



**The Single Audit Act
Supplemental
Financial
Report**

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**City
of
Milwaukee,
Wisconsin**

**for the
Year Ended
December 31, 2013**

**Martin Matson
Comptroller**

CITY OF MILWAUKEE
The Single Audit Act Supplemental Financial Report

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Martin Matson
Comptroller

John M. Egan, CPA
Deputy Comptroller



Office of the Comptroller

Glenn Steinbrecher, CPA
Special Deputy Commissioner

Toni Biscobing
Special Deputy Commissioner

September 24, 2014

Honorable Tom Barrett, Mayor
The Members of the Common Council
City of Milwaukee
Milwaukee, WI 53202

Dear Mayor and Council Members:

The Single Audit Report for the City of Milwaukee, Wisconsin (the City) for the year ended December 31, 2013 is submitted in accordance with the amended Single Audit Act of 1996 and State Single Audit Guidelines. The Single Audit provides for an organization-wide audit of Federal and State grant programs rather than a grant-by-grant audit. The audit was conducted by CliftonLarsonAllen LLP, an independent firm of certified public accountants. This report will be submitted to the Federal Audit Clearinghouse and the Department of Administration of the State of Wisconsin.

This report was prepared by the Office of the Comptroller. Management of the City is responsible for establishing and maintaining an internal control structure designed to reasonably ensure both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures. The Schedules of Expenditures of Federal, State and Other Awards are supplementary data to the Comprehensive Annual Financial Report of the City for the year ended December 31, 2013. We believe the grant financial activity presented is accurate in all material aspects and fairly represents the results of operation of the City's grants. All disclosures necessary to enable the reader to understand the City's grant financial activity have also been included.

RECIPIENT ORGANIZATION

Grant programs reflected in the City's Single Audit Act Supplemental Financial Report are operated by City departments under the fiscal administration of the City Comptroller. These grant programs have been approved by the Common Council in accordance with City of Milwaukee Code of Ordinances 304-81. This ordinance provides procedural guidelines for budgeting and accounting of grant programs.

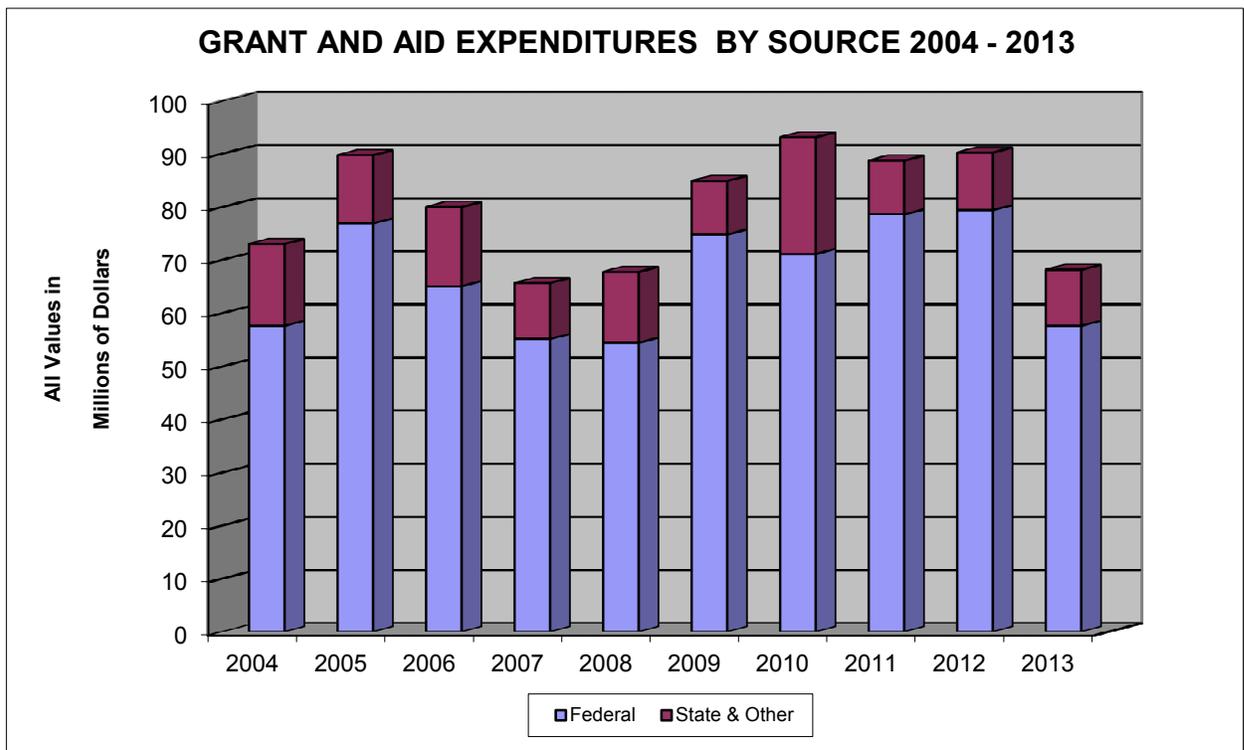
Grants made directly to the Redevelopment Authority of the City, the Neighborhood Improvement Development Corporation, and the Century City Redevelopment Corporation are not included in this report. The Redevelopment Authority and any other applicable component units which receive grant funds and meet the requirements of the 1997 revised Circular A-133 publish separate financial and single audit reports.

INDEPENDENT AUDIT

The independent auditors' reports required by OMB Circular A-133 have been included in this report. The content of the independent auditors' reports changed consistent with changes in the Single Audit Act and the implementing federal circular.

2013 GRANT ACTIVITIES

The City expended \$68.2 million of grant and aid dollars in 2013, a decrease of \$22 million or 24% compared to the previous years. The decline is substantial following four years of increased grant activities; and is primarily due to the phasing out of funding opportunities through the American Recovery and Reinvestment Act (ARRA). In aggregate, the Department of Housing and Urban Development grants expenditures dropped significantly by \$19.7 million; the Department of Justice grants decreased by \$4.3 million; while all other Federal assistance experienced a net increase of approximately \$2 million. Overall, State and Other assistance reported very modest change in activities compared to the previous year.

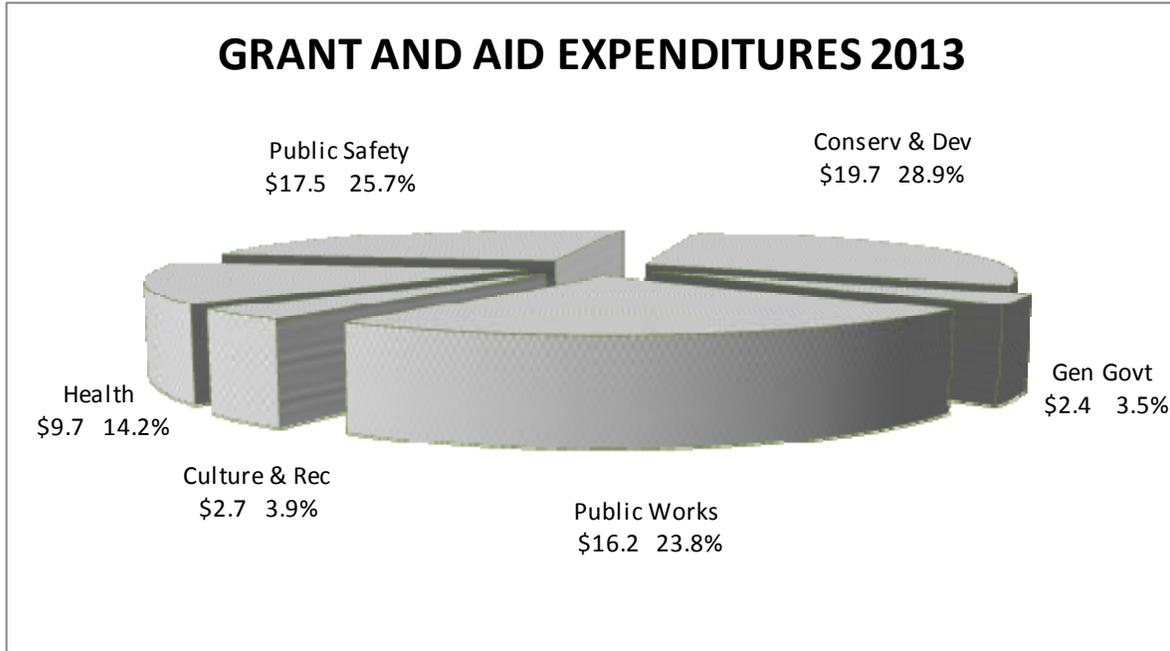


The chart above presents the City's grant and aid expenditures by source over the past 10 years. The chart shows a considerable drop in grant and aid dollars in 2013 following four years of increased activities. The chart reflects almost identical expenditure levels for 2013 and 2008, a definite sign of return to the pre-ARRA period.

GRANT EXPENDITURES

2004-2013

<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
\$73.0	\$89.7	\$80.0	\$65.7	\$67.8	\$84.9	\$93.1	\$88.7	\$90.2	\$68.2



The graph above indicates the areas in which the City expended 2013 grant funds. The largest category is that of Conservation and Development, which includes Community Development Block Grant, Home Investment Partnerships Program and Neighborhood Stabilization Program dollars. Expenditures in this category are primarily related to acquisition and rehabilitation of City's housing stock; and addressing foreclosure issues in the City.

ACKNOWLEDGEMENT

The preparation and timeliness of this report could not have been accomplished without the professionalism and dedication demonstrated by each member of the Revenue and Cost Division of the Comptroller's Office, the cooperation and involvement of the City departments grant programs staff and the able assistance of our independent auditors, CliftonLarsonAllen LLP. I extend my appreciation to you and members of your respective staff for your support and commitment in planning and conducting the fiscal affairs of the City.

Sincerely,

Martin Matson
Comptroller

**SCHEDULE OF EXPENDITURES OF
FEDERAL, STATE AND OTHER AWARDS**

CITY OF MILWAUKEE
 Schedule of Expenditures of Federal, State, and Other Awards
 For the Year ended December 31, 2013

Project I.D.	Grantor agencies	CFDA or State approp. number	Contract	Grant award amount	Grantor expenditures
Federal assistance:					
U.S. Department of Agriculture:					
Passed through the State of Wisconsin Department of Health Services-Division of Public Health:					
Special Supplemental Nutrition Program for Women, Infants, and Children:					
GR3801113000	2013 Women, Infants and Children	10.557	154,710,154,720,154,000	1,424,034	1,299,876
GR3801112000	2012 Women, Infants and Children	10.557	154710-260,154760-260	1,487,737	8,767
GR3801110010	2010 Women, Infant, and Children Program Income	10.557		506,118	78,737
	Subtotal CFDA# 10.557				<u>1,387,380</u>
Passed through the Wisconsin Department of Health Services - Division of Public Health:					
State Administered Matching Grants for the Supplemental Nutrition Assistance Program:					
GR3802813000	2013 Women, Infants and Children Fit Families	10.561	154661-460	26,104	3,123
GR3802812000	2012 Women, Infants and Children Fit Families	10.561	154661-360	26,000	21,077
	Subtotal CFDA# 10.561				<u>24,200</u>
Direct Programs:					
Urban and Community Forestry Program:					
GR5800212000	2012-2013 Urban Forestry	10.675	11-DG-11420004-019	272,821	201,744
	Total U.S. Department of Agriculture				<u>1,613,324</u>
U.S. Department of Commerce:					
Passed through the State of Wisconsin Department of Administration:					
Coastal Zone Management Administration Awards:					
GR1500812000	2012-2013 Green Streets Policy	11.419	AD129611-011-47	60,000	27,900
Broadband Technology Opportunities Program:					
American Recovery and Reinvestment Act:					
AR1500710000	2010-2013 Broadcast Technology Opportunities Program	11.557	55-42-B10549	2,479,742	811,014
	Total U.S. Department of Commerce				<u>838,914</u>
U.S. Department of Housing and Urban Development:					
Direct programs:					
Community Development Block Grants (CDBG) – Entitlement Grants Cluster:					
CD00000000XX	Community Development Block Grant	14.218	B-13-MC-55-0006	30,134,705	15,130,248
	Community Development Block Grant – Loans	14.218	B-12-MC-55-0006	N/A	170,667
Neighborhood Stabilization Program:					
Housing and Economic Recovery Act:					
NS1XXXXXXXXXX	Neighborhood Stabilization Program 1	14.218	B-08-MN-55-0006	11,028,432	214,591
	Neighborhood Stabilization Program 1 – Loans	14.218	B-08-MN-55-0006	N/A	500,752
Dodd-Frank Act:					
NS4XXXXXXXXXX	Neighborhood Stabilization Program 3	14.218	B-11-MN-55-0006	2,895,577	159,665
	Neighborhood Stabilization Program 3 - Loans	14.218	B-11-MN-55-0006	N/A	847,861
	Subtotal CDBG - Entitlement Grants Cluster				<u>17,023,784</u>
Passed through the State of Wisconsin Department of Administration:					
Community Development Block Grants (CDBG) – State-Administered Small Cities Program Cluster:					
GR1501610010	2010-2014 CDBG - Emergency Assistance Program	14.228	EAP-08-51	9,250,000	313,992
GR1501209000	2009-2013 CDBG – Emergency Assistance Program	14.228	EAP 08-33	3,600,972	13
Neighborhood Stabilization Program:					
Housing and Economic Recovery Act:					

CITY OF MILWAUKEE
Schedule of Expenditures of Federal, State, and Other Awards
For the Year ended December 31, 2013

Project I.D.	Grantor agencies	CFDA or State approp. number	Contract	Grant award amount	Grantor expenditures
NS3XXXXXXXXXX	Wisconsin Neighborhood Stabilization Program 1 Dodd-Frank Act:	14.228	NSP09-17	4,379,541	211,378
NS5XXXXXXXXXX	Wisconsin Neighborhood Stabilization 3 Wisconsin Neighborhood Stabilization 3 - Loans	14.228 14.228	NSP11-01 NSP11-01	1,595,427 N/A	259,472 374,674
	Subtotal CDBG – State Administered Small Cities Program Cluster				<u>1,159,529</u>
	Direct programs:				
	Emergency Solutions Grant Program:				
GR155130000	2013 Emergency Solutions Grant	14.231	E-13-MC-55-0006	1,049,252	950,784
GR1500312000	2012 Emergency Solutions Grant	14.231	E-12-MC-55-0006	1,323,403	152,336
GR1510311000	2011 Emergency Solutions Grant	14.231	E-11-MC-55-0006	416,338	121,949
	Passed through the State of Wisconsin Department of Administration:				
GR154130000	2013 State Emergency Solutions Grant	14.231	ETH 13-13A:ETH 13-13B	200,164	86,752
GR154120000	2012 State Emergency Solutions Grant	14.231	ETH 12-13	344,264	274,114
	Subtotal CFDA# 14.231				<u>1,585,935</u>
	Direct programs:				
	Home Investment Partnerships Program:				
HM00000000	Home	14.239	M-13-MC-55-0204	4,412,594	1,602,052
	Home - Loans	14.239	M-12-MC-55-0204	4,201,353	3,350,147
	Subtotal CFDA# 14.239				<u>4,952,199</u>
	Direct programs:				
	Housing Opportunities for Persons with AIDS:				
GR1500113000	2013 HOPWA Grant	14.241	WIH 013-F001	554,247	554,247
GR1500120000	2012 HOPWA Grant	14.241	WIH 012-F001	579,000	3,101
	Subtotal CFDA# 14.241				<u>557,348</u>
	Direct programs:				
	Economic Development Initiative-Special Project, Neighborhood Initiative & Misc. Grants:				
GR1907010000	2010 30th Street Industrial Corridor	14.251	B-09-SP-WI-0153	332,500	159,531
	Direct programs:				
	Neighborhood Stabilization Program:				
NS2XXXXXXXXXX	Neighborhood Stabilization Program 2	14.256	B-09-LN-WI-0036	28,906,496	304,871
	Neighborhood Stabilization Program 2-Loans	14.256	B-09-LN-WI-0036	N/A	2,740,591
	Subtotal CFDA# 14.256				<u>3,045,462</u>
	Direct programs:				
	Lead-Based Paint Hazard Control in Privately Owned Housing:				
GR3803409000	2009 Lead Based Paint Hazard	14.900	WILHB0404-08	2,999,580	3,738
GR3810290000	2000 Lead Hazard Reduction	14.900	WILHB0173-00	5,480,935	61,694
GR3810249000	1999 Lead Pilot Project Grant	14.900	WILHR0126-98	3,264,000	736
	Subtotal CFDA# 14.900				<u>66,168</u>
	Direct programs:				
	Lead Hazard Reduction Demonstration Grant Program:				
GR3803711000	2011 Lead Hazard Reduction Demo	14.905	WILHD0220-10	4,500,000	1,234,276
GR3802809000	2009 Lead Hazard Reduction	14.905	WILH0192-08	3,997,986	55
GR3810304000	2003-2005 Lead Hazard Initiatives	14.905	WILHD0011-03	2,727,257	1,685
	Passed through Social Development Commission:				

CITY OF MILWAUKEE
Schedule of Expenditures of Federal, State, and Other Awards
For the Year ended December 31, 2013

Project I.D.	Grantor agencies	CFDA or State approp. number	Contract	Grant award amount	Grantor expenditures
GR3801612000	Lead Abatement - Social Development Commission	14.905		315,384	111,569
	Subtotal CFDA# 14.905				1,347,585
	Total U.S. Department of Housing and Urban Development				29,897,541
	U.S. Department of Justice:				
	Passed through the State of Wisconsin Department of Justice:				
	Juvenile Accountability Block Grants:				
GR1500913000	2013-2014 Juvenile Accountability	16.523	2012-JB-11X/11-10191	38,332	8,668
GR1500912000	2012-2014 Juvenile Accountability	16.523	2011-JB-11X/11-9634	51,710	51,710
	Passed through the State of Wisconsin Office of Justice Assistance:				
GR1500912000	2012-2014 Juvenile Accountability	16.523	2011-JB-11X/11-9634	12,601	1,946
	Subtotal CFDA# 16.523				62,324
	Direct Programs:				
	Supervised Visitation, Safe Havens for Children:				
GR3803912000	2012 Safe Havens Supervised Visitation and Exchange	16.527		399,995	42,614
	Passed through the State of Wisconsin Department of Justice:				
	Developing, Testing and Demonstrating Promising New Programs				
GR3300812000	2012-2013 Disproportionate Minority	16.541	2009-DM-01X/01-9582	60,000	15,000
	Passed through the State of Wisconsin Office of Justice Assistance:				
GR3300812000	2012-2013 Disproportionate Minority	16.541	2009-DM-01X/01-9582	60,000	15,272
	Subtotal CFDA# 16.541				30,272
	Passed through the State of Wisconsin Department of Justice:				
	Missing Children's Assistance:				
GR3303113000	2013-2014 Wisconsin Internet Crimes	16.543	2013-50811-WI-MC	35,000	5,727
GR3303112000	2012-2013 Wisconsin Internet Crimes	16.543	2012-50252-WI-MC	35,000	28,192
	Subtotal CFDA# 16.543				33,919
	Passed through Milwaukee County:				
	Edward Byrne Memorial Formula Grant Program:				
GR3300213000	2013 Milwaukee Metro Drug Enforcement	16.579		168,446	150,029
	Direct programs:				
	Bulletproof Vest Partnership Program:				
GR3307212000	2012-2014 Bulletproof Vest	16.607		4,571	4,524
GR3303812000	2012-2013 Bulletproof Vest	16.607		20,116	20,116
GR3303809000	2009-2013 Bulletproof Vest	16.607		11,712	9,740
	Subtotal CFDA# 16.607				34,380
	Passed through the State of Wisconsin Department of Justice:				
	Project Safe Neighborhoods:				
GR3301613000	2013-2014 Armed Gunman Training	16.609	2011-PE-01X-9470	10,780	2,732
	Direct Programs:				
	Public Safety Partnership and Community Policing Grants:				
GR3302613000	2013-2015 COPS STOP Program	16.710	2013CKWXX031	48,556	4,491
GR3303012000	2012-2014 COPS - Community Policing	16.710	2012CKWXX002	50,000	19,887
GR3305309000	2009-2013 COPS Child Sexual Predator	16.710	2009CSWX0022	400,341	7,515
GR3309509000	2009-2013 COPS Technology - Gunshot	16.710	2009CKWX0139	650,000	45,100
GR3805610000	2010 National Training & Tech Asst. Hom Rev	16.710	2010CKWXX018	456,060	78,912

CITY OF MILWAUKEE
Schedule of Expenditures of Federal, State, and Other Awards
For the Year ended December 31, 2013

Project I.D.	Grantor agencies	CFDA or State approp. number	Contract	Grant award amount	Grantor expenditures
AR3300109000	American Recovery and Reinvestment Act: 2009-2012 COPS Hiring Recovery Program	16.710	2009RJWX0088	10,298,750	1,128,982
	Subtotal CFDA# 16.710				<u>1,284,887</u>
	Passed through Milwaukee County: Edward Byrne Memorial Justice Assistance Grant Program Cluster:				
GR3307113000	2013-2016 JAG - Edward Byrne Memorial	16.738	2013-DJ-BX-0284	386,200	63,607
GR3307112000	2012-2015 JAG - Edward Byrne Memorial	16.738	2012-DJ-BX-1234	412,354	57,852
GR3307110000	2010-2014 JAG - Edward Byrne Memorial	16.738		818,825	87,876
	Passed through the State of Wisconsin Department of Justice:				
GR3802212000	Community Safety Data Repository	16.738	2010-DJ-06-9854	50,000	50,000
GR3802212000	Community Safety Data Repository	16.738	2010-DJ-06X-9854	85,000	85,000
	Subtotal CFDA#16.738				<u>344,335</u>
	Passed through Milwaukee County: Edward Byrne Memorial Justice Assistance Grant Program/Grants to Units of Local Govt: American Recovery and Reinvestment Act:				
AR3300209000	2009-2013 Edward Byrne Memorial	16.804	2009-5B-B92201	4,092,754	1,016,860
	Subtotal Edward Byrne Memorial Justice Assistance Grant Program Cluster:				<u>1,361,195</u>
	Direct programs:				
	Federal Bureau of Investigation:				
GR3300113000	2013-2014 Organized Crime - Tango Todo	16.XXX	GL-WIE-0174	15,000	1,366
GR3300112000	2012-2013 Organized Crime - Tango Todo	16.XXX	GL-WIE-0174	42,127	42,127
GR3300612000	2012-2013 Joint Terrorism Task Force	16.XXX	GL-WIE-0151	17,202	6,619
GR3300613000	2013-2014 Joint Terrorism Task Force	16.XXX	GL-WIE-0160	17,202	690
GR3302813000	2013-2014 Organized Crime-Marathon Central	16.XXX	GL-WIW-0065	5,000	763
GR3301313000	2013 Organized Crime-Marathon Central	16.XXX	GL-WIE-0065	5,000	2,476
GR3302713000	2013-2014 Organized Crime-Crooked Wrench	16.XXX	GL-WIE-175	20,000	1,063
GR3302112000	2012-2013 Organized Crime-Crooked Wrench #2	16.XXX	GL-WIE-0175	25,000	10,575
GR3304912000	2012-2013 Organized Crime - Ricochet	16.XXX	GL-WIE-0168	18,372	15,958
GR3302511000	2011-2012 IRS FITF	16.XXX	GL-WIE-0148	10,500	(336)
GR3302912000	2012-2013 SNAP Fraud	16.XXX		5,000	1,017
GR3303313000	2013-2014 DEA Task Force	16.XXX		34,405	8,138
GR3303312000	2012-2013 DEA Task Force	16.XXX		34,405	26,702
GR3304613000	2013-2014 ATF/Firearms and VCIT	16.XXX	14-STP-243-AFF	50,000	37,273
GR3304612000	2012-2013 ATF/Firearms and VCIT	16.XXX	13-STF-243-AFF	99,000	45,849
GR3304611000	2011-2012 ATF/Firearms and VCIT	16.XXX	12-STF-243-AFF	76,037	(4,841)
GR3307613000	2013-2014 U.S. Marshalls Service	16.XXX		16,000	2,640
GR3307612000	2012-2013 U.S. Marshalls Service	16.XXX		17,000	13,152
GR3307611000	2011-2012 U.S. Marshalls Service	16.XXX		16,947	(101)
GR3308213000	2013-2014 Violent Crime Task Force	16.XXX		103,214	28,319
GR3308130000	2013-2014 Cyber Crimes Task Force	16.XXX		17,202	671
GR3308312000	2012-2013 Cyber Crimes Task Force	16.XXX		17,202	3,824
GR3308413000	2013-2014 Regional Gang Task Force	16.XXX		34,405	5,876
	Passed through the State of Wisconsin Department of Justice: Federal Bureau of Investigation:				
GR3303913000	2013 CEASE Grant	16.XXX		3,863	3,863
	Subtotal CFDA# 16.XXX				<u>253,683</u>
	Direct Programs:				

CITY OF MILWAUKEE
Schedule of Expenditures of Federal, State, and Other Awards
For the Year ended December 31, 2013

Project I.D.	Grantor agencies	CFDA or State approp. number	Contract	Grant award amount	Grantor expenditures
GR3305113000	Byrne Criminal Justice Innovation Program:				
	2013-2015 Frontline Initiative	16.817	2013-DB-BX-K063	417,554	90,000
GR3306412000	2012-2015 Byrne Washington Park	16.817	2012-AJ-BX-0011	600,000	91,931
	Subtotal CFDA# 16.817				<u>181,931</u>
	Federal Bureau of Investigation:				
	Direct Programs:				
	Equitable Sharing Program:				
Fund 0001	2013 Federal Asset Forfeiture	16.922			888,055
	Total U.S. Department of Justice				<u>4,326,021</u>
	U.S. Department of Labor:				
	Passed through Jobs for the Future, Inc.:				
	Green Jobs Innovation Fund Grants:				
GR1501711000	2011-2014 Green Jobs Innovation	17.279	IF-21926-11-60-A-25	901,200	355,238
	Total U.S. Department of Labor				<u>355,238</u>
	U.S. Department of Transportation:				
	Passed through the State of Wisconsin Department of Transportation:				
	Highway Planning and Construction Cluster:				
	Federal Aid Highway Program	20.205	Various	59,996,616	5,963,258
BR & ST	2013-2013 I-43/94 Bridge - Guards	20.205	1228-26-90 No. 3	25,000	22,500
GR3305712000	2011-2013 I-94 N-S Freeway Project	20.205	1030-20-99 No.20	15,000	646
GR3306311000	2012-2014 I-43/94 Bridge Rehabilitation	20.205	1228-26-90-No.2	81,000	24,800
GR3307412000	2013-2014 Vehicle Travel Monitor	20.205	0095-43-32	86,727	20,844
GR5200413000	2012-2013 Vehicle Travel Monitor	20.205	0095-33-32	89,749	70,025
GR5200412000	Subtotal Highway Planning and Construction Cluster				<u>6,102,073</u>
	Passed through the State of Wisconsin Department of Transportation:				
	Federal Transit - Formula Grants:				
	Interstate Cost Estimate Substitute - Milwaukee Connector	20.507	WI-95-X033-01	52,692,803	1,881,304
ST3201230XX	Passed through the State of Wisconsin Department of Transportation:				
	Highway Safety Cluster:				
	State and Community Highway Safety:				
	2012-2013 Speed Enforcement	20.600	0953-40-86	60,000	22,108
GR3300312000	2012-2013 Bicycle Safety Enforcement	20.600	0953-80-08	6,000	5,761
GR3305912000	2012-2013 Pedestrian Safety Enforcement	20.600	0953-80-09	6,000	5,913
GR3306012000	Subtotal CFDA# 20.600				<u>33,782</u>
	Passed through the State of Wisconsin Department of Transportation:				
	Alcohol Impaired Driving Countermeasures Incentive Grants:				
	2013-2014 Alcohol Enforcement	20.601	0954-31-76	75,000	16,222
GR3300413000	2012-2013 Alcohol Enforcement	20.601	0953-31-65	75,000	52,050
GR3300412000	2013 Drug Recognition Expert	20.601		6,500	5,339
GR3303513000	2012-2013 Alcohol Enforcement #2	20.601	0953-31-66	10,000	9,368
GR3307512000	Subtotal CFDA# 20.601				<u>82,979</u>
	Passed through the State of Wisconsin Department of Transportation:				
	Occupant Protection Incentive Grants:				
	2012-2013 Click It or Ticket	20.602	0953-25-74	50,000	4,748
GR3304212000					<u>4,748</u>

CITY OF MILWAUKEE
Schedule of Expenditures of Federal, State, and Other Awards
For the Year ended December 31, 2013

Project I.D.	Grantor agencies	CFDA or State approp. number	Contract	Grant award amount	Grantor expenditures
	Subtotal Highway Safety Cluster				121,509
	Total U.S. Department of Transportation				8,104,886
	U.S. Department of Treasury:				
	Direct programs:				
GR3302510000	2010-2011 IRS SAR Project	21.XXX		10,500	(484)
GR3302509000	2009-2010 IRS SAR Project	21.XXX		19,000	(1,499)
	Total U.S. Department of Treasury				(1,983)
	National Foundation on the Arts and the Humanities:				
	Direct programs:				
GR1900713000	Promotion of the Arts-Grants to Organizations and Individuals: 2013 WI Arts Board Regranting	45.024	FY13-0242	23,060	23,060
	Total National Foundation on the Arts and the Humanities				23,060
	U.S. Environmental Protection Agency:				
	Passed through Wisconsin Department of Natural Resources:				
SM495XXXXXX	Capitalization Grants for Clean Water State Revolving Funds: Clean Water Fund Program	66.458	4428-16	500,000	500,000
WT410XXXXXX	Capitalization Grants for Drinking Water State Revolving Fund: Safe Drinking Water Program	66.468	4851-08	2,465,172	2,465,172
	Subtotal Capitalization Grants				2,965,172
	Passed through Department of Natural Resources:				
GR3804613000	Beach Monitoring and Notification Program Implementation Grants: 2013 Beach Monitoring	66.472	WIDNR13	1,335	1,335
	Direct Programs:				
GR1501912000	Environmental Workforce Development and Job Training Cooperative Agreements: 2012-2015 Environmental Workforce	66.815	JTOOE01179	200,000	71,142
	Total U.S. Environmental Protection Agency				3,037,649
	U.S. Department of Energy:				
	Passed through Wisconsin Department of Administration:				
	Conservation Research and Development:				
BU52010XXXXX	American Recovery and Reinvestment Act: Compressed Natural Gas Fueling Stations	81.086	AD09-9348	4,842,060	2,811
GR5400513000	2013-2015 Wisconsin Smart Fleet Program	81.086	AD139725	1,300	1,300
	Subtotal CDFR# 81.086				4,111
	Passed through Midwest Renewable Energy Association:				
GR1500712000	Energy Efficiency & Renewable Energy Info. Dissem., Outreach, Trng & Tech. Analysis/Assist: 2012-2013 SunShot Solar	81.117	DE-EE0005686.000	120,000	33,297
	Direct Programs:				
AR1500409000	Energy Efficiency and Conservation Block Grant: American Recovery and Reinvestment Act: 2009-2013 Energy Efficiency Conservation	81.128	DE-EE0000844	5,839,100	833,083
AR1500510000	Passed through Wisconsin Energy Conservation: American Recovery and Reinvestment Act: 2010-2014 Retrofit Ramp-up	81.128	DE-EE0003579/000	1,433,400	412,323

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Project I.D.	Grantor agencies	CFDA or State approp. number	Contract	Grant award amount	Grantor expenditures
	Subtotal CFDA# 81.128				1,245,406
	Total U.S. Department of Energy				1,282,814
	U.S. Department of Health and Human Services:				
	Passed through Association of Public Health Laboratories:				
GR3803513000	Laboratory Leadership, Workforce Trng & Mgmt Dev., Improv. Public Hlth Lab. Infrastructure: 2013 Inv in Public Health Lab Lead	93.065	APHL 13	10,000	10,000
GR3802513000	Passed through Association of Public Health Laboratories: 2013 APHL QI Training	93.065	U60HM000803	14,995	13,596
	Subtotal CFDA# 93.065				23,596
	Passed through the State of Wisconsin Department of Health Services-Division of Public Health:				
	Public Health Emergency Preparedness:				
GR3801812000	2012 Public Health Emergency Preparedness	93.069	155015-360	331,629	227,931
GR3804412000	2012-2013 Bioterrorism Focus CRI	93.069	155190-360	183,435	146,890
	Subtotal CFDA# 93.069				374,821
	Passed through Wisconsin Department of Health Services-Division of Public Health:				
	Hospital Preparedness Prog. & Public Health Emergency Preparedness Aligned Coop. Agrmnt:				
GR3801813000	2013 Public Health Emergency Preparedness	93.074	155015-460	331,629	129,616
GR3804413000	2013-2014 Bioterrorism Focus CRI	93.074	155190-460	182,585	56,027
	Subtotal CFDA# 93.074				185,643
	Passed through Medical College of Wisconsin:				
	Affordable Care Act (ACA) Personal Responsibility Education Program:				
GR3803612000	2012 Plain Talk - Prep for Youth	93.092	159354-260	60,000	3,123
GR3803613000	2013 Plain Talk - Prep for Youth	93.092	159354-360	50,000	49,830
	Subtotal CFDA# 93.092				52,953
	Food and Drug Administration Research:				
GR3806613000	2013 Food and Drug Administration Food Inspection	93.103	5U18FD004642.02	80,000	18,556
GR3806612000	2012 Food and Drug Administration Food Inspection	93.103	1U18FD004642.01	70,000	53,737
	Subtotal CFDA# 93.103				72,293
	Passed through Medical College of Wisconsin:				
	Coordinated Services and Access to Research for Women, Infants, Children, and Youth:				
GR3802413000	2013-2014 HIV Women's Project	93.153		72,370	31,436
GR3802412000	2012-2013 HIV Women's Project	93.153	H12HA224811-01-04	63,850	34,525
	Subtotal CFDA# 93.153				65,961
	Passed through Board of Regents of the University of Wisconsin System:				
	Mental Health Research Grants:				
GR3805314000	2014 HIV Risk Reduction	93.242	1R01MH089129	100,309	37,497
GR3805313000	2013 HIV Risk Reduction	93.242	1R01MH089129	99,307	67,452
	Subtotal CFDA# 93.242				104,949
	Passed through Wisconsin Department of Health Services-Division of Public Health:				
	Substance Abuse and Mental Health Services_Projcts of Regional and National Significance:				
GR3804313000	2013 LAUNCH	93.243	159319-460	542,500	113,320
GR3804312000	2012 LAUNCH	93.243	159319-360	612,000	418,402

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GR3804311000	Passed through the State of Wisconsin Department of Health Services: 2011 LAUNCH	93.243	159319-160	625,000	71
	Subtotal CFDA# 93.243				<u>531,793</u>
GR3802312000	Passed through Children's Hospital of Wisconsin: Public Health Training Centers Program: 2012 Children's Hospital Immunization Clinic	93.249	CHILDIMM12	75,000	43,270
GR3804013000	Passed through Wisconsin Department of Health Services - Division of Public Health: Universal Newborn Hearing Screening: 2013 Universal Newborn Hearing Screening	93.251	115002-460	57,304	44,658
GR3804012000	2012 Universal Newborn Hearing Screening	93.251	115002-360	57,561	16,811
	Subtotal CFDA# 93.251				<u>61,469</u>
GR3801513000	Passed through Wisconsin Department of Health Services-Division of Public Health: Immunization Cooperative Agreements Grants Cluster: 2013 Cons Immunization Action	93.268	155020-360	283,778	282,194
GR3801512000	2012 Cons Immunization Action	93.268	155020-260	283,778	1,421
GR3802913000	2013 Hepatitis B Immunization	93.268	150280-360	45,000	44,585
	Subtotal Immunization Cooperative Agreement Grants Cluster				<u>328,200</u>
GR3804511000	Passed through Tulane University: Drug Abuse and Addiction Research Programs: 2011 Seek, Test, Treat: Address HIV	93.279	7R01DA030770-03	139,072	44,326
GR3801013000	Passed through Wisconsin Department of Health Services - Division of Public Health: Centers for Disease Control and Prevention_ Investigations and Technical Assistance: 2013 Wisconsin Well Women	93.283	156156-460	454,000	139,546
GR3801012000	2012 Breast Cancer Well Women	93.283	50156-360,157020-36	769,047	433,523
	Subtotal CFDA# 93.283				<u>573,069</u>
GR3805913000	Passed through Medical College of Wisconsin: Minority Health and Health Disparities Research: 2013 CHIMC - Save Lives Immunize	93.307	2R24MD001812-09	18,423	12,600
GR3805912000	2012 CHIMC - Save Lives Immunize	93.307	5R24MD001812-08	14,984	4,028
	Subtotal CFDA# 93.307				<u>16,628</u>
GR3803213000	Passed through Wisconsin Department of Children and Families: Affordable Care Act (ACA) Maternal, Infant and Early Childhood Home Visiting Program: 2013 Home Visiting Comm of Practice	93.505	CFD000142	15,000	7,250
GR3805212000	2012 Home Visiting Comm of Practice	93.505	CFC000098	15,000	7,188
	Subtotal CFDA# 93.505				<u>14,438</u>
GR3803413000	Passed through Wisconsin Department of Health Services - Division of Public Health: The Affordable Care Act: Building Epidemiology, Laboratory, & Health Info. Systems Capacity in the Epidemiology & Laboratory Capacity for Infectious Disease & Emerging Infections Program Cooperative Agreements: 2013 SURVNET - ACA	93.521	155141-460	77,872	37,570
GR3803412000	2012 SURVNET - ACA	93.521	155141-360	82,302	58,374
	Subtotal CFDA# 93.521				<u>95,944</u>
	Passed through Wisconsin Department of Children and Families:				

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GR3806313000	Temporary Assistance for Needy Families Cluster:				
	2013 Comp Home Visiting Fam Foundation	93.558	CFA0064R2	1,373,678	223,555
GR3806312000	2012 Comp Home Visiting Fam Foundation	93.558	CFA0064	964,775	562,038
	Passed through the State of Wisconsin Department of Health Services:				
GR3806409010	Comp Home Visit Program Income	93.558		798,598	194,746
	Subtotal Temporary Assistance for Needy Family Cluster				<u>980,339</u>
	Passed through Wisconsin Department of Children and families:				
	Refugee and Entrant Assistance - State Administered Programs:				
GR3803311000	2011 Refugee Health Screening	93.566	7310-RP	938,600	388,209
	Passed through the State of Wisconsin Department of Health Services:				
	Medical Assistance Program Cluster:				
GR3805813000	2013 MA Outreach-Forward Health	93.778	445461-360	339,125	339,078
GR3805812000	2012 MA Outreach-Forward Health	93.778	445461-260	319,125	33
	Subtotal Medical Assistance Cluster				<u>339,111</u>
	Passed through Wisconsin Department of Health Services - Division of Public Health:				
	HIV Prevention Activities Health Department Based:				
GR3800313000	2013 Sexually Transmitted Diseases	93.940	155945-360	243,000	239,760
GR3800312000	2012 Sexually Transmitted Diseases	93.940	155945-260	194,000	2,768
	Subtotal CFDA# 93.940				<u>242,528</u>
	Passed through Wisconsin Department of Health Services - Division of Public Health:				
	Preventive Health Services Sexually Transmitted Diseases Control Grants:				
GR3800313000	2013 Sexually Transmitted Diseases	93.977	155027-360	349,000	336,027
GR3800312000	2012 Sexually Transmitted Diseases	93.977	155027-260	340,000	1,331
	Subtotal CFDA# 93.977				<u>337,358</u>
	Passed through Wisconsin Department of Health Services-Division of Public Health:				
	Preventive Health and Health Services Block Grant:				
GR3800912000	2012 Preventative Health	93.991	159220-360	37,667	31,667
	Passed through the State of Wisconsin Department of Services - Division of Public Health:				
	Maternal and Child Health Services Block Grant to the States:				
GR3801313000	2013 Consol Maternal and Child Health	93.994	159320-360	516,268	511,313
GR3801312000	2012 Consol Maternal and Child Health	93.994	159320-260	419,869	3,547
	Subtotal CFDA# 93.994				<u>514,860</u>
	Total U.S. Department of Health and Human Services				<u>5,423,425</u>
	Executive Office of the President:				
	Direct programs:				
	High Intensity Drug Trafficking Areas Program:				
GR1501412000	2012 HIDTA-Safe and Sound	95.001	G12ML0003A	742,654	69,357
GR3302213000	2013 HIDTA-Interdiction	95.001	G13ML0002A	57,807	57,807
GR3302212000	2012 HIDTA-Interdiction	95.001	G12ML0002A	29,181	618
GR3302313000	2013 HIDTA-Heroin	95.001	G13ML0002A	60,932	60,932
GR3302312000	2012 HIDTA-Heroin	95.001	G12ML0002A	19,558	2,898
GR3302413000	2013 HIDTA-Intelligence	95.001	G13ML0002A	28,342	28,342
GR3302412000	2012 HIDTA-Intelligence	95.001	G12ML0002A	33,509	4,314
GR3303613000	2013 HIDTA Fugitive Task Force	95.001	G13ML0002A	20,342	18,342

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Project I.D.	Grantor agencies	CFDA or State approp. number	Contract	Grant award amount	Grantor expenditures
GR3303612000	2012 HIDTA-Fugitive Task Force	95.001	G12ML0002A	22,509	2,500
GR3304813000	2013 HIDTA-Joint Drug Gang	95.001	G13ML0002A	525,768	419,057
GR3304812000	2012 HIDTA-Joint Drug Gang	95.001	G12ML0002A	612,335	166,993
	Passed through the City of West Allis:				
GR3309113000	2013 HIDTA-DHE-13-09	95.001	13-09DHE	5,800	4,393
GR3309213000	2013 HIDTA-DHE-13-16	95.001	13-16DHE	4,179	4,179
	Subtotal CFDA# 95.001				<u>839,732</u>
	Total Executive Office of the President				<u>839,732</u>
	U.S. Department of Homeland Security:				
	Passed through the State of Wisconsin Department of Military Affairs:				
	Disaster Grants – Public Assistance (Presidentially Declared Disasters) Cluster:				
Fund 0420	2008 FEMA – June Flood - Water Pumping Station	97.036		134,145	134,145
	Passed through Milwaukee County:				
GR5010019000	Disaster Housing Program	97.037	3MD02	1,723,980	5,659
	Assistance to Firefighters Grant:				
GR3201112000	2012-2013 Assistance to Firefighters	97.044	EMW-2012-FO-05968	283,566	283,355
	Passed through the State of Wisconsin Office of Justice Assistance:				
	Interoperable Emergency Communications:				
GR3100212000	2012-2013 SCIP Implementation	97.055	010-10/SHS-01/05-929	60,333	1,998
	Direct programs:				
	Port Security Grant Program:				
GR1502012000	2012-2014 Port Security	97.056	EMW2012PU00300	301,873	157,272
GR1502610000	2010-2013 Port Security - Port of Milwaukee	97.056	2010-PU-TO-0069	366,795	46,809
Fund 0480	2010-2013 Port Security - Port of Milwaukee - Operating	97.056		N/A	45,000
GR1502711000	2011-2014 Port Security	97.056	EMW2011PU00294SO	337,344	103,777
	Subtotal CFDA# 97.056				<u>352,858</u>
	Passed through the State of Wisconsin Department of Justice:				
	Homeland Security Grant Program Cluster:				
GR3200113000	2013 HS/Comm. Interoperability	97.067	2012-HSW-04-10113	14,144	14,144
GR3803211000	2011 Urban Area Security Initiative	97.067		210,284	955
	Passed through the State of Wisconsin Department of Military Affairs:				
GR3100112000	2012-2013 HS/UASI Planning & M&A	97.067	2010-HS/HSW-18L/18-9639	170,817	101,727
GR3100113000	2013-2014 HS/UASI Planning Position	97.067	2013-HSW-18-10329	80,000	9,766
GR3100213000	2013 SCIP Coordinator	97.067	2011-HSW/HS-05-9978	54,000	42,832
GR3200813000	2013-2014 MMRS Grant	97.067	2011-HSW-20-10327	267,608	24,452
GR3201411000	2011-2013 UASI Grant	97.067	2010-HSW/HS-18-9649	401,645	21,468
GR3305411000	2011-2013 UASI Program	97.067	VARIOUS	1,140,000	324,546
	Passed through the State of Wisconsin Office of Justice Assistance:				
GR3100112000	2012-2013 HS/UASI Planning & M&A	97.067	2010-HS/HSW-18L/18-9639	170,817	33,904
GR3100213000	2013 SCIP Coordinator	97.067	2011-HSW/HS-05-9978	54,000	11,168
GR3200812000	2011-2013 MMRS Grant	97.067	2010-HS-20-9225	301,548	239,726
GR3201411000	2011-2013 UASI Grant	97.067	VARIOUS	401,645	79,977
GR3305411000	2011-2013 UASI Program	97.067	VARIOUS	1,140,000	188,947
	Subtotal Homeland Security Cluster				<u>1,093,612</u>
	Total Department of Homeland Security				<u>1,871,627</u>

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Project I.D.	Grantor agencies	CFDA or State approp. number	Contract	Grant award amount	Grantor expenditures
	Total federal assistance - Current				<u>57,612,248</u>
	U. S. Department of Housing and Urban Development:				
	Prior Years' Loans with Continuing Requirements:				
	Direct Program:				
	Community Development Block Grants - Entitlement Grant Cluster:				
CD00000000XX	Community Development Block Grants	14.218	B-XX-MC-55-0006		4,173,737
NS1XXXXXXXXXX	Neighborhood Stabilization Program 1	14.218	B-08-MN-55-0006		-
NS4XXXXXXXXXX	Neighborhood Stabilization Program 3	14.218	B-11-MN-55-0006		102,790
	Passed through the State of Wisconsin Department of Administration:				
	Community Development Block Grants - State Administered Small Cities Program Cluster:				
NS3XXXXXXXXXX	Neighborhood Stabilization Program 1 - State	14.228	NSP09-17		259,000
NS5XXXXXXXXXX	Neighborhood Stabilization Program 3 - State	14.228	NSP11-01		293,992
	Direct Program:				
HM00000000	Home Investment Partnership Program	14.239	M-XX-MC-55-0204		11,985,195
NS2XXXXXXXXXX	Neighborhood Stabilization Program 2	14.256	B-09-LN-WI-0036		<u>3,389,932</u>
	Total Prior Years' Loans with Continuing Requirements:				<u>20,204,646</u>
	Total Federal Assistance				<u>77,816,894</u>
	State assistance:				
	State of Wisconsin Department of Administration:				
	Direct programs:				
GR1901713000	2013 Wisconsin Coastal Management Grant-4th	505.112	AD129611-013-14	36,000	36,000
GR1901811000	2011 Wisconsin Coastal Management Program	505.112	AD119502-012-32	15,000	15,000
	Subtotal State Approp#505.112				<u>51,000</u>
	Total State of Wisconsin Department of Administration				<u>51,000</u>
	Wisconsin Department of Administration - Bureau of Supportive Housing				
	Direct Programs:				
GR1541200000	State Emergency Solutions Grant-HPP	505.703B	ETH-13-13A	397,466	382,486
GR1541200000	State Emergency Solutions Grant-THP	505.707B	ETH-13-13A	59,271	40,164
GR1541300000	State Emergency Solutions Grant-HPP	505.703B	ETH-12-13	394,110	260,679
GR1541300000	State Emergency Solutions Grant-THP	505.707B	ETH-12-13	100,000	30,864
	Subtotal State Approp#505.XXX				<u>714,193</u>
	Total State of Wisconsin Dept. of Administration - Bureau of Supportive Housing				<u>714,193</u>
	State of Wisconsin Department of Health and Family Services - Division of Public Health				
	Public Health Program Cluster:				
	Direct programs:				
GR3800713000	2013-2014 Congenital Disorder	435.128	128010-460	142,026	67,561
GR3800712000	2012-2013 Congenital Disorder	435.128	128010-360	142,026	69,851
	Subtotal State Approp.# 435.128				<u>137,412</u>
GR3801913000	2013 Cons Lead Detection	435.157	157720-360	259,869	258,867
	Subtotal Public Health Program Cluster				<u>396,279</u>

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Project I.D.	Grantor agencies	CFDA or State approp. number	Contract	Grant award amount	Grantor expenditures
GR3801013000	2013 Wisconsin Well Women	435.119	119011-460	115,200	<u>62,627</u>
GR3801013000	2013 Wisconsin Well Women	435.157	157023-460	148,000	<u>98,977</u>
GR3807613000	2013 Dual Protection Part Initiative	435.XXX	DUALPROT13	200,000	<u>39,823</u>
GR3200413000	2013-2014 EMS Funding Assistance	435.XXX		44,380	23,130
GR3200412000	2012-2013 EMS Funding Assistance	435.XXX		70,062	<u>63,501</u>
	Subtotal EMS Funding Assistance - 435.XXX				<u>86,631</u>
	Total State of Wisconsin Department of Health and Family Services				<u>684,337</u>
	State of Wisconsin Department of Justice:				
	Direct Programs:				
	Law Enforcement Community Policing Grant:				
GR3308513000	2013 Neighborhood Safety Initiative	455.214		222,700	<u>222,700</u>
	Law Enforcement Training Fund-Local Assistance::				
GR3301412000	2012-2013 Advance Training-Crisis Negotiation	455.231	13-008	11,355	(241)
GR3301413000	2013 Advance Training-Advance Scenario Instr	455.231	13-081	18,500	18,500
GR3306513000	2013 Advance Training-Supervision Personnel	455.231	13-092	19,000	19,000
GR3306613000	2013-2014 Roll Call Law Video	455.231	14-034	14,140	200
GR3306612000	2012-2013 Roll Call Law Video	455.231	13-025	14,140	4,561
GR3308813000	2013 Advance Training-Leadership-13-073	455.231	13-073	5,000	<u>4,682</u>
	Subtotal State Approp.# 455.231				<u>46,702</u>
	Total State of Wisconsin Department of Justice				<u>269,402</u>
	Wisconsin Office of Justice Assistance:				
	Direct Programs:				
	Uniform Beat Patrol Officers::				
GR3301513000	2013 Beat Patrol	505.620	2013-BP-01-9960	126,714	<u>126,714</u>
	Total Wisconsin Office of Justice Assistance				<u>126,714</u>
	State of Wisconsin Department of Military Affairs:				
	Direct programs:				
	State Match - Federal Disaster Assistance:				
Fund 0420	2008 FEMA – June Flooding Water Pumping Station	465.305		22,357	<u>22,357</u>
	Total State of Wisconsin Department of Military Affairs				<u>22,357</u>
	State of Wisconsin Department of Natural Resources:				
	Direct Programs:				
GR5800312000	2012-2013 Urban Forestry Program	370.587	UF-1076-12	25,000	<u>5,000</u>
GR5400113000	2013 Recycling Grant	370.665	RU#40251	2,325,945	2,325,945
GR5457029000	2009 Recycling Efficiency Grant	370.665	RU#40251	329,597	<u>25,000</u>
	Subtotal State Approp# 370.665				<u>2,350,945</u>
GR1901310000	2010 Brownfield Site Assess.	370.687		143,497	<u>27,280</u>

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SM320120100	Non Point Source Stormwater Management Grant Program - Green Streets	370.TH1	USC-M101-40251-12	150,000	<u>26,855</u>
	Total State of Wisconsin Department of Natural Resources				<u>2,410,080</u>
	State of Wisconsin Department of Public Instruction:				
	Direct programs:				
GR8600113000	2013-2014 Interlibrary Loan	255.XXX	WIPUBINT13	48,240	27,578
GR8600112000	2012-2013 Interlibrary Loan	255.XXX	WIPUBINT12	48,240	30,697
GR8600213000	2013-2014 Regional Library Blind	255.XXX	WI REG LIB13	968,700	451,379
GR8600212000	2012-2013 Regional Library Blind	255.XXX	WI REG LIB12	968,700	<u>386,221</u>
	Subtotal State Approp.# 255.XXX				<u>895,875</u>
	Total State of Wisconsin Department of Public Instruction				<u>895,875</u>
	State of Wisconsin Department of Transportation:				
	Direct programs:				
	Local Roads Improvement Program:				
ST211000000	Local Roads Improvement Grants	395.206	0880-11-03	982,301	<u>49,059</u>
GR3303413000	2013-2015 I-794 Lake & Hoan Bridge	395.357	1300-13-92 No. 2	50,000	<u>6,362</u>
GR3200613000	2013-2014 Zoo Interchange Project	395.361	1060-37-92 No.2	50,000	50,000
GR3305712000	2012-2013 I-43/94 Bridge - Guards	395.361	1228-26-90 No.3	2,500	2,500
GR3306313000	2013-2014 Zoo Interchange - Guards	395.361	1060-37-91 No.9	25,000	1,999
GR3307412000	2012-2014 I-43/94 Bridge Rehabilitation	395.361	1228-26-90 No.2	9,000	2,756
GR3307713000	2013-2014 Zoo Interchange-Overtime	395.361	1060-37-91 No.10	50,000	12,899
GR3306311000	2011-2013 I-94 N-S Freeway Project	395.361	1030-20-99 No.20	60,000	<u>2,582</u>
	Subtotal State Approp.# 395.361				<u>72,736</u>
	Total State of Wisconsin Department of Transportation				<u>128,157</u>
	University of Wisconsin - School of Public Health				
	Direct Programs:				
GR3807413000	Public Health 101	N/A	MC 19265	7,500	<u>7,500</u>
	Total University of Wisconsin				<u>7,500</u>
	Total State Assistance				<u>5,309,615</u>
	Local assistance:				
	Bradley Center:				
	Direct programs:				
GR3304513000	2013-2015 Bradley Center			162,000	30,492
GR3304511000	2011-2013 Bradley Center			162,000	<u>62,762</u>
	Total Bradley Center				<u>93,254</u>
	Columbia St. Mary's:				
	Direct programs:				
GR3806309000	Intensive Home Visit/Center Health		CSM 063	439,708	<u>1,964</u>
	Total Columbia St. Mary's				<u>1,964</u>

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	Forest County Potawatomi Community Foundation				
	Direct programs:				
GR3308013000	2013-2014 Potawatomi Bingo Casino			100,000	14,609
	Total Forest County Potawatomi Community Foundation				<u>14,609</u>
	Greater Milwaukee Foundation:				
	Direct Programs:				
GR1501112000	2012-2014 Fund for Lake Michigan		20121443	75,000	23,894
GR1504013000	2013 Milwaukee Continuum of care			150,000	22,676
GR3307813000	2013 Civic Best Practices Grant			3,230	2,248
GR1901611000	2011 Civic Best Practices Grant		#20111233	10,000	4,228
GR3308612000	2012-2013 Students Talking It Over			25,000	12,231
GR3803813000	GMF-Homicide Review Committee		GMFHOM 13	30,000	21,740
GR3806813000	MA Outreach CHAP-GMF		CHAPGHF 13	50,000	4,994
	Total Greater Milwaukee Foundation				<u>92,011</u>
	Healthier Wisconsin Partnership Program				
	Direct Programs:				
GR3803013000	2013 Immunization-Utilizing Peer Teen Advocate		IMM12	29,431	28,229
	Passed through Medical College of Wisconsin:				
GR3802612000	2012 Around the Corner to Better Health		1328336	40,002	25,044
	Total Healthier Wisconsin Partnership Program				<u>53,273</u>
	Joyce Foundation:				
	Direct programs:				
GR3807512000	2012 Mayors Against Illegal Guns		ILLGUNS12	75,000	32,591
	Total Joyce Foundation				<u>32,591</u>
	MAC AIDS Funds (MAC Cosmetic Co.)				
	Direct Programs:				
GR3802512000	End AIDS Milwaukee		ENDAIDS12	55,930	26,544
	Total MAC AIDS Funds (MAC Cosmetic Co.)				<u>26,544</u>
	Milwaukee County				
	Direct Programs:				
GR3303713000	2013 Mobile Crisis Team			109,375	44,362
	Total Milwaukee County				<u>44,362</u>
	Milwaukee County Federated Library System:				
	Direct programs:				
GR8600113000	2013-2014 Interlibrary Loan			18,225	10,419
GR8600112000	2012-2013 Interlibrary Loan		MCFLS 1/1/13-6/30/13	18,225	11,597
	Total Milwaukee County Federated Library System				<u>22,016</u>
	Milwaukee Foundation:				
	Direct programs:				
GR3802113000	2013 Breast cancer CMF-Urban Fund		GMF20122773	12,900	12,900
GR3810110000	2010 Milwaukee Foundation-Breast Cancer Awareness Grant			910,768	1,500
	Total Milwaukee Foundation				<u>14,400</u>
	Milwaukee Metropolitan Sewerage District:				

CITY OF MILWAUKEE
Schedule of Expenditures of Federal, State, and Other Awards
For the Year ended December 31, 2013

Project I.D.	Grantor agencies	CFDA or State approp. number	Contract	Grant award amount	Grantor expenditures
GR5200313000	Direct programs: 2013 Merrill Park Storm Water			13,000	13,000
SM320110100	MMSD/Tellier Foundation: Private Property Infiltration & Inflow MMSD		MMSD	3,400,000	82,197
SM320130100	Private Property Infiltration & Inflow MMSD		MMSD	3,631,000	<u>2,264,891</u>
	Total Milwaukee Metropolitan Sewerage District				<u>2,360,088</u>
	Milwaukee Public Schools: Direct programs:				
GR3300913000	2013-2014 TABS Grant			435,000	175,722
GR3300920000	2012-2013 TABS Grant			320,000	144,570
GR3304413000	2013-2014 MPS - SRO			471,000	154,885
GR3304412000	2012-2013 MPS - SRO			471,000	215,436
GR3306813000	2013-2014 MBSD Grant			60,000	11,875
GR3306812000	2012-2013 MBSD Grant			60,000	<u>11,434</u>
	Total Milwaukee Public Schools				<u>713,922</u>
	Milwaukee Brewers Baseball Club: Direct Programs:				
GR3305813000	2013-2014 Brewers Baseball			2,000,000	<u>888,031</u>
	Total Milwaukee Brewers Baseball Club				<u>888,031</u>
	Milwaukee County: Direct Programs:				
GR1503013000	2013 Milwaukee Continuum of Care			50,000	<u>15,253</u>
	Total Milwaukee County				<u>15,253</u>
	National Association of County and City Health Officials: Direct Programs:				
GR3800513000	2013 Healthcare Association Infections		2013-031902	9,500	<u>2,794</u>
	Total National Association of County and City Health Officials				<u>2,794</u>
	Rebiotics, Inc. Direct Programs:				
GR3801713000	2013 Gastrointestinal Path Panel		Gastro13	4,000	<u>3,900</u>
	Total Rebiotics, Inc.				<u>3,900</u>
	The California Endowment: Direct Programs:				
GR3305211000	2011-2013 HR-Public Health & Safety			10,000	<u>10,000</u>
	Total The California Endowment				<u>10,000</u>
	Board of Regents of the University of Wisconsin System: Direct Programs:				
GR3804911000	2011 Immunize Milwaukee			27,680	<u>9,200</u>
	Total Board of Regents of the University of Wisconsin System				<u>9,200</u>
	United Health Foundation: Direct Programs:				
GR3805111000	2011 Cribs for Kids		CRIBSUHC11	50,000	<u>651</u>

CITY OF MILWAUKEE
Schedule of Expenditures of Federal, State, and Other Awards
For the Year ended December 31, 2013

Project I.D.	Grantor agencies	CFDA or State approp. number	Contract	Grant award amount	Grantor expenditures
	Total United Health Foundation				651
	United Way of Greater Milwaukee:				
	Direct Programs:				
GR3802013000	2013 CHAP Challenge Grant-United Way		CHAP13	50,000	48,917
GR3807111000	2011 Infant Mortality Reduction Initiative		UWGM11	200,000	75,111
	Total United Way of Greater Milwaukee				124,028
	University of Wisconsin - Milwaukee:				
	Direct Programs:				
GR3300513000	2013 UWM Grant			15,000	15,000
GR3301213000	2013 UWM Grant #2			25,000	25,000
	Total University of Wisconsin - Milwaukee				40,000
	Wisconsin Department of Financial Institution				
	Direct Programs:				
GR3601913000	WDFI Demolition Initiative Grant		20.144(1)(h)	2,000,000	76,594
	Total Wisconsin Department of Financial Institution				76,594
	Wisconsin Housing and Economic Development Authority:				
	Direct Programs:				
GR3601812000	2012 Strategic Blight Elimination Grant			500,000	420,427
	Total Wisconsin Housing and Economic Development Authority				420,427
	Wisconsin Partnership Program:				
	Direct Programs:				
GR3807713000	2013 Direct Assistance for Dads		WPPDADS13	122,829	19,838
GR3807813000	2013 Community Safety Data Repository		WPP2465	216,200	148,770
	Passed through Children's Hospital of Wisconsin:				
GR3803713000	2013 Preserving Infant and Child Health			48,394	36,570
GR3803712000	2012 Preserving Infant and Child Health			48,394	12,835
	Total Wisconsin Partnership Program				218,013
	Youth Service America, Inc.				
	Direct Programs:				
GR1901912000	2012-2013 Global Youth Service day			2,000	1,113
	Total Youth Service America, Inc.				1,113
	Total Local Assistance				5,279,038
	Total All Agencies				88,405,547
	Total 2013 Expenditures - Current				68,200,901
	Total Prior Years' Loans with Continuing Requirements				20,204,646
	Total All Agencies				88,405,547

CITY OF MILWAUKEE

Notes to Schedule of Expenditures
of Federal, State, and Other Awards

Year ended December 31, 2013

CITY OF MILWAUKEE

Federal and State Single Audit Report

(1) Reporting Entity

The funds and entities presented in the City of Milwaukee's Federal and State Single Audit Report are controlled by or are dependent on the City of Milwaukee (the City). The basis for defining the reporting entity of the City of Milwaukee is discussed in the summary of significant accounting policies note in the City's Comprehensive Annual Financial Report, which can be found on the City's Web site at <http://city.milwaukee.gov/ComprehensiveAnnualFinancial>. The Catalog of Federal Domestic Assistance (CFDA) Number or State Appropriation Number has been provided on the accompanying schedule of expenditures of federal, state, and other awards to the extent it is available.

Financial data for the Milwaukee Public School System, the Milwaukee Metropolitan Sewerage District, Milwaukee County government, Wisconsin Center District and the Milwaukee Area Technical College have not been included in this report. These governmental entities are not considered component units of the City, the primary government, because these entities do not meet the criteria established by Governmental Accounting Standards Board Statement No. 14, *The Financial Reporting Entity*.

Grants made directly to the City's component units, the Redevelopment Authority of the City of Milwaukee (RACM), the Neighborhood Improvement Development Corporation (NIDC), and the Century City Redevelopment Corporation (CCRC) are not included in this report. The Redevelopment Authority, the Neighborhood Improvement Development Corporation, and the Century City Redevelopment Corporation publish separate financial and single audit reports.

(2) Basis of Accounting

The City has a centralized accounting system for grant programs. The accounting records for grant programs are maintained on the modified accrual basis of accounting. Under this basis, revenues are recognized in the accounting period in which all eligibility requirements have been satisfied and the resources are available. Eligibility requirements include timing requirements which specify the year when the resources are required to be used or the fiscal year when use is first permitted, matching requirements in which the City must provide local resources to be used for specified purpose, and expenditure requirements in which the resources are provided to the City on a reimbursement basis.

Budgetary control is maintained by a formal appropriation and encumbrance system. Encumbrances are made against appropriations prior to issuance of purchase requisitions. Purchase requisitions which exceed appropriation balances are not released until additional appropriations are made available. Expenditures are recorded when the services or materials are received.

Accounting and budgeting for grants is further controlled by Milwaukee Code of Ordinances Section 304-81. This ordinance provides that no grant programs can be put into operation (expenditures incurred) unless the program has been approved by the Common Council of the City of Milwaukee. It also provides other procedural guidelines for budgeting and accounting of grant programs.

CITY OF MILWAUKEE

Notes to Schedule of Expenditures of Federal, State, and Other Awards

Year ended December 31, 2013

(3) Comprehensive Annual Financial Report

In the Comprehensive Annual Financial Report, City grant projects are accounted for in the Special Revenue Funds, Capital Projects Funds and the Port of Milwaukee and Water Enterprise Funds. Details on the individual grant projects are not readily identifiable in the Comprehensive Annual Financial Report. However, allowable grantor expenditures as reported within the schedule of expenditures of federal, state, and other awards have been reconciled with the balances reported within the Comprehensive Annual Financial Report.

(4) Carryover Provisions and Program Income

Under Community Development Block Grant (CDBG) regulations, unspent allocations of the grant award can be carried over and reallocated in a subsequent grant year. As a result, the allowable grantor expenditures shown on the grant schedule represent more than one grant award. The grant schedule, therefore, contains both the 2013 and 2012 pass-through grantor's numbers and the total grant awards for the two years. In addition, the City received \$237,868 and \$288,962 in 2013 and 2012, respectively, of program income as defined under Title 24, Code of Federal Regulations, Subpart J, Section 570.500(a) for the CDBG. This program income has been reported as grant revenue and added to the grant award amount.

(5) Related Party Transactions

The City expended \$1,213,480 in 2013 of its CDBG funds for the RACM. The expenditures incurred by RACM related to purchase, demolition, relocation, and rehabilitation of housing structures in the City. The City entered into a cooperation agreement with RACM, which detailed responsibilities and allowable expenditure categories.

CITY OF MILWAUKEE

Notes to Schedule of Expenditures
of Federal, State, and Other Awards

Year ended December 31, 2013

(6) Major Programs

Major Federal Financial Assistance Programs are defined in the Single Audit Act of 1996 as those programs (1) considered to be high risk with allowable expenditures of the greater of \$300,000 or 3% of total Federal Financial Assistance Program expenditures of the City (type A programs). For 2013, the greater amount was \$2,334,507. (2) Programs over this threshold which are considered low risk may not be tested; however a high-risk program with allowable expenditures between 0.3% and 3% of total Federal Financial Assistance Program expenditures (type B programs) must be tested in its place. For 2013, the threshold for these programs was \$233,451 to \$2,334,507. Federal programs classified as major for the year ended December 31, 2013 were as follows:

Grant programs	CFDA number	2013 Grantor expenditures
CDBG – Entitlement Grants Cluster	14.218	\$ 21,300,310
Emergency Solutions Grant Program	14.231	1,585,935
Edward Byrne Memorial Justice Assistance Grant Program	16.738/804	1,361,195
Capitalization Grants for Drinking Water State Rev. Funds	66.468	2,465,172
Maternal and Child Health Services Block Grant to the States	93.994	514,860

State Financial Assistance Programs do not involve Federal funding. Major State Financial Assistance Programs are defined as those programs (1) considered being high risk with allowable expenditures of at least \$100,000. (2) Programs over this threshold, which are considered low risk, may not be tested; however a high-risk program with allowable expenditures of at least \$25,000 must be tested in its place. State programs classified as major for the year ended December 31, 2013 was as follows:

Grant programs	State Appropriation number	2013 Grantor expenditures
Recycling Grant	370.665	\$ 2,350,945
Public Health Cluster	435.128/157	396,279
Emergency Solutions Grant Program	505.703B/707B	714,193

CITY OF MILWAUKEE

Notes to Schedule of Expenditures of Federal, State, and Other Awards

Year ended December 31, 2013

(7) Loan Programs

The City has utilized funds from a number of grant sources to provide loans to various businesses and individuals. These loans are primarily for the rehabilitation of commercial and residential properties. At December 31, 2013, the aggregate outstanding balance of these loans was \$40,551,199. This amount consisted of Community Development Block Grant – \$3,968,899 (CFDA #14.218), Neighborhood Stabilization Program 1 – \$3,396,433 (CFDA #14.218), HOME Investment Partnerships Program – \$20,619,789 (CFDA #14.239), Neighborhood Stabilization Program 2 – \$10,220,117 (CFDA #14.256), Neighborhood Stabilization Program 1–WI - \$436,188 (CFDA #14.228) and Neighborhood Stabilization Program 3 - \$950,166 (CFDA #14.218) and Neighborhood Stabilization Program 3–WI - \$959,607 (CFDA #14.228).

The City received financial assistances in the form of loans from the State of Wisconsin Department of Natural Resources under the Capitalization Grants for Safe Drinking Water State Revolving Fund and Capitalization Grants for Clean Water State Revolving Fund Programs. The funding was provided to help upgrade water supply infrastructure and to improve water quality in the City of Milwaukee. During the fiscal year ended December 31, 2013, the City received total loan proceeds of \$15,342,796 from the program of which \$2,965,172 was from Federal source. The Federal amounts consisted of \$500,000 from CFDA 66.458 and \$2,465,172 from CFDA 66.468. The \$500,000 principal amount from CFDA 66.458 was forgiven in 2013.

(8) State Programs Excluded from Testing

Various programs funded by the State of Wisconsin that are included in the schedule of expenditures of federal, state, and other awards are not required to be tested under State of Wisconsin Single Audit guidelines. These programs are as follows:

- Local Roads Improvement Projects (State ID #395.206)
- Advance Training Grants (State ID #455.231)
- EMS Funding Assistance (State ID #435.XXX)

CITY OF MILWAUKEE

Notes to Schedule of Expenditures
of Federal, State, and Other Awards

Year ended December 31, 2013

(9) Subrecipient Pass-Through Amounts

Certain federal and state awards have been passed through to subrecipients. The following shows the programs and amounts that were passed through to subrecipients in 2013:

Program	CFDA/State ID number	Amount
Broadband Technology Opportunity Program - ARRA	11.557	\$ 226,453
Community Development Block Grant Program	14.218	6,793,837
Neighborhood Stabilization Program 1	14.218	6,062
Neighborhood Stabilization Program 1 – WI	14.228	118,356
CDBG State Program (Emergency Assistance Program)	14.228	313,992
Emergency Solutions Grant Program - 2012	14.231	109,872
Emergency Solutions Grant Program - 2011	14.231	81,882
Emergency Solutions Grant Program - WI 2012	14.231	679,847
Emergency Solutions Grant Program - 2013	14.231	918,665
Emergency Solutions Grant Program - WI 2013	14.231	370,391
Home Investment Partnerships Program	14.239	3,238,177
Housing Opportunity for Persons with Aids	14.241	554,247
Neighborhood Stabilization Program 2	14.256	34,381
Juvenile Accountability Block Grants	16.523	33,218
Supervised Visitation, Safe Havens for Children	16.527	10,288
Green Jobs Innovation Fund Grants	17.279	298,172
Substance Abuse & Mental Health Services Project (LAUNCH)	93.243	160,656
Temporary Assistance for Needy Families	93.558	318,708
High Intensity Drug Trafficking Areas Program	95.001	69,357
Port Security Grant Program	97.056	101,091

**SETTLEMENT OF DHS COST
REIMBURSEMENT AWARDS**

CITY OF MILWAUKEE
Settlement of DHS Cost Reimbursement Awards
Year Ended December 31, 2013

CARS Profile	115002	115002	119011	119011	128010	128010	150156
Agency Type	360	460	360	460	360	460	360
CFDA or State Appropriation Number	93.251	93.251	93.283	435.119	435.128	435.128	93.283
City of Milwaukee Project ID	GR3804012000	GR3804013000	GR3801012100	GR3801013300	GR3800712000	GR3800713000	GR3801012100
Award Amount	\$57,561	\$57,304	\$115,200	\$115,200	\$142,026	\$142,026	\$440,000
Award Period	04/12 - 03/13	04/13 - 03/14	07/12 - 06/13	07/13 - 06/14	07/12 - 06/13	07/13 - 06/14	07/12 - 06/13
Period of Award Within Audit Period	01/13 - 03/13	04/13 - 12/13	01/13 - 06/13	07/13 - 12/13	01/13 - 06/13	07/13 - 12/13	01/13 - 06/13
Expenditures Reported to DHS: Net Expenditures	16,811	44,658	33,525	62,627	69,851	67,561	203,126
Total Expenditures Reported to DHS	16,811	44,658	33,525	62,627	69,851	67,561	203,126
Actual Allowable Expenditures: Salaries	8,552	27,015	22,770	34,897	46,787	45,597	77,128
Benefits	4,039	12,761	10,755	16,484	22,100	21,538	36,432
Other Operating Expenditures	4,220	4,882	0	11,246	964	426	89,566
Total Actual Allowable Expenditures	16,811	44,658	33,525	62,627	69,851	67,561	203,126

CITY OF MILWAUKEE
Settlement of DHS Cost Reimbursement Awards
Year Ended December 31, 2013

CARS Profile	150156	150280	154661	154661	154710	154710	154720
Agency Type	460	360	360	460	260	360	360
CFDA or State Appropriation Number	93.283	93.268	10.561	10.561	10.557	10.557	10.557
City of Milwaukee Project ID	GR3801013100	GR3802913000	GR3802812000	GR3802813000	GR3801112100	GR3801113100	GR3801113200
Award Amount	\$454,000	\$45,000	\$26,000	\$26,104	\$1,450,605	\$1,397,827	\$6,237
Award Period	07/13 - 06/14	01/13 - 12/13	10/12 - 09/13	10/13 - 09/14	01/12 - 12/12	01/13 - 12/13	01/13 - 12/13
Period of Award Within Audit Period	07/13 - 12/13	01/13 - 12/13	01/13 - 09/13	10/13 - 12/13	None	01/13 - 12/13	01/13 - 12/13
Expenditures Reported to DHS: Net Expenditures	139,546	44,585	21,077	3,123	8,767	1,273,669	6,237
Total Expenditures Reported to DHS	139,546	44,585	21,077	3,123	8,767	1,273,669	6,237
Actual Allowable Expenditures:							
Salaries	57,021	27,047	11,390	812	5,802	605,951	2,857
Benefits	26,934	12,776	5,380	384	2,740	286,220	1,350
Other Operating Expenditures	55,591	4,762	4,307	1,927	225	381,498	2,030
Total Actual Allowable Expenditures	139,546	44,585	21,077	3,123	8,767	1,273,669	6,237

CITY OF MILWAUKEE
Settlement of DHS Cost Reimbursement Awards
Year Ended December 31, 2013

CARS Profile	154760	155015	155015	155020	155020	155027	155027
Agency Type	360	360	460	260	360	260	360
CFDA or State Appropriation Number	10.557	93.069	93.074	93.268	93.268	93.977	93.977
City of Milwaukee Project ID	GR3801113400	GR3801812000	GR3801813000	GR3801512000	GR3801513000	GR3800312200	GR3800313200
Award Amount	\$19,970	\$331,629	\$331,629	\$283,778	\$283,778	\$340,000	\$340,000
Award Period	01/13 - 12/13	08/12 - 06/13	07/13 - 06/14	01/12 - 12/12	01/13 - 12/13	01/12 - 12/12	01/13 - 12/13
Period of Award Within Audit Period	01/13 - 12/13	01/13 - 06/13	07/13 - 12/13	None	01/13 - 12/13	None	01/13 - 12/13
Expenditures Reported to DHS: Net Expenditures	19,970	227,930.70	129,616	1,421	282,194	1,331	336,027
Total Expenditures Reported to DHS	19,970	227,931	129,616	1,421	282,194	1,331	336,027
Actual Allowable Expenditures:							
Salaries	0	79,127	60,395	1,086	147,240	904	200,766
Benefits	0	37,376	28,527	513	69,548	427	94,831
Other Operating Expenditures	19,970	111,428	40,694	-178	65,406	0	40,430
Total Actual Allowable Expenditures	19,970	227,931	129,616	1,421	282,194	1,331	336,027

CITY OF MILWAUKEE
Settlement of DHS Cost Reimbursement Awards
Year Ended December 31, 2013

CARS Profile	155141	155141	155190	155190	155945	155945	157020
Agency Type	360	460	360	460	260	360	360
CFDA or State Appropriation Number	93.521	93.521	93.069	93.074	93.940	93.940	93.283
City of Milwaukee Project ID	GR3803412000	GR3803413000	GR3804412000	GR3804413000	GR3800312000	GR3800313100	GR3801012100
Award Amount	\$82,302	\$77,872	\$183,435	\$182,585	\$194,000	\$243,000	\$63,789
Award Period	08/12 - 07/13	08/13 - 07/14	08/12 - 06/13	07/13 - 06/14	01/12 - 12/12	01/13 - 12/13	07/12 - 06/13
Period of Award Within Audit Period	01/13 - 07/13	08/13 - 12/13	01/13 - 06/13	07/13 - 12/13	None	01/13 - 12/13	01/13 - 06/13
Expenditures Reported to DHS: Net Expenditures	58,374	37,570	146,890	56,027	2,768	239,760	46,814
Total Expenditures Reported to DHS	58,374	37,570	146,890	56,027	2,768	239,760	46,814
Actual Allowable Expenditures:							
Salaries	23,379	21,311	65,226	36,519	1,806	161,306	0
Benefits	11,043	10,066	30,809	17,250	853	76,193	0
Other Operating Expenditures	23,952	6,193	50,855	2,258	109	2,261	46,814
Total Actual Allowable Expenditures	58,374	37,570	146,890	56,027	2,768	239,760	46,814

CITY OF MILWAUKEE
Settlement of DHS Cost Reimbursement Awards
Year Ended December 31, 2013

CARS Profile	157023	157023	157720	159220	159319	159319	159319
Agency Type	360	460	360	360	160	360	460
CFDA or State Appropriation Number	93.283	435.157	435.157	93.991	93.243	93.243	93.243
City of Milwaukee Project ID	GR3801012100	GR3801013400	GR3801913000	GR3800912000	GR3804311000	GR3804312000	GR3804313000
Award Amount	\$150,058	\$148,000	\$259,869	\$37,667	\$625,000	\$612,000	\$542,500
Award Period	07/12 - 06/13	07/13 - 06/14	01/13 - 12/13	10/12 - 08/13	09/11 - 09/12	09/12 - 09/13	09/13 - 09/14
Period of Award Within Audit Period	01/13 - 06/13	07/13 - 12/13	01/13 - 12/13	01/13 - 08/13	01/13 - 09/13	01/13 - 09/13	09/13 - 12/13
Expenditures Reported to DHS: Net Expenditures	150,058	98,977	258,867	31,667	71	418,402	113,320
Total Expenditures Reported to DHS	150,058	98,977	258,867	31,667	71	418,402	113,320
Actual Allowable Expenditures:							
Salaries	0	0	147,270	0	0	150,916	46,577
Benefits	0	0	69,563	0	0	71,284	22,000
Other Operating Expenditures	150,058	98,977	42,034	31,667	71	196,202	44,743
Total Actual Allowable Expenditures	150,058	98,977	258,867	31,667	71	418,402	113,320

CITY OF MILWAUKEE
Settlement of DHS Cost Reimbursement Awards
Year Ended December 31, 2013

CARS Profile	159320	159320	445461	445461
Agency Type	260	360	260	360
CFDA or State Appropriation Number	93.994	93.994	93.778	93.778
City of Milwaukee Project ID	GR3801312000	GR3801313000	GR3805812000	GR3805813000
Award Amount	\$419,869	\$516,268	\$319,125	\$339,125
Award Period	01/12 - 12/12	01/13 - 12/13	01/12 - 12/12	01/13 - 12/13
Period of Award Within Audit Period	None	01/13 - 12/13	None	01/13 - 12/13
Expenditures Reported to DHS: Net Expenditures	3,547	511,313	33	339,078
Total Expenditures Reported to DHS	3,547	511,313	33	339,078
Actual Allowable Expenditures:				
Salaries	2,204	227,335	0	186,604
Benefits	1,041	107,381	0	88,142
Other Operating Expenditures	302	176,597	33	64,332
Total Actual Allowable Expenditures	3,547	511,313	33	339,078

INDEPENDENT AUDITORS' REPORTS

**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**

The Honorable Members
Common Council
City of Milwaukee, Wisconsin

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, 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 City of Milwaukee, Wisconsin, as of and for the year ended December 31, 2013, and the related notes to the financial statements, which collectively comprise the City of Milwaukee, Wisconsin's basic financial statements, and have issued our report thereon dated July 30, 2014. Our report includes a reference to other auditors who audited the financial statements of Redevelopment Authority of the City of Milwaukee, the Neighborhood Improvement Development Corporation, and the Century City Redevelopment Corporation, as described in our report on the City of Milwaukee, Wisconsin'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.

Internal Control Over Financial Reporting

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

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

The Honorable Members
Common Council
City of Milwaukee, Wisconsin

Our consideration of internal control was for the limited purpose described in the first paragraph of this section was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We did identify a deficiency in internal control, described in the accompanying schedule of findings and questioned costs as finding 2013-001 that we consider to be a significant deficiency.

Compliance and Other Matters

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

City of Milwaukee, Wisconsin's Response to Finding

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

Purpose of this Report

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

A handwritten signature in cursive script that reads "Clifton Larson Allen LLP".

Milwaukee, Wisconsin
July 30, 2014



INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL AND MAJOR STATE PROGRAM, ON INTERNAL CONTROL OVER COMPLIANCE, AND ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS REQUIRED BY OMB CIRCULAR A-133 AND THE STATE SINGLE AUDIT GUIDELINES

Common Council
City of Milwaukee, Wisconsin
Milwaukee, Wisconsin

Report on Compliance for Each Major Federal and Major State Program

We have audited the City of Milwaukee, Wisconsin's compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* and *Wisconsin State Single Audit Guide* that could have a direct and material effect on each of the City of Milwaukee, Wisconsin's major federal and major state programs for the year ended December 31, 2013. The City of Milwaukee, Wisconsin's major federal and major state programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the City of Milwaukee, Wisconsin's major federal and major state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and Wisconsin State Single Audit Guidelines. Those standards, OMB Circular A-133 and Wisconsin 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 and major state program occurred. An audit includes examining, on a test basis, evidence about the City of Milwaukee, Wisconsin's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal and major state program. However, our audit does not provide a legal determination of the City of Milwaukee, Wisconsin's compliance.

Opinion on Each Major Federal and Major State Program

In our opinion, the City of Milwaukee, Wisconsin complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal and major state programs for the year ended December 31, 2013.

Report on Internal Control Over Compliance

Management of the City of Milwaukee, Wisconsin is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the City of Milwaukee, Wisconsin's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal and major state program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal and major state program and to test and report on internal control over compliance in accordance with OMB Circular A-133 and Wisconsin 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 City of Milwaukee, Wisconsin's internal control over compliance.

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

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

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

Report on Schedule of Expenditures of Federal and State Awards Required by OMB Circular A-133 and the Wisconsin State Single Audit Guidelines

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Milwaukee, Wisconsin as of and for the year ended December 31, 2013, and the related notes to the financial statements, which collectively comprise the City of Milwaukee, Wisconsin's basic financial statements. We issued our report thereon dated July 30, 2014, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal and state awards is presented for purposes of additional analysis as required by OMB Circular A-133 and Wisconsin State Single Audit Guidelines and is not a required part of the basic financial statements. The accompanying schedule of expenditures of other awards is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditure of federal, state and other awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

CliftonLarsonAllen LLP

Milwaukee, Wisconsin

September 23, 2014, except for the Schedules of Federal and State Awards as to which
the date is July 30, 2014

**SCHEDULE OF FINDINGS
AND QUESTIONED COSTS**

**CITY OF MILWAUKEE, WISCONSIN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended December 31, 2013**

SECTION I - SUMMARY OF AUDITORS' RESULTS

Financial Statements

Type of auditors' report issued?	Unmodified
Internal control over financial reporting:	
• Material weakness(es) identified?	No
• Significant deficiency(ies) identified that are not considered to be material weaknesses?	Yes
Non-compliance material to the financial statements noted?	No

Federal Awards

Internal control over major programs:	
• Material weakness(es) identified?	No
• Significant deficiency(ies) identified that are not considered to be material weaknesses?	None reported
Type of auditors' report issued on compliance for major programs?	Unmodified
Any audit findings disclosed that are required to be reported in accordance with section 510(a) of <i>OMB Circular A-133</i> ?	No

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
14.218	Community Development Block Grant Cluster
14.231	Emergency Solutions Grant
16.738/804	Justice Assistance Grant Cluster
66.468	Safe Drinking Water Program
93.994	Maternal and Child Health

Dollar threshold used to distinguish between type A and type B programs:	\$2,334,507
Auditee qualified as low-risk auditee?	Yes

**CITY OF MILWAUKEE, WISCONSIN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended December 31, 2013**

SECTION I - SUMMARY OF AUDITORS' RESULTS (continued)

State Awards

Internal control over major programs:

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

Type of auditors' report issued on compliance for major programs? Unmodified

Any audit findings disclosed that are required to be reported in accordance with the *State Single Audit Guidelines*? No

Identification of major programs:

State ID	Name of State Program or Cluster
370.665	Recycling Grant
435.128/157	Public Health Cluster
505.703B/707B	State Emergency Solutions Grant

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

Auditee qualified as low-risk auditee? Yes

**CITY OF MILWAUKEE, WISCONSIN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended December 31, 2013**

SECTION II - FINANCIAL STATEMENT FINDINGS

2013-001 - Modified to Full Accrual Conversion

Type of Finding: Significant deficiency in internal control over financial reporting.

Criteria

Preparation of the financial statements in accordance with governmental accounting standards requires the entity to analyze deferred inflows under the modified accrual basis of accounting and determine the appropriate accounting treatment for the full accrual basis of accounting.

Condition

In the fund financial statements, the City reported deferred inflows of resources at the beginning of the year based on analysis of both timing and eligibility. During the 2013 audit, a review of the eligibility criteria for recognition as revenue in the government-wide financial statements took place. This review concluded that certain items should have been recognized as revenue in the government-wide financial statements. The financial statements were restated to correct this condition.

Context

The recorded audit adjustment was approximately \$32,577,000. This adjustment consisted of a loan with the Redevelopment Authority of the City of Milwaukee and a receivable for capital projects. These amounts were deferred in the funds because they were not received within the City's period of availability.

Effect

As of December 31, 2012, the net position for the governmental activities was understated by \$32,577,000.

Cause

The City's evaluation of eligibility criteria was improved during the current year to consider the likelihood of collection of receivables and other factors in the capital projects funds and the nature of the loan with the Redevelopment Authority of the City of Milwaukee.

Recommendation

We recommend the City continue to improve its documentation of the criteria and analysis of the decisions for deferred inflows of resources and related recognition of revenue in the full accrual financial statements.

**CITY OF MILWAUKEE, WISCONSIN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended December 31, 2013**

Views of responsible officials and planned corrective actions

Contact Person

Chris Wanty

Corrective Action

The City did not convert certain deferred in-flows in the funds financial statements to revenue in the government-wide financial statements as a result of management's view that the transactions are non-exchange; and all of the eligibility requirements may not have been met. However, management acknowledges that all governmental funds have to be given careful consideration when analyzing deferred in-flow for recognition of revenue in the government-wide financial statements; and have implemented the auditors' recommendation. In the 2013 financial statements, the finding was corrected.

Date of Completion

July 3, 2014

Office of the City Comptroller

**CITY OF MILWAUKEE, WISCONSIN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended December 31, 2013**

SECTION III - FEDERAL AND STATE AWARD FINDINGS AND QUESTIONED COSTS

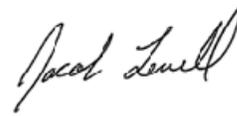
None reported.

**CITY OF MILWAUKEE, WISCONSIN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended December 31, 2013**

SECTION IV - OTHER

- | | |
|---|----|
| 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? | No |
| | |
| 2. Does the audit report show audit issues (i.e. material non-compliance, non-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 <i>State Single Audit Guidelines</i> ? | |
| Department of Administration | No |
| Department of Health Services | No |
| Department of Natural Resources | No |
| | |
| 3. Was a Management Letter or other document conveying audit comments issued as a result of this audit? | No |

4. Name and Signature of Partner



Jacob Lenell, CPA

5. Date of Report

September 23, 2014

**CITY OF MILWAUKEE, WISCONSIN
SCHEDULE OF STATUS OF PRIOR YEAR FINDINGS
Year Ended December 31, 2013**

Finding 2012-001 – Accrued Expenditures– this finding has been resolved.

Finding 2012-002 – Bank Account and Investment Reconciliations – this finding has been resolved.

Finding 2012-003 – Equitable Sharing Program – Federal Asset Forfeiture (16.922) Equipment Monitoring – this finding has been resolved.