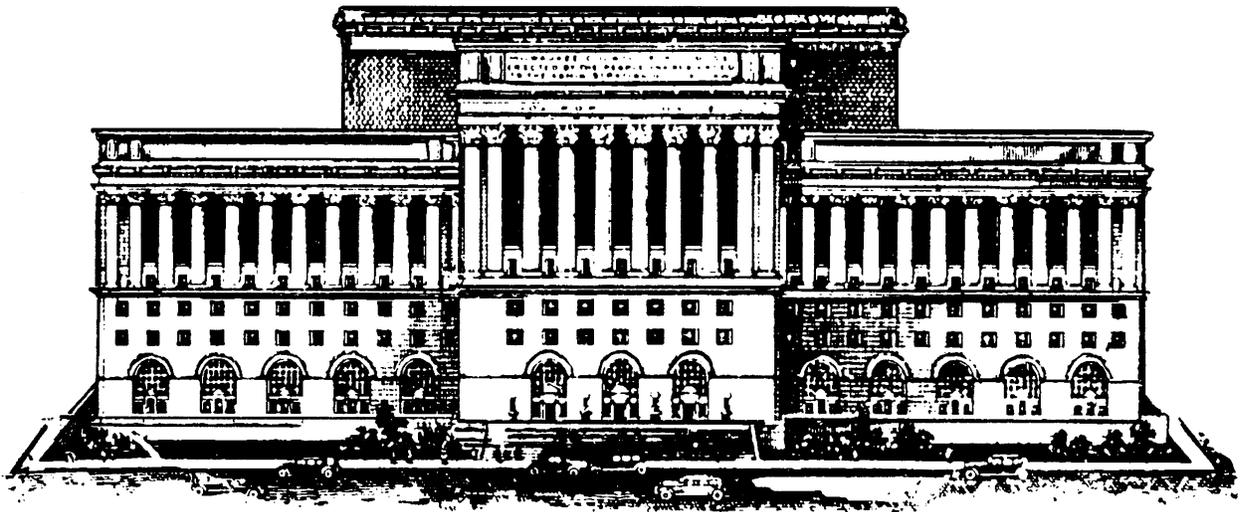


**COUNTY OF
MILWAUKEE, WISCONSIN**



**SINGLE AUDIT REPORT
FOR THE YEAR ENDED DECEMBER 31, 2009**

COUNTY OF MILWAUKEE
SINGLE AUDIT REPORT

For The Year Ended December 31, 2009

Table of Contents

	<u>Page Number</u>
Auditor's Reports.....	2
Schedule of Expenditures of Federal Awards.....	9
Presentation of Child Support Schedule.....	43
Schedules of Expenditures of State Awards.....	44
Footnotes to Schedules of Expenditures of Federal and State Awards.....	60
Notes to Schedules of Expenditures of Federal and State Awards.....	61
Schedule of Findings and Questioned Costs – 2009.....	66
Summary Schedule of Prior Year Findings.....	71
Schedule of Findings of Noncompliance.....	78



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

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

We have audited the accompanying Schedules of Expenditures of Federal and State Awards of the County of Milwaukee, Wisconsin for the year ended December 31, 2009. These Schedules of Expenditures of Federal and State awards are the responsibility of the County of Milwaukee, Wisconsin's management. Our responsibility is to express an opinion on these Schedules of Expenditures of Federal and State awards based on our audit.

The financial statements of the government activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County of Milwaukee, Wisconsin, as of and for the year ended December 31, 2009, which collectively comprise the County of Milwaukee's basic financial statements have been audited and a report dated July 6, 2010 has been issued. The basic financial statements are the responsibility of the County of Milwaukee's management. We did not audit the basic financial statements of the County; they were audited by other auditors and separately issued.

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

In our opinion, the Schedules of Expenditures of Federal and State Awards referred to above present fairly, in all material respects, the results of the County of Milwaukee, Wisconsin's operations of Federal and State awards for the year ended December 31, 2009, in conformity with accounting principles generally accepted in the United States of America.



COLEMAN & WILLIAMS, LTD.
A Professional Services Firm

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

Coleman & Williams, Ltd.

Milwaukee, Wisconsin

July 6, 2010

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



**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH REQUIREMENTS
APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133 AND THE STATE
SINGLE AUDIT GUIDELINES**

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

Compliance

We have audited the compliance of the County of Milwaukee, Wisconsin with the types of compliance requirements described in the U. S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement and the State Single Audit Guidelines that are applicable to each of its major federal and major state programs for the year ended December 31, 2009. The County of Milwaukee, Wisconsin's major federal and major state programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal and major state programs is the responsibility of the County of Milwaukee, Wisconsin's management. Our responsibility is to express an opinion on the County of Milwaukee, Wisconsin's compliance based on our audit.

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

In our opinion, the County of Milwaukee, Wisconsin complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal and major state programs for the year ended December 31, 2009. However, the results of our auditing procedures disclosed instances of noncompliance with those requirements that are required to be reported in accordance with OMB Circular A-133 and the State Single Audit Guidelines, and which are described in the accompanying Schedule of Findings and Questioned Costs as items 2009-1 through 2009-8.



Internal Control Over Compliance

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

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct noncompliance with the types of compliance requirements described in OMB Circular A-133 Compliance Supplement and the State Single Audit Guidelines 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 the types of compliance requirements described in OMB Circular A-133 Compliance Supplement and the State Single Audit Guidelines will not be prevented or detected and corrected on a timely basis.

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

The County of Milwaukee, Wisconsin's response to the findings identified in our audit are described in the accompanying Schedule of Findings and Questioned Costs. We did not audit the County of Milwaukee, Wisconsin's response and, accordingly, we express no opinion on it.



COLEMAN & WILLIAMS, LTD.
A Professional Services Firm

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

Coleman & Williams, Ltd.

Milwaukee, Wisconsin
July 6, 2010

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

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

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County of Milwaukee, Wisconsin as of and for the year ended December 31, 2009, which collectively comprise the County of Milwaukee's basic financial statements and have issued our report thereon dated July 6, 2010. Our report was modified due to the change in financial reporting of the activities of the Fleet Maintenance and Facilities Management operations. Our report was also modified to include a reference to other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Other auditors audited the financial statements of the Milwaukee County War Memorial Center, Inc., the Marcus Center for the Performing Arts, and the Milwaukee County Research Park Corporation, as described in our report on the County of Milwaukee's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors. The financial statements of the Milwaukee Public Museum, Inc., the Milwaukee County War Memorial Center, Inc., the Marcus Center for the Performing Arts, and the Milwaukee County Research Park Corporation were not audited in accordance with *Government Auditing Standards*.

Internal Control Over Financial Reporting

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

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

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis.

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

Compliance and Other Matters

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

We noted certain matters that we have reported to management of the County of Milwaukee in a separate letter dated July 6, 2010.

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

Baker Tilly Vinchow Krause, LLP

Milwaukee, Wisconsin
July 6, 2010

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2009

<u>Administering County Department/ PASS-THRU-AGENCY</u>	<u>Award Description</u>	<u>Federal Domestic Assistance #/ State or Other Contract #</u>	<u>Award Amount</u>	<u>Award Period (Note 1)</u>	<u>Accrued/ (Deferred) January 1, 2009</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Accrued/ (Deferred) December 31, 2009</u>
<u>U.S. DEPARTMENT OF AGRICULTURE</u>								
<u>Department of Health and Human Services - Behavioral Health Division</u>								
WISCONSIN DEPARTMENT OF PUBLIC INSTRUCTION	Donated Food Program	10.550	Sum Sufficient	01/01/09- 12/31/09	\$ -	8,579 (1)	8,579	-
Total CFDA #10.550					\$ -	\$ 8,579	\$ 8,579	\$ -
<u>Department of Health and Human Services - Behavioral Health Division</u>								
WISCONSIN DEPARTMENT OF PUBLIC INSTRUCTION	School Breakfast Program	10.553	Sum Sufficient	07/01/09- 06/30/10	-	31,025 (1)	31,025	-
WISCONSIN DEPARTMENT OF PUBLIC INSTRUCTION	School Breakfast Program	10.553	Sum Sufficient	07/01/08- 06/30/09	11,140	40,866 (1)	29,726	-
Total CFDA #10.553					\$ 11,140	\$ 71,891	\$ 60,751	\$ -
WISCONSIN DEPARTMENT OF PUBLIC INSTRUCTION	School Lunch Program	10.555	Sum Sufficient	07/01/09- 06/30/10	-	49,429 (1)	49,429	-
WISCONSIN DEPARTMENT OF PUBLIC INSTRUCTION	School Lunch Program	10.555	Sum Sufficient	07/01/08- 06/30/09	(17,819)	54,198 (1)	72,017	-
Total CFDA # 10.555					\$ (17,819)	\$ 103,627	\$ 121,446	\$ -
<u>Department of Health and Human Services</u>								
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Food Stamps	10.561	7,343,396	01/01/09- 12/31/09	-	7,827,053 (1) 1,406,093 (4)	9,840,781	607,635
WISCONSIN DEPARTMENT OF WORKFORCE DEVELOPMENT	Food Stamps	10.561	Sum Sufficient	01/01/09- 12/31/09	-	70,431 (1) (76,863) (4)	(6,432)	6,432
WISCONSIN DEPARTMENT OF PUBLIC INSTRUCTION	Food Stamps	10.561	3,212,018	01/01/08- 12/31/08	116,407	116,407 (1)	-	-

WISCONSIN DEPARTMENT OF HEALTH SERVICES	Food Stamps	10.561	Sum Sufficient	01/01/08-12/31/09	1,087	1,087	(1)	-	-
WISCONSIN DEPARTMENT OF WORKFORCE DEVELOPMENT	Food Stamps	10.561	Sum Sufficient	01/01/08-12/31/08	16,813	16,813	(1)	-	-
Total CFDA # 10.561					\$ 134,307	\$ 9,361,021		\$ 9,840,781	\$ 614,067
<u>Department of Parks, Recreation and Culture</u>									
WISCONSIN DEPARTMENT OF NATURAL RESOURCES	Great Lakes Basin Program for Soil Erosion and Sediment Control - Lake Park Project	10.902	24,450	07/01/05-12/31/06	8,150	-		(8,150)	-
Total CFDA # 10.902					\$ 8,150	\$ -		\$ (8,150)	\$ -
TOTAL U.S. DEPARTMENT OF AGRICULTURE					\$ 135,778	\$ 9,545,118		\$ 10,023,407	\$ 614,067

U.S. DEPARTMENT OF COMMERCE

<u>Department of Parks, Recreation and Culture</u>									
WISCONSIN DEPARTMENT OF ADMINISTRATION	Public Access Site Enhancements and Amenities at the Milwaukee Lakefront	11.419	90,000	07/01/05-06/30/09	-	-		-	-
AD089091-009.19									
TOTAL U.S. DEPARTMENT OF COMMERCE					\$ -	\$ -		\$ -	\$ -

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

<u>Department of Health and Human Services - Housing Division</u>									
FEDERAL OFFICE OF COMMUNITY PLANNING AND DEVELOPMENT	2009 Community Development Block Grant	14.218	1,702,871	01/01/09-Completion	-	621,528	(1)	1,158,248	536,720
		B09-UC55-0001							
FEDERAL OFFICE OF COMMUNITY PLANNING AND DEVELOPMENT	2008 Community Development Block Grant	14.218	1,716,176	01/01/08-Completion	173,171	512,660	(1)	419,159	79,670
		B08-UC55-0001							
FEDERAL OFFICE OF COMMUNITY PLANNING AND DEVELOPMENT	2007 Community Development Block Grant	14.218	1,745,419	01/01/07-Completion	38,536	177,422	(1)	176,329	37,443
		B07-UC55-0001							
FEDERAL OFFICE OF COMMUNITY PLANNING AND DEVELOPMENT	2006 Community Development Block Grant	14.218	1,718,158	01/01/06-Completion	74,960	93,933	(1)	18,968	(5)
		B06-UC55-0001							
FEDERAL OFFICE OF COMMUNITY PLANNING AND DEVELOPMENT	2005 Community Development Block Grant	14.218	1,859,964	01/01/05-Completion	85,255	92,455	(1)	7,200	-
		B05-UC55-0001							

See Notes to Schedules of Expenditures of Federal Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2009

<u>Administering County Department/ PASS-THRU-AGENCY</u>	<u>Award Description</u>	<u>Federal Domestic Assistance #/ State or Other Contract #</u>	<u>Award Amount</u>	<u>Award Period (Note 1)</u>	<u>Accrued/ (Deferred) January 1, 2009</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Accrued/ (Deferred) December 31, 2009</u>
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT - Continued</u>								
<u>Department of Health and Human Services - Housing Division</u>								
FEDERAL OFFICE OF COMMUNITY PLANNING AND DEVELOPMENT	2004 Community Development Block Grant	14.218 \$ B04-UC55-0001	1,956,000	01/01/04- Completion	\$ (715)	-	\$ -	(715)
FEDERAL OFFICE OF COMMUNITY PLANNING AND DEVELOPMENT	2003 Community Development Block Grant	14.218 B03-UC55-0001	1,993,000	01/01/03- Completion	-	-	-	-
FEDERAL OFFICE OF COMMUNITY PLANNING AND DEVELOPMENT	2002 Community Development Block Grant	14.218 B02-UC55-0001	1,767,000	01/01/02- Completion	(52)	-	-	(52)
FEDERAL OFFICE OF COMMUNITY PLANNING AND DEVELOPMENT	2001 Community Development Block Grant	14.218 B01-UC55-0001	1,799,000	01/01/01- Completion	102,010	102,500 (1)	27,720	27,230
FEDERAL OFFICE OF COMMUNITY PLANNING AND DEVELOPMENT	2000 Community Development Block Grant	14.218 B00-UC55-0001	1,738,000	01/01/00- Completion	51,692	51,692 (1)	24,687	24,687
FEDERAL OFFICE OF COMMUNITY PLANNING AND DEVELOPMENT	1998 Community Development Block Grant	14.218 B98-UC55-0001	1,729,000	01/01/98- Completion	10,000	10,000 (1)	-	-
FEDERAL OFFICE OF COMMUNITY PLANNING AND DEVELOPMENT	1996 Community Development Block Grant	14.218 B96-UC55-0001	1,814,000	06/01/96- Completion	-	-	-	-
FEDERAL OFFICE OF COMMUNITY PLANNING AND DEVELOPMENT	1994 Community Development Block Grant	14.218 B94-UC55-0001	1,650,000	06/01/94- Completion	4,209	4,209 (1)	-	-
FEDERAL OFFICE OF COMMUNITY PLANNING AND DEVELOPMENT	1993 Community Development Block Grant	14.218 B93-UC55-0001	2,667,000	06/01/93- Completion	13,317	14,761 (1)	-	(1,444)
Total CFDA# 14.218					\$ 552,383	\$ 1,681,160	\$ 1,832,311	\$ 703,534

FEDERAL OFFICE OF COMMUNITY PLANNING AND DEVELOPMENT	Supportive Housing - Sometime Home Safe Haven Program	14.235 WI0052-B51010801	419,979	10/01/09-09/30/10	-	25,782 (4)	116,954	91,172
						416,016 (1) 171,662 (4)		
FEDERAL OFFICE OF COMMUNITY PLANNING AND DEVELOPMENT	Supportive Housing - Sometime Home Safe Haven Program	14.235 WI39-B701024	416,016	10/01/08-09/30/09	79,181	587,678	508,497	-
FEDERAL OFFICE OF COMMUNITY PLANNING AND DEVELOPMENT	Supportive Housing - Sometime Home Safe Haven Program	14.235 WI39-B401003	1,248,101	10/01/05-09/30/08	26,391	26,391 (1)	-	-
		Total CFDA# 14.235			\$ 105,572	\$ 639,851	\$ 625,451	\$ 91,172
FEDERAL OFFICE OF COMMUNITY PLANNING AND DEVELOPMENT	2007 Shelter Plus Bonus Project	14.238 WI39-C701001	1,104,840	01/01/09-Completion	-	1,841 (1)	22,750	20,909
						438,268 (1) 134,913 (4)		
FEDERAL OFFICE OF COMMUNITY PLANNING AND DEVELOPMENT	Shelter Plus Care - Tenant Based Mental Health & AODA	14.238 WI0053-C5101081	2,751,864	07/01/09-06/30/10	-	573,181	1,441,955	868,774
						2,053,779 (1) 108,871 (4)		
FEDERAL OFFICE OF COMMUNITY PLANNING AND DEVELOPMENT	Shelter Plus Care - Tenant Based Mental Health & AODA	14.238 WI39-C701035	2,607,084	07/01/08-06/30/09	813,438	2,162,650	1,349,212	-
		Total CFDA# 14.238			\$ 813,438	\$ 2,737,672	\$ 2,813,917	\$ 889,683
FEDERAL OFFICE OF COMMUNITY PLANNING AND DEVELOPMENT	Home Investment Partnership	14.239 M09-DC55-0205	1,260,841	08/06/09-09/30/11	-	-	32,508	32,508
FEDERAL OFFICE OF COMMUNITY PLANNING AND DEVELOPMENT	Home Investment Partnership	14.239 M08-DC55-0205	1,179,575	09/24/08-09/30/10	12,019	10,566 (1)	390,155	391,608
FEDERAL OFFICE OF COMMUNITY PLANNING AND DEVELOPMENT	Home Investment Partnership	14.239 M07-DC55-0205	1,238,156	05/16/07-05/31/09	380,670	347,738 (1)	36,595	69,527
FEDERAL OFFICE OF COMMUNITY PLANNING AND DEVELOPMENT	Home Investment Partnership	14.239 M06-DC55-0205	1,241,604	08/09/06-08/31/08	56,504	7,000 (1)	12,022	61,526
FEDERAL OFFICE OF COMMUNITY PLANNING AND DEVELOPMENT	Home Investment Partnership	14.239 M05-DC55-0205	1,351,317	06/09/05-06/30/07	90,197	20,305 (1)	1,388	71,280

See Notes to Schedules of Expenditures of Federal Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2009

<u>Administering County Department/ PASS-THRU-AGENCY</u>	<u>Award Description</u>	<u>Federal Domestic Assistance #/ State or Other Contract #</u>	<u>Award Amount</u>	<u>Award Period (Note 1)</u>	<u>Accrued/ (Deferred) January 1, 2009</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Accrued/ (Deferred) December 31, 2009</u>
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT - Continued</u>								
<u>Department of Health and Human Services - Housing Division</u>								
FEDERAL OFFICE OF COMMUNITY PLANNING AND DEVELOPMENT	Home Investment Partnership	14.239 \$ M04-DC55-0205	1,540,440	05/12/04- 05/31/06	\$ 67,650	\$ -	\$ -	67,650
FEDERAL OFFICE OF COMMUNITY PLANNING AND DEVELOPMENT	Home Investment Partnership	14.239 M03-DC55-0205	1,327,239	05/15/03- 05/31/05	(91,966)	-	-	(91,966)
FEDERAL OFFICE OF COMMUNITY PLANNING AND DEVELOPMENT	Home Investment Partnership	14.239 M02-DC55-0205	1,177,300	01/01/02- 12/31/04	152,809	-	-	152,809
FEDERAL OFFICE OF COMMUNITY PLANNING AND DEVELOPMENT	Home Investment Partnership	14.239 M01-DC55-0205	1,180,000	01/01/01- 12/31/03	(144,554)	-	-	(144,554)
FEDERAL OFFICE OF COMMUNITY PLANNING AND DEVELOPMENT	Home Investment Partnership	14.239 M00-DC55-0205	716,843	01/01/00- 12/31/02	2,917	-	-	2,917
FEDERAL OFFICE OF COMMUNITY PLANNING AND DEVELOPMENT	Home Investment Partnership	14.239 M99-DC55-0205	1,056,000	01/01/99- 12/31/01	22,913	-	-	22,913
FEDERAL OFFICE OF COMMUNITY PLANNING AND DEVELOPMENT	Home Investment Partnership	14.239 M98-DC55-0205	972,000	01/01/98- 12/31/00	1,842	-	-	1,842
FEDERAL OFFICE OF COMMUNITY PLANNING AND DEVELOPMENT	Home Investment Partnership	14.239 M97-DC55-0205	922,000	01/01/97- 12/31/99	(7,641)	-	-	(7,641)
FEDERAL OFFICE OF COMMUNITY PLANNING AND DEVELOPMENT	Home Investment Partnership	14.239 M96-DC55-0205	941,000	01/01/96- 12/31/98	37,202	-	-	37,202
FEDERAL OFFICE OF COMMUNITY PLANNING AND DEVELOPMENT	Home Investment Partnership	14.239 M95-DC55-0205	978,000	05/01/95- 04/30/97	(62,799)	-	-	(62,799)

FEDERAL OFFICE OF COMMUNITY PLANNING AND DEVELOPMENT	Home Investment Partnership	14.239	913,000	05/01/94-04/30/96	(39,333)	-	-	(39,333)
		M94-DC55-0205						
FEDERAL OFFICE OF COMMUNITY PLANNING AND DEVELOPMENT	Home Investment Partnership	14.239	709,000	05/01/93-04/30/95	(34,151)	-	-	(34,151)
		M93-DC55-0205						
FEDERAL OFFICE OF COMMUNITY PLANNING AND DEVELOPMENT	Home Investment Partnership	14.239	750,000	05/01/92-04/30/94	(29,272)	-	-	(29,272)
		M92-DC55-0205						
		Total CFDA# 14.239			\$ 415,007	\$ 385,609	\$ 472,668	\$ 502,066
FEDERAL OFFICE OF COMMUNITY PLANNING AND DEVELOPMENT	ARRA - Community Development Block Grant Entitlement/Recovery Act	14.253	465,341	06/04/09-09/30/12	-	-	421,202	421,202
		B09-UY55-0001						
		Total CFDA# 14.253			\$ -	\$ -	\$ 421,202	\$ 421,202
FEDERAL OFFICE OF COMMUNITY PLANNING AND DEVELOPMENT	ARRA - Homelessness Prevention and Rapid Rehousing Program	14.257	712,755	08/14/09-09/30/12	-	-	22,008	22,008
		S09-UY55-0001						
		Total CFDA# 14.257			\$ -	\$ -	\$ 22,008	\$ 22,008
						11,566,842 (1)		
						267,461 (4)		
						278,820 (8)		
FEDERAL OFFICE OF COMMUNITY PLANNING AND DEVELOPMENT	Section 8 Housing Choice Voucher Program	14.871	11,583,523	01/01/09-12/31/09	-	12,113,123	11,300,599	(812,524)
		C-6059 WI218VO						
FEDERAL OFFICE OF COMMUNITY PLANNING AND DEVELOPMENT	Section 8 Housing Choice Voucher Program	14.871	11,255,074	01/01/08-12/31/08	(200,953)	-	200,953	-
		C-6059 WI218VO						
FEDERAL OFFICE OF COMMUNITY PLANNING AND DEVELOPMENT	Section 8 Housing Choice Voucher Program	14.871	12,886,156	01/01/07-12/31/07	(1,073,837)	-	1,073,837	-
		C-6059 WI218VO						
FEDERAL OFFICE OF COMMUNITY PLANNING AND DEVELOPMENT	Section 8 Housing Choice Voucher Program	14.871	12,299,092	01/01/06-12/31/06	(308,504)	-	308,504	-
		C-6059 WI218VO						
FEDERAL OFFICE OF COMMUNITY PLANNING AND DEVELOPMENT	Section 8 Housing Choice Voucher Program	14.871	12,219,845	01/01/05-12/31/05	(339,888)	-	339,888	-
		C-6059 WI218VO						
		Total CFDA# 14.871			\$ (1,923,182)	\$ 12,113,123	\$ 13,223,781	\$ (812,524)
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					\$ (36,782)	\$ 17,557,415	\$ 19,411,338	\$ 1,817,141

See Notes to Schedules of Expenditures of Federal Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2009

<u>Administering County Department/ PASS-THRU-AGENCY</u>	<u>Award Description</u>	<u>Federal Domestic Assistance #/ State or Other Contract #</u>	<u>Award Amount</u>	<u>Award Period (Note 1)</u>	<u>Accrued/ (Deferred) January 1, 2009</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Accrued/ (Deferred) December 31, 2009</u>
<u>U.S. DEPARTMENT OF JUSTICE</u>								
<u>Department of Health and Human Services</u>								
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Firearm Supervision Project	16.523 \$ 2008-JB-04/15-6549	77,360	10/01/09- 09/30/10	\$ -	\$ -	\$ -	\$ -
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	JABG Alternatives to Detention for Status Offenders	16.523 2005-JB-00-7244	9,999	08/01/09- 10/31/09	-	-	1,863	1,863
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Firearm Supervision Project	16.523 2007-JB-15/04-3567	72,913	10/01/08- 05/31/10	-	7,023 (1)	16,696	9,673
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Cross-Systems Info Sharing and JSDR Initiatives	16.523 2004-JB-10-2449	49,988	09/01/07- 10/31/08	28,906	28,906 (1)	-	-
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	JAIBG Firearm Project	16.523 2006-JB-15/04-2336	74,110	10/01/07- 05/31/09	15,602	47,999 (1)	32,397	-
Total CFDA # 16.523					\$ 44,508	\$ 83,928	\$ 50,956	\$ 11,536
<u>Department of Health and Human Services</u>								
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Enhanced Treatment Linkages	16.540 2007-JF-13-3987	50,000	10/01/08- 09/30/09	-	33,628 (1)	50,000	16,372
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Enhanced Treatment Linkages	16.540 2007-JF-13-2552	75,000	06/01/08- 05/31/09	62,485	75,000 (1)	12,515	-
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	DMC Multi-County Project	16.540 2007-JF-10-2335	225,000	07/01/08- 06/30/09	82,314	131,077 (1)	86,798	38,035

WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Enhanced Treatment Linkages	16.540	100,000	10/01/06- 03/31/08	8,681	8,681	(1)	-	-
	2006-JF-13-1399								
	Total CFDA # 16.540				\$ 153,480	\$ 248,386		\$ 149,313	\$ 54,407
<u>Sheriff Department</u>									
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Nat'l Criminal History Improvement Plan Grant - Protection Order Interface	16.554	55,025	10/01/05- 09/30/06	-	40,000	(3)	40,000	-
	NC-04-MM-0006								
	Total CFDA# 16.554				\$ -	\$ 40,000		\$ 40,000	\$ -
<u>District Attorney</u>									
WISCONSIN DEPARTMENT OF JUSTICE - OFFICE OF CRIME VICTIM SERVICES	Victims of Crime Act Grant	16.575	310,339	10/01/09- 09/30/10	-	-		66,100	66,100
	2008-016-23								
WISCONSIN DEPARTMENT OF JUSTICE - OFFICE OF CRIME VICTIM SERVICES	Victims of Crime Act Grant	16.575	311,078	10/01/08- 09/30/09	60,521	265,986	(3)	205,465	-
	2006-016-22								
	Total CFDA# 16.575				\$ 60,521	\$ 265,986		\$ 271,565	\$ 66,100
UNITED STATES DEPARTMENT OF JUSTICE - OFFICE OF JUSTICE PROGRAMS	Prosecution of Domestic Violence Congressional Earmark Award	16.580	1,319,645	05/01/05- 08/31/09	59,639	221,562	(1)	161,923	-
	2005-DD-BX-0021								
	Total CFDA# 16.580				\$ 59,639	\$ 221,562		\$ 161,923	\$ -
<u>Clerk of Circuit Courts</u>									
WISCONSIN DEPARTMENT OF JUSTICE BUREAU OF JUSTICE ASSISTANCE	Drug Court Discretionary Grant	16.585	349,995	09/01/09- 08/30/12	-	-		225	225
	2009-DC-BX-0041								
	Total CFDA# 16.585				\$ -	\$ -		\$ 225	\$ 225
<u>District Attorney</u>									
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	STOP Violence Against Women Act Grant Specialized Prosecution	16.588	162,300	07/01/09- 06/30/10	-	32,927	(3)	76,637	43,710
	2009-VA-02B-6420								
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	STOP Violence Against Women Act Grant Specialized Prosecution	16.588	145,643	07/01/08- 07/31/09	31,907	107,950	(3)	76,043	-
	2006/2008-VA-02B-3197								
UNITED STATES DEPARTMENT OF JUSTICE - OFFICE ON VIOLENCE AGAINST WOMEN	VAWA Strengthening Prosecution and Victim Safety	16.588	2,503,225	07/01/06- 06/30/11	148,710	584,914	(1)	593,106	156,902
	2006-WE-AX-0072								
	Total CFDA# 16.588				\$ 180,617	\$ 725,791		\$ 745,786	\$ 200,612

See Notes to Schedules of Expenditures of Federal Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2009

<u>Administering County Department/ PASS-THRU-AGENCY</u>	<u>Award Description</u>	<u>Federal Domestic Assistance #/ State or Other Contract #</u>	<u>Award Amount</u>	<u>Award Period (Note 1)</u>	<u>Accrued/ (Deferred) January 1, 2009</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Accrued/ (Deferred) December 31, 2009</u>
<u>U.S. DEPARTMENT OF JUSTICE - Continued</u>								
<u>Department of Health and Human Services</u>								
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Firearm Project Enhancement	16.609 \$ 2007-PE-01-3084	50,000	01/01/08- 12/31/09	\$ -	50,000 (1) \$	50,000 \$	-
<u>District Attorney</u>								
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Project Safe Neighborhoods Grant 3rd District Community Prosecutor	16.609 2006-PE-01-2940	30,000	08/01/08- 03/31/09	18,884	28,396 (3)	9,512	-
Total CFDA# 16.609					\$ 18,884	\$ 78,396	\$ 59,512	\$ -
<u>Clerk of Circuit Courts</u>								
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Milwaukee County Assess Inform and Measure (AIM) Grant	16.738 2009-AI-01-6457	313,000	05/01/09- 12/31/09	-	-	286,096	286,096
<u>Department of Health and Human Services-Behavioral Health Division</u>								
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Treatment Alternatives & Diversion BYRNE Memorial Justice Assistance	16.738 2008-TM-01-3056	375,000	01/01/08- 12/31/08	64,109	64,109 (1)	-	-
<u>District Attorney</u>								
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Byrne Memorial Justice Assistance Grant Drug Prosecution Program	16.738 2009-DJ-02-7563	153,250	07/01/09- 06/30/10	-	38,312 (1)	66,045	27,733
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Byrne Memorial Justice Assistance Grant Drug Prosecution Program	16.738 2008-DJ-02-4063	157,600	07/01/08- 08/31/09	22,842	99,515 (1)	95,358	18,685

WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Byrne Memorial Justice Assistance Grant Milwaukee Metropolitan Drug Enforcement Group	16.738 2008-DJ-01-5184	506,023	01/01/09- 01/31/10	(216,097)	-	483,644	267,547
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Byrne Memorial Justice Assistance Grant Community Prosecution	16.738 2005/6-DJ-02-2382	350,000	06/15/07- 04/30/09	48,778	100,683 (1)	51,905	-
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Byrne Memorial Justice Assistance Grant Milwaukee Metropolitan Drug Enforcement Group	16.738 2007-DJ-01-2998	540,570	01/01/08- 03/31/09	206,363	319,760 (1)	113,397	-
<u>House of Correction</u>								
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE PROGRAMS	Jail Literacy Grant	16.738 61-225-146-119	49,200	01/01/09- 12/31/09	-	-	-	-
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE PROGRAMS	Jail Literacy Grant	16.738 2007-DJ-04-3094	75,000	01/01/08- 12/31/08	-	75,000 (3)	75,000	-
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE PROGRAMS	Jail Literacy Grant (current year)	16.738 2006-DJ-04-2171	64,564	01/01/07- 12/31/07	32,282	32,282 (3)	-	-
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE PROGRAMS	Jail Literacy Grant (prior year)	16.738 2006-DJ-04-2171	64,564	01/01/07- 12/31/07	-	-	32,282	32,282
<u>Sheriff Department</u>								
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE PROGRAMS	The "Moving On" Project	16.738 2008-DD-BX-0216	89,435	09/01/08- 08/31/09	-	-	89,435	89,435
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	JAG (Edward Byrne Memorial)	16.738 2008-DJ-BX-0462	405,776	10/01/07- 09/30/11	-	-	73,904	73,904
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	JAG (Edward Byrne Memorial)	16.738 2009-DJ-BX-1040	1,482,323	10/01/08- 09/30/12	-	-	58,623	58,623
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Judge Advocate General - Edward Byrne Memorial Law Enforcement	16.738 2006-DJ-BX-0338	780,540	10/01/05- 09/30/09	294,972	-	3,555	298,527
Total CFDA# 16.738					\$ 453,249	\$ 729,661	\$ 1,429,244	\$ 1,152,832

See Notes to Schedules of Expenditures of Federal Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2009

<u>Administering County Department/ PASS-THRU-AGENCY</u>	<u>Award Description</u>	<u>Federal Domestic Assistance #/ State or Other Contract #</u>	<u>Award Amount</u>	<u>Award Period (Note 1)</u>	<u>Accrued/ (Deferred) January 1, 2009</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Accrued/ (Deferred) December 31, 2009</u>
<u>U.S. DEPARTMENT OF JUSTICE - Continued</u>								
<u>Medical Examiner's Office</u>								
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Paul Coverell Forensic Science Grant	16.742	\$ 13,200	01/01/09- 12/31/09	\$ -	13,198 (3) 693 (8) 13,891	\$ 14,407	\$ 516
Total CFDA# 16.742					\$ -	\$ 13,891	\$ 14,407	\$ 516
<u>District Attorney</u>								
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Community Prosecution - Milwaukee 5th District Anti-Gang Pilot Site Program	16.744	170,000	01/01/08- 03/31/10	20,197	72,076 (1)	76,646	24,767
Total CFDA# 16.744					\$ 20,197	\$ 72,076	\$ 76,646	\$ 24,767
<u>Department of Health and Human Services</u>								
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Justice and Mental Health Collaboration Program	16.745	250,000	10/01/09- 03/31/12	-	-	-	-
Total CFDA# 16.745					\$ -	\$ -	\$ -	\$ -
<u>Department of Health and Human Services-Behavioral Health Division</u>								
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Treatment Alternatives and Diversion BYRNE Memorial Justice Assistance	16.803	929,400	07/01/09- 12/31/11	-	-	169,737	169,737
<u>Sheriff Department</u>								
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	ARRA - JAG (Edward Byrne Memorial)	16.803	6,302,925	10/01/08- 09/30/12	-	-	54,836	54,836
Total CFDA# 16.803					\$ -	\$ -	\$ 224,573	\$ 224,573

Department of Health and Human Services-Behavioral Health Division

WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Treatment Alternatives and Diversion BYRNE Memorial Justice Assistance	16.964 2009-TM-01-6422	187,000	01/01/09- 06/30/09	-	92,942 (1)	187,000	94,058
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Total CFDA# 16.964					\$ -	\$ 92,942	\$ 187,000	\$ 94,058
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Sheriff Department

WISCONSIN DEPARTMENT OF JUSTICE	Housing of Federal Prisoners	89-00-0128	\$ Depends on number of federal prisoners	01/01/09- 12/31/09	\$ -	\$ 1,070,865 (1)	\$ 1,250,775	\$ 179,910
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Total 89-00-0128					\$ -	\$ 1,070,865	\$ 1,250,775	\$ 179,910
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TOTAL U.S. DEPARTMENT OF JUSTICE					\$ 991,095	\$ 3,643,484	\$ 4,661,925	\$ 2,009,536
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U.S. DEPARTMENT OF TRANSPORTATION

Department of Parks and Public Infrastructure - Airport

WISCONSIN DEPARTMENT OF TRANSPORTATION (AIRPORT IMPROVEMENT PROGRAM)	Construct Snow Removal Equipment Building and any Necessary Related Work	20.106 SAP 740-44-64	800,000	Duration of Grant	177,332	416,335 (3) 59,751 (6) 476,086	298,754	-
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WISCONSIN DEPARTMENT OF TRANSPORTATION (AIRPORT IMPROVEMENT PROGRAM)	Reconstruct South Maintenance Road and any Necessary Related Work	20.106 SAP 740-44-63	775,000	Duration of Grant	491,351	491,351 (3)	-	-
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WISCONSIN DEPARTMENT OF TRANSPORTATION (AIRPORT IMPROVEMENT PROGRAM)	ARRA - Runway Safety Area Improvements - College Avenue Tunnel (Alternates #1-8) and any Necessary Related Work	20.106 AIP-3-55-0045-58	9,460,285	Duration of Grant	-	-	-	-
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WISCONSIN DEPARTMENT OF TRANSPORTATION (AIRPORT IMPROVEMENT PROGRAM)	ARRA - Rehab Runway 7R/25L, Taxiways M, T, and Y plus any Necessary Related Work	20.106 AIP-3-55-0045-56-09	2,706,498	Duration of Grant	-	16,582 (2)	144,696	128,114
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WISCONSIN DEPARTMENT OF TRANSPORTATION (AIRPORT IMPROVEMENT PROGRAM)	Rehab Runway 7R/25L, Taxiways M, T, and Y plus any Necessary Related Work	20.106 AIP-3-55-0045-55	12,000,000	Duration of Grant	-	736,484 (1) 122,747 (3) 915,926 (6) 1,775,157	7,327,332	5,552,175
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See Notes to Schedules of Expenditures of Federal Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2009

<u>Administering County Department/ PASS-THRU-AGENCY</u>	<u>Award Description</u>	Federal Domestic Assistance #/ State or Other Contract #	Award Amount	Award Period (Note 1)	Accrued/ (Deferred) January 1, 2009	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2009				
<u>U.S. DEPARTMENT OF TRANSPORTATION - Continued</u>												
<u>Department of Parks and Public Infrastructure - Airport</u>												
WISCONSIN DEPARTMENT OF TRANSPORTATION (AIRPORT IMPROVEMENT PROGRAM)	Airfield Pavement Rehab. and any other Necessary Related Work at Timmermann	20.106 AIP-3-55-0046-12	\$ 475,000	Duration of Grant	\$ -	2,422 (6)	\$ 96,882	\$ 94,460				
						4,071,416 (1)						
						678,569 (3)						
						<u>675,107 (6)</u>						
WISCONSIN DEPARTMENT OF TRANSPORTATION (AIRPORT IMPROVEMENT PROGRAM)	Runway Safety Area Improvements and any Necessary Related Work	20.106 AIP-3-55-0045-54	6,666,667	Duration of Grant	559,823	5,425,092	5,400,855	535,586				
						2,329,686 (1)						
						388,281 (3)						
						<u>98,095 (6)</u>						
WISCONSIN DEPARTMENT OF TRANSPORTATION (AIRPORT IMPROVEMENT PROGRAM)	Airfield Safety Improvements, Airfield Pavement Rehabilitation, etc.	20.106 AIP-3-55-0045-53	3,537,897	Duration of Grant	2,054,189	2,816,062	784,755	22,882				
						245,465 (1)						
						6,460 (3)						
						<u>927 (6)</u>						
WISCONSIN DEPARTMENT OF TRANSPORTATION (AIRPORT IMPROVEMENT PROGRAM)	Pavement Rehab. Fuel Pad Seal Coating, and any other Necessary Related Work	20.106 AIP-3-55-0046-11	475,000	Duration of Grant	239,871	252,852	37,096	24,115				
						97,958 (1)						
						2,578 (3)						
						<u>861 (6)</u>						
WISCONSIN DEPARTMENT OF TRANSPORTATION (AIRPORT IMPROVEMENT PROGRAM)	Runway and Taxiway Crack Repair and Seal Coating and other necessary work at Lawrence J. Timmerman Airport	20.106 AIP-3-55-0046-10	400,000	Duration of Grant	101,397	101,397	-	-				
						248,192 (1)						
						41,365 (3)						
						<u>14,247 (6)</u>						
WISCONSIN DEPARTMENT OF TRANSPORTATION (AIRPORT IMPROVEMENT PROGRAM)	Rehabilitate Runway 7R/25L, Taxiways M, T, and Y; Construct Storage Bldg-Design; etc.	20.106 AIP-3-55-0045-52-07	3,196,934	Duration of Grant	189,828	303,804	113,976	-				
						25,582 (1)						
						4,264 (3)						
						<u>6,074 (6)</u>						
WISCONSIN DEPARTMENT OF TRANSPORTATION (AIRPORT IMPROVEMENT PROGRAM)	Multi-Family Residential Sound Insulation Far Part 150 Noise Study Update	20.106 AIP-3-55-0045-43	5,896,667	Duration of Project	-	35,920	35,920	-				
Total CFDA# 20.106					\$	<u>3,813,791</u>	\$	<u>11,696,725</u>	\$	<u>14,240,266</u>	\$	<u>6,357,332</u>

Department of Transportation and Public Works

WISCONSIN DEPARTMENT OF TRANSPORTATION (COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS)	ARRA - Jackson Park Bridge	20.205 2967-05-00	1,230,000	Duration of Project	-	4,402 (2)	4,402	-
WISCONSIN DEPARTMENT OF TRANSPORTATION (COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS)	ARRA - Estabrook Park Drive Capital Drive to Hampton Avenue	20.205 2991-00-01, 71	1,077,300	Duration of Project	-	-	-	-
WISCONSIN DEPARTMENT OF TRANSPORTATION (COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS)	ARRA - West Mill Road 84th Street to 56th Street	20.205 2575-00-01, 71	3,652,200	Duration of Project	-	-	-	-
WISCONSIN DEPARTMENT OF TRANSPORTATION (COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS)	ARRA - Hampton Avenue Green Bay Avenue to Highway 43	20.205 2545-11-11, 70	916,400	Duration of Project	-	-	-	-
WISCONSIN DEPARTMENT OF TRANSPORTATION (COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS)	ARRA - College Avenue West Loomis Road to 51st Street	20.205 2979-01-00, 70	1,638,300	Duration of Project	-	113,973 (2)	214,223	100,250
WISCONSIN DEPARTMENT OF TRANSPORTATION (COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS)	ARRA - West Oklahoma South 76th Street to 72nd Street	20.205 2400-01-02, 72	1,003,960	Duration of Project	-	-	-	-
						50,845 (1)		
						8,392 (4)		
WISCONSIN DEPARTMENT OF TRANSPORTATION (COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS)	West Hampton Avenue North 60th Street to North 124th Street	20.205 2545-11-00	386,505	Duration of Project	-	59,237	59,491	254
						80,365 (1)		
						(80,365) (4)		
WISCONSIN DEPARTMENT OF TRANSPORTATION (COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS)	West Silver Spring Drive USH 41 and USH 45 Intersection	20.205 2010-10-00, 70	693,000	Duration of Project	-	-	108,805	108,805
WISCONSIN DEPARTMENT OF TRANSPORTATION (COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS)	South 76th Street (Parkview Road to Oklahoma Avenue)	20.205 2160-11-70	259,181	Duration of Project	-	-	1,013	1,013
						42,596 (1)		
						(42,596) (4)		
WISCONSIN DEPARTMENT OF TRANSPORTATION (COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS)	Lake Park Drive Bridge over Drainage Ravine	20.205 2984-39-01	120,000	Duration of Project	-	-	26,111	26,111
						23,986 (1)		
						(15,888) (4)		
WISCONSIN DEPARTMENT OF TRANSPORTATION (COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS)	West Good Hope Road Bridge #497 over Little Menomonee River	20.205 2130-12-00, 70	120,000	Duration of Project	-	8,098	17,349	9,251

See Notes to Schedules of Expenditures of Federal Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2009

<u>Administering County Department/ PASS-THRU-AGENCY</u>	<u>Award Description</u>	<u>Federal Domestic Assistance #/ State or Other Contract #</u>	<u>Award Amount</u>	<u>Award Period (Note 1)</u>	<u>Accrued/ (Deferred) January 1, 2009</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Accrued/ (Deferred) December 31, 2009</u>
<u>U.S. DEPARTMENT OF TRANSPORTATION- Continued</u>								
<u>Department of Transportation and Public Works</u>								
						12,030 (1)		
						(2,362) (4)		
WISCONSIN DEPARTMENT OF TRANSPORTATION (COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS)	West Good Hope Road Bridge #498 over Little Menomonee River	20.205 \$ 2130-13-00, 70	120,000	Duration \$ of Project	- \$	9,668	\$ 17,208	\$ 7,540
WISCONSIN DEPARTMENT OF TRANSPORTATION (COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS)	ARRA - Root River Parkway Bridge over the Root River	20.205 2980-07-00, 70	945,563	Duration of Project	-	4,814 (2)	8,803	3,989
WISCONSIN DEPARTMENT OF TRANSPORTATION (COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS)	Kinnickinnic River Parkway Bridge over Kinnickinnic River	20.205 2967-12-00	148,000	Duration of Project	-	(93) (1) 8,595 (4)	12,629	4,127
WISCONSIN DEPARTMENT OF TRANSPORTATION (COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS)	LED Retrofit Project Various Local Street Intersection Locations	20.205 2968-05-05	90% of Eligible Costs up to \$54,900	Duration of Project	-	7,678 (4)	7,678	-
WISCONSIN DEPARTMENT OF TRANSPORTATION (COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS)	West Good Hope Road (North 107th Street to North Port Washington Road)	20.205 2130-05-05	480,000	Duration of Project	-	11,560 (1) 7,246 (4)	18,806	30,308
WISCONSIN DEPARTMENT OF TRANSPORTATION (COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS)	Oak Creek Parkway Bridge # 741 over Oak Creek	20.205 2987-08-00, 70	876,480	Duration of Project	-	115,059 (1) (36,221) (4)	78,838	78,838
WISCONSIN DEPARTMENT OF TRANSPORTATION (COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS)	West Layton Avenue (South 108th Street to South 84th Street)	20.205 2070-04-00, 20, 70, 80, 90	6,507,360	Duration of Project	-	-	-	-
WISCONSIN DEPARTMENT OF TRANSPORTATION (COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS)	East College Avenue (South Howell Avenue to South Pennsylvania Avenue)	20.205 2355-05-05, 15, 75	7,582,400	Duration of Project	-	8,900 (1) 97,468 (4)	106,368	167,315
								60,947

WISCONSIN DEPARTMENT OF TRANSPORTATION (COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS)	West Rawson Avenue (Hawthorne Court to South 27th Street)	20.205 2050-01-22, 72, 82	15,124,000	Duration of Project	-	-	-	-
WISCONSIN DEPARTMENT OF TRANSPORTATION (COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS)	Honey Creek Parkway Bridge over Honey Creek (0.8 mi. North of USH 18)	20.205 2984-12-02, 72	715,116	Duration of Project	-	-	-	-
						826 (1)		
						<u>(826)</u> (4)		
WISCONSIN DEPARTMENT OF TRANSPORTATION (COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS)	West Forest Home Avenue over Branch of the Root River	20.205 2120-08-00, 70	1,078,720	Duration of Project	-	-	-	-
						38 (1)		
						<u>105,348</u> (4)		
WISCONSIN DEPARTMENT OF TRANSPORTATION (COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS)	South 76th Street (West Puetz Road to West Imperial Drive)	20.205 2160-10-00	7,582,400	Duration of Project	-	105,386	215,432	110,046
WISCONSIN DEPARTMENT OF TRANSPORTATION (COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS)	North Port Washington Road (West Good Hope Rd to West Laramie Lane)	20.205 2570-09-00, 20, 12, 40, 72	7,155,702	Duration of Project	-	-	-	-
						223,071 (1)		
						<u>3,936</u> (4)		
WISCONSIN DEPARTMENT OF TRANSPORTATION (COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS)	Milwaukee River Parkway Bridge over the Milwaukee River	20.205 2099-00-00,70	1,770,400	Duration of Project	-	227,007	227,007	-
						(5,757) (1)		
						<u>(5,719)</u> (4)		
WISCONSIN DEPARTMENT OF TRANSPORTATION (COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS)	West Silver Spring Drive (North 91st Street to North 124th Street)	20.205 2090-07-00, 70	268,532	Duration of Project	-	(11,476)	(11,476)	-
WISCONSIN DEPARTMENT OF TRANSPORTATION (COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS)	West Oklahoma Avenue, West Beloit Road, South 92nd Street	20.205 2400-08-00, 70	298,675	Duration of Project	-	-	-	-
WISCONSIN DEPARTMENT OF TRANSPORTATION (COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS)	West Layton Avenue (South 27th Street to South 92nd Street)	20.205 2070-07-00, 70	455,049	Duration of Project	-	-	-	-

See Notes to Schedules of Expenditures of Federal Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2009

<u>Administering County Department/ PASS-THRU-AGENCY</u>	<u>Award Description</u>	<u>Federal Domestic Assistance #/ State or Other Contract #</u>	<u>Award Amount</u>	<u>Award Period (Note 1)</u>	<u>Accrued/ (Deferred) January 1, 2009</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Accrued/ (Deferred) December 31, 2009</u>
<u>U.S. DEPARTMENT OF TRANSPORTATION- Continued</u>								
<u>Department of Transportation and Public Works</u>								
						15,914 (1)		
						<u>(11,653)</u> (4)		
WISCONSIN DEPARTMENT OF TRANSPORTATION (COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS)	West Silver Spring Drive Bridge #162 over Little Menomonee River	20.205 \$ 2090-08-00, 70	817,600	Duration \$ of Project	- \$	4,261 \$	6,807 \$	2,546
						5,999 (1)		
						<u>(4,230)</u> (4)		
WISCONSIN DEPARTMENT OF TRANSPORTATION (COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS)	West Silver Spring Drive Bridge #247 over Little Menomonee River	20.205 2090-09-00	97,600	Duration of Project	-	1,769	13,826	12,057
WISCONSIN DEPARTMENT OF TRANSPORTATION (COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS)	Jackson Park Drive Bridge over North Branch of Kinnickinnic River	20.205 2106-00-00	100,800	Duration of Project	-	-	-	-
						281,823 (1)		
						<u>(237)</u> (4)		
WISCONSIN DEPARTMENT OF TRANSPORTATION (COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS)	South 76th Street Bridge over West Forest Home Avenue	20.205 2140-04-71	2,112,467	Duration of Project	-	281,586	281,586	-
WISCONSIN DEPARTMENT OF TRANSPORTATION (COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS)	West College Avenue Extended over the Root River	20.205 2355-07-70	643,559	Duration of Project	-	194,137 (8)	194,137	-
WISCONSIN DEPARTMENT OF TRANSPORTATION (COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS)	Milwaukee River Parkway Bridge over North Fork of the Milwaukee River	20.205 2967-04-01	212,800	Duration of Project	-	79,609 (1)	139,839	60,230
						72,678 (1)		
						<u>50</u> (4)		
WISCONSIN DEPARTMENT OF TRANSPORTATION (COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS)	Honey Creek Parkway Bridge over Honey Creek (0.4 miles North of USH 18)	20.205 2984-12-00, 70	688,463	Duration of Project	-	72,728	72,728	-

							1,691 (1)		
							<u>241,912</u> (4)		
WISCONSIN DEPARTMENT OF TRANSPORTATION (COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS)	South 13th Street (West Rawson Avenue to West College Avenue)	20.205 2505-06-00-20	847,280	Duration of Project	-		243,603	508,813	265,210
							237,830 (1)		
							<u>(237,830)</u> (4)		
WISCONSIN DEPARTMENT OF TRANSPORTATION (COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS)	West Rawson Avenue (South 6th Street to South Ash Street)	20.205 2050-06-00, 70	2,519,019	Duration of Project	-		-	20,570	20,570
							(96,994) (1)		
							<u>50</u> (4)		
WISCONSIN DEPARTMENT OF TRANSPORTATION (COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS)	West Rawson Avenue (South 27th Street to South 6th Street)	20.205 2050-07-00, 70	1,471,103	Duration of Project	-		(96,944)	(96,944)	-
							346 (1)		
							<u>1,081,603</u> (8)		
WISCONSIN DEPARTMENT OF TRANSPORTATION (COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS)	West Oklahoma Avenue over Honey Creek	20.205 2400-04-02	149,600	Duration of Project	-		1,081,949	1,083,212	1,263
							6,097 (1)		
							<u>4,790,810</u> (8)		
WISCONSIN DEPARTMENT OF TRANSPORTATION (COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS)	West Silver Spring Drive (North 90th Street to North 69th Street)	20.205 2090-11-00	120,000	Duration of Project	-		4,796,907	4,851,732	54,825
							34,128 (1)		
							<u>8,631</u> (4)		
WISCONSIN DEPARTMENT OF TRANSPORTATION (COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS)	West Silver Spring Drive (North 124th Street to North 90th Street)	20.205 2090-13-00, 70	274,320	Duration of Project	-		42,759	94,657	51,898
							-	-	-
WISCONSIN DEPARTMENT OF TRANSPORTATION (COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS)	West Rawson Avenue and South 68th Street Intersection	20.205 2050-10-70	147,785	Duration of Project	-		-	-	-
							496 (1)		
							<u>981,062</u> (4)		
WISCONSIN DEPARTMENT OF TRANSPORTATION (COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS)	West Good Hope Road and North 91st Street Intersection	20.205 2130-10-00, 70	40,500	Duration of Project	-		981,558	985,245	3,687
							-	-	-
WISCONSIN DEPARTMENT OF TRANSPORTATION (COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS)	Inter-Jurisdictional Traffic Communications System (non-Hwy)	20.205 1693-32-06	19,360	Duration of Project	-		-	-	-

See Notes to Schedules of Expenditures of Federal Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2009

<u>Administering County Department/ PASS-THRU-AGENCY</u>	<u>Award Description</u>	<u>Federal Domestic Assistance #/ State or Other Contract #</u>	<u>Award Amount</u>	<u>Award Period (Note 1)</u>	<u>Accrued/ (Deferred) January 1, 2009</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Accrued/ (Deferred) December 31, 2009</u>				
<u>U.S. DEPARTMENT OF TRANSPORTATION - Continued</u>												
<u>Department of Transportation and Public Works</u>												
WISCONSIN DEPARTMENT OF TRANSPORTATION	Pedestrian Bridge at Riverside Park	20.205 \$ 2967-15-00-70	125,677	9/2/2009- Duration	\$ -	4,123 (4)	20,615	16,492				
WISCONSIN DEPARTMENT OF TRANSPORTATION	Northwest Side to Downtown Bike Trail	20.205 1693-51-00-70	448,000	09/08/08- Duration	-	-	-	-				
WISCONSIN DEPARTMENT OF TRANSPORTATION	Oak Leaf Trail - Ozaukee Interurban/Kohl Park	20.205 2972-07-00-70	840,960	04/30/07- Duration	33,170	6,088 (1) <u>36,583</u> (4) 42,671	47,508	38,007				
WISCONSIN DEPARTMENT OF TRANSPORTATION	Oak Leaf Trail Development Congress to Silver Spring	20.205 1693-50-00-70	444,000	06/02/06- 06/02/09	28,175	17,242 (1) <u>24,375</u> (4) 41,617	468,610	455,168				
WISCONSIN DEPARTMENT OF TRANSPORTATION	Oak Leaf Trail Development Beloit Road under Pass	20.205 1693-29-10-70	80,000	06/02/06- 06/02/09	10,949	10,949 (1) 8,558 (3) <u>(7,502)</u> (4) 12,005	1,056	-				
WISCONSIN DEPARTMENT OF TRANSPORTATION	Oak Leaf Trail Development Loomis Road to Drexel Avenue	20.205 1693-29-09-79	843,000	09/20/04- 09/20/07	28,573	28,573 (1) <u>17,425</u> (4) 45,998	17,425	-				
WISCONSIN DEPARTMENT OF TRANSPORTATION	Northpoint Lighthouse Restoration	20.205 2967-04-02-72	984,000	09/05/03- 10/01/07	154,851	154,851 (1) <u>4,805</u> (4) 159,656	4,805	-				
WISCONSIN DEPARTMENT OF TRANSPORTATION	Beerline Row Conversion to Bikeway Humbolt between North and Locust	20.205 2967-01-09-79	320,000	07/21/05- 01/01/10	12,691	5,602 (1) <u>1,059</u> (4) 6,661	22,591	28,621				
Total CFDA #20.205					\$	<u>268,409</u>	\$	<u>8,737,954</u>	\$	<u>9,923,954</u>	\$	<u>1,454,409</u>

Department of Public Works- Transit

FEDERAL TRANSIT ADMINISTRATION (MASS TRANSIT ASSISTANCE)	ARRA - Replacement of Buses	20.500 WI-96-X014	25,682,975	Duration of Project	-	-	-	-
FEDERAL TRANSIT ADMINISTRATION (TRANSIT INVESTMENTS FOR GREENHOUSE GAS AND ENERGY REDUCTIONS)	ARRA - Gas Hybrid Vans	20.500 WI-77-0001	210,000	Duration of Project	-	-	-	-
FEDERAL TRANSIT ADMINISTRATION (MASS TRANSIT ASSISTANCE)	Purchase (1) 40-foot Replacement Buses and Spare Parts	20.500 WI-04-X015	490,000	Duration of Project	-	-	-	-
FEDERAL TRANSIT ADMINISTRATION (MASS TRANSIT ASSISTANCE)	Purchase (6) 40-foot Replacement Buses and Spare Parts	20.500 WI-04-X014	2,062,588	Duration of Project	-	-	-	-
						191,169 (3)		
						47,792 (4)		
FEDERAL TRANSIT ADMINISTRATION (MASS TRANSIT ASSISTANCE)	Purchase On-Bus Security Camera and Local Marketing	20.500 WI-95-X014	1,430,850	Duration of Project	-	238,961	238,962	1
FEDERAL TRANSIT ADMINISTRATION (MASS TRANSIT ASSISTANCE)	Purchase On-Bus Security Camera and Local Marketing	20.500 WI-95-X001	1,430,850	Duration of Project	-	-	-	-
FEDERAL TRANSIT ADMINISTRATION (MASS TRANSIT ASSISTANCE)	Purchase (5) 40-foot Replacement Buses and Spare Parts	20.500 WI-04-X002	1,484,104	Duration of Project	-	-	-	-
FEDERAL TRANSIT ADMINISTRATION (MASS TRANSIT ASSISTANCE)	Purchase (6) 40-foot Replacement Buses and Force Account Activities	20.500 WI-04-X007	1,549,212	Duration of Project	-	-	-	-
		Total CFDA #20.500			\$ -	\$ 238,961	\$ 238,962	\$ 1
						57,532 (3)		
						105,868 (4)		
FEDERAL TRANSIT ADMINISTRATION (MASS TRANSIT ASSISTANCE)	Public Transit - Fixed Route #17	20.507 DWETAP - WETAP 2009	110,000	01/01/09- 12/31/09	-	163,400	209,736	46,336
						62,093 (3)		
						93,827 (4)		
FEDERAL TRANSIT ADMINISTRATION (MASS TRANSIT ASSISTANCE)	Public Transit - Fixed Route #54	20.507 DWETAP - WETAP 2009	100,000	01/01/09- 12/31/09	-	155,920	187,654	31,734

See Notes to Schedules of Expenditures of Federal Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2009

<u>Administering County Department/ PASS-THRU-AGENCY</u>	<u>Award Description</u>	Federal Domestic Assistance #/ State or Other Contract #	Award Amount	Award Period (Note 1)	Accrued/ (Deferred) January 1, 2009	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2009
<u>U.S. DEPARTMENT OF TRANSPORTATION - Continued</u>								
<u>Department of Public Works- Transit</u>								
FEDERAL TRANSIT ADMINISTRATION (MASS TRANSIT ASSISTANCE)	Public Transit - Fixed Route	20.507 \$ DWETAP	600,000	01/01/08- 12/31/08	\$ 51,256	\$ 51,256 (3)	\$ -	-
FEDERAL TRANSIT ADMINISTRATION (MASS TRANSIT ASSISTANCE)	Public Transit - Umos Route	20.507 DWETAP - WETAP 2008	150,000	01/01/08- 12/31/08	12,261	12,261 (3)	-	-
FEDERAL TRANSIT ADMINISTRATION (MASS TRANSIT ASSISTANCE)	JARC	20.507	415,000	Duration of Project	-	279,579 (3) 415,000 (4)	830,001	135,422
FEDERAL TRANSIT ADMINISTRATION (MASS TRANSIT ASSISTANCE)	CMAQ - Marketing	20.507 WI-90-X451	1,145,338	Duration of Project	-	423,152 (3)	614,287	191,135
FEDERAL TRANSIT ADMINISTRATION (MASS TRANSIT ASSISTANCE)	New Freedom - Capital	20.507 49 USC 5317	531,500	Duration of Project	15,477	99,477 (3) 19,079 (4)	118,556	136,428
FEDERAL TRANSIT ADMINISTRATION (MASS TRANSIT ASSISTANCE)	2009 Formula Grant	20.507 WI-90-X547	19,756,006	Duration of Project	-	12,944,564 (1) 4,863,140 (4)	17,807,704	24,619,146
FEDERAL TRANSIT ADMINISTRATION (MASS TRANSIT ASSISTANCE)	Capital Items, Planning Tire Leasing, Capitalized Vehicle Maintenance	20.507 WI-90-X529	1,878,000	Duration of Project	456,813	1,029,918 (1) 37,500 (8)	1,067,418	1,719,067
FEDERAL TRANSIT ADMINISTRATION (MASS TRANSIT ASSISTANCE)	Preventive Maint., Tire Leasing, Paratransit Oper Misc Supp/MCT SVC Activities	20.507 WI-90-X477	3,404,000	01/01/07- 02/28/10	66,726	1,672,609 (1)	1,605,883	-

FEDERAL TRANSIT ADMINISTRATION (MASS TRANSIT ASSISTANCE)	Job Access and Reverse Commute	20.507 WI-37-X016	345,000	Duration of Project	58,640	58,640 (3)	-	-
						18,325,000 (1)		
						56,253,000 (3)		
						15,248,570 (4)		
						44,231,769 (5)		
						733,049 (8)		
FEDERAL TRANSIT ADMINISTRATION (MASS TRANSIT ASSISTANCE)	2008 Awards Mass Transit Operating Assistance	20.507 WI-90-4529	20,450,000 <u>63,784,700</u> 84,234,700	Duration of Project	7,236,067	134,791,388	128,663,783	1,108,462
FEDERAL TRANSIT ADMINISTRATION (MASS TRANSIT ASSISTANCE)	2007 Awards Mass Transit Operating Assistance	20.507 WI-90-4477	15,777,440 <u>50,806,000</u> 66,583,440	01/01/07- 12/31/07	-	-	-	-
FEDERAL TRANSIT ADMINISTRATION (MASS TRANSIT ASSISTANCE)	Operating Assistance for Transit Service Improvements Marketing & UWM	20.507 WI-90-X423	1,140,000	Duration of Project	562,108	562,108 (3)	-	-
FEDERAL TRANSIT ADMINISTRATION (MASS TRANSIT ASSISTANCE)	Purchase of Equipment, Bus Communication and Monitoring System	20.507 WI-90-X168	6,933,200	Duration of Project	-	-	120,000	120,000
FEDERAL TRANSIT ADMINISTRATION (MASS TRANSIT ASSISTANCE)	Capital Items, Tire Leasing, Misc Supp, SVC, EQT., Vehicle MTC	20.507 WI-90-X340	3,269,680	Duration of Project	14,347	14,347 (1)	-	-
Total CFDA# 20.507					\$ 8,473,695	\$ 157,593,338	\$ 158,705,985	\$ 9,586,342
<u>Sheriff's Department</u>								
WISCONSIN DEPARTMENT OF TRANSPORTATION	Enhanced Freeway Patrol	20.600 1000-31-55	234,982	01/01/09- 12/31/10	-	118,444 (3)	233,561	115,117
WISCONSIN DEPARTMENT OF TRANSPORTATION	I-43 Rock Freeway Sunny Slope Road to Hale Interchange Mitigation Contract Agreement, Contract #1	20.600 1090-18-90	20,000	01/01/08- 12/31/08	-	-	-	-
WISCONSIN DEPARTMENT OF TRANSPORTATION	Enhanced Freeway Patrol	20.600 1000-44-11	234,982	07/01/07- 12/31/08	65,262	65,262 (3)	-	-
<u>Sheriff's Department</u>								
WISCONSIN DEPARTMENT OF TRANSPORTATION	Marquette Mitigation Oversize Loads	20.600 0608-20-00	49,770	06/01/06- 12/31/08	(7,161)	-	7,161	-
Total CFDA# 20.600					\$ 58,101	\$ 183,706	\$ 240,722	\$ 115,117

See Notes to Schedules of Expenditures of Federal Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2009

<u>Administering County Department/ PASS-THRU-AGENCY</u>	<u>Award Description</u>	<u>Federal Domestic Assistance #/ State or Other Contract #</u>	<u>Award Amount</u>	<u>Award Period (Note 1)</u>	<u>Accrued/ (Deferred) January 1, 2009</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Accrued/ (Deferred) December 31, 2009</u>
<u>U.S. DEPARTMENT OF TRANSPORTATION - Continued</u>								
<u>Clerk of Circuit Courts</u>								
						115,515 (3)		
						<u>1</u> (4)		
WISCONSIN DEPARTMENT OF TRANSPORTATION	Milwaukee Pretrial Intensive Supervision Program	20.601	\$ 157,923	01/01/09-12/31/09	\$ -	\$ 115,516	\$ 157,923	\$ 42,407
WISCONSIN DEPARTMENT OF TRANSPORTATION	Milwaukee Pretrial Intensive Supervision Program	20.601	149,283	01/01/08-12/31/08	12,106	12,106 (3)	-	-
		Total CFDA# 20.601			\$ 12,106	\$ 127,622	\$ 157,923	\$ 42,407
TOTAL U.S. DEPARTMENT OF TRANSPORTATION					\$ 12,626,102	\$ 178,578,306	\$ 183,507,812	\$ 17,555,608
<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 Toddlers with Disabilities	84.181	1,345,140	01/01/09-12/31/09	-	1,345,140 (1)	1,345,140	-
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	Special Education - Grants for Infants and Toddlers with Disabilities	84.181	1,402,729	01/01/08-12/31/08	1,866	1,866 (1)	-	-
		Total CFDA# 84.181			\$ 1,866	\$ 1,347,006	\$ 1,345,140	\$ -
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Special Education - Grants for Infants and Families, Recovery Act	84.393	658,875	07/01/09-07/31/11	-	-	-	-
		Total CFDA# 84.393			\$ -	\$ -	\$ -	\$ -
WISCONSIN DEPARTMENT OF CORRECTIONS	ARRA-Youth Aids Juvenile Corrections Services	84.397	6,870,285	01/01/09-12/31/09	-	6,870,285 (2)	6,870,285	-
<u>Department of Administrative Services</u>								
WISCONSIN DEPARTMENT OF REVENUE	ARRA - State Fiscal Stabilization Fund (SFSF) - Government Services, Recovery Act	84.397	27,309,140	01/01/09-12/31/09	-	27,309,140 (2)	27,309,140	-
		Total CFDA# 84.397			\$ -	\$ 34,179,425	\$ 34,179,425	\$ -
TOTAL U.S. DEPARTMENT OF EDUCATION					\$ 1,866	\$ 35,526,431	\$ 35,524,565	\$ -

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2009

<u>Administering County Department/ PASS-THRU-AGENCY</u>	<u>Award Description</u>	Federal Domestic Assistance #/ State or Other Contract #	Award Amount	Award Period (Note 1)	Accrued/ (Deferred) January 1, 2009	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2009
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES - Continued</u>								
<u>Department on Aging</u>								
WISCONSIN DEPARTMENT OF HEALTH SERVICES	NSIP (USDA) Cash	93.053 Cars #560422	\$ 252,493	01/01/09- 09/30/09	\$ -	217,042 (3)	\$ 289,677	\$ 72,635
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	NSIP (USDA) Cash	93.053 Cars #560422	72,902	10/01/08- 12/31/08	-	81,349 (3)	-	(81,349)
Total CFDA # 93.05					\$ -	\$ 1,314,990	\$ 1,225,263	\$ (89,727)
<u>Department of Health and Human Services - County Health Programs</u>								
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	Chronic Diseases: Research, Control, and Prevention	93.068 5-H34-MC02548-03	127,733	07/01/06- 06/30/08	(31,537)	45,659 (8) 13,599	45,136	-
Total CFDA # 93.068					\$ (31,537)	\$ 13,599	\$ 45,136	\$ -
<u>Department of Health and Human Services</u>								
WISCONSIN DEPARTMENT OF CHILDREN AND FAMILIES	Substance Abuse & Mental Health Services - Projects of Regional & National Significance	93.243	138,000	01/01/09- 06/30/10	-	23,000 (1)	-	(23,000)
WISCONSIN DEPARTMENT OF CHILDREN AND FAMILIES	Substance Abuse & Mental Health Services - Projects of Regional & National Significance	93.243	5,000	09/01/09- 09/30/10	-	1,154 (1)	-	(1,154)
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Substance Abuse & Mental Health Services - Projects of Regional & National Significance	93.243	408,197	10/01/09- 09/30/10	-	-	-	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Substance Abuse & Mental Health Services - Projects of Regional & National Significance	93.243	10,000	09/01/08- 09/30/09	-	-	-	-
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	Substance Abuse & Mental Health Services - Projects of Regional & National Significance	93.243	Sum Sufficient	08/01/06- 07/31/08	(2,308)	(2,308) (1)	-	-
Total CFDA # 93.243					\$ (2,308)	\$ 21,846	\$ -	\$ (24,154)

WISCONSIN DEPARTMENT OF CHILDREN AND FAMILIES	Substance Abuse & Mental Health Services - Access to Recovery	93.275	4,761,985	10/01/09-09/30/10	-	1,190,497	(1)	1,041,647	(148,850)
						5,684,202	(1)		
						440,657	(4)		
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Substance Abuse & Mental Health Services - Access to Recovery	93.275	5,854,528	10/01/08-09/30/09	-	6,124,859		6,124,859	-
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	Substance Abuse & Mental Health Services - Access to Recovery	93.275	4,824,950	10/01/07-09/30/08	(95,367)	(95,367)	(1)	-	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Substance Abuse & Mental Health Services - Access to Recovery	93.275	4,824,950	09/30/08-09/29/09	1,319,734	1,319,734	(1)	-	-
	Total CFDA # 93.275				\$ 1,224,367	\$ 8,539,723		\$ 7,166,506	\$ (148,850)
WISCONSIN DEPARTMENT OF CHILDREN AND FAMILIES	Block Grants for Temporary Assistance for Needy Families	93.558	153,970	01/01/09-12/31/09	-	153,970	(1)	153,970	-
						1,445,078	(1)		
						461,350	(4)		
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	Block Grants for Temporary Assistance for Needy Families	93.558	1,445,078	01/01/09-12/31/09	-	1,906,428		1,934,171	27,743
	Total CFDA # 93.558				\$ -	\$ 2,060,398		\$ 2,088,141	\$ 27,743
WISCONSIN DEPARTMENT OF WORKFORCE DEVELOPMENT	Family Support Payments AFDC W-2 Estate Collection	93.560	Sum Sufficient	01/01/09-12/31/09	-	40,940	(1)	-	6,231
						(47,171)	(4)		
WISCONSIN DEPARTMENT OF WORKFORCE DEVELOPMENT	Family Support Payments AFDC W-2 Estate Collection	93.560	Sum Sufficient	01/01/08-12/31/08	19,808	19,808	(1)	-	-
	Total CFDA # 93.560				\$ 19,808	\$ 13,577		\$ -	\$ 6,231
<u>Department of Child Support Enforcement</u>									
						16,237,934	(3)		
						2,251,536	(4)		
						82,500	(5)		
						246,362	(8)		
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Child Support Enforcement Title IV-D	93.563	Percentage of Allowable Costs	01/01/09-12/31/09	-	18,818,332		18,968,690	150,358
		Wis Stat 13.679							
WISCONSIN DEPARTMENT OF HEALTH SERVICES	ARRA - Child Support Enforcement Title IV-D	93.563	891,705	01/01/09-12/31/09	-	242,482	(2)	242,482	-
		Wis Stat 13.679							
						150,255	(3)		
						217,404	(4)		
						66,250	(5)		
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Child Support Enforcement Title IV-D	93.563	Percentage of Allowable Costs	01/01/08-12/31/08	433,909	676,391		-	(242,482)
		Wis Stat 13.679							
	Total CFDA# 93.563				\$ 433,909	\$ 19,737,205		\$ 19,211,172	\$ (92,124)

See Notes to Schedules of Expenditures of Federal Awards

WISCONSIN DEPARTMENT OF CHILDREN AND FAMILIES	CHIPS/Termination of Parental Rights Project	93.658 570037/570040	1,182,100	07/01/08-06/30/09	277,366	807,086 (3)	585,368	55,648
Total CFDA# 93.658					\$ 384,313	\$ 1,654,044	\$ 1,779,606	\$ 509,875
<u>Department of Health and Human Services</u>								
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Social Services Block Grant	93.667	5,951,697	01/01/09-12/31/09	-	5,951,697 (1) 1,900,114 (4) 7,851,811	7,966,073	114,262
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Social Services Block Grant	93.667	13,899	08/01/09-12/31/09	-	8,339 (1)	6,145	(2,194)
Total CFDA# 93.667					\$ -	\$ 7,860,150	\$ 7,972,218	\$ 112,068
<u>Department on Aging</u>								
WISCONSIN DEPARTMENT OF HEALTH SERVICES	ARRA-Title IIIC-2- Homes-Delivered Meals	93.705 Cars #560361	106,998	07/01/09-09/30/10	-	21,400 (2)	-	(21,400)
WISCONSIN DEPARTMENT OF HEALTH SERVICES	ARRA-Title IIIC-1 Congregate Meals	93.707 Cars #560351	225,040	09/01/09-09/30/10	-	45,008 (2)	-	(45,008)
Total CFDA # 93.05					\$ -	\$ 66,408	\$ -	\$ (66,408)
WISCONSIN DEPARTMENT OF HEALTH SERVICES	State Children's Insurance Program	93.767	379,475	01/01/09-12/31/09	-	431,453 (1)	502,128	70,675
Total CFDA# 93.767					\$ -	\$ 431,453	\$ 502,128	\$ 70,675
<u>Department of Health and Human Services</u>								
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Medical Assistance	93.778	69,125,564	01/01/09-12/31/09	-	59,832,118 (1) 17,705 (4) 59,849,823	64,315,091	4,465,268
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Medical Assistance	93.778	68,500	07/01/09-06/30/10	-	17,125 (1)	-	(17,125)
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Medical Assistance	93.778	Sum Sufficient	08/01/09-12/31/09	-	-	320,113	320,113
WISCONSIN DEPARTMENT OF WORKFORCE DEVELOPMENT	Medical Assistance	93.778	Sum Sufficient	01/01/09-12/31/09	-	(682) (1) 756 (4) 74	-	(74)

See Notes to Schedules of Expenditures of Federal Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2009

<u>Administering County Department/ PASS-THRU-AGENCY</u>	<u>Award Description</u>	Federal Domestic Assistance #/ State or Other Contract #	Award Amount	Award Period (Note 1)	Accrued/ (Deferred) January 1, 2009	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2009
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES - Continued</u>								
<u>Department of Health and Human Services</u>								
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	Medical Assistance	93.778	\$ 64,792,941	01/01/08- 12/31/08	\$ 6,226,967	\$ 6,226,967 (1)	\$ -	-
WISCONSIN DEPARTMENT OF WORKFORCE DEVELOPMENT	Medical Assistance	93.778	Sum Sufficient	01/01/08- 12/31/08	(3,654)	(3,654) (1)	-	-
<u>Department on Aging</u>								
WISCONSIN DEPARTMENT OF HEALTH SERVICES	R & C Medical I & A Federal Cars #560087	93.778	1,709,964	01/01/09- 12/31/09	-	2,016,049	2,464,486	448,437
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	R & C Medical I & A Federal Cars #560087	93.778	1,254,714	01/01/08- 12/31/08	366,304	366,304 (3)	-	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Resource Center Screen Federal Cars #560091	93.778	568,452	01/01/09- 12/31/09	-	660,595	810,754	150,159
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	Resource Center Screen Federal Cars #560091	93.778	410,361	01/01/08- 12/31/08	129,386	129,386 (3)	-	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	CMO	93.778	Dependent on Total Clients	01/01/09- 12/31/09	(14,785,511)	200,852,023	216,680,234	1,042,700
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	CMO	93.778	Dependent on Total Clients	01/01/08- 12/31/08	(2,031,519)	-	2,031,519	-

WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	CMO	93.778	Dependent on Total Clients	01/01/07-12/31/07	1,533,896	1,533,896	(1)	-	-
Total CFDA # 93.778					\$ (8,564,131)	\$ 271,648,588	\$ 286,622,197	\$ 6,409,478	

Department on Aging

WISCONSIN DEPARTMENT OF HEALTH SERVICES	Health Information - County Assist. Cars #560432	93.779	52,500	04/01/09-12/31/09	-	52,500	(3)	52,500	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Health Information - County Assist. Orig SHIP Cars #560433	93.779	32,500	01/01/09-12/31/09	-	32,500	(3)	32,500	-

Department of Health and Human Services

WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	Centers for Medicare and Medicaid Services	93.779	8,521	01/01/08-12/31/08	7,202	7,202	(1)	-	-
Total CFDA # 93.779					\$ 7,202	\$ 92,202	\$ 85,000	\$ -	

WISCONSIN DEPARTMENT OF HEALTH SERVICES	Block Grant for Community Mental Health Services	93.958	685,914	01/01/09-12/31/09	-	685,914	(1)	685,914	-
Total CFDA # 93.958					\$ -	\$ 685,914	\$ 685,914	\$ -	

WISCONSIN DEPARTMENT OF HEALTH SERVICES	Block Grant for Prevention and Treatment of Substance Abuse	93.959	3,873,375	01/01/09-12/31/09	-	3,812,535	(1)	3,804,014	(8,521)
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WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	Block Grant for Prevention and Treatment of Substance Abuse	93.959	3,873,375	01/01/08-12/31/08	6,363	6,363	(1)	-	-
Total CFDA # 93.959					\$ 6,363	\$ 3,818,898	\$ 3,804,014	\$ (8,521)	

TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

\$ (4,729,523)	\$ 332,993,080	\$ 346,897,719	\$ 9,175,116
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U.S. DEPARTMENT OF HOMELAND SECURITY

Sheriff Department-Emergency Management

WISCONSIN DEPARTMENT OF MILITARY AFFAIRS	Emergency Management Performance Grant EMPG	97.042	198,811	10/01/06-09/30/07	99,406	99,406	(3)	-	-
Total CFDA# 97.042					\$ 99,406	\$ 99,406	\$ -	\$ -	

WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Homeland Security Program Grant Swat Training Grant	97.067	1,137	01/01/09-06/30/10	-	366	(3)	366	-
		2008-HS-04-6356							

See Notes to Schedules of Expenditures of Federal Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2009

<u>Administering County Department/ PASS-THRU-AGENCY</u>	<u>Award Description</u>	<u>Federal Domestic Assistance #/ State or Other Contract #</u>	<u>Award Amount</u>	<u>Award Period (Note 1)</u>	<u>Accrued/ (Deferred) January 1, 2009</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Accrued/ (Deferred) December 31, 2009</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY - Continued</u>								
<u>Sheriff Department-Emergency Management</u>								
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Homeland Security Program Grant Waukesha Info Sharing	97.067 \$ 2008-HS-18F-6655	33,000	05/01/09- 05/31/10	\$ -	13,182 (3) \$	13,182 \$	-
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Homeland Security Program Grant UASI Information Sharing	97.067 2008-HS-18F-5992	90,000	01/01/09- 12/31/09	-	67,500 (3)	90,000	22,500
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Homeland Security Program Grant Catastrophic Planning	97.067 2007-HS-01-6557	81,763	04/01/09- 06/30/09	-	31,713 (3)	50,596	18,883
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Homeland Security Program Grant UASI Cert Training	97.067 2007-HS-18A-3659	20,283	08/01/08- 05/31/10	-	373 (3)	2,043	1,670
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Homeland Security Program Grant UASI Planning Exercise	97.067 2005-HS-18-5182	56,817	11/01/08- 03/31/09	-	56,817 (3)	56,817	-
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Homeland Security Program Grant UASI Cert Training	97.067 2006-HS-18B-2175	39,103	01/01/08- 06/30/09	-	24,861 (3)	24,861	-
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Homeland Security Program Grant UASI MILco/WAUKco Interoperability	97.067 2007-HS-18F-3174	638,000	01/01/08- 06/30/09	460,886	623,635 (3)	177,113	14,364
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Homeland Security Program Grant Cudahy Zone E Community Tabletop Exercise	97.067 2007-HS-04-3566	3,028	05/01/08- 06/30/09	-	2,369 (3)	2,369	-

WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Homeland Security Program Grant UASI Infrastructure Protection	97.067 2006-HS-18J-3991	50,000	04/01/08- 06/30/09	-	43,180 (3)	47,449	4,269				
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Homeland Security Program Grant Mall Shooter	97.067 2007-HS-04-3186	54,162	01/01/08- 06/30/09	-	23,629 (3)	23,629	-				
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Homeland Security Program Grant Nursing Home Evaluation	97.067 2007-HS-04-3185	34,481	01/01/08- 06/30/09	-	17,054 (3)	17,054	-				
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Homeland Security Program Grant Active Shooter School	97.067 2007-HS-04-3184	32,567	01/01/08- 06/30/09	-	3,911 (3)	3,911	-				
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Homeland Security Program Grant UASI EOD Robot	97.067 2007-HS-18G-3181	50,000	01/01/08- 06/30/09	-	49,998 (3)	49,998	-				
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Homeland Security Program Grant UASI Equipment	97.067 2006-HS-19-2257	126,500	01/01/08- 06/30/08	-	-	-	-				
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Homeland Security Program Grant Terrorism Early Warning System - STAC	97.067 2007-HS-18F-3096	90,000	01/01/08- 06/30/09	22,500	22,500 (3)	-	-				
Total CFDA# 97.067					\$	<u>483,386</u>	\$	<u>981,088</u>	\$	<u>559,388</u>	\$	<u>61,686</u>
<u>Department of Public Works- Transit</u>												
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Oper Assist from OJA's Homeland Security for Transit Security/Ping	97.075 RT-01-6439	709,155	Duration of Project	-	41,334 (3)	87,533	46,199				
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Oper Assist from OJA's Homeland Security for Transit Security/Ping	97.075 RT-01-3154	297,310	Duration of Project	21,715	39,037 (3)	43,169	25,847				
Total CFDA# 97.075					\$	<u>21,715</u>	\$	<u>80,371</u>	\$	<u>130,702</u>	\$	<u>72,046</u>
<u>Department of Health and Human Services - Housing Division</u>												
WISCONSIN DEPARTMENT OF ADMINISTRATION OFFICE OF JUSTICE ASSISTANCE	Disaster Housing Assistance Program	97.109	24,642	10/01/07- 03/01/09	(8,898)	(5,944)	2,954	-				
Total CFDA# 97.109					\$	<u>(8,898)</u>	\$	<u>(5,944)</u>	\$	<u>2,954</u>	\$	<u>-</u>
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY					\$	<u>595,609</u>	\$	<u>1,154,921</u>	\$	<u>693,044</u>	\$	<u>133,732</u>

See Notes to Schedules of Expenditures of Federal Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2009

<u>Administering County Department/ PASS-THRU-AGENCY</u>	<u>Award Description</u>	<u>Federal Domestic Assistance #/ State or Other Contract #</u>	<u>Award Amount</u>	<u>Award Period (Note 1)</u>	<u>Accrued/ (Deferred) January 1, 2009</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Accrued/ (Deferred) December 31, 2009</u>
<u>U.S. DEPARTMENT OF TRANSPORTATION-FEDERAL AVIATION ADMINISTRATION</u>								
<u>Sheriff Department</u>								
FEDERAL AVIATION ADMINISTRATION	TSA K-9 Explosive Detection Team	120.500 \$ HSTS0208HCAN433	126,000	01/01/09- 12/31/09	\$ -	98,536 (1)	\$ 126,000	\$ 27,464
TOTAL U.S. DEPT OF TRANSPORTATION-FEDERAL AVIATION ADMINISTRATION					\$ -	\$ 98,536	\$ 126,000	\$ 27,464
<u>EXECUTIVE OFFICE OF THE PRESIDENT</u>								
<u>Sheriff Department</u>								
OFFICE OF NATIONAL DRUG CONTROL POLICY	HIDTA Grant-Intelligence & Technical Support Grant	G09ML0005A	124,579	01/01/09- 12/31/10	-	51,560 (1)	78,320	26,760
<u>District Attorney</u>								
OFFICE OF NATIONAL DRUG CONTROL POLICY	Milwaukee High Intensity Drug Trafficking Area (HIDTA)	G09ML0004A	470,900	01/01/09- 12/31/10	-	153,718 (1)	408,342	254,624
OFFICE OF NATIONAL DRUG CONTROL POLICY	Milwaukee High Intensity Drug Trafficking Area (HIDTA)	I8PMLP520Z	473,598	01/01/08- 12/31/09	104,840	157,956 (1)	61,116	8,000
TOTAL EXECUTIVE OFFICE OF THE PRESIDENT					\$ 104,840	\$ 363,234	\$ 547,778	\$ 289,384
TOTAL FEDERAL ASSISTANCE					\$ 9,688,985	\$ 579,460,525	\$ 601,393,588	\$ 31,622,048

See Notes to Schedules of Expenditures of Federal Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2009

<u>Administering County Department/ PASS-THRU-AGENCY</u>	<u>Award Description</u>	<u>Federal Domestic Assistance #/ State or Other Contract #</u>	<u>Award Amount</u>	<u>Award Period (Note 1)</u>	<u>Accrued/ (Deferred) January 1, 2009</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Accrued/ (Deferred) December 31, 2009</u>
<u>U.S. DEPARTMENTS OF JUSTICE AND TREASURY</u>								
<u>District Attorney</u>								
						12,418 (8)		
						<u>29 (8)</u>		
	Asset Forfeiture Fund MMDEG	16.000 \$	Varies	04/01/01- 12/31/09	- \$	12,447	\$ 2,953	
<u>Sheriff Department</u>								
	Asset Forfeiture Fund Milwaukee County Sheriff	***	Varies	01/01/09- 12/31/09		<u>107,491 (7)</u>	<u>107,491</u>	
TOTAL U.S. DEPARTMENT'S OF JUSTICE AND TREASURY****						\$ <u>119,938</u>	\$ <u>110,444</u>	

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

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

See Notes to Schedules of Expenditures of Federal Awards

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

STATE OF WISCONSIN
 SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
 YEAR ENDED DECEMBER 31, 2009

	REVENUES							
	PERCENT FEDERAL\	FEDERAL CFDA NUMBER	<u>GRANTOR SHARE</u>		<u>TOTAL REVENUES</u>		<u>TOTAL EXPENDITURES</u>	
			CASH RECEIVED	RECEIPTS OVER (UNDER) EXPENSES (12/31/08)	RECEIPTS FROM GRANTS	RECEIPTS FROM LOCAL	GRANTS	LOCAL
CHILD SUPPORT (CS)	66.00%	93.563	\$ 12,114,948	\$ (174,478)	\$ 11,940,470	\$ 2,251,536	\$ 11,940,470	\$ 2,251,536
CS OPER & PERFM BASED	100.00%	93.563	3,124,441		3,124,441		3,124,441	
CHILDREN 1ST	100.00%	93.563	298,400		298,400		298,400	
SECTION 1115	100.00%	93.563	8,967		8,967		8,967	
STATE GPR	100.00%	93.563	-		-		-	
ARRA	100.00%	93.563	242,482	242,336	484,818		242,482	242,336
MSL INCENTIVE	100.00%	93.563	691,178	-	691,178		691,178	
FROM OTHER GOV UNIT	100.00%	93.563		82,500	82,500	82,500	66,250	82,500
MATCH PROVIDED BY CONTRACT AGENCIES								
OTHER GRANTS	100.00%	93.563				183,866		183,866
OTHER GRANTS	100.00%	93.563				62,496		62,496
TOTAL			<u>\$ 16,480,416</u>	<u>\$ 150,358</u>	<u>\$ 16,630,774</u>	<u>\$ 2,580,398</u>	<u>\$ 16,372,188</u>	<u>\$ 2,822,734</u>

TITLE: ACCRUED (DEFERRED) ENDING BALANCE

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF STATE AWARDS

For the Year Ended December 31, 2009

<u>Administering County Department/ STATE AGENCY</u>	<u>Award Description</u>	<u>State ID, Contract or Statute #</u>	<u>Award Amount</u>	<u>Award Period (Note 1)</u>	<u>Accrued/ (Deferred) January 1, 2009</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Accrued/ (Deferred) December 31, 2009</u>
<u>WISCONSIN DEPARTMENT OF AGRICULTURE, TRADE AND CONSUMER PROTECTION</u>								
<u>Department of Transportation and Public Works</u>								
WISCONSIN DEPARTMENT OF AGRICULTURE, TRADE AND CONSUMER PROTECTION	2009 Soil and Water Resource Management Grant	9214-09-41-00	\$ 85,515	01/01/09-12/31/09	\$ -	\$ -	\$ 85,515	\$ 85,515
WISCONSIN DEPARTMENT OF AGRICULTURE, TRADE AND CONSUMER PROTECTION	2008 Soil and Water Resource Management Grant	9214-08-41-00	92,253	01/01/08-12/31/08	92,253	92,253 (3)	-	-
TOTAL WISCONSIN DEPARTMENT OF AGRICULTURE, TRADE AND CONSUMER PROTECTION					\$ 92,253	\$ 92,253	\$ 85,515	\$ 85,515
<u>WISCONSIN DEPARTMENT OF NATURAL RESOURCES</u>								
<u>Department of Parks, Recreation and Culture</u>								
WISCONSIN DEPARTMENT OF NATURAL RESOURCES	EAB Plan Implementation	UF 925-09	17,271	01/01/09-12/31/09	-	-	-	-
WISCONSIN DEPARTMENT OF NATURAL RESOURCES	EAB Preparedness Planning	UF 886-08	14,354	01/01/08-12/31/08	29,137	29,137	-	-
WISCONSIN DEPARTMENT OF NATURAL RESOURCES	Bender Park Dredging Feasibility (current year)	RBF-1182	39,500	11/20/06-06/30/08	149	-	-	149
WISCONSIN DEPARTMENT OF NATURAL RESOURCES	Bender Park Dredging Feasibility (prior year)	RBF-1182	39,500	11/20/06-06/30/08	17,338	19,898 (4)	2,709	149
WISCONSIN DEPARTMENT OF NATURAL RESOURCES	Milwaukee County Gypsy Moth Suppression	GM-082-09	14,913	07/01/08-06/30/09	-	21,836	21,836	-
WISCONSIN DEPARTMENT OF NATURAL RESOURCES	Urban Wildlife Damage Abatement and Control	UW09-079	4,736	02/03/09-02/03/11	-	-	-	-
WISCONSIN DEPARTMENT OF NATURAL RESOURCES	Urban Wildlife Damage Abatement and Control	UW08-073	5,000	04/18/08-04/18/10	-	12,831	12,831	-

WISCONSIN DEPARTMENT OF NATURAL RESOURCES	Kohl Park-Property Acquisition DNR Stewardship	8700 S-ADLP-697	150,000	06/30/04- 06/30/05	150,000	-	-	150,000
<u>Department of Transportation and Public Works</u>								
WISCONSIN DEPARTMENT OF NATURAL RESOURCES	Bender Park Dredging	RBF-1210	328,725	01/04/08- 06/30/10	-	-	-	-
WISCONSIN DEPARTMENT OF NATURAL RESOURCES	Oak Leaf Trail Improvement - Bluemound Road to Rainbow Park	RTA-397-08	140,128	03/31/09- 06/30/11	-	-	-	-
WISCONSIN DEPARTMENT OF NATURAL RESOURCES	Oak Leaf Trail Improvement - Reconstruction at Leon Terrace	RTA-398-08	130,000	03/31/09- 06/30/11	-	-	-	-
WISCONSIN DEPARTMENT OF NATURAL RESOURCES	Riverside Park Trail Rehabilitation	RTA-339	244,207	10/08/07- 06/30/10	-	7,615 (4)	21,183	13,568
WISCONSIN DEPARTMENT OF NATURAL RESOURCES	Riverside Park Improvements	S-ADLP2-965	45,000	04/19/07- 06/30/09	-	-	-	-
						67,612 (1)		
						8,559 (3)		
						<u>12,414 (4)</u>		
WISCONSIN DEPARTMENT OF NATURAL RESOURCES	Oak Leaf Trail-Beloit Road Underpass	S-ADLP2-966	14,750	04/09/07- 06/30/09	-	88,585	88,585	-
						444,000 (1)		
						<u>94,085 (4)</u>		
WISCONSIN DEPARTMENT OF NATURAL RESOURCES	Oak Leaf Trail-Congress to Silver Spring	RTA-310	55,500	01/30/07- 06/30/10	-	538,085	593,585	55,500
WISCONSIN DEPARTMENT OF NATURAL RESOURCES	Milwaukee County-Lions Bridges Rehabilitation	RTA-274	433,241	02/16/09- 06/30/10	-	1,142,489 (4)	1,575,730	433,241
						37,665 (1)		
						<u>28,621 (4)</u>		
WISCONSIN DEPARTMENT OF NATURAL RESOURCES	Beerline Bridge	S-ADLP2-871	40,000	03/17/05- 06/30/10	-	66,286	66,286	-
WISCONSIN DEPARTMENT OF NATURAL RESOURCES	Oak Leaf Trail Bridge Replacement	ADLP2-904	88,692	02/06/06- 06/30/08	-	9,286 (4)	97,978	88,692
WISCONSIN DEPARTMENT OF NATURAL RESOURCES	Oak Leaf Trail Bridge Replacement	RTA-280	63,208	02/06/06- 06/30/08	-	63,208 (3)	63,208	-

See Notes to Schedules of Expenditures of State Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF STATE AWARDS

For the Year Ended December 31, 2009

<u>Administering County Department/ STATE AGENCY</u>	<u>Award Description</u>	State ID, Contract or Statute #	Award Amount	Award Period (Note 1)	Accrued/ (Deferred) January 1, 2009	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2009
<u>WISCONSIN DEPARTMENT OF TRANSPORTATION</u>								
<u>Department of Parks, Recreation and Culture</u>								
WISCONSIN DEPARTMENT OF NATURAL RESOURCES	Snowmobile Trail Maintenance	370.485 \$ S-3792	3,150	07/01/09- 06/30/10	\$ -	\$ -	\$ -	-
WISCONSIN DEPARTMENT OF NATURAL RESOURCES	Snowmobile Trail Maintenance	370.485 S-3650	3,150	07/01/08- 06/30/09	-	3,150 (3)	3,150	-
WISCONSIN DEPARTMENT OF NATURAL RESOURCES	Wildlife Damage Abatement & Claims	370.553	60,922	01/01/01- 12/31/07	(2,599)	4,112 (1)	2,067	(4,644)
TOTAL WISCONSIN DEPARTMENT OF NATURAL RESOURCES					\$ 194,025	\$ 2,006,518	\$ 2,549,148	\$ 736,655
<u>Department of Public Works - Transit</u>								
WISCONSIN DEPARTMENT OF TRANSPORTATION	Elderly and Handicapped Transportation Assistance Program	395.101,104 Wis Statute 85.20 85.21	2,127,358	01/01/09- 12/31/09	-	2,127,358 (3)	2,127,358	-
Total State ID # 395.101,104					\$ -	\$ 2,127,358	\$ 2,127,358	\$ -
<u>Department of Transportation and Public Works</u>								
WISCONSIN DEPARTMENT OF TRANSPORTATION (COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS)	West Mill Road North 56th Street to West 84th Street	395.206 Project #9337	1,087,180	Until 06/30/11	-	-	-	-
WISCONSIN DEPARTMENT OF TRANSPORTATION (COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS)	West Mill Road North 107th Street to North 76th Street	395.206 Project #10338	1,406,031	Until 06/30/13	-	-	-	-
WISCONSIN DEPARTMENT OF TRANSPORTATION (COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS)	West Oklahoma Road to 76th Street	395.206 Project #10556	1,104,872	Until 06/30/13	-	-	-	-
Total State ID # 395.206					\$ -	\$ -	\$ -	\$ -

Sheriff's Department

WISCONSIN DEPARTMENT OF TRANSPORTATION	Zoo Interchange Weight Restriction	1060-33-05	53,049	08/19/09-12/31/09	-	36,155 (3)	53,049	16,894	
WISCONSIN DEPARTMENT OF TRANSPORTATION	Marquette Interchange Vandalism Abatement	1060-05-80	64,519	08/28/09-11/25/09	-	-	53,244	53,244	
WISCONSIN DEPARTMENT OF TRANSPORTATION	I94 N/S Corridor Reconstruction #1	1030-20-99	455,749	01/01/08-12/31/10	-	129,639 (3)	192,831	63,192	
WISCONSIN DEPARTMENT OF TRANSPORTATION	Multi-Jurisdictional HY OWI 2009	0939-41-91	115,000	04/01/09-09/30/09	-	41,388 (3)	64,224	22,836	
WISCONSIN DEPARTMENT OF TRANSPORTATION	Alcohol Enforcement 2009	0939-41-65	30,000	01/05/09-09/30/09	-	25,941 (3)	25,941	-	
WISCONSIN DEPARTMENT OF TRANSPORTATION	Speed Enforcement 2009	0939-04-44	25,000	01/05/09-09/30/09	-	24,831 (3)	24,831	-	
WISCONSIN DEPARTMENT OF TRANSPORTATION	Zero in Wisconsin Traffic Enforcement	0939-02-90	20,000	12/29/08-09/30/09	-	19,872 (3)	19,872	-	
WISCONSIN DEPARTMENT OF TRANSPORTATION	Marquette Interchange Traffic Mitigation Contract #7	1060-05-93	501,999	01/01/07-12/31/08	-	94,800 (3)	94,800	-	
Total State ID # 0939-1060					\$	-	\$ 372,626	\$ 528,792	\$ 156,166
TOTAL WISCONSIN DEPARTMENT OF TRANSPORTATION					\$	-	\$ 2,499,984	\$ 2,656,150	\$ 156,166

WISCONSIN DEPARTMENT OF CORRECTIONS

Department of Health and Human Services

WISCONSIN DEPARTMENT OF CORRECTIONS	Community Intervention Program for Early & Intensive Intervention	301.263	1,333,770	07/01/09-06/30/10	-	398,144 (3)	556,515	158,371	
WISCONSIN DEPARTMENT OF CORRECTIONS	Community Intervention Program for Early & Intensive Intervention	301.263	1,305,190	07/01/08-06/30/09	188,177	993,012 (3)	804,835	-	
Total State ID # 301.263					\$	188,177	\$ 1,391,156	\$ 1,361,350	\$ 158,371

Department of Health and Human Services

WISCONSIN DEPARTMENT OF CORRECTIONS	Community Youth Aids	410.313	6,110,485	01/01/09-12/31/09	-	3,291,990 (3)	6,110,485	2,818,495	
WISCONSIN DEPARTMENT OF CORRECTIONS	Community Youth Aids	410.313	9,549,391	01/01/08-12/31/08	(1,484,251)	(1,484,251) (3)	-	-	
Total State ID # 410.313					\$	(1,484,251)	\$ 1,807,739	\$ 6,110,485	\$ 2,818,495
TOTAL WISCONSIN DEPARTMENT OF CORRECTIONS					\$	(1,296,074)	\$ 3,198,895	\$ 7,471,835	\$ 2,976,866

See Notes to Schedules of Expenditures of State Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF STATE AWARDS

For the Year Ended December 31, 2009

<u>Administering County Department/ STATE AGENCY</u>	<u>Award Description</u>	State ID, Contract or <u>Statute #</u>	Award <u>Amount</u>	Award Period <u>(Note 1)</u>	Accrued/ (Deferred) January 1, <u>2009</u>	<u>Revenues</u>	<u>Expenditures</u>	Accrued/ (Deferred) December 31, <u>2009</u>				
<u>WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES</u>												
WISCONSIN DEPARTMENT OF HEALTH SERVICES	W-Funeral & Cemetery	435.105	\$ 1,712,371	01/01/09-12/31/09	\$ -	2,397,082 (3)	\$ 3,150,990	\$ 753,908				
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	W-Funeral & Cemetery	435.105	1,650,009	01/01/08-12/31/08	121,691	121,691 (3)	-	-				
WISCONSIN DEPARTMENT OF HEALTH SERVICES	MA Transportation	435.131	500,000	01/01/09-12/31/09	-	1,660,833 (3)	2,740,110	1,079,277				
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	MA Transportation	435.131	437,500	01/01/08-12/31/08	717,762	717,762 (3)	-	-				
<u>Department of Health and Human Services</u>												
WISCONSIN DEPARTMENT OF HEALTH SERVICES	State Funded	435.1412	Sum Sufficient	01/01/09-12/31/09	-	-	-	-				
WISCONSIN DEPARTMENT OF HEALTH SERVICES	State Funded	435.1425	29,323	01/01/09-12/31/09	-	7,331 (3)	-	(7,331)				
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	State Funded	435.1425	25,059	01/01/08-12/31/08	21,181	21,181 (3)	-	-				
Total State ID # 435.1					\$	<u>860,634</u>	\$	<u>4,925,880</u>	\$	<u>5,891,100</u>	\$	<u>1,825,854</u>
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Parental Fee Non-Federal Program Revenue	435.200	Sum Sufficient	01/01/09-12/31/09	-	(36,267) (3)	(45,000)	(8,733)				
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	Parental Fee Non-Federal Program Revenue	435.200	Sum Sufficient	01/01/08-12/31/08	(44,686)	(44,686) (3)	-	-				

WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	Regional Training Staff	435.224	124,385	01/01/08-12/31/08	62,673	62,673 (3)	-	-				
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	Training Center	435.226	27,451	01/01/08-12/31/08	14,311	14,311 (3)	-	-				
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Income Maintenance	435.283	4,225,781	01/01/09-12/31/09	-	5,586,625	5,591,628	5,003				
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Income Maintenance	435.284	182,554	01/01/09-12/31/09	-	207,559 (3)	241,558	33,999				
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Medicaid Subrogation Collection	435.291	Sum Sufficient	01/01/09-12/31/09	-	(540,431)	(673,378)	(132,947)				
Total State ID # 435.2					\$	<u>32,298</u>	\$	<u>5,249,784</u>	\$	<u>5,114,808</u>	\$	<u>(102,678)</u>
<u>Department on Aging</u>												
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Adult Protective Services	435.313	179,029	01/01/09-12/31/09	-	179,029 (3)	179,029	-				
		Cars #000312										
<u>Department of Health and Human Services</u>												
WISCONSIN DEPARTMENT OF HEALTH SERVICES	COP-W GPR AFDC Agency Collections	435.338	3,002,406	01/01/09-12/31/09	-	2,631,007 (3)	2,719,345	88,338				
WISCONSIN DEPARTMENT OF WORKFORCE DEVELOPMENT	COP-W GPR AFDC Agency Collections	435.338	Sum Sufficient	01/01/08-12/31/08	(6,364)	(6,364) (3)	-	-				
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	COP-W GPR AFDC Agency Collections	435.338	3,066,288	01/01/08-12/31/08	(187,787)	(187,787) (3)	-	-				
WISCONSIN DEPARTMENT OF HEALTH SERVICES	CIP II GPR	435.348	3,287,778	01/01/09-12/31/09	-	2,226,147 (3)	2,383,798	157,651				
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	CIP II GPR	435.348	3,277,487	01/01/08-12/31/08	673,628	673,628 (3)	-	-				

See Notes to Schedules of Expenditures of State Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF STATE AWARDS

For the Year Ended December 31, 2009

<u>Administering County Department/ STATE AGENCY</u>	<u>Award Description</u>	State ID, Contract or <u>Statute #</u>	Award <u>Amount</u>	Award Period <u>(Note 1)</u>	Accrued/ (Deferred) January 1, <u>2009</u>	<u>Revenues</u>	<u>Expenditures</u>	Accrued/ (Deferred) December 31, <u>2009</u>
<u>WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES - Continued</u>								
<u>Department of Health and Human Services</u>								
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Community Options Program	435.367	\$ 9,324,184	01/01/09-12/31/09	\$ -	8,575,305 (3)	\$ 8,389,175	(186,130)
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	Community Options Program	435.367	8,943,604	01/01/08-12/31/08	355,932	355,932 (3)	-	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	CIP II Comm. Relocate Non Federal	435.369	1,703,887	01/01/09-12/31/09	-	1,176,616 (3)	759,408	(417,208)
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	CIP II Comm. Relocate Non Federal	435.369	938,562	01/01/08-12/31/08	783,059	783,059 (3)	-	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	CIP II - Diversions Non-Federal	435.375	315,925	01/01/09-12/31/09	-	132,975 (3)	53,994	(78,981)
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	CIP II - Diversions Non-Federal	435.375	131,969	01/01/08-12/31/08	55,112	55,112 (3)	-	-
<u>Department on Aging</u>								
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Alzheimer's Family Support	435.381 Cars #000381	242,158	01/01/09-12/31/09	-	242,158 (3)	225,651	(16,507)
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	Alzheimer's Family Support	435.381 Cars #000381	249,641	01/01/07-12/31/07	(5,126)	(5,126) (3)	-	-
Total State ID # 435.3					\$ 1,668,454	\$ 16,831,691	\$ 14,710,400	\$ (452,837)
<u>Department of Health and Human Services</u>								
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Medical Assistance Program	435.407	1,711,798	01/01/09-12/31/09	-	1,216,783 (3)	777,158	(439,625)

WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	Medical Assistance Program	435.407	1,680,801	01/01/08-12/31/08	1,089,678	1,089,678 (3)	-	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Medical Assistance Program	435.410	44,309	01/01/09-12/31/09	-	19,494 (3)	7,869	(11,625)
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	Medical Assistance Program	435.410	42,415	01/01/08-12/31/08	1,696	1,696 (3)	-	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Medical Assistance Program	435.450	3,106,534	01/01/09-12/31/09	-	2,401,822 (3)	2,269,800	(132,022)
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	Medical Assistance Program	435.450	2,078,495	01/01/08-12/31/08	(71,614)	(71,614) (3)	-	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Medical Assistance Program	435.451	682,556	01/01/09-12/31/09	-	524,984 (3)	532,068	7,084
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	Medical Assistance Program	435.451	593,700	01/01/08-12/31/08	56,543	56,543 (3)	-	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Medical Assistance Program	435.460	183,410	01/01/09-12/31/09	-	163,425 (3)	164,693	1,268
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	Medical Assistance Program	435.460	196,703	01/01/08-12/31/08	(19,802)	(19,802) (3)	-	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Medical Assistance Program	435.4613	91,164	01/01/09-12/31/09	-	31,325 (3)	18,554	(12,771)
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	Medical Assistance Program	435.4613	101,375	01/01/08-12/31/08	(45,541)	(45,541) (3)	-	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Medical Assistance Program	435.462	93,776	01/01/09-12/31/09	-	42,738 (3)	38,601	(4,137)
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	Medical Assistance Program	435.462	96,750	01/01/08-12/31/08	(37,361)	(37,361) (3)	-	-

See Notes to Schedules of Expenditures of State Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF STATE AWARDS

For the Year Ended December 31, 2009

<u>Administering County Department/ STATE AGENCY</u>	<u>Award Description</u>	<u>State ID, Contract or Statute #</u>	<u>Award Amount</u>	<u>Award Period (Note 1)</u>	<u>Accrued/ (Deferred) January 1, 2009</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Accrued/ (Deferred) December 31, 2009</u>
<u>WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES - Continued</u>								
<u>Department of Health and Human Services</u>								
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Medical Assistance Program	435.472	\$ 19,352	01/01/09-12/31/09	\$ -	5,144 (3)	\$ 17,892	\$ 12,748
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Medical Assistance Program	435.475	13,491	01/01/09-12/31/09	-	-	11,659	11,659
Total State ID # 435.4					\$ 973,599	\$ 5,379,314	\$ 3,838,294	\$ (567,421)
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Community Support Program	435.504	91,539	01/01/09-12/31/09	-	91,539 (3)	91,539	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Brain Injury Waiver	435.506	880,176	01/01/09-12/31/09	-	852,150 (3)	880,176	28,026
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	Brain Injury Waiver	435.506	907,513	01/01/08-12/31/08	55,220	55,220 (3)	-	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Crisis Initiative	435.531045	41,700	07/01/08-06/30/09	-	41,700 (3)	41,700	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Substance Abuse Treatment (TANF)	435.535	4,487,400	01/01/09-12/31/09	-	4,487,400 (3)	4,487,400	-
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	Substance Abuse Treatment (TANF)	435.535	5,000,000	01/01/08-12/31/08	193,741	193,741 (3)	-	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Enhanced Female Offender Re-entry Program	435.542	42,300	01/01/09-12/31/09	-	42,300 (3)	42,300	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Birth to Three Initiative	435.550	1,606,670	01/01/09-12/31/09	-	1,606,670 (3)	1,606,670	-

WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	Birth to Three Initiative	435.550	1,602,905	01/01/08-12/31/08	2,134	2,134 (3)	-	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	IMD Regular Relocations	435.559	6,612,443	01/01/09-12/31/09	-	6,612,443 (3)	6,612,443	-
<u>Department on Aging</u>								
						24,828 (3)		
						14,083 (6)		
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Benefits Specialist Legal - State	435.560 Cars #560318	24,828	01/01/09-12/31/09	-	38,911	38,911	-
						111,456 (3)		
						12,384 (5)		
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Benefits Specialist - County	435.560 Cars #560320	111,456	01/01/09-12/31/09	-	123,840	123,840	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	EBS OCI Replacement	435.560 Cars #560327	60,466	07/01/08-06/30/09	-	60,466 (3)	60,466	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	EBS OCI Replacement	435.560 Cars #560327	55,619	07/01/09-06/30/10	-	13,905 (3)	-	(13,905)
						65,836 (3)		
						15,376 (6)		
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Senior Community Services	435.560 Cars #560330	65,836	01/01/09-12/31/09	-	81,212	81,212	-
						2,618,222 (3)		
						387,880 (4)		
						651,224 (5)		
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Family Care Resource Center	435.5601 Cars #560100	2,618,222	01/01/09-12/31/09	-	3,657,326	3,657,326	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	ADRC Prevention Grant	435.560104 Cars #560104	93,984	01/01/09-12/31/09	-	93,984 (3)	90,427	(3,557)
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Elder Abuse Services	435.56049 Cars #560490	436,686	01/01/09-12/31/09	-	436,686 (3)	436,686	-
<u>Department of Health and Human Services</u>								
						31,554,121 (3)		
						10,073,837 (4)		
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Base Allocation - BCA	435.561	31,554,121	01/01/09-12/31/09	-	41,627,958	42,233,741	605,783

See Notes to Schedules of Expenditures of State Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF STATE AWARDS

For the Year Ended December 31, 2009

<u>Administering County Department/ STATE AGENCY</u>	<u>Award Description</u>	State ID, Contract or <u>Statute #</u>	Award <u>Amount</u>	Award Period <u>(Note 1)</u>	Accrued/ (Deferred) January 1, <u>2009</u>	<u>Revenues</u>	<u>Expenditures</u>	Accrued/ (Deferred) December 31, <u>2009</u>
<u>WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES - Continued</u>								
<u>Department of Health and Human Services</u>								
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Base Allocation - BCA	435.561	\$ 749,782	08/01/09-12/31/09	\$ -	449,870 (3)	\$ 331,479	(118,391)
<u>Department on Aging</u>								
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Base Allocation - BCA	435.561 Cars #000561	2,349,325	01/01/09-12/31/09	-	2,349,323 (3) <u>18,677</u> (6)	2,368,002	2
<u>Department of Health and Human Services</u>								
WISCONSIN DEPARTMENT OF HEALTH SERVICES	CIP 1B	435.564	5,856,396	01/01/09-12/31/09	-	5,981,000 (3)	5,856,396	(124,604)
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	CIP 1B	435.564	6,174,515	01/01/08-12/31/08	30,166	30,166 (3)	-	-
WISCONSIN DEPARTMENT OF HEALTH SERVICES	State Funded	435.567	72,860	01/01/09-12/31/09	-	-	72,860	72,860
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	State Funded	435.567	83,821	01/01/08-12/31/08	83,821	83,821 (3)	-	-
WISCONSIN DEPARTMENT OF CHILDREN AND FAMILIES	State Funded	435.570022	442,065	01/01/09-12/31/09	-	442,065 (3) <u>128,862</u> (4)	570,927	570,927
WISCONSIN DEPARTMENT OF CHILDREN AND FAMILIES	FISS SVCS Program (Safety)	435.57019	813,100	07/01/08-12/31/09	-	660,000 (3) <u>5,640</u> (4)	818,740	153,100

WISCONSIN DEPARTMENT OF CHILDREN AND FAMILIES	FISS SVCS Program (Safety)	435.57019	660,000	07/01/08-12/31/09	27,240	27,240 (3)	-	-				
WISCONSIN DEPARTMENT OF HEALTH SERVICES	Family Support Program	435.577	896,459	01/01/09-12/31/09	-	809,211 (3)	893,200	83,989				
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	Family Support Program	435.577	875,873	01/01/08-12/31/08	55,767	55,767 (3)	-	-				
WISCONSIN DEPARTMENT OF HEALTH SERVICES	CIP 1A	435.580	5,637,091	01/01/09-12/31/09	-	5,928,949 (3)	5,637,091	(291,858)				
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	CIP 1A	435.580	5,931,599	01/01/08-12/31/08	137,666	137,666 (3)	-	-				
Total State ID # 435.5					\$	<u>585,755</u>	\$	<u>77,227,842</u>	\$	<u>77,033,532</u>	\$	<u>391,445</u>
								1,537,041 (3)				
								<u>60,979,771</u> (4)				
WISCONSIN DEPARTMENT OF HEALTH SERVICES	State/County Match	435.681	4,392,486	01/01/09-12/31/09	-	62,516,812	65,372,257	2,855,445				
WISCONSIN DEPARTMENT OF CHILDREN AND FAMILIES	State/County Match	435.681	997,052	01/01/09-12/31/09	-	249,263 (3)	249,263	-				
<u>Department on Aging</u>												
								257,850 (3)				
								225,325 (4)				
								<u>32,525</u> (6)				
WISCONSIN DEPARTMENT OF HEALTH SERVICES	State/County Match	435.681	257,850	01/01/09-12/31/09	-	515,700	515,700	-				
	Cars #000681											
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	State/County Match	435.681	299,505	01/01/08-12/31/08	224,629	224,629 (3)	-	-				
	Cars #000681											
<u>Department of Health and Human Services</u>												
								(9,798,081) (3)				
								<u>9,798,081</u> (4)				
WISCONSIN DEPARTMENT OF HEALTH SERVICES	State Funded	435.684	(9,798,081)	01/01/09-12/31/09	-	-	-	-				
Total State ID # 435.6					\$	<u>224,629</u>	\$	<u>63,506,404</u>	\$	<u>66,137,220</u>	\$	<u>2,855,445</u>

See Notes to Schedules of Expenditures of State Awards

WISCONSIN DEPARTMENT OF HEALTH SERVICES	State Funded	435.81079	68,500	07/01/09-06/30/10	-	17,125 (3)	-	(17,125)
WISCONSIN DEPARTMENT OF HEALTH SERVICES	State Funded	435.81086	58,200	07/01/09-01/31/12	-	5,632 (3)	-	(5,632)
Total State ID # 435.8					\$ 3,827	\$ 213,959	\$ 179,100	\$ (31,032)
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	Fraud Contract	435.950	34,804	01/01/08-12/31/08	15,464	15,464 (3)	-	-
Total State ID # 435.9					\$ 15,464	\$ 15,464	\$ -	\$ -
WISCONSIN DEPARTMENT OF WORKFORCE DEVELOPMENT	AFDC Agency Collections/Incentive	445.338	Sum Sufficient	01/01/09-12/31/09	-	32,167 (3) (37,063) (4) (4,896)	-	4,896
WISCONSIN DEPARTMENT OF WORKFORCE DEVELOPMENT	AFDC Agency Collections/Incentive	445.338	Sum Sufficient	01/01/08-12/31/08	21,927	21,927 (3)	-	-
WISCONSIN DEPARTMENT OF WORKFORCE DEVELOPMENT	FS Agency Collections/Incentive	445.367	Sum Sufficient	01/01/09-12/31/09	-	69,749 (3) (76,107) (4) (6,358)	-	6,358
WISCONSIN DEPARTMENT OF WORKFORCE DEVELOPMENT	FS Agency Collections/Incentive	445.367	Sum Sufficient	01/01/08-12/31/08	13,160	13,160 (3)	-	-
Total State ID # 445.3					\$ 35,087	\$ 23,833	\$ -	\$ 11,254
TOTAL OF WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES					\$ 4,379,164	\$ 173,718,645	\$ 173,246,357	\$ 3,906,876
<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	52%	07/01/09-06/30/10	-	599,759 (4)	1,249,497	649,738
	WI Statute 950.06		Total Cost			1,258,987 (3) 485,499 (4)		
WISCONSIN DEPARTMENT OF JUSTICE OFFICE OF CRIME VICTIM SERVICES	Victim and Witness Assistance Program	455.503/455.532	52%	07/01/08-06/30/09	582,695	1,744,486	1,161,791	-
	WI Statute 950.06		Total Cost					
Total State ID # 455.503/455.532					\$ 582,695	\$ 2,344,245	\$ 2,411,288	\$ 649,738
TOTAL WISCONSIN DEPARTMENT OF JUSTICE					\$ 582,695	\$ 2,344,245	\$ 2,411,288	\$ 649,738

See Notes to Schedules of Expenditures of State Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF STATE AWARDS

For the Year Ended December 31, 2009

<u>Administering County Department/ STATE AGENCY</u>	<u>Award Description</u>	<u>State ID, Contract or Statute #</u>	<u>Award Amount</u>	<u>Award Period (Note 1)</u>	<u>Accrued/ (Deferred) January 1, 2009</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Accrued/ (Deferred) December 31, 2009</u>
<u>WISCONSIN DEPARTMENT OF VETERANS AFFAIRS</u>								
<u>County Executive - Veterans Services</u>								
WISCONSIN DEPARTMENT OF VETERANS AFFAIRS	County Veterans Service Officer	485.001	13,000	01/01/09- 12/31/09	-	13,000 (3)	13,000	-
TOTAL WISCONSIN DEPARTMENT OF VETERANS AFFAIRS					\$ -	\$ 13,000	\$ 13,000	\$ -
<u>WISCONSIN DEPARTMENT OF ADMINISTRATION</u>								
<u>Department of Administrative Services - SEWRPC</u>								
WISCONSIN DEPARTMENT OF ADMINISTRATION	Land Records Modernization Grant	505.116 2008 T & E	300	2009	-	300 (3)	300	-
Total State ID # 505.116					\$ -	\$ 300	\$ 300	\$ -
<u>Department of Health and Human Services</u>								
WISCONSIN DEPARTMENT OF ADMINISTRATION	Wisconsin Home Energy Assistance Program - State Public Benefits	505.371	707,924	10/01/09- 09/30/10	-	-	-	-
WISCONSIN DEPARTMENT OF ADMINISTRATION	Wisconsin Home Energy Assistance Program - State Public Benefits	505.371	722,388	10/01/08- 09/30/09	-	722,388 (3)	722,388	-
Total CFDA# 505.371					\$ -	\$ 722,388	\$ 722,388	\$ -
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES	State Funded	535.95	12,984	01/01/09- 12/31/09	-	12,984 (3)	12,984	-
Total CFDA# 535.95					\$ -	\$ 12,984	\$ 12,984	\$ -
<u>District Attorney</u>								
WISCONSIN DEPARTMENT OF ADMINISTRATION STATE PROSECUTORS OFFICE	Special Prosecution Clerks and Ceasefire Clerks	Wis. Statutes 20.475 978.13 (1) (b)(c) & (d)	317,400	07/01/09- 06/30/10	-	-	139,121	139,121

WISCONSIN DEPARTMENT OF ADMINISTRATION STATE PROSECUTORS OFFICE	Special Prosecution Clerks and Ceasefire Clerks	Wis. Statutes 20.475 978.13 (1) (b)(c) & (d)	311,100	07/01/08- 06/30/09	141,196	319,475 (3)	178,279	-
		Total WI Statutes # 20.475			\$ 141,196	\$ 319,475	\$ 317,400	\$ 139,121
TOTAL WISCONSIN DEPARTMENT OF ADMINISTRATION					\$ 141,196	\$ 1,055,147	\$ 1,053,072	\$ 139,121
<u>STATE OF WISCONSIN COURTS</u>								
<u>Clerk of Circuit Courts</u>								
STATE OF WISCONSIN COURTS	Chief Judge's Secretary Salary Reimbursement	Wis Statute 753.07	Sum Sufficient	01/01/09- 12/31/09	-	12,962 (2) 59,077 (3) 72,039	83,187	11,148
STATE OF WISCONSIN COURTS	Chief Judge's Secretary Salary Reimbursement	Wis Statute 753.07	Sum Sufficient	01/01/08- 12/31/08	10,204	10,204 (3)	-	-
		Total Wisconsin Statute # 753.07			\$ 10,204	\$ 82,243	\$ 83,187	\$ 11,148
STATE OF WISCONSIN COURTS	Court Interpreter Reimbursement	Wis Statute 885.37	Sum Sufficient	01/01/09- 12/31/09	-	255,512 (3) 183,991 (4) 439,503	520,627	81,124
STATE OF WISCONSIN COURTS	Court Interpreter Reimbursement	Wis Statute 885.37	Sum Sufficient	01/01/08- 12/31/08	176,801	176,186 (3) 615 (4) 176,801	-	-
		Total Wisconsin Statute # 885.37			\$ 176,801	\$ 616,304	\$ 520,627	\$ 81,124
TOTAL STATE OF WISCONSIN COURTS					\$ 187,005	\$ 698,547	\$ 603,814	\$ 92,272
TOTAL STATE ASSISTANCE					\$ 4,280,264	\$ 185,627,234	\$ 190,090,179	\$ 8,743,209

See Notes to Schedules of Expenditures of State Awards

COUNTY OF MILWAUKEE

Footnotes to Schedules of Expenditures of Federal and State Awards

Identifying References:

Revenue Source

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

Major Federal and State Award Programs

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

CFDA Catalog of Federal Domestic Assistance

COUNTY OF MILWAUKEE
NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AND STATE AWARDS
YEAR ENDED DECEMBER 31, 2009

1. **SCOPE OF AUDIT**

The County of Milwaukee (County) is a governmental entity established by laws of the State of Wisconsin and has the powers of a body corporate, as defined in the Statutes. All significant operations of the County are included in the scope of the Single Audit in accordance with the provisions of the OMB Circular A-133 and the State Single Audit Guidelines issued by the State of Wisconsin, Department of Administration. The U.S. Department of Transportation has been designated as the County's cognizant agency for the Single Audit.

(a) **Programs Subject to Single Audit**

All Federal awards received by the County directly from the Federal government or passed through the State of Wisconsin have been included in the Schedules of Expenditures of Federal Awards. All State Awards received by the County have been included in the Schedules of Expenditures of State Awards.

(b) **Fiscal Period Audited**

Single Audit testing procedures were performed for program transactions occurring during the calendar year ended December 31, 2009.

2. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

(a) **Accrued and Deferred Balances**

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

(b) **Subgrantees**

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

(c) **Cost Allocation**

The County has a plan for allocation of central service costs related to grant programs. The amounts allocated to grant programs during a fiscal year are based on this cost allocation plan. Variances between actual costs and budgeted amounts are corrected on a prospective basis. As a result, the 2009 Cost Allocation Plan was based on the 2007 actual amounts and includes adjustments for variances between the 2007 Plan and the 2007 actual amounts.

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

In addition to the cost allocation plan, the County has various departments, which provide services to other County departments. Charges between departments are based upon direct rates. The methodology or basis for these direct rates has been reviewed and approved by representatives of the U.S. Department of Health and Human Services.

3. **FINDINGS OF NONCOMPLIANCE**

The findings of noncompliance identified in connection with the 2009 Single Audit are disclosed in the section entitled, "Findings of Noncompliance." In determining compliance with the requirements of awards received by the County, samples were selected for testing from the awards shown in the Schedules of Expenditures of Awards. No potential over or under reimbursement effect is shown for internal control findings.

4. **SUPPLEMENTARY INFORMATION**

(a) Title XIX Medical Assistance payments to the Behavioral Health Division for 2009 and 2008 amounted to \$38,992,997 and \$36,025,431 respectively. These amounts consisted of the following items:

	<u>2009</u>	<u>2008</u>
Patient Billing Cash Receipts:	\$14,420,029	\$14,784,386
Wraparound Capitation Payments:	15,017,185	16,037,743
Crisis and case management billings:	<u>10,555,783</u>	<u>5,203,302</u>
Total	<u>\$38,992,997</u>	<u>\$36,025,431</u>

These amounts are unaudited and are presented to satisfy the disclosure requirement by the State of Wisconsin, Department of Health and Family Services, Division of Health.

(b) Program income was received mainly in the form of principal and interest payments from home rehabilitation loans to lower - income occupants. The original home repair loans were funded by the Community Development Block Grants, which originated from the U.S. Department of Housing and Urban Development. Program income of \$104,083 received from these loans in 2009.

(c) According to the State of Wisconsin, Department of Health and Family Services, 2009 Youth Aids - State payments for correctional facility charges were \$25,466,894. 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.

4. **SUPPLEMENTARY INFORMATION (continued)**

(d) The Department on Aging – Care Management Organization (CMO) receives funding from Medicaid through the State of Wisconsin Department of Health Services (DHS). The funding is through a capitated payment rate Medical Assistance (MA) Family Care eligible members. Per the State of Wisconsin, the capitated rate funding for MA eligible members is approximately 58.94% from Federal sources and a 41.06% match from the State of Wisconsin. The CMO served an average of 6,820 MA Family Care members during 2009 and had 7,064 MA Family Care members as of December 31, 2009. Funding is also provided through member cost-sharing and room and board reimbursement for members who reside in residential health care facilities. For 2009 this represented approximately 11.2% of the CMO’s total revenues.

5. **AMERICAN RECOVERY AND REINVESTMENT ACT**

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

Below is a summary of the 2009 grants awarded to Milwaukee County through the American Recovery and Reinvestment Act:

<u>Federal Agency</u>	<u>CFDA No.</u>	<u>Description</u>	<u>Award Amount</u>	<u>2009 Expenditure</u>
<u>U.S. Department of:</u>				
Housing and Urban Development	14.253	Community Development Block Grant	\$ 465,341	\$ 421,202
Housing and Urban Development	14.257	Homelessness Prevention and Rapid Rehousing	712,755	22,008
Justice	16.803	Justice Assistance Grant	6,302,925	224,573
Transportation	20.106	Airport Runway Safety Area Improvements	2,706,498	-
Transportation	20.106	Airport Runway Safety Area Improvements	9,460,285	16,582
Transportation	20.500	Transit Bus Replacements	25,682,975	-
Transportation	20.500	Transit Gas Hybrid Vans	210,000	-
Transportation	20.205	County Trunk Highways - West Mill Road	3,652,200	-
Transportation	20.205	County Trunk Highways - Hampton Avenue	916,400	-
Transportation	20.205	County Trunk Highways - College Avenue	1,638,300	214,223
Transportation	20.205	County Trunk Highways - Root River Parkway	945,563	8,803
Transportation	20.205	County Trunk Highways - West Oklahoma	1,003,960	-
Transportation	20.205	County Trunk Highways - Jackson Park Bridge	1,230,000	4,402
Transportation	20.205	County Trunk Highways - Estabrook Park Drive	1,077,300	-
Education	84.397	Youth Aids - Juvenile Corrections Services	6,870,285	6,870,285
Education	84.397	State Fiscal Stabilization (SFSF)	27,309,140	27,309,140
Health and Human Services	93.563	Child Support Enforcement	891,705	242,482
Health and Human Services	93.705	Title IIIC-2 Home Delivered Meals	106,998	-
Health and Human Services	93.707	Title IIIC-2 Congregate Meals	225,040	-
Total			\$ 91,407,670	\$ 35,333,700

Following is a summary of the financial results of the Milwaukee County Department on Aging Care Management Organization for the year ended December 31, 2009;

Milwaukee County Care Management Organization Balance Sheet		Year Ended December 31, 2009
Account Description		Dollar Amount
Assets		
Cash	\$	20,378,122
Restricted Cash		6,157,616
Due from State - Prior Year Capitation		1,629,622
Member Receivable - Cost Share/Room & Board		2,294,811
Allowance for Member Receivable		(1,413,296)
Provider Receivable - Audits		594,248
Security deposits		15,000
Inventory - Taxi Tickets		9,461
Accounts Receivable - Other		109,232
Total Current Assets/ Total Assets	\$	<u><u>29,774,816</u></u>
Liabilities		
Accounts Payable	\$	(2,490,165)
Due to Other Funds		-
Accrued Vacation/Sick Leave Liability		(420,566)
Member Cost - Incurred but not Reported		(15,809,408)
Due to State - Unearned Capitation		(586,172)
Deferred Capitation Revenue		(750)
Total Current Liabilities/ Total Liabilities	\$	<u><u>(19,307,061)</u></u>
Fund Balance		
Working Capital Reserve		(5,901,259)
Solvency & Risk Reserve		(4,110,504)
Surplus Reserve		
Capital Carryover Reserve		(455,992)
Net Fund Balance		<u><u>(10,467,755)</u></u>
Total Liabilities and Fund Balance	\$	<u><u>(29,774,816)</u></u>

Milwaukee County Care Management Organization Income Statement		Year Ended December 31, 2009
Account Description		Dollar Amount
Revenues		
State/Fed Capitated Member Payment	\$	(193,784,469)
Member Cost Share/ Room & Board		(24,484,773)
County Reimbursement		-
Other Revenues		(653,769)
Total Revenues	\$	<u><u>(218,923,011)</u></u>
Expenditures		
Direct - Member Service Costs	\$	205,404,509
Indirect - Salaries and Fringe Benefits		5,923,516
Indirect - Outside Services		4,181,511
Indirect - Commodities and Supplies		54,393
Indirect - Inter-Dept Service Charges		3,147,825
Contribution to Milwaukee County		-
Total Expenditures	\$	<u><u>218,711,753</u></u>
Net Revenues over Expenditures	\$	<u><u>(211,258)</u></u>
Prior Year Fund Balance		<u><u>(10,256,497)</u></u>
Current Year Fund Balance	\$	<u><u>(10,467,755)</u></u>

As of December 31, 2009 the Department on Aging Care Management Organization (MCDA-CMO) has met the reserve requirements as identified in its contract with the State of Wisconsin Department of Health Services (DHS). Per the Health and Community Supports Contract (HCSC) with DHS, the MCDA-CMO shall demonstrate its capacity for financial solvency and stability and its ability to assume the level of financial risk by maintaining certain reserves. The MCDA-CMO shall maintain a working capital reserve, restricted reserve, and solvency reserve.

The working capital reserve is required to be funded at 2% of MCDA-CMO's budgeted net capitation revenue. The 2009 budget for net capitation revenue was \$194,583,050, which required a minimum reserve of \$3,891,661 for 2009. During 2009 investment income of \$8,845 was earned on the reserve. For 2010, the working capital reserve requirement will increase to 2.5% of MCDA-CMO's budgeted net capitation revenue. As of December 31, 2009, the working capital reserve was funded at \$5,901,259.

The two remaining reserves are the restricted reserve and solvency reserve. As of December 31, 2009, the restricted reserve is required to have a balance of \$3,360,504: the maximum balance based on the current formula. The solvency reserve requirement has increased to \$750,000 and the funds are now required to be pledged to and reside in a separate account with the Wisconsin Department of Administration. The MCDA-CMO will continue to earn investment income on the funds in this account, however, the funds from this reserve are now part of a pooled reserve established for all CMO's . Separate accounts for the working capital and restricted reserve have been established using MCDA-CMO available cash.

**Milwaukee County
Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2009**

Section I--Summary of Auditors' Results

Financial Statements

Type of auditors' report issued: unqualified

Internal control over financial reporting:

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

Noncompliance material to basic financial statements noted? yes no

Federal or State Awards

Internal control over major programs:

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

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

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

Auditee qualified as low-risk auditee? Federal Programs yes no State Programs yes no

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
10.561	Food Stamps
20.106	Airport Improvement Program
20.106	Airport Improvement Program - ARRA
14.871	Section 8 Housing Choice Voucher Program
84.397	Youth Aids - Juvenile Corrections Services
84.397	State Fiscal Stabilization Fund (SFSF)
93.044	Title 3B Support Services

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

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
93.045	Title 3C-1 Cong. Meal Program
93.053	NSIP (USDA) Cash
93.563	Child Support Enforcement Title IV-D
93.563	Child Support ARRA Plan 1-5
93.275	Substance Abuse & Mental Health Services - Access to Recovery
93.667	Social Services Block Grant
93.778	Medical Assistance
93.959	Social Services Block Grant
93.778	Resource Center Functional Screen Federal
93.778	Resource Medicaid I&A Federal
93.778	Aging – Care Management Organization (CMO)

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

<u>State ID Number(s)</u>	<u>Name of State Program or Cluster</u>
Wis Statute 885.37	Court Interpreter Reimbursement
435.283	Income Maintenance
435.284	Income Maintenance
435.338	COP-W GPR AFDC Agency Collections

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

<u>State ID Number(s)</u>	<u>Name of State Program or Cluster</u>
435.348	CIP II GPR
435.367	Community Options Program
435.369	CIP II Community Relocation Initiative
435.450	Medical Assistance Program
435.451	Medical Assistance Program
435.460	Medical Assistance Program
435.461	Medical Assistance Program
435.462	Medical Assistance Program
435.506	Brain Injury Waiver
435.5601	Family Care Resource Center
435.560104	ADRC Prevention Grant
435.561	Base Allocation - BCA
435.564	CIP 1B
435.580	CIP 1A
435.681	State/County Match
455.503/455.532	Victim/Witness Assistance Program
505.371	State Public Benefits

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

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

Section II—Financial Statement Findings

No findings to report for the year ended December 31, 2009

Section III—Federal Award Findings and Questioned Costs

None.

Section III—State Award Findings and Questioned Costs

See attached findings 2009-1 through 2009-8

Section IV— Other Issues

1. Does the auditors' report or the notes to the financial statements include disclosure with regard to substantial doubt as to the auditee's ability to continue as a going concern?

___yes no ___N/A

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

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

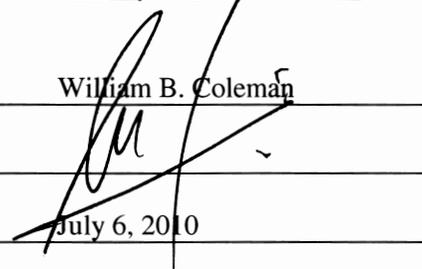
Section IV— Other Issues (continued)

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

yes no N/A

4. Name and signature of partner

William B. Coleman



5. Date of report

July 6, 2010

COUNTY OF MILWAUKEE
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS

Funding Source

Wisconsin Department of Health Services

Award Program

COP (435.367)

County Administering Department

Department of Health and Human Services – Behavioral Health Division

Finding 2008-1

Condition

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

Recommendation

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

Management Corrective Action Plan

2009 Response: Review of policy and procedure with care coordination staff. Development and implementation of further process supports, and monitoring, to assure documentation of client contact has occurred or reason for no contact documented. Scheduling of minimum of client contacts initiated and reminders of upcoming need for contact provided. Reports for program supervision to monitor status of planned contacts. During supervision contact status of caseload will be reviewed.

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

Current Status

This finding recurred in 2009, see Finding 2009-7.

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

Funding Source

Wisconsin Department of Health Services

Award Program

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

County Administering Department

Department of Health and Human Services - Disabilities Services Division

Finding 2007-5

Condition

11 out of 109 participants tested did not receive either; collateral contacts at least once each month (CIP 1A: 1 occurrence, CIP 1B: 1 occurrence, CLTS: 1 occurrence); or at least one face-to-face contact every three months (CIP 1A: 2 occurrences, CIP 1B: 5 occurrences); or one home visit per year (CIP 1B: 1 occurrence).

Recurring Finding 2008-2

Condition

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

Recommendation

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

Management Corrective Action

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

2010 Response: The Division continues to re-enforce the importance for timely case management contacts. Supervisors are given monthly reports to review with staff regarding case management contacts completed monthly as well as those that are missed. We will continue to emphasize the importance of this activity. For CLTS, DSD will send out a reminder to staff in the Children's program area that it is a requirement to have the ISP signed by the participant or their guardian. We are continuing to work with staff to make sure the SPC codes are correctly identified. A reminder will be forwarded to all staff indicating the importance of ensuring that the ISP accurately reflects those current services being received.

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

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

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

Current Status

This finding recurred in 2009, see Finding 2009-1.

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

Funding Source

Wisconsin Department of Health Services

Award Program

CIP 1B (435.564)

County Administering Department

Department of Health and Human Services - Disabilities Services Division

Finding 2007-6

Condition

4 out of 109 participants tested (CIP 1B: 1 occurrence, CLTS: 3 occurrences) either; did not have a Form DDE-0919 or CARES screen; or did not have an annually updated form DDE-0919 or CARES screen; or did not have the eligibility documents completed/signed by the appropriate person.

Recurring Finding 2008-3

Condition

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

Criteria

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

Management Corrective Action

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

Current Status

DSD has implemented its corrective action. There were no findings for the year ended December 31, 2009. This finding has been satisfactorily cleared.

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

Funding Source

Wisconsin Department of Health Services

Award Program

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

County Administering Department

Department of Health and Human Services - Disabilities Services Division

Finding 2007-1

Condition

For 12 out of 109 case files tested (CIP 1A: 3 occurrences, CIP 1B: 9 occurrences), the individual service plan (ISP) did not include a subprogram code (SPC) for which services were charged on the Human Services Reporting System (HSRS) report.

Recurring Finding 2008-4

Condition

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

Recommendation

Ensure that employees properly update individual service plans, and place it in the case files. Also ensure proper training for employees responsible for updating and reviewing the individual service plans. Conduct an internal audit periodically to see if individual service plans have been properly updated and placed in the case files. (**Note:** This is a repeat finding from prior years; Findings 2006 – 4 & 2007 – 1).

Management Corrective Action

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

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

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

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

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

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

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

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

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

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

Current Status

This finding recurred in 2009, see Finding 2009-3.

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

Funding Source

Wisconsin Department of Health Services

Finding 2008-5

Award Program

BIW (435.506), CIP 1B (435.564)

County Administering Department

Department of Health and Human Services - Disabilities Services Division

Condition

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

Recommendation

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

Management Corrective Action

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

Current Status

DSD has implemented its corrective action. There were no findings for the year ended December 31, 2009. This finding has been satisfactorily cleared.

COUNTY OF MILWAUKEE
SUMMARY SCHEDULE OF FINDINGS OF NONCOMPLIANCE

Funding Source

Wisconsin Department of Health Services

Finding 2009-1

Award Programs

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

Condition

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

Criteria

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

Cause

Collateral contacts did not occur or were not properly documented.

Effect

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

Recommendation

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

Management Corrective Action

CIP 1A, CIP 1B, COP II, COP W and BIW, all of the persons participating in these Waivers will be transitioning to Family Care by October, 2010. We have continued to work on ensuring that all Waiver requirements are met.

While the findings are unacceptable, the actual number cited in many of these cases is far lower than in previous audits which demonstrates that work has been done to address this issue.

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

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

Funding Source

Wisconsin Department of Health Services

Finding 2009-2

Award Program

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

Condition

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

Criteria

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

Cause

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

Effect

Services that have not been approved may be provided.

Recommendation

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

Management Corrective Action

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

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

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

We are continuing to work with staff to make sure the SPC codes are correctly identified. A reminder will be

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

forwarded to all staff indicating the importance of ensuring that the ISP accurately reflects those current services being received.

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

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

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

Funding Source

Wisconsin Department of Health Services

Finding 2009-3

Award Program

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

Condition

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

Criteria

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

Cause

Case workers and supervisors have regular staffing meetings during which they discuss the needs of clients for specific services. Sometimes, individual service plans get updated by handwriting on the old individual service plan, but do not get updated electronically. Sometimes, the billing department has an updated individual service plan, but the case file does not.

Effect

The County may request reimbursement for unauthorized expenses.

Recommendation

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

Management Corrective Action

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

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

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

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

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

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

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

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

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

Funding Source

Wisconsin Department of Health Services

Finding 2009-4

Award Program

CIP 1B (435.564), CLTS (435.450)

Condition

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

Criteria

Waiver agencies may not use COP or waiver funds to pay for services provided by persons whose background check identifies an offense described as a serious crime in s.50.065 (1)(e) of Wisconsin Statutes. COP or waiver funds may not be used to pay for services provided by persons whose background check reveals a conviction for an offense that is deemed to be “substantially related” to the care or service to be provided. Waiver agencies may not use COP or waiver funds to pay for services provided by persons who have been denied a professional license, certification or registration by the Department of Regulation and Licensing. In addition, services may not be provided by persons whose credentials have been suspended or revoked, or who have been denied the renewal of their professional license, registration or certification.

Cause

Background checks did not occur or were not properly documented.

Effect

Waiver agencies may use COP or waiver funds to pay for services provided by persons who have committed a serious crime; or who have been denied a professional license, certification or registration; or whose credentials have been suspended or revoked, or who have been denied the renewal of their professional license, registration or certification.

Recommendation

Ensure that the required background checks take place.

Management Corrective Action

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

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

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

transition to Family Care.

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

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

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

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

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

Funding Source

Wisconsin Department of Health Services

Finding 2009-5

Award Program

COP (435.367)

Condition

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

Criteria

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

Cause

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

Effect

Services that have not been approved may have been provided.

Recommendation

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

Management Corrective Action

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

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

Funding Source

Wisconsin Department of Health Services

Finding 2009-6

Award Program

COP (435.367)

Condition

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

Criteria

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

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

Cause

Documents may be misplaced, lost, or not completed.

Effect

Persons that are ineligible may receive services.

Recommendation

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

Management Corrective Action

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

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

Funding Source

Wisconsin Department of Health Services

Finding 2009-7

Award Program

COP (435.367)

Condition

14 out of 50 case files tested did not have documentation of either collateral contacts at least once each month, or at least one face-to-face contact every 3 months.

Criteria

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

Cause

Collateral contacts did not occur or were not properly documented.

Effect

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

Recommendation

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

Management Corrective Action

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

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

Funding Source

Wisconsin Department of Health Services

Finding 2009-8

Award Program

COP (435.367)

Condition

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

Criteria

Each client case file should have documentation that the case manager performed the assessments and case plans.

Cause

Documents may be misplaced, lost, or not completed.

Effect

Persons that are ineligible may receive services.

Recommendation

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

Management Corrective Action

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