - Title 3C-2 Home Delivered Meal Program	93.045 GEARS #410-560360	1,615,915	01/01/24- 12/31/24	-	897,841 (1) 23,597 (3) 155,949 (5) <u>1,077,387</u>	1,795,461	718,074	-

WISCONSIN DEPARTMENT OF HEALTH SERVICES	Aging Cluster: Special Programs for the Aging - Title 3C-2 Home Delivered Meal Program	93.045 GEARS #310-560360	1,326,833	01/01/23-12/31/23	283,741	283,741 (1)	-	-	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Aging Cluster: Special Programs for the Aging - COVID-19 ARP Title 3C-2	93.045 GEARS #410-560363	646,904	10/01/22-09/30/24	399,291	633,077 (1) 13,827 (5) 646,904	253,353	5,740	-
Total ALN 93.045					\$ 1,122,901	\$ 3,834,476	\$ 3,794,960	\$ 1,083,385	\$ 1,021,952
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Aging Cluster: NSIP (USDA) Cash	93.053 GEARS #410-560422	256,764	10/01/23-09/30/24	-	256,764 (1)	256,764	-	-
Total ALN 93.053					\$ -	\$ 256,764	\$ 256,764	\$ -	\$ -
Aging Cluster:					\$ 1,650,847	\$ 7,575,603	\$ 7,324,068	\$ 1,399,312	\$ 1,900,186
<u>Department of Health and Human Services</u>									
USAGING	Special Programs for the Aging - COVID-19 and Influenza Vaccine Uptake Initiative	93.048 90HDRC0007-01-00	417,600	12/19/22-06/09/24	140,612	208,800 (1)	246,117	177,929	-
Total ALN 93.048					\$ 140,612	\$ 208,800	\$ 246,117	\$ 177,929	\$ -
<u>Department of Health and Human Services - Aging Division</u>									
WISCONSIN DEPARTMENT OF HEALTH SERVICES	National Family Caregiver Support - COVID-19 ARP Administration	93.052 GEARS #410-560297	17,120	10/01/22-09/30/24	11,379	11,379 (1)	-	-	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	National Family Caregiver Support - Title 3E - AAA Administration	93.052 GEARS #410-560300	46,868	01/01/24-12/31/24	-	38,755 (1) 15,623 (3) 54,378	62,490	8,112	-

See Notes to Schedules of Expenditures of Federal and State Awards

COUNTY OF MILWAUKEE, WISCONSIN

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2024

Administering County Department Grantor/Pass Through Entity	Award Description	Assistance Listing Number/ State or Other Contract #	Award Amount	Award Period (Note 1)	Accrued/ (Deferred) January 1, 2024	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2024	Expenditures to Subrecipients
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES - Continued</u>									
<u>Department of Health and Human Services - Aging Division</u>									
WISCONSIN DEPARTMENT OF HEALTH SERVICES	National Family Caregiver Support - Title 3E - AAA Administration	93.052 \$ GEARS #310-560300	47,374	01/01/23- 12/31/23	\$ 13,624	\$ 13,624 (1)	\$ -	\$ -	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	National Family Caregiver Support - Title 3E	93.052 GEARS #410-560520	745,229	01/01/24- 12/31/24	-	318,491 (1) 388,095 (5) 706,586	849,872	143,286	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	National Family Caregiver Support - Title 3E	93.052 GEARS #310-560520	766,252	01/01/23- 12/31/23	351,309	351,309 (1)	-	-	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	National Family Caregiver Support - COVID-19 ARP Title 3E	93.052 GEARS #510-560523	290,592	10/01/22- 09/30/24	-	-	47,329	47,329	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	National Family Caregiver Support - COVID-19 ARP Title 3E	93.052 GEARS #410-560523	411,936	10/01/22- 09/30/24	3,339	3,339 (1)	-	-	-
		Total ALN 93.052			\$ 379,651	\$ 1,140,615	\$ 959,691	\$ 198,727	\$ -
<u>Department of Health and Human Services</u>									
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Medicare Enrollment Assistance Program (MIPPA)	93.071 GEARS #525-560621	88,000	09/01/24- 08/31/25	-	-	12,764	12,764	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Medicare Enrollment Assistance Program (MIPPA)	93.071 GEARS #425-560621	84,617	09/01/23- 08/31/24	14,755	84,617 (1)	69,862	-	-
		Total ALN 93.071			\$ 14,755	\$ 84,617	\$ 82,626	\$ 12,764	\$ -

Department of Child Support Enforcement

WISCONSIN DEPARTMENT OF CHILDREN AND FAMILIES	Healthy Marriage Promotion and Responsible Fatherhood Grants - Milwaukee County Fire Project (2024)	93.086 90ZJ0010	4,999,995	09/30/20-09/29/25	-	704,180	(1)	934,973	230,793	-
WISCONSIN DEPARTMENT OF CHILDREN AND FAMILIES	Healthy Marriage Promotion and Responsible Fatherhood Grants - Milwaukee County Fire Project (2023)	93.086 90ZJ0010	4,999,995	09/30/20-09/29/25	29,120	29,120	(1)	-	-	-
Total ALN 93.086					\$ 29,120	\$ 733,300	\$ 934,973	\$ 230,793	\$ -	

Department of Health and Human Services - Behavioral Health Division

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES	Comprehensive Mental Health Services for Children with Serious Emotional Health Disturbances - Milwaukee County	93.104 H79SM087728-01	3,999,186	09/30/23-09/29/27	125,956	449,480	(1)	423,950	100,426	-
Total ALN 93.104					\$ 125,956	\$ 449,480	\$ 423,950	\$ 100,426	\$ -	

Office of Equity

CITY OF MILWAUKEE	Minority Health Grant Programs - COVID-19 Advancing Milwaukee Health Literacy Program	93.137 C151OAAAMC21	200,000	07/01/21-06/30/24	11,666	-	-	-	11,666	-
Total ALN 93.137					\$ 11,666	\$ -	\$ -	\$ 11,666	\$ -	

Department of Health and Human Services - Housing Division

OUTREACH COMMUNITY HEALTH CENTERS	2024 Projects for Assistance in the Transition From Homelessness (PATH)	93.150 435200-G25-572560-90	83,793	07/01/24-06/30/25	-	-	-	32,362	32,362	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	2023 Projects for Assistance in the Transition From Homelessness (PATH)	93.150 435200-G24-572560-90	84,296	07/01/23-06/30/24	61,272	84,296	(1)	23,024	-	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	2022 Projects for Assistance in the Transition From Homelessness (PATH)	93.150	83,793	07/01/22-06/30/23	4,955	4,955	(1)	-	-	-
Total ALN 93.150					\$ 66,227	\$ 89,251	\$ 55,386	\$ 32,362	\$ -	

See Notes to Schedules of Expenditures of Federal and State Awards

COUNTY OF MILWAUKEE, WISCONSIN

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2024

Administering County Department Grantor/Pass Through Entity	Award Description	Assistance Listing Number/ State or Other Contract #	Award Amount	Award Period (Note 1)	Accrued/ (Deferred) January 1, 2024	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2024	Expenditures to Subrecipients
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES - Continued</u>									
<u>Department of Health and Human Services - Behavioral Health Division</u>									
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Substance Abuse and Mental Health Services Projects - National Child Traumatic Stress Initiative - NCTSI-III	93.243 \$ 1H79SM084954-01	1,999,430	09/30/21- 09/29/26	\$ 90,573	\$ 290,325 (1)	\$ 237,941	\$ 38,189	\$ -
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Substance Abuse and Mental Health Services Projects - OYEAH Supported Employment Program	93.243 1H79SM082438-01	3,985,447	09/30/19- 09/29/24	144,314	609,428 (1)	625,224	160,110	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Substance Abuse and Mental Health Services Projects - Adult Drug Treatment Court Treatment Service Expansion Project	93.243 6H79TI081922- 05M001	1,999,990	05/31/19- 05/30/24	91,871	260,985 (1)	169,114	-	-
Total ALN 93.243					\$ 326,758	\$ 1,160,738	\$ 1,032,279	\$ 198,299	\$ -
<u>Department of Health and Human Services - Aging Division</u>									
WISCONSIN DEPARTMENT OF HEALTH SERVICES	COVID Aging Unit Vaccine	93.268 GEARS #510-560342	400,140	01/01/24- 06/30/25	-	6,248 (1)	155,998	149,750	-
Total ALN 93.268					\$ -	\$ 6,248	\$ 155,998	\$ 149,750	\$ -
WISCONSIN DEPARTMENT OF HEALTH SERVICES	State Health Insurance Assistance Program - Health Insurance Information Ship	93.324 GEARS #525-560432	59,461	04/01/24- 03/31/25	-	27,799 (1)	45,036	17,237	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	State Health Insurance Assistance Program - Health Insurance Information Ship	93.324 GEARS #425-560432	59,464	04/01/23- 03/31/24	14,763	53,751 (1)	38,988	-	-
Total ALN 93.324					\$ 14,763	\$ 81,550	\$ 84,024	\$ 17,237	\$ -

Department of Health and Human Services - Behavioral Health Division

NATIONAL COUNCIL ON AGING	ACL Independent Living State Grants- Providing medicare assistance to low incomes	93.369	250,000	01/01/24- 08/31/25	-	162,500	(4)	113,969	(48,531)	-
Total ALN 93.369					\$ -	\$ 162,500	\$ 113,969	\$ (48,531)	\$ -	

Department of Health and Human Services

WISCONSIN DEPARTMENT OF HEALTH SERVICES	Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Health Crises	93.391 GEARS #410-155813	84,204	06/01/23- 05/31/24	20,949	50,684	(1)	29,735	-	-
		Total ALN 93.391			\$ 20,949	\$ 50,684	\$ 29,735	\$ -	\$ -	

Department of Health and Human Services - Behavioral Health Division

DEPARTMENT OF HEALTH AND HUMAN SERVICES - SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES ADMINISTRATION	Congressional Directives - Substance Use Disorder Treatment and Services - Mobile MAT	93.493 1H79FG000961-01	2,000,000	09/30/23-09/29/25	30,444	1,226,086	(1)	1,315,457	119,815	-
DEPARTMENT OF HEALTH AND HUMAN SERVICES - OFFICE OF FEDERAL ASSISTANCE ADMINISTRATION	Congressional Directives - HRSA - Community Project Funding / Congressionally Directed Spending - Construction	93.493 1 CE1HS47092-01-00	2,539,000	09/01/22-08/31/25	-	-		60,556	60,556	-
Total ALN 93.493					\$ 30,444	\$ 1,226,086		\$ 1,376,013	\$ 180,371	\$ -
WISCONSIN DEPARTMENT OF CHILDREN AND FAMILIES	FISS Services	93.558 437007-M18-0001200-R03-01	Sum Sufficient	07/01/22-12/31/23	31,840	31,840	(2)	-	-	-
Total ALN 93.558					\$ 31,840	\$ 31,840		\$ -	\$ -	\$ -

See Notes to Schedules of Expenditures of Federal and State Awards

COUNTY OF MILWAUKEE, WISCONSIN

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2024

Administering County Department Grantor/Pass Through Entity	Award Description	Assistance Listing Number/ State or Other Contract #	Award Amount	Award Period (Note 1)	Accrued/ (Deferred) January 1, 2024	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2024	Expenditures to Subrecipients
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES - Continued</u>									
<u>Department of Child Support Enforcement</u>									
						15,705,943	(2)		
						905,103	(3)		
						65,000	(4)		
						105,845	(7)		
WISCONSIN DEPARTMENT OF CHILDREN AND FAMILIES	Child Support Enforcement Services Title IV-D	93.563 Wis Stat 13.679	Percentage of Allowable Costs	01/01/24- 12/31/24	\$ -	\$ 16,781,891	\$ 20,065,254	\$ 3,283,363	\$ -
						3,554,479	(2)		
						(303,403)	(3)		
						20,000	(4)		
WISCONSIN DEPARTMENT OF CHILDREN AND FAMILIES	Child Support Enforcement Services Title IV-D	93.563 Wis Stat 13.679	Percentage of Allowable Costs	01/01/23- 12/31/23	3,271,076	3,271,076	-	-	-
Total ALN 93.563					\$ 3,271,076	\$ 20,052,967	\$ 20,065,254	\$ 3,283,363	\$ -
<u>Department of Health and Human Services - Housing Division</u>									
WISCONSIN DEPARTMENT OF ADMINISTRATION	Wisconsin Home Energy Assistance Program (WHEAP)	93.568	935,208	10/01/23- 11/30/24	162,408	723,485	(1) 561,077	-	490,168
Total ALN 93.568					\$ 162,408	\$ 723,485	\$ 561,077	\$ -	\$ 490,168
<u>Department of Health and Human Services - Behavioral Health Division</u>									
WISCONSIN DEPARTMENT OF CHILDREN AND FAMILIES	Block Grants for Prevention and Treatment of Substance Abuse - DMCPS AODA Services	93.595 437007-C23-0002101 R01-01	666,600	11/01/24- 12/31/24	-	492,283	(1) 633,519	141,236	-
Total ALN 93.595					\$ -	\$ 492,283	\$ 633,519	\$ 141,236	\$ -

Department of Health and Human Services

WISCONSIN DEPARTMENT OF CHILDREN AND FAMILIES	Stephanie Tubbs Jones Child Welfare Services Program - JJ Youth Aids	93.645 DCF #3413	316,145	01/01/24-12/31/24	-	255,971	(1)	301,100	45,129	-
WISCONSIN DEPARTMENT OF CHILDREN AND FAMILIES	Stephanie Tubbs Jones Child Welfare Services Program - JJ Youth Aids	93.645 DCF #3413	304,275	01/01/23-12/31/23	29,458	29,458	(1)	-	-	-
WISCONSIN DEPARTMENT OF CHILDREN AND FAMILIES	Stephanie Tubbs Jones Child Welfare Services Program - CW Children and Families Allocation	93.645 DCF #3561	137,820	01/01/24-12/31/24	-	107,673	(1)	137,822	30,149	-
WISCONSIN DEPARTMENT OF CHILDREN AND FAMILIES	Stephanie Tubbs Jones Child Welfare Services Program - CW Children and Families Allocation	93.645 DCF #3561	174,154	01/01/23-12/31/23	29,479	29,479	(1)	-	-	-
WISCONSIN DEPARTMENT OF CHILDREN AND FAMILIES	Stephanie Tubbs Jones Child Welfare Services Program - CW Children and Families Allocation	93.645 DCF #3681	3,671	01/01/24-12/31/24	-	-		3,671	3,671	-
WISCONSIN DEPARTMENT OF CHILDREN AND FAMILIES	Stephanie Tubbs Jones Child Welfare Services Program - CW Children and Families Allocation	93.645 DCF #3681	13,953	01/01/23-12/31/23	13,952	13,952	(1)	-	-	-
Total ALN 93.645					\$ 72,889	\$ 436,533	\$ 442,593	\$ 78,949	\$ -	

Department of Health and Human Services - Behavioral Health Division

WISCONSIN DEPARTMENT OF CHILDREN AND FAMILIES	Foster Care Title IV - E Wraparound Services	93.658 437007-C23-0002098-000-01	169.52 per child/day	01/01/23-12/31/24	49,615	255,472	(2)	207,150	1,293	-
WISCONSIN DEPARTMENT OF CHILDREN AND FAMILIES	Foster Care Title IV - E Legal Representation	93.658 437003-C24-0002294-000-41	1,404,000	01/01/24-12/31/24	-	972,654	(2)	1,141,093	168,439	-

See Notes to Schedules of Expenditures of Federal and State Awards

COUNTY OF MILWAUKEE, WISCONSIN

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2024

Administering County Department Grantor/Pass Through Entity	Award Description	Assistance Listing Number/ State or Other Contract #	Award Amount	Award Period (Note 1)	Accrued/ (Deferred) January 1, 2024	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2024	Expenditures to Subrecipients
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES - Continued</u>									
<u>Clerk of Circuit Courts</u>									
WISCONSIN DEPARTMENT OF CHILDREN AND FAMILIES	Foster Care Title IV - E Legal Representation	93.658 \$ 437003-C23-0002121- 000-41	1,556,500	01/01/23- 12/31/23	90,041 A	\$ 146,576 (2) \$	\$ -	\$ -	-
					56,535 B				
WISCONSIN DEPARTMENT OF CHILDREN AND FAMILIES	Foster Care Title IV - E Permanency Plan Review (PPR)	93.658 437007-C23-0002127 R01-01	612,768	01/01/24- 12/31/24	-	528,553 (1)	609,768	81,215	-
WISCONSIN DEPARTMENT OF CHILDREN AND FAMILIES	Foster Care Title IV - E Permanency Plan Review (PPR)	93.658 437007-C23-0002127- 000-01	809,321	01/01/23- 12/31/23	216,230	216,230 (1)	-	-	-
WISCONSIN DEPARTMENT OF CHILDREN AND FAMILIES	Foster Care Title IV - E Family Drug Treatment	93.658 437007-C23-0002100 R01-01	75,000	01/01/24- 12/31/24	-	56,250 (2)	75,000	18,750	-
WISCONSIN DEPARTMENT OF CHILDREN AND FAMILIES	Foster Care Title IV - E Family Drug Treatment	93.658 437007-C23-002100- 000-01	75,000	01/01/23- 12/31/23	18,750	18,750 (2)	-	-	-
<u>Department of Health and Human Services</u>									
WISCONSIN DEPARTMENT OF CHILDREN & FAMILIES	Foster Care Title IV-E JJ Youth Aids	93.658 DCF #3413	566,882	01/01/24- 12/31/24	-	458,981 (1)	539,903	80,922	-

WISCONSIN DEPARTMENT OF CHILDREN & FAMILIES	Foster Care Title IV-E JJ Youth Aids	93.658 DCF #3413	545,597	01/01/23- 12/31/23	52,821	52,821 (1)	-	-	-
WISCONSIN DEPARTMENT OF CHILDREN AND FAMILIES	Foster Care Title IV-E CW Children and Families Allocation	93.658 DCF #3561	2,782,568	01/01/24- 12/31/24	-	2,173,870 (1)	2,782,568	608,698	2,782,568
WISCONSIN DEPARTMENT OF CHILDREN AND FAMILIES	Foster Care Title IV-E CW Children and Families Allocation	93.658 DCF #3561	2,838,777	01/01/23- 12/31/23	480,517	480,517 (1)	-	-	-
WISCONSIN DEPARTMENT OF CHILDREN AND FAMILIES	Foster Care Title IV-E CW Children and Families Allocation	93.658 DCF #3681	228,336	01/01/24- 12/31/24	-	-	228,336	228,336	228,336
WISCONSIN DEPARTMENT OF CHILDREN AND FAMILIES	Foster Care Title IV-E CW Children and Families Allocation	93.658 DCF #3681	227,436	01/01/23- 12/31/23	227,436	227,436 (1)	-	-	-
Total ALN 93.658					\$ 1,191,945	\$ 5,588,110	\$ 5,583,818	\$ 1,187,653	\$ 3,010,904
<u>Clerk of Circuit Courts</u>									
WISCONSIN DEPARTMENT OF CHILDREN AND FAMILIES	Foster Care Title IV - E Legal Representation	93.659 437003-C24-0002294 000-41	240,000	01/01/24- 12/31/24	-	221,672 (2)	240,000	18,328	-
Total ALN 93.659					\$ -	\$ 221,672	\$ 240,000	\$ 18,328	\$ -
<u>District Attorney</u>									
WISCONSIN DEPARTMENT OF CHILDREN AND FAMILIES	Foster Care Title IV-E & Adoption Assistance - TPR and CHIPS Support Services for DMCPS	93.658 & 93.659 437007-C25-000432 000-01	1,886,040	07/01/24- 06/30/25		490,377 (2)	971,481	481,104	-
WISCONSIN DEPARTMENT OF CHILDREN AND FAMILIES	Foster Care Title IV-E & Adoption Assistance - TPR and CHIPS Support Services for DMCPS	93.658 & 93.659 437007-C23- 0002044-R01-01	1,774,382	07/01/23- 06/30/24	429,867	1,247,427 (2)	817,560	-	-
Total ALN 93.658 & 93.659					\$ 429,867	\$ 1,737,804	\$ 1,789,041	\$ 481,104	\$ -

See Notes to Schedules of Expenditures of Federal and State Awards

COUNTY OF MILWAUKEE, WISCONSIN

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2024

Administering County Department Grantor/Pass Through Entity	Award Description	Assistance Listing Number/ State or Other Contract #	Award Amount	Award Period (Note 1)	Accrued/ (Deferred) January 1, 2024	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2024	Expenditures to Subrecipients
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES - Continued</u>									
<u>Department of Health and Human Services</u>									
						6,373,720 (1)			
						112,344 (5)			
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Social Services Block Grant Basic County Allocation	93.667 \$ GEARS #410-561	6,829,968	01/01/24- 12/31/24	\$ -	\$ 6,486,064	\$ 6,942,312	\$ 456,248	\$ 6,942,312
WISCONSIN DEPARTMENT OF CHILDREN AND FAMILIES	Social Services Block Grant CW Children and Families Allocation	93.667 DCF # 3561	457,487	01/01/24- 12/31/24	-	357,409 (1)	457,486	100,077	457,486
WISCONSIN DEPARTMENT OF CHILDREN AND FAMILIES	Social Services Block Grant CW Children and Families Allocation	93.667 DCF # 3561	463,773	01/01/23- 12/31/23	78,503	78,503 (1)	-	-	-
WISCONSIN DEPARTMENT OF CHILDREN AND FAMILIES	Social Services Block Grant CW Children and Families Allocation	93.667 DCF # 3681	37,266	01/01/24- 12/31/24	-	-	37,266	37,266	37,266
WISCONSIN DEPARTMENT OF CHILDREN AND FAMILIES	Social Services Block Grant CW Children and Families Allocation	93.667 DCF # 3681	37,156	01/01/23- 12/31/23	37,156	37,156 (1)	-	-	-
		Total ALN 93.667			\$ 115,659	\$ 6,959,132	\$ 7,437,064	\$ 593,591	\$ 7,437,064
WISCONSIN DEPARTMENT OF HEALTH SERVICES	COVID-19 ARP APS Elder Abuse Prevention Interventions Program	93.747 GEARS #410-560333	177,311	10/01/22- 09/30/24	5,437	177,311 (1)	171,874	-	-
		Total ALN 93.747			\$ 5,437	\$ 177,311	\$ 171,874	\$ -	\$ -

Department of Health and Human Services

WISCONSIN DEPARTMENT OF HEALTH SERVICES	Medicaid Cluster: COVID 19 - Medical Assistance Program - Wisconsin Medicaid ARPA HCBS Grant	93.778 GRANT# 2024-HCBS	2,000,000	10/31/22- 09/30/24	(541,726)	1,000,000	(1)	1,541,726	-	289,585
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Medicaid Cluster: Medical Assistance Program CLTS OTHER CWA ADMIN FED	93.778 GEARS #410-878	311,017	01/01/24- 12/31/24	-	396,954	(1)	680,903	283,949	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Medicaid Cluster: Medical Assistance Program CLTS OTHER CWA ADMIN FED	93.778 GEARS #310-878	311,017	01/01/23- 12/31/23	852,428	852,428	(1)	-	-	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Medicaid Cluster: Medical Assistance Program ADRC LTCFS MA REIMB	93.778 GEARS #425-560152	Sum Sufficient	01/01/24- 12/31/24	-	2,349,413	(1)	2,893,401	543,988	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Medicaid Cluster: Medical Assistance Program ADRC LTCFS MA REIMB	93.778 GEARS #325-560152	Sum Sufficient	01/01/23- 12/31/23	585,533	585,533	(1)	-	-	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Medicaid Cluster: Medical Assistance Program ADRC I/A MA REIMB	93.778 GEARS #425-560155	Sum Sufficient	01/01/24- 12/31/24	-	1,915,580	(1)	2,334,144	418,564	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Medicaid Cluster: Medical Assistance Program ADRC I/A MA REIMB	93.778 GEARS #560155	Sum Sufficient	01/01/23- 12/31/23	550,478	550,478	(1)	-	-	-

See Notes to Schedules of Expenditures of Federal and State Awards

COUNTY OF MILWAUKEE, WISCONSIN

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2024

Administering County Department Grantor/Pass Through Entity	Award Description	Assistance Listing Number/ State or Other Contract #	Award Amount	Award Period (Note 1)	Accrued/ (Deferred) January 1, 2024	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2024	Expenditures to Subrecipients
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES - Continued</u>									
<u>Department of Health and Human Services - Aging</u>									
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Medicaid Cluster: Dementia Innovation	93.778 \$ GEARS #510-512006	200,000	05/01/24- 03/31/25	\$ -	\$ -	\$ 105,940	\$ 105,940	\$ -
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Medicaid Cluster: Dementia Innovation	93.778 GEARS #510-512001	97,503	06/01/24- 03/31/25	-	-	36,335	36,335	-
Total ALN 93.778					\$ 1,446,713	\$ 7,650,386	\$ 7,592,449	\$ 1,388,776	\$ 289,585
Medicaid Cluster:					\$ 1,446,713	\$ 7,650,386	\$ 7,592,449	\$ 1,388,776	\$ 289,585
<u>Department of Health and Human Services</u>									
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Opioid STR Unmet Needs SOR 3	93.788 GEARS #410-533181	1,503,450	10/01/24- 09/30/24	-	1,503,450 (1)	1,503,450	-	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Opioid STR Unmet Needs SOR 3	93.788 GEARS #410-533181	1,503,450	10/01/23- 09/30/24	617,946	617,946 (1)	-	-	-
Total ALN 93.788					\$ 617,946	\$ 2,121,396	\$ 1,503,450	\$ -	\$ -
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Block Grant for Community Mental Health Services MENTAL HEALTH BLOCK GRANT	93.958 GEARS #410-569	685,914	01/01/24- 12/31/24	-	683,221 (1)	685,914	2,693	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Block Grants for Community Mental Health Services COOR SPECIALTY CARE- COVID-19 ARPA	93.958 GEARS #510-533230	25,210	04/01/24- 03/31/25	-	7,425 (1)	8,439	1,014	-

WISCONSIN DEPARTMENT OF HEALTH SERVICES	Block Grants for Community Mental Health Services COOR SPECIALTY CARE-CTY	93.958 GEARS #510-533522	600,000	10/01/23-09/30/24	-	-		122,988	122,988	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Block Grants for Community Mental Health Services YCSF BSCA	93.958 GEARS #410-533209	435,786	05/01/23-04/30/24	53,808	360,934	(1)	307,126	-	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Block Grant for Community Mental Health Services MHBG SUPPLEMENTAL CAA	93.958 GEARS #533287	685,914	10/01/23-09/30/24	228,472	683,034	(1)	454,562	-	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Block Grant for Community Mental Health Services COORD SPECIALTY CARE	93.958 GEARS #420-533719	600,000	10/01/23-09/30/24	137,256	137,256	(1)	-	-	-
		Total ALN 93.958			\$ 419,536	\$ 1,871,870	\$ 1,579,029	\$ 126,695	\$ -	
WISCONSIN DEPARTMENT OF HEALTH SERVICES	SUPTR Supplemental COVID-19 ARPA	93.959 GEARS #510-533234	659,413	04/01/24-03/31/25	-	584,292	(1)	619,413	35,121	552,987
WISCONSIN DEPARTMENT OF HEALTH SERVICES	SUPTR Supplemental COVID-19 ARPA Prev	93.959 GEARS #510-533235	188,405	04/01/24-03/31/25	-	166,942	(1)	188,405	21,463	168,200
WISCONSIN DEPARTMENT OF HEALTH SERVICES	SUPTR Supplemental COVID-19 ARPA Women	93.959 GEARS #510-533236	94,203	04/01/24-03/31/25	-	83,471	(1)	94,203	10,732	84,101
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Block Grants for Prevention and Treatment of Substance Abuse AODA Treatment Services	93.959 GEARS #410-545	1,385,682	01/01/24-12/31/24	-	1,385,682	(1)	1,385,682	-	1,237,080
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Block Grants for Prevention and Treatment of Substance Abuse AODA Women's Treatment	93.959 GEARS #410-546	437,584	01/01/24-12/31/24	-	437,584	(1)	437,584	-	390,657

See Notes to Schedules of Expenditures of Federal and State Awards

COUNTY OF MILWAUKEE, WISCONSIN

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2024

Administering County Department Grantor/Pass Through Entity	Award Description	Assistance Listing Number/ State or Other Contract #	Award Amount	Award Period (Note 1)	Accrued/ (Deferred) January 1, 2024	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2024	Expenditures to Subrecipients
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES - Continued</u>									
<u>Department of Health and Human Services</u>									
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Block Grants for Prevention and Treatment of Substance Abuse AODA BLOCK GRANT	93.959 \$ GEARS #410-570	607,755	01/01/24- 12/31/24	\$ -	\$ 453,459 (1)	\$ 607,755	\$ 154,296	\$ 542,579
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Block Grants for Prevention and Treatment of Substance Abuse IDU TREATMENT	93.959 GEARS #420-533150	532,221	01/01/24- 12/31/24	-	409,249 (1)	531,997	122,748	474,945
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Block Grants for Prevention and Treatment of Substance Abuse SABG SUPPLEMENTAL CAA	93.959 GEARS #410-533288	884,890	10/01/23- 09/30/24	441,808	884,890 (1)	443,082	-	395,566
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Block Grants for Prevention and Treatment of Substance Abuse SABG SUPPLEMENT CAA PREV	93.959 GEARS #410-533291	252,827	10/01/23- 09/30/24	252,827	252,827 (1)	-	-	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Block Grants for Prevention and Treatment of Substance Abuse SABG SUPPLEMENT CAA WOMEN	93.959 GEARS #410-533292	126,414	10/01/23- 09/30/24	126,414	126,414 (1)	-	-	-
<u>Department of Health and Human Services - Behavioral Health Division</u>									
WISCONSIN DEPARTMENT OF CHILDREN AND FAMILIES	Block Grants for Prevention and Treatment of Substance Abuse - DMCPS AODA Services	93.959 437007-C23-0002101 000-01	716,600	01/01/23- 12/31/23	168,082	168,082 (1)	-	-	-
Total ALN 93.959					\$ 989,131	\$ 4,952,892	\$ 4,308,121	\$ 344,360	\$ 3,846,115

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES	Assisted Outpatient Treatment Program Using the Assertive Community Treatment Model (AOTP)	93.997 1H79SM082916-01	3,996,144	07/31/20- 07/30/24	432,813	783,711 (1)	350,898	-	-
Total ALN 93.997					\$ 432,813	\$ 783,711	\$ 350,898	\$ -	\$ -
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES					\$ 12,032,785	\$ 66,943,131	\$ 65,247,054	\$ 10,336,708	\$ 16,974,022

CORPORATION FOR NATIONAL AND COMMUNITY SERVICE

Department of Health and Human Services - Aging Division

CORPORATION FOR NATIONAL AND COMMUNITY SERVICE	AmeriCorps Seniors Senior Companion Program	94.016 24SCRW1001	341,153	09/17/24- 06/30/27	-	26,367 (4)	26,367	-	-
Total ALN 94.016					\$ -	\$ 26,367	\$ 26,367	\$ -	\$ -
TOTAL CORPORATION FOR NATIONAL AND COMMUNITY SERVICE					\$ -	\$ 26,367	\$ 26,367	\$ -	\$ -

EXECUTIVE OFFICE OF THE PRESIDENT

District Attorney

OFFICE OF NATIONAL DRUG CONTROL POLICY	High Intensity Drug Trafficking Area (HIDTA)	95.001 G24ML0004A	293,348	01/01/24 12/31/25	-	134,485 (1)	204,091	69,606	-
OFFICE OF NATIONAL DRUG CONTROL POLICY	High Intensity Drug Trafficking Area (HIDTA)	95.001 G23ML0004A	245,056	01/01/23 12/31/24	64,417	135,943 (1)	71,526	-	-
Total ALN 95.001					\$ 99,830	\$ 270,428	\$ 275,617	\$ 105,019	\$ -
TOTAL EXECUTIVE OFFICE OF THE PRESIDENT					\$ 99,830	\$ 270,428	\$ 275,617	\$ 105,019	\$ -

Sheriff Department

OFFICE OF NATIONAL DRUG CONTROL POLICY	HIDTA Grant - Intelligence and Technical Support	95.001 G23ML0005A	41,200	01/01/23- 12/31/24	35,413	-	-	35,413	-
--	---	----------------------	--------	-----------------------	--------	---	---	--------	---

See Notes to Schedules of Expenditures of Federal and State Awards

COUNTY OF MILWAUKEE, WISCONSIN

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2024

Administering County Department Grantor/Pass Through Entity	Award Description	Assistance Listing Number/ State or Other Contract #	Award Amount	Award Period (Note 1)	Accrued/ (Deferred) January 1, 2024	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2024	Expenditures to Subrecipients
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>									
<u>Comptroller's Office & DAS-PSB</u>									
						2,041,781 (1)			
						21,047 (3)			
FEDERAL EMERGENCY MANAGEMENT AGENCY	Disaster Grants - Public Assistance (Presidentially Declared Disasters) COVID-19 Disaster #4520DR	97.036	\$ 4,850,734	02/11/20- 05/11/23	\$ 2,383,087	\$ 2,062,828	\$ (200,369)	\$ 119,890	\$ -
	Total ALN 97.036				\$ 2,383,087	\$ 2,062,828	\$ (200,369)	\$ 119,890	\$ -
<u>Office of Emergency Management</u>									
WISCONSIN EMERGENCY MANAGEMENT	Hazard Mitigation Grant - All-hazards mitigation plan	97.039 FEMA-DR-4520-WI	120,000	11/21/22- 03/24/25	-	35,000 (2)	35,000	-	-
	Total ALN 97.039				\$ -	\$ 35,000	\$ 35,000	\$ -	\$ -
WISCONSIN DEPARTMENT OF MILITARY AFFAIRS	Emergency Management Performance Grant Supplement (EMPG)	97.042 2024-EMPG-01-13441	343,098	01/01/24- 12/31/24	-	-	337,766	337,766	-
WISCONSIN DEPARTMENT OF MILITARY AFFAIRS	Emergency Management Performance Grant Supplement (EMPG)	97.042 2023-EMPG-01-12976	396,984	01/01/23- 12/31/23	377,135	377,135 (1)	-	-	-
	Total ALN 97.042				\$ 377,135	\$ 377,135	\$ 337,766	\$ 337,766	\$ -
<u>Sheriff Department</u>									
WISCONSIN DEPARTMENT OF MILITARY AFFAIRS	Homeland Security Grant Program WEM/Milwaukee County HS Bomb Technician Equipment 2023	97.067 2023-HSW-02A-13586	15,000	12/31/23- 08/31/24	-	-	14,816	14,816	-
	Total ALN 97.067				\$ -	\$ -	\$ 14,816	\$ 14,816	\$ -

Department of Transportation - Transportation Services

FEDERAL EMERGENCY MANAGEMENT AGENCY	Transit Security Grant Program	97.075 EMW-2021-RA 00035-S01	129,000	09/01/21- 08/31/24	-	117,554 (1)	117,554	-	-
Total ALN 97.075					\$ -	\$ 117,554	\$ 117,554	\$ -	\$ -
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY					\$ 2,760,222	\$ 2,592,517	\$ 304,767	\$ 472,472	\$ -
TOTAL ALL SOURCES OF FEDERAL PROGRAMS					\$ (23,478,478)	\$ 207,354,167	\$ 287,996,066	\$ 57,163,421	\$ 19,325,334

See Notes to Schedules of Expenditures of Federal and State Awards

COUNTY OF MILWAUKEE, WISCONSIN

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2024

Administering County Department Grantor/Pass Through Entity	Agreement Description	Assistance Listing Number/ State or Other Contract #	Fund Amount	Agreement Period	Accrued/ (Deferred) January 1, 2024	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2024
<u>U.S. DEPARTMENTS OF JUSTICE AND TREASURY</u>								
<u>District Attorney</u>								
Milwaukee County District Attorney Asset Forfeiture Fund*		16.922 \$ Funds on Deposit	57,681 as of 12-31-24	01/01/24- 12/31/24	\$ 60,920	\$ -	\$ 3,239	\$ 57,681
<u>Sheriff Department</u>								
Milwaukee County Sheriff Asset Forfeiture Fund		16.922	Varies	01/01/24- 12/31/24	404,510	168,665 (1)	115,323	457,852
TOTAL U.S. DEPARTMENT'S OF JUSTICE AND TREASURY**					\$ 465,430	\$ 168,665	\$ 118,562	\$ 515,533

*This is an interest bearing checking account that was established to disburse funds allocated for Drug Enforcement.
In order to arrive at the accrued (actual) current year balance, income must be added and expenditures subtracted.

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

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

STATE OF WISCONSIN
SCHEDULE OF FEDERAL AND STATE FINANCIAL ASSISTANCE
YEAR ENDED DECEMBER 31, 2024

State/FED. AL NUMBER 93.563

		TOTAL REVENUE							TOTAL EXPENDITURES			
		FEDERAL					12/31/2024					
TITLE	PERCENT	AL NUMBER	State	Local	Third Party & Other	Total	Accrued/ (Deferred)	Grand Total	Grants	Local	Total	
CHILD SUPPORT	66%	93.563	\$ 6,587,340	\$ 905,103	\$ -	\$ 7,492,443	\$ 3,234,504	\$ 10,726,947	\$ 9,821,844	\$ 905,103	\$ 10,726,947	
CS OPER. & PERFM BASED	100%	93.563	4,224,661	-	-	4,224,661	-	4,224,661	4,224,661	-	4,224,661	
CHILDREN 1ST	100%	93.563	29,600	-	-	29,600	-	29,600	29,600	-	29,600	
State Gpr	100%	93.563	4,864,342	-	-	4,864,342	-	4,864,342	4,864,342	-	4,864,342	
ARRA	100%	93.563	-	-	-	-	-	-	-	-	-	
MSL INCENTIVE	100%	93.563	-	-	-	-	-	-	-	-	-	
FR OTHER GOV UNIT	100%	93.563	-	-	65,000	65,000	15,000	80,000	15,000	65,000	80,000	
FEDERAL GRANT	100%	93.563	-	-	-	-	-	-	-	-	-	
OTHER REVENUES	100%	93.563	-	-	87,092	87,092	28,243	115,336	-	115,336	115,336	
OTHER REVENUES	100%	93.563	-	-	18,753	18,753	5,615	24,368	-	24,368	24,368	
			\$ 15,705,943	\$ 905,103	\$ 170,845	\$ 16,781,891	\$ 3,283,363	\$ 20,065,254	\$ 18,955,447	\$ 1,109,807	\$ 20,065,254	

See Notes to Schedules of Expenditures of Federal and State Awards

COUNTY OF MILWAUKEE, WISCONSIN

SCHEDULES OF EXPENDITURES OF STATE AWARDS

For the Year Ended December 31, 2024

Administering County Department/ STATE AGENCY	Award Description	State ID, Contract or Statute #	Award Amount	Award Period (Note 1)	Accrued/ (Deferred) January 1, 2024	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2024	Expenditures to Subrecipients
<u>WISCONSIN DEPARTMENT OF AGRICULTURE, TRADE AND CONSUMER PROTECTION</u>									
<u>Department of Administrative Services - Architecture and Engineer Services</u>									
WISCONSIN DEPARTMENT OF AGRICULTURE, TRADE AND CONSUMER PROTECTION	2024 Soil and Water Resource Management Grant	115.15 \$ 9214-24-41-00	92,963	01/01/24- 12/31/24	\$ -	\$ -	\$ 92,963	\$ 92,963	\$ -
WISCONSIN DEPARTMENT OF AGRICULTURE, TRADE AND CONSUMER PROTECTION	2023 Soil and Water Resource Management Grant	115.15 9214-23-41-00	76,554	01/01/23- 12/31/23	76,554	76,554 (2)	-	-	-
TOTAL WISCONSIN DEPARTMENT OF AGRICULTURE, TRADE AND CONSUMER PROTECTION					\$ 76,554	\$ 76,554	\$ 92,963	\$ 92,963	\$ -

WISCONSIN DEPARTMENT OF NATURAL RESOURCES

Department of Parks, Recreation and Culture

WISCONSIN DEPARTMENT OF NATURAL RESOURCES	Snowmobile Trail Maintenance	CF S-5786	2,790	07/01/22- 06/30/23	270	270 (2)	-	-	-
WISCONSIN DEPARTMENT OF NATURAL RESOURCES	Wildlife Damage Abatement & Control - APHIS	370.553	1,782	01/01/24- 12/31/24	-	-	1,770	1,770	-
WISCONSIN DEPARTMENT OF NATURAL RESOURCES	Wildlife Damage Abatement & Control - APHIS	370.553	2,937	01/01/23- 12/31/23	2,404	2,404 (2)	-	-	-
WISCONSIN DEPARTMENT OF NATURAL RESOURCES	Urban Wildlife Damage Abatement & Control - Deer Culling	370.553 UWDAC23-178	5,000	01/23/23- 01/22/25	-	-	5,000	5,000	-

Department of Administrative Services - Architecture and Engineer Services

WISCONSIN DEPARTMENT OF NATURAL RESOURCES	Urban NPS & Stormwater Management Program	USP40000Y22	84,402	01/01/22- 12/31/23	83,294	83,294	(2)	-	-	-
WISCONSIN DEPARTMENT OF NATURAL RESOURCES	Green Infrastructure - McKinley Marina Boat Launch/Parking lot	RBF-1887	137,292	11/14/23- 06/30/26	-	-		843	843	-
WISCONSIN DEPARTMENT OF NATURAL RESOURCES	Oak Leaf Trail Zip Line Sink Hole Repair	RTP-1024-20ND	45,000	09/08/20- 06/30/23	- A 45,000 B 45,000	-		-	45,000	-
MILWAUKEE METROPOLITAN SEWER DISTRICT	Green Infrastructure - Brown Deer Rd Stormwater Mgmt	GP98004P78	168,047	07/29/21 12/31/23	168,047	168,047	(4)	-	-	-
TOTAL WISCONSIN DEPARTMENT OF NATURAL RESOURCES					\$ 299,015	\$ 254,015		\$ 7,613	\$ 52,613	\$ -

WISCONSIN DEPARTMENT OF TRANSPORTATION

Department of Transportation - Transportation Services

WISCONSIN DEPARTMENT OF TRANSPORTATION-COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS	Teutonia Ave (CTH D)/43rd St (CTH G)-Bradley Rd to Green Bay Rd	395.206 MCDOT # WH026201 WISDOT # 18228	2,631,334	Duration of Project	(322,914)	400,000 (3) 549 (7) 400,549		291,380	(432,083)	-
WISCONSIN DEPARTMENT OF TRANSPORTATION-COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS	S 76th St (CTH U)-County Line Rd to S Creek View Dr	395.206 MCDOT # WH026001 WISDOT # 18154	1,467,168	Duration of Project	(250,012)	400,000 (3) 2,278 (7) 402,278		284,189	(368,101)	-
WISCONSIN DEPARTMENT OF TRANSPORTATION-COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS	W. Rawson Ave. (CTH BB) - S North Cape Rd to USH 45	395.206 MCDOT # WH024601 WISDOT # 16851	270,690	Duration of Project	300,127	-		-	300,127	-
WISCONSIN DEPARTMENT OF TRANSPORTATION-COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS	W. Forest Home Ave. (CTH OO) - Hi-View Dr. to S. North Cape Road	395.206 MCDOT # WH011101 WISDOT # 16729	1,514,997	Duration of Project	1,059,621	35,715 (7)		149,252	1,173,158	-

See Notes to Schedules of Expenditures of Federal and State Awards

COUNTY OF MILWAUKEE, WISCONSIN

SCHEDULES OF EXPENDITURES OF STATE AWARDS

For the Year Ended December 31, 2024

Administering County Department/ STATE AGENCY	Award Description	State ID, Contract or Statute #	Award Amount	Award Period (Note 1)	Accrued/ (Deferred) January 1, 2024	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2024	Expenditures to Subrecipients
<u>WISCONSIN DEPARTMENT OF TRANSPORTATION - Continued</u>									
<u>Department of Transportation - Transportation Services</u>									
WISCONSIN DEPARTMENT OF TRANSPORTATION	(CTH Y) S. 27th St. - W. Loomis Road	395.206 \$ MCDOT # WH001006 WISDOT # 16026	1,531,355	Duration of Project	\$ (1,101,166)	\$ (1,101,166) (2)	\$ -	\$ -	\$ -
WISCONSIN DEPARTMENT OF TRANSPORTATION	(CTH BB) USH 45 - W. Hawthorne Lane	395.206 MCDOT # WH024001 WISDOT # 14844	844,456	Duration of Project	(485,730)	(485,730) (2)	-	-	-
WISCONSIN DEPARTMENT OF TRANSPORTATION (COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS)	CTH T S. 124th St. to Wollmer Rd.	395.206 CHIP #15809 County #WH011001	807,992	Duration of Project	(863,880)	(863,880) (2)	-	-	-
Total State ID # 395.206					\$ (1,663,954)	\$ (1,612,234)	\$ 724,821	\$ 673,101	\$ -
<u>Department of Transportation - Transit System</u>									
WISCONSIN DEPARTMENT OF TRANSPORTATION	2024 Urban Mass Transit Operating Grant	395.193 WI Statute 85.20	66,787,400	01/01/24- 12/31/24	-	66,787,400 (2)	66,787,400	-	-
WISCONSIN DEPARTMENT OF TRANSPORTATION	Urban Mass Transit Paratransit Supplemental	395.104 WI Statute 85.205	1,719,813	01/01/24- 12/31/24	-	1,719,813 (1)	1,719,813	-	-
WISCONSIN DEPARTMENT OF TRANSPORTATION	2024 State Urban Mass Specialized Transit Assistance Contract	395.101 WI Statute 85.21	2,194,003	01/01/24- 12/31/24	-	2,194,003 (1)	2,194,003	-	-
Total State ID # 395.1					\$ -	\$ 70,701,216	\$ 70,701,216	\$ -	\$ -

WISCONSIN DEPARTMENT OF TRANSPORTATION (COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS)	CTH PP W Good Hope Rd Bridge Over Milw River B-40-0370	County #WH011201 State #2130-15-00/70	1,638,548	Duration of Project	(275,268)	-	110	(275,158)	-
WISCONSIN DEPARTMENT OF TRANSPORTATION (COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS)	W Hampton Rd (CTH E) Bridge Over Milw River P-40-0750	County #WH011301 State #2545-13-00/70	843,544	Duration of Project	72,345	30,506 (2)	30,506	72,345	-
WISCONSIN DEPARTMENT OF TRANSPORTATION (COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS)	Mill Rd Bridge Over Oak Creek B-40-0936	County #WH011401 State #2575-03-00/70	1,498,492	Duration of Project	215,497	542,583 (2)	642,110	315,024	-
Total Local Bridge #205					\$ 12,574	\$ 573,089	\$ 672,726	\$ 112,211	\$ -
<u>Sheriff Department</u>									
MILWAUKEE POLICE DEPARTMENT	Speed Enforcement Task Force	Not Applicable	Cost Reimbursement Basis	10/01/23- 09/30/24	-	8,719 (2)	8,719	-	-
MILWAUKEE POLICE DEPARTMENT	Impaired Driving Enforcement Task Force	Not Applicable	Cost Reimbursement Basis	10/01/23- 09/30/24		20,312 (2)	20,769	457	-
MILWAUKEE POLICE DEPARTMENT	Impaired Driving Enforcement Task Force	Not Applicable	Cost Reimbursement Basis	10/01/22- 09/30/23	7,584	7,584 (2)	-	-	-
MILWAUKEE POLICE DEPARTMENT	Seatbelt Enforcement Task Force	Not Applicable	Cost Reimbursement Basis	10/01/23- 09/30/24	-	18,296 (2)	29,436	11,140	-
Total Seat Belt, Speed, OWI programs					\$ 7,584	\$ 54,911	\$ 58,924	\$ 11,597	\$ -
TOTAL WISCONSIN DEPARTMENT OF TRANSPORTATION					\$ (1,643,796)	\$ 69,716,982	\$ 72,157,687	\$ 796,909	\$ -

See Notes to Schedules of Expenditures of Federal and State Awards

COUNTY OF MILWAUKEE, WISCONSIN

SCHEDULES OF EXPENDITURES OF STATE AWARDS

For the Year Ended December 31, 2024

Administering County Department/ STATE AGENCY	Award Description	State ID, Contract or Statute #	Award Amount	Award Period (Note 1)	Accrued/ (Deferred) January 1, 2024	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2024	Expenditures to Subrecipients
<u>WISCONSIN DEPARTMENT OF HEALTH SERVICES</u>									
<u>Department of Health and Human Services</u>									
WISCONSIN DEPARTMENT OF HEALTH SERVICES	APS-Adult Protective Svcs	435.000312 \$ GEARS # 410-312	1,352,420	01/01/24- 12/31/24	\$ -	\$ 859,624 (2)	\$ 1,352,420	\$ 492,796	\$ 6,000
WISCONSIN DEPARTMENT OF HEALTH SERVICES	APS-Adult Protective Svcs	435.000312 GEARS # 310-312	1,065,838	01/01/23- 12/31/23	177,640	177,640 (2)	-	-	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Children's COP	435.000377 GEARS #410-377	941,325	01/01/24- 12/31/24	-	813,177 (2)	941,325	128,148	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Children's COP	435.000377 GEARS #310-377	930,182	01/01/23- 12/31/23	253,751	253,751 (1)	-	-	-
<u>Department of Health and Human Services - Aging Division</u>									
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Alzheimers Family Support	435.000381 GEARS #410-381	572,011	01/01/24- 12/31/24	-	330,971 (2)	533,677	202,706	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Alzheimers Family Support	435.000381 GEARS #310-381	506,205	01/01/23- 12/31/23	127,029	127,029 (1)	-	-	-
Total State ID # 435.0003					\$ 558,420	\$ 2,562,192	\$ 2,827,422	\$ 823,650	\$ 6,000
<u>Department of Health and Human Services</u>									
WISCONSIN DEPARTMENT OF HEALTH SERVICES	ILSP	435.000512 GEARS #425-512000	834,101	01/01/24- 12/31/24	-	568,240 (2)	745,782	177,542	-

WISCONSIN DEPARTMENT OF HEALTH SERVICES	ILSP	435.000512 GEARS #325-512000	514,080	01/01/23-12/31/23	164,522	164,522	(1)	-	-	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Community Mental Health	435.000516 GEARS #410-516	7,780,317	01/01/24-12/31/24	-	7,780,317	(2)	7,780,317	-	1,452
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Community Mental Health	435.000516 GEARS #310-516	7,780,317	01/01/23-12/31/23	135,357	135,357	(1)	-	-	-
<u>Department of Health and Human Services - Aging Division</u>										
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Domestic Abuse Later Life	435.521729 GEARS #410-521729	15,462	01/01/24-12/31/24	-	9,200	(1)	15,462	6,262	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Domestic Abuse Later Life	435.521729 GEARS #310-521729	15,462	01/01/23-12/31/23	3,231	3,231	(1)	-	-	-
<u>Department of Health and Human Services</u>										
WISCONSIN DEPARTMENT OF HEALTH SERVICES	R&B RSUD OP Settlement	435.533178 GEARS #410-533178	493,413	01/01/24-12/31/24	-	493,413	(2)	493,413	-	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	TANF	435.533195 GEARS #310-533195	4,394,595	01/01/23-12/31/23	821,303	821,303	(1)	-	-	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Substance Abuse TRT TANF	435.000535 GEARS #410-535	4,394,595	01/01/24-12/31/24	-	3,189,723	(2)	4,158,116	968,393	809,283
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Birth to Three Initiative	435.000550 GEARS #410-550	1,373,810	01/01/24-12/31/24	-	1,291,531	(2)	1,373,811	82,280	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Birth to Three Initiative	435.000550 GEARS #310-550	1,407,108	01/01/23-12/31/23	234,518	234,518	(1)	-	-	-

See Notes to Schedules of Expenditures of Federal and State Awards

COUNTY OF MILWAUKEE, WISCONSIN

SCHEDULES OF EXPENDITURES OF STATE AWARDS

For the Year Ended December 31, 2024

Administering County Department/ STATE AGENCY	Award Description	State ID, Contract or Statute #	Award Amount	Award Period (Note 1)	Accrued/ (Deferred) January 1, 2024	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2024	Expenditures to Subrecipients
<u>WISCONSIN DEPARTMENT OF HEALTH SERVICES - Continued</u>									
<u>Department of Health and Human Services</u>									
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Aging & DIS Resource Ctr	435.560100 \$ GEARS #425-560100	5,561,074	01/01/24- 12/31/24	\$ -	\$ 3,644,027 (2)	\$ 4,420,899	\$ 776,872	\$ -
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Aging & DIS Resource Ctr	435.560100 GEARS #325-560100	5,452,169	01/01/23- 12/31/23	679,758	679,758 (1)	-	-	-
<u>Department of Health and Human Services - Aging Division</u>									
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Benefits Specialist Legal Services - State	435.560318 GEARS #410-560318	24,828	01/01/24- 12/31/24	-	8,974 (2) 2,759 (3) 11,733	27,587	15,854	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Benefits Specialist Legal Services - State	435.560318 GEARS #310-560318	24,828	01/01/23- 12/31/23	11,736	11,736 (1)	-	-	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	ADRC EBS GPR Reimb	435.560320 GEARS #425-560320	111,456	01/01/24- 12/31/24	-	74,863 (2)	103,654	28,791	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	ADRC SPAP EBS REIMB	435.560328 GEARS #425-560328	47,911	01/01/24- 12/31/24	-	46,938 (2)	46,938	-	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	ADRC SPAP EBS	435.560328 GEARS #325-560328	49,889	01/01/23- 12/31/23	4,077	4,077 (2)	-	-	-

WISCONSIN DEPARTMENT OF HEALTH SERVICES	Senior Community Services Program	435.560330 GEARS #410-560330	62,617	01/01/24- 12/31/24	-	44,843 (2)	66,453	14,965	-
						<u>6,645 (3)</u> 51,488			
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Senior Community Services Program	435.560330 GEARS #310-560330	62,617	01/01/23- 12/31/23	18,971	18,971 (1)	-	-	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Title 3C-1 Congregate Meal Program	435.560355 GEARS #410-560355	1,208,698	01/01/24- 12/31/24	-	602,948 (2)	1,481,822	352,295	443,680
						<u>526,579 (5)</u> 1,129,527			
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Title 3C-2 Home Meals	435.560360 GEARS #410-560360	131,398	01/01/24- 12/31/24	-	73,008 (2)	145,998	58,390	-
						<u>1,919 (3)</u> <u>12,681 (5)</u> 87,608			
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Title 3C-2 Home Meals	435.560360 GEARS #310-560360	98,184	01/01/23- 12/31/23	20,996	20,996 (1)	-	-	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Elder Abuse Service	435.560490 GEARS #410-560490	390,170	01/01/24- 12/31/24	-	325,143 (2)	390,170	65,027	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Elder Abuse Service	435.560490 GEARS #310-560490	410,705	01/01/23- 12/31/23	68,451	68,451 (1)	-	-	-
<u>Department of Health and Human Services</u>									
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Basic County Allocation	435.000561 GEARS #410-561	25,631,857	01/01/24- 12/31/24	-	23,919,629 (1)	26,053,467	1,712,229	7,777,437
						<u>421,609 (5)</u> 24,341,238			
Total State ID # 435.0005 and 435.5					\$ <u>2,162,920</u>	\$ <u>45,207,909</u>	\$ <u>47,303,889</u>	\$ <u>4,258,900</u>	\$ <u>9,031,852</u>

See Notes to Schedules of Expenditures of Federal and State Awards

COUNTY OF MILWAUKEE, WISCONSIN

SCHEDULES OF EXPENDITURES OF STATE AWARDS

For the Year Ended December 31, 2024

Administering County Department/ STATE AGENCY	Award Description	State ID, Contract or Statute #	Award Amount	Award Period (Note 1)	Accrued/ (Deferred) January 1, 2024	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2024	Expenditures to Subrecipients
<u>WISCONSIN DEPARTMENT OF HEALTH SERVICES - Continued</u>									
<u>Department of Health and Human Services</u>									
WISCONSIN DEPARTMENT OF HEALTH SERVICES	State/County Match	435.000681 GEARS #410-681	\$ 3,565,149	01/01/24- 12/31/24	\$ -	\$ 4,677,055 (3)	\$ 8,242,205	\$ 3,565,150	\$ -
WISCONSIN DEPARTMENT OF HEALTH SERVICES	State/County Match	435.000681 GEARS #310-681	3,565,149	01/01/23- 12/31/23	2,665,052	2,665,052 (1)	-	-	-
		Total State ID # 435.000681			\$ 2,665,052	\$ 7,342,107	\$ 8,242,205	\$ 3,565,150	\$ -
WISCONSIN DEPARTMENT OF HEALTH SERVICES	CLTS Other CWA Admin GPR	435.000877 GEARS #410-877	311,017	01/01/24- 12/31/24	-	311,018 (2)	311,018	-	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	CLTS Other CWA Admin GPR	435.000877 GEARS #310-877	311,017	01/01/23- 12/31/23	852,428	842,972 (2) 9,456 (3) 852,428	-	-	-
		Total State ID # 435.000877			\$ 852,428	\$ 1,163,446	\$ 311,018	\$ -	\$ -
TOTAL OF WISCONSIN DEPARTMENT OF HEALTH SERVICES					\$ 6,238,820	\$ 56,275,654	\$ 58,684,534	\$ 8,647,700	\$ 9,037,852

WISCONSIN DEPARTMENT OF CHILDREN AND FAMILIES

Department of Health and Human Services

WISCONSIN DEPARTMENT OF CHILDREN AND FAMILIES	JJ Community Intervention Prog	437.3410 DCF #3410-2025	1,180,734	07/01/24- 06/30/25	-	242,068 (2)	504,507	262,439	-
WISCONSIN DEPARTMENT OF CHILDREN AND FAMILIES	JJ Community Intervention Prog	437.3410 DCF #3410	1,199,497	07/01/23- 06/30/24	8,668	745,256 (2)	736,588	-	-

WISCONSIN DEPARTMENT OF CHILDREN AND FAMILIES	JJ AODA	437.3411 DCF #3411	470,117	01/01/24-12/31/24	-	143,933	(2)	150,185	6,252	-	
WISCONSIN DEPARTMENT OF CHILDREN AND FAMILIES	JJ AODA	437.3411 DCF #3411	447,730	01/01/23-12/31/23	(630)	(630)	(2)	-	-	-	
WISCONSIN DEPARTMENT OF CHILDREN AND FAMILIES	JJ Youth Aids	437.3413 DCF #3413	35,942,469	01/01/24-12/31/24	-	29,101,067	(2)	34,231,828	5,130,761	7,513,742	
WISCONSIN DEPARTMENT OF CHILDREN AND FAMILIES	JJ Youth Aids	437.3413 DCF #3413	34,124,317	01/01/23-12/31/23	3,303,672	3,303,672	(1)	-	-	-	
WISCONSIN DEPARTMENT OF CHILDREN AND FAMILIES	CW Children and Families Allocation	437.3561 DCF #3561	3,002,698	01/01/24-12/31/24	-	2,345,845	(2)	3,002,697	656,852	-	
WISCONSIN DEPARTMENT OF CHILDREN AND FAMILIES	CW Children and Families Allocation	437.3561 DCF #3561	2,902,570	01/01/23-12/31/23	491,314	491,314	(1)	-	-	-	
WISCONSIN DEPARTMENT OF CHILDREN AND FAMILIES	CW Children and Families Allocation	437.3681 DCF #3681	240,520	01/01/24-12/31/24	-	-		240,520	240,520	-	
WISCONSIN DEPARTMENT OF CHILDREN AND FAMILIES	CW Children and Families Allocation	437.3681 DCF #3681	232,547	01/01/23-12/31/23	232,548	232,548	(1)	-	-	-	
<u>Department of Health and Human Services - Behavioral Health Division</u>											
WISCONSIN DEPARTMENT OF CHILDREN AND FAMILIES	Education Liaison	437007-C24-0002099-000-01	246,724	01/01/24-12/31/24	-	205,603	(2)	246,724	41,121	-	
WISCONSIN DEPARTMENT OF CHILDREN AND FAMILIES	Education Liaison	437007-C23-0002099-000-01	246,724	01/01/23-12/31/23	41,121	41,121	(2)		-	-	
Total State ID # 437.3 and 437007					\$	<u>4,076,693</u>	\$	<u>36,851,797</u>	\$	<u>39,113,049</u>	
TOTAL OF WISCONSIN DEPARTMENT OF CHILDREN AND FAMILIES					\$	<u>4,076,693</u>	\$	<u>36,851,797</u>	\$	<u>39,113,049</u>	
								\$	<u>6,337,945</u>	\$	<u>7,513,742</u>

See Notes to Schedules of Expenditures of Federal and State Awards

COUNTY OF MILWAUKEE, WISCONSIN

SCHEDULES OF EXPENDITURES OF STATE AWARDS

For the Year Ended December 31, 2024

Administering County Department/ STATE AGENCY	Award Description	State ID, Contract or Statute #	Award Amount	Award Period (Note 1)	Accrued/ (Deferred) January 1, 2024	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2024	Expenditures to Subrecipients
<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 Wisconsin Statue Section 950.06	Approximately 50% of Total Costs	06/01/24- 05/31/25	\$ -	\$ -	\$ 892,724	\$ 892,724	\$ -
WISCONSIN DEPARTMENT OF JUSTICE OFFICE OF CRIME VICTIM SERVICES	Victim and Witness Assistance Program	455.503 & 455.532 Wisconsin Statue Section 950.06	Approximately 45% of Total Costs	06/01/23- 05/31/24	879,421	1,539,341 (2)	659,920	-	-
Total State ID # 455.503/455.532					<u>\$ 879,421</u>	<u>\$ 1,539,341</u>	<u>\$ 1,552,644</u>	<u>\$ 892,724</u>	<u>\$ -</u>
<u>Clerk of Circuit Courts</u>									
DIVISION OF LAW ENFORCEMENT SERVICES - BUREAU OF JUSTICE PROGRAMS	Treatment Alternatives and Diversion (TAD) Grant	2024-TD-01/02-18624	430,782	01/01/24- 12/31/24	-	220,120 (2)	423,904	203,784	-
DIVISION OF LAW ENFORCEMENT SERVICES - BUREAU OF JUSTICE PROGRAMS	Treatment Alternatives and Diversion (TAD) Grant	2023-TD-01/02-17826	400,782	01/01/23- 12/31/23	523,032	374,571 (2)	(148,461)	-	-
Total TAD Grant					<u>\$ 523,032</u>	<u>\$ 594,691</u>	<u>\$ 275,443</u>	<u>\$ 203,784</u>	<u>\$ -</u>
TOTAL WISCONSIN DEPARTMENT OF JUSTICE					<u>\$ 1,402,453</u>	<u>\$ 2,134,032</u>	<u>\$ 1,828,087</u>	<u>\$ 1,096,508</u>	<u>\$ -</u>
<u>WISCONSIN DEPARTMENT OF MILITARY AFFAIRS</u>									
<u>Office of Emergency Management</u>									
WISCONSIN DEPARTMENT OF MILITARY AFFAIRS	2024 Computer and HazMat Response Equipment	465.308	7,524	01/01/24- 12/31/24	-	-	4,925	4,925	-

						-	A					
						<u>7,101</u>	B					
WISCONSIN DEPARTMENT OF MILITARY AFFAIRS	2023 Computer and HazMat Response Equipment	465.308	7,235	01/01/23-12/31/23		<u>7,101</u>		7,101	(2)	-	-	-
WISCONSIN DEPARTMENT OF MILITARY AFFAIRS	Emergency Planning Grant Program (EPCRA)	465.337	158,562	01/01/24-12/31/24		-		-		158,562	158,562	-
		2024-EPCRA-LEPC-01-13442										
WISCONSIN DEPARTMENT OF MILITARY AFFAIRS	Emergency Planning Grant Program (EPCRA)	465.337	155,984	01/01/23-12/31/23		155,984		155,984	(1)	-	-	-
		2023-EPCRA-LEPC-01-13015										

WISCONSIN DEPARTMENT OF VETERANS AFFAIRS

County Executive - Veterans Services

WISCONSIN DEPARTMENT OF VETERANS AFFAIRS	2024 County Veterans	485.001	17,875	01/01/24-	-	17,875	(2)	17,875	-	-
	Service Office Grant	WI Statute 45.82		12/31/24						
		Total State ID # 485.001			\$ -	\$ 17,875		\$ 17,875	\$ -	\$ -
TOTAL WISCONSIN DEPARTMENT OF VETERANS AFFAIRS					\$ -	\$ 17,875		\$ 17,875	\$ -	\$ -

WISCONSIN DEPARTMENT OF ADMINISTRATION

Department of Administrative Services - Architecture and Engineer Services

WISCONSIN DEPARTMENT OF ADMINISTRATION	Land Records	505.173	11,000	01/01/24- 12/31/24	-	11,000	(2)	11,000	-	-
	Modernization Grant									
		Total State ID # 505.173			\$ -	\$ 11,000		\$ 11,000	\$ -	\$ -

See Notes to Schedules of Expenditures of Federal and State Awards

COUNTY OF MILWAUKEE, WISCONSIN

SCHEDULES OF EXPENDITURES OF STATE AWARDS

For the Year Ended December 31, 2024

Administering County Department/ STATE AGENCY	Award Description	State ID, Contract or Statute #	Award Amount	Award Period (Note 1)	Accrued/ (Deferred) January 1, 2024	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2024	Expenditures to Subrecipients
<u>WISCONSIN DEPARTMENT OF ADMINISTRATION - Continued</u>									
<u>Department of Health and Human Services - Housing Division</u>									
WISCONSIN DEPARTMENT OF ADMINISTRATION	Wisconsin Home Energy Assistance Program - State Public Benefits	505.371	\$ 2,232,031	10/01/23- 09/30/24	\$ 382,335	\$ 1,783,258 (1)	\$ 1,400,923	\$ -	\$ 1,132,362
		Total State ID # 505.371			\$ 382,335	\$ 1,783,258	\$ 1,400,923	\$ -	\$ 1,132,362
<u>District Attorney</u>									
WISCONSIN DEPARTMENT OF ADMINISTRATION STATE PROSECUTORS OFFICE	Special Prosecution Clerks and Ceasefire Clerks	Wisconsin Stats and State Budgets 20.475 (1) (i) 978.13 (1) (b) (c) & (d)	305,000	07/01/24- 06/30/25	-	-	170,153	170,153	-
WISCONSIN DEPARTMENT OF ADMINISTRATION STATE PROSECUTORS OFFICE	Special Prosecution Clerks and Ceasefire Clerks	Wisconsin Stats and State Budgets 20.475 (1) (i) 978.13 (1) (b) (c) & (d)	305,000	07/01/23- 06/30/24	113,285	289,752 (2)	176,467	-	-
		Total WI Statutes # 20.475			\$ 113,285	\$ 289,752	\$ 346,620	\$ 170,153	\$ -
TOTAL WISCONSIN DEPARTMENT OF ADMINISTRATION					\$ 495,620	\$ 2,084,010	\$ 1,758,543	\$ 170,153	\$ 1,132,362

WISCONSIN DEPARTMENT OF CORRECTIONS

Department of Administrative Services - Architecture and Engineer Services

WISCONSIN DEPARTMENT OF CORRECTIONS	SRCCCY Grant	MCBS 23-436 ACT 185	28,338,351	08/16/23- 08/15/26	786,240	4,320,947 (2)	8,978,312	5,443,605	-
		Total MCB 23-436			\$ 786,240	\$ 4,320,947	\$ 8,978,312	\$ 5,443,605	\$ -
TOTAL WISCONSIN DEPARTMENT OF CORRECTIONS					\$ 786,240	\$ 4,320,947	\$ 8,978,312	\$ 5,443,605	\$ -

STATE OF WISCONSIN COURTS

Clerk of Circuit Courts

STATE OF WISCONSIN COURTS	Chief Judge's Secretary Salary Reimbursement	WI Statute 753.07	Sum Sufficient	01/01/24- 12/31/24	-	30,004	(2)	38,352	8,348	-
STATE OF WISCONSIN COURTS	Chief Judge's Secretary Salary Reimbursement	WI Statute 753.07	Sum Sufficient	01/01/23- 12/31/23	9,230	9,230	(2)	-	-	-
Total Wisconsin Statute # 753.07					<u>\$ 9,230</u>	<u>\$ 39,234</u>		<u>\$ 38,352</u>	<u>\$ 8,348</u>	<u>\$ -</u>
STATE OF WISCONSIN COURTS	Court Interpreter Reimbursement	WI Statute 885.37	Sum Sufficient	01/01/24- 12/31/24	-	260,258	(2)	520,516	260,258	-
Total Wisconsin Statute # 885.37					<u>\$ -</u>	<u>\$ 260,258</u>		<u>\$ 520,516</u>	<u>\$ 260,258</u>	<u>\$ -</u>
TOTAL STATE OF WISCONSIN COURTS					<u>\$ 9,230</u>	<u>\$ 299,492</u>		<u>\$ 558,868</u>	<u>\$ 268,606</u>	<u>\$ -</u>
TOTAL ALL SOURCES OF STATE PROGRAMS					<u>\$ 11,903,914</u>	<u>\$ 172,194,443</u>		<u>\$ 183,361,018</u>	<u>\$ 23,070,489</u>	<u>\$ 17,683,956</u>

See Notes to Schedules of Expenditures of Federal and State Awards

COUNTY OF MILWAUKEE, WISCONSIN

Footnotes to Schedules of Expenditures of Federal and State Awards

Identifying References:

Accrued/(Deferred)

- A Amount that had been reported as the carryover at the end of 2023.
- B Adjusted amount to correct the start of 2024.

Revenue Source

- (1) Federal Award Reimbursement
(Includes Federal Pass-Through Reimbursement)
- (2) State Award Reimbursement
- (3) County Property Tax Levy
- (4) Third Party Revenue
- (5) Match Provided by Service from Contract Agencies and Others
- (6) Airport Improvement Reserve or Other County Reserve
- (7) Other

Major Federal and State Award Programs

Major Federal Award Programs as described in the Uniform Guidance and Major State Award Programs as described in the State Single Audit Guidelines are listed in the Schedule of Findings and Questioned Costs.

ALN Assistance Listing Number

COUNTY OF MILWAUKEE, WISCONSIN

NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AND STATE AWARDS

YEAR ENDED DECEMBER 31, 2024

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 Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), 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, 2024.

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.

The following statement applies to the Department of Health and Human Services – Housing Division, Department of Parks, Recreation and Culture, Sheriff Department, Department of Administrative Services – Architecture and Engineering Services, Office of Emergency Management, Department of Transportation - Transit System, and the Clerk of Circuit Courts.

The 2024 Single Audit Report identifies corrections necessary to the beginning balance reported in 2024 from the ending balance in the 2023 Single Audit Report. Each project contains the 2023 ending balance reported in 2023, the adjusted amount for the correction and the correct amount at the start of 2024. As these balances reverse in subsequent years, making this one-time adjustment brings all the projects in line for the end of 2024.

(b) **Sub grantees**

Certain program funds are passed through the County to subgrantee organizations. The Schedules of Expenditures of Federal and State 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 2024 Cost Allocation Plan was based on the 2022 actual amounts and includes adjustments for variances between the 2022 Plan and the 2022 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 Federal Transportation Administration – Department of Transportation.

(d) **De Minimis Election**

Milwaukee County has elected not to use the applicable de minimis cost rate.

3. **SUPPLEMENTARY INFORMATION**

- (a) Title XIX Medical Assistance payments to the Behavioral Health Division for 2024 and 2023 amounted to \$90,922,405 and \$95,633,366 respectively. These amounts consisted of the following items:

	<u>2024</u>	<u>2023</u>
Patient Billing Cash Receipts:	\$58,126,588	\$55,100,600
Wraparound Capitation Payments:	7,967,851	17,049,182
Crisis and case management billings:	<u>24,827,966</u>	<u>23,483,584</u>
Total	<u>\$90,922,405</u>	<u>\$95,633,366</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 (CDBG) and Home Investment Partnership (HOME), which originated from the U.S. Department of Housing and Urban Development. CDBG and HOME program income of \$77,089 and \$59,434 respectively was received from these loans in 2024.
- (c) According to the State of Wisconsin, Department of Children and Families, 2024 Youth Aids-State payments for correctional facility charges were \$7,374,444. This amount is unaudited and is presented as additional information to satisfy disclosure requirements established by the State of Wisconsin, Department of Health and Family Services.

County of Milwaukee, Wisconsin

Schedule of Findings and Questioned Costs
Year Ended December 31, 2024

Section I - Summary of Auditors' Results

Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP:

Unmodified

Internal control over financial reporting:

Material weakness(es) identified?

_____ yes X no

Significant deficiency(ies) identified?

_____ yes X none reported

Noncompliance material to financial statements noted?

_____ yes X no

Federal Awards

Internal control over major programs:

Material weakness(es) identified?

_____ yes X no

Significant deficiencies identified?

 X yes _____ none reported

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

Unmodified

Any audit findings disclosed that are required to be reported in accordance with section 2 CFR 200.516(a) of the Uniform Guidance?

 X yes _____ no

Auditee qualified as low-risk auditee?

_____ yes X no

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

\$3,000,000

Identification of major federal programs:

Assistance Listing Numbers	Name of Federal Program or Cluster
14.267	Continuum of Care Program
14.871	Housing Voucher Cluster: Section 8 Housing Choice Vouchers
14.879	Housing Voucher Cluster: Mainstream Vouchers
21.027	COVID-19 Coronavirus State and Local Fiscal Recovery Funds
93.044	Aging Cluster: Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers
93.044	Aging Cluster: COVID-19 Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers
93.045	Aging Cluster: Special Programs for the Aging, Title III, Part C, Nutrition Services
93.045	Aging Cluster: COVID-19 Special Programs for the Aging, Title III, Part C, Nutrition Services
93.053	Aging Cluster: Nutrition Services Incentive Program
93.658	Foster Care Title IV-E
93.667	Social Services Block Grant

County of Milwaukee, Wisconsin

Schedule of Findings and Questioned Costs
Year Ended December 31, 2024

Assistance Listing Numbers	Name of Federal Program or Cluster
93.959	Block Grants for Prevention and Treatment of Substance Abuse
93.959	COVID-19 Block Grants for Prevention and Treatment of Substance Abuse

State Awards

Internal control over major programs:

Material weakness(es) identified?

 yes X no

Significant deficiencies identified?

 X yes none reported

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

Unmodified

Any audit findings disclosed that are required to be reported in accordance with the *State Single Audit Guidelines*?

 X yes no

Auditee qualified as low-risk auditee?

 yes X no

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

\$1,000,000

Identification of major state programs:

State ID Numbers	Name of State Program
435.000312	APS-Adult Protective Svcs
435.000516	Community Mental Health
435.000535	Substance Abuse Trt TANF
435.000561	Basic County Allocation
435.560100	ADRC Base GPR Reimb
435.560355	Title 3C1 Cong Meal Prog
437.3413	JJ Youth Aids

Section II - Financial Statement Findings

None reported.

County of Milwaukee, Wisconsin

Schedule of Findings and Questioned Costs
Year Ended December 31, 2024

Section III - Federal and State Awards Findings and Questioned Costs

Finding 2024-001

Assistance	
Listing Numbers	93.658 Foster Care Title IV-E 93.667 Social Services Block Grant
Federal Agency	U.S. Department of Health and Human Services
Pass-Through Agency	Wisconsin Department of Children and Families
Award Numbers / Years	Various

Criteria: Per 2 CFR §200.430 - Compensation—personal services, charges to Federal awards for salaries and wages must be based on records that accurately reflect the work performed, are properly supported, and are consistent with the entity's accounting records. Additionally, 2 CFR §200.303 - Internal Controls requires non-Federal entities to establish and maintain effective internal controls that provide reasonable assurance of compliance with Federal statutes, regulations, and terms and conditions of Federal awards.

Condition/Context: As part of our testing procedures over payroll, we reconciled amounts recorded on the Payroll Ledger to the General Ledger for each payroll sample that we tested. From a sample of 40, we noted two instances where the amounts recorded in the General Ledger did not agree with the corresponding amounts recorded in the Payroll Ledger. Our sample was not statistically valid.

Effect: Inaccurate or unsupported recording of payroll costs increases the risk that unallowable or misstated payroll expenses may be charged to Federal awards. If not corrected, this could result in inaccurate financial reporting and potential questioned costs.

Questioned Costs: None noted.

Cause: Payroll Ledger records are generated from programmatic reports based on timesheet entries in the county's Dayforce system. While manual adjustments or allocations of programmatic reports to the Payroll Ledger are sometimes made before these records are ultimately posted to the General Ledger, no formal reconciliations are performed to account for these changes. As a result, discrepancies between the programmatic reports and the General Ledger are likely whenever there are adjustments or allocations in the programmatic reports which are not posted on the General Ledger.

Recommendation: We recommend that management strengthen internal controls over payroll reconciliations by:

- Implementing a system review process to ensure Payroll Ledger amounts reconcile to the General Ledger.
- Conducting periodic reconciliations between the programmatic reports, Payroll Ledger and General Ledger and promptly investigating any discrepancies.
- Providing training to accounting personnel on proper reconciliation procedures.

County of Milwaukee, Wisconsin

Schedule of Findings and Questioned Costs
Year Ended December 31, 2024

Views of Responsible Officials: Dayforce is configured to allocate salary expenses to an employee's home agency and department, regardless of where the employee assigns their hours in the timekeeping system. While the timesheet programmatic reflects the agency and department where hours and dollars are functionally charged, the payroll register aligns with the General Ledger based on home agency coding. As a result, the Payroll Register and General Ledger will reconcile with each other but may not align with programmatic reports, which are based on timesheet-level allocations. This system behavior is consistent with current configuration and financial reporting practices.

Finding 2024-002

State ID Number	435.000312 Adult Protective Services
State Agency	Wisconsin Department of Health Services
Pass-Through Agency	N/A
Award Number / Year	GEARS # 435.000312 / 2024

Criteria: 2 CFR §200.303 - Internal Controls and the *State Single Audit Guidelines* requires non-Federal entities to maintain effective internal control over Federal and state awards, including documented review and approval of payroll records.

Condition/Context: During our testing of payroll expenses, we observed that payroll records for two employees from a sample of 40 that we tested were processed without documented evidence of management approval of their timesheets before processing of payroll. Our sample was not statistically valid.

Effect: Processing payroll without proper supervisory approval increases the risk of inaccurate or unallowable payroll charges being recorded and charged to state awards, and may result in noncompliance with state requirements.

Questioned Costs: None noted.

Cause: There was a change in management oversight and the payroll system and management responsible for approvals was not updated in a timely manner. As a result, payroll was processed without proper approval.

Recommendation: We recommend that management enforce policies requiring documented supervisory approval of all employee timesheets prior to payroll processing. Management should also implement periodic monitoring to confirm compliance with established procedures, specifically during times of position turnover.

Views of Responsible Officials: There was a change in management oversight for the employees in question; however, the 'Management Assignment' field in Dayforce was not updated in a timely manner to reflect the new reporting structure. Steps have since been taken to improve internal communication and ensure that management changes are promptly reflected in Dayforce moving forward.

County of Milwaukee, Wisconsin

Schedule of Findings and Questioned Costs
Year Ended December 31, 2024

Section IV - Other Issues

Does the auditors' report or the notes to the financial statements include disclosure with regard to substantial doubt as to the auditee's ability to continue as a going concern? _____ yes _____ X no

Does the audit report show audit issues (i.e., material noncompliance, nonmaterial noncompliance, questioned costs, material weakness or significant deficiencies) related to awards with pass-through entities that require audits to be conducted in accordance with the *State Single Audit*

Guidelines:

Department of Agriculture, Trade and Consumer Protection	_____ yes	_____ <u>X</u> no
Department of Natural Resources	_____ yes	_____ <u>X</u> no
Department of Transportation	_____ yes	_____ <u>X</u> no
Department of Health Services	_____ <u>X</u> yes	_____ no
Department of Children and Families	_____ <u>X</u> yes	_____ no
Department of Justice	_____ yes	_____ <u>X</u> no
Department of Military Affairs	_____ yes	_____ <u>X</u> no
Department of Veterans Affairs	_____ yes	_____ <u>X</u> no
Department of Administration	_____ yes	_____ <u>X</u> no
Department of Corrections	_____ yes	_____ <u>X</u> no
State of Wisconsin Courts	_____ yes	_____ <u>X</u> no

Was a Management Letter or other document conveying audit comments issued as a result of this audit? _____ yes _____ X no

Name and signature of director



Amanda Blomberg, Managing Director

Date of Report

September 23, 2025