



**The Single Audit Act  
Supplemental  
Financial  
Report**

•

**City  
of  
Milwaukee,  
Wisconsin**

**for the  
Year Ended  
December 31, 2014**

**Martin Matson  
Comptroller**

**CITY OF MILWAUKEE**  
**The Single Audit Act Supplemental Financial Report**

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**Office of the Comptroller**

September 28, 2015

Honorable Thomas M. Barrett, Mayor  
The Members of the Common Council  
Of the 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, 2014 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, 2014. 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

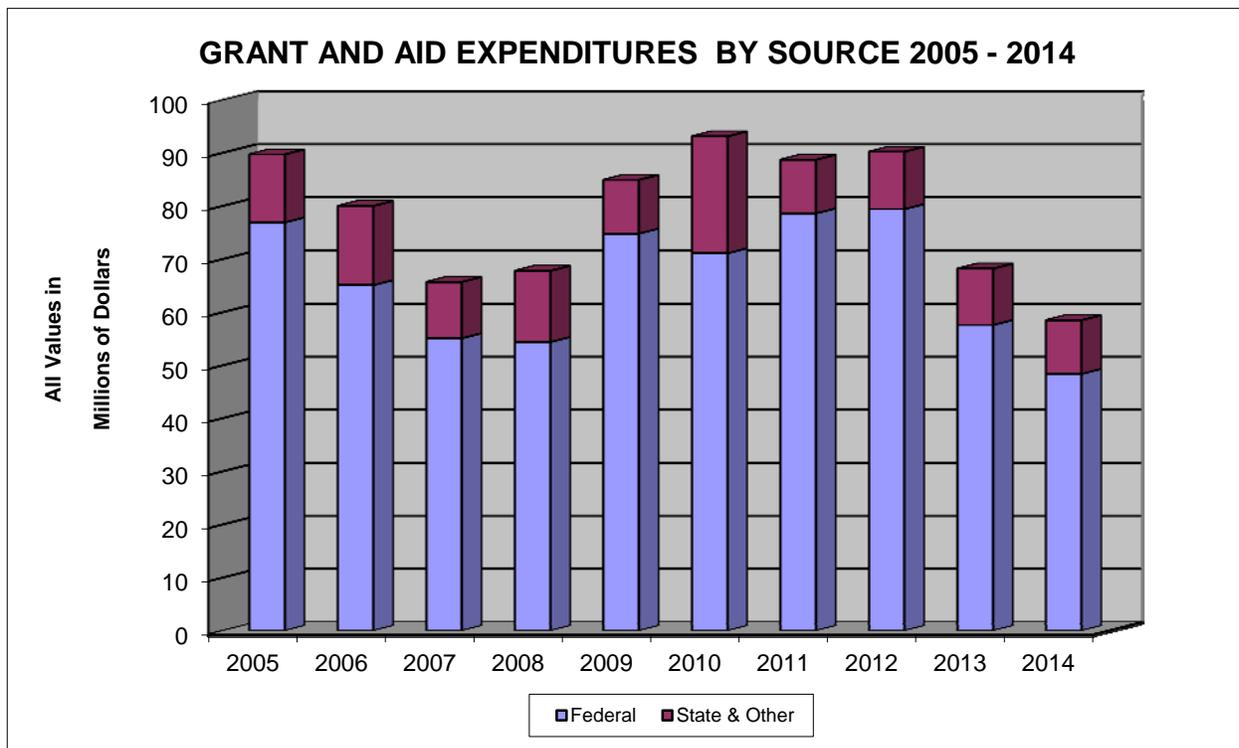
units which receive grant funds and meet the requirements of the 1997 revised Circular A-133 publish separate financial and single audit reports.

### **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.

### **2014 GRANT ACTIVITIES**

The City expended \$58.5 million of grant and aid dollars in 2014, a decrease of \$9.7 million or 14.2% over the prior year. The majority, \$9.2 million, is attributable to reduced Federal assistance; with \$1.1 million drop in Department of Energy grants; \$2.1 million decline in Department of Housing and Urban Development grants; \$2.5 million decrease in Department of Transportation grants; and an aggregate net reduction of \$4.0 million in all other Federal grants. Compared to the previous year, State and Other assistance experienced very moderate change in activities with a combined net decrease in expenditures of \$0.5 million.

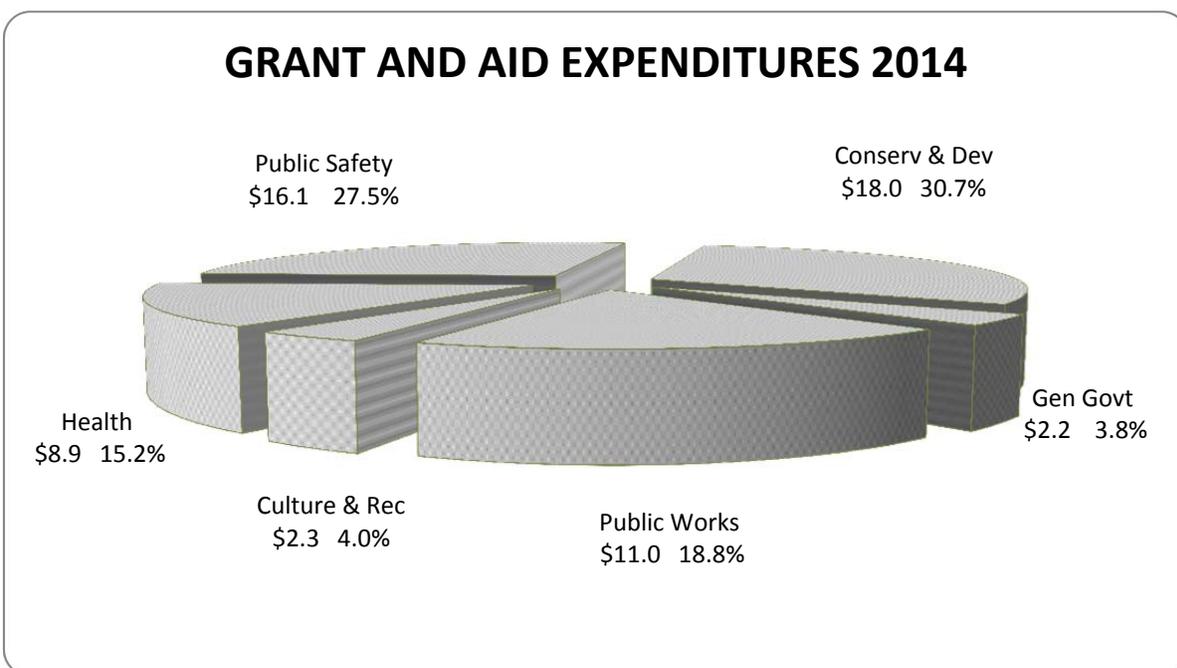


The chart above presents the City's grant and aid expenditures by source over the past 10 years. The chart shows further decline in grant and aid dollars for 2014 after the substantial drop in 2013. The chart also reflects the lowest expenditures level for 2014 compared to all the other years presented. It is anticipated that expenditures will rebound in 2015 due to increased activities under the Federal Transit Formula Program Grant.

## GRANT EXPENDITURES

### 2005-2014

<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>	<u>2014</u>
\$89.7	\$80.0	\$65.7	\$67.8	\$84.9	\$93.1	\$88.7	\$90.2	\$68.2	\$58.5



The graph above indicates the areas in which the City expended 2014 grant funds. The largest category is that of Conservation and Development, which mainly includes Community Development Block Grant and Home Investment Partnerships Program dollars. Expenditures in this category are primarily related to acquisition and rehabilitation of the City's housing stock.

## ACKNOWLEDGEMENT

The timely preparation 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 accounting and grants program staff of the City departments 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, 2014

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	Women, Infants, and Children	10.557	154710, 154720, 154761	1,424,034	11,051
GR3801114000	Women, Infants, and Children	10.557	154710-460	1,596,097	1,370,285
GR3801114010	Women, Infants, and Children - Program Income	10.557		55,258	14,785
GR3801110010	Women, Infants, and Children - Program Income	10.557		616,299	128,425
Subtotal CFDA# 10.557					<u>1,524,546</u>
Passed through the Wisconsin Department of Health Services - Division of Public Health:					
State Administered Matching Grants for the Supplemental Nutrition Assistance Program:					
GR3802813000	Women, Infants, and Children Fit Families	10.561	154661-460	26,104	22,981
GR3802814000	Women, Infants, and Children Fit Families	10.561	154661-560	26,904	6,635
Subtotal CFDA# 10.561					<u>29,616</u>
Direct Programs:					
Urban and Community Forestry Program:					
GR5800412000	2012-2014 Urban Forestry	10.675	12-DG-11420004-036	100,000	96,680
Total U.S. Department of Agriculture					<u>1,650,842</u>
U.S. Department of Commerce:					
Passed through the Wisconsin Department of Administration:					
Coastal Zone Management Administration Awards:					
Fund 0480	River Bulkhead Survey - Port of Milwaukee	11.419	AD119502-012.15	40,000	24,950
Passed through the State of Wisconsin Department of Justice:					
State and Local Implementation Grant Program - SLIGP					
GR3100313000	2013-2016 SLIGP Implementation	11.549	2013-SL-01X-10504	172,585	10,774
Total U.S. Department of Commerce					<u>35,724</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-14-MC-55-0006	30,652,343	14,530,218
CD00000000XX	Community Development Block Grant – Loans	14.218	B-13-MC-55-0006	N/A	140,000
Neighborhood Stabilization Program:					
Housing and Economic Recovery Act:					
NS1XXXXXXXXXX	Neighborhood Stabilization Program 1	14.218	B-08-MN-55-0006	11,060,053	74,659
NS1XXXXXXXXXX	Neighborhood Stabilization Program 1 – Loans	14.218	B-08-MN-55-0006	N/A	9,240
Dodd-Frank Act:					
NS4XXXXXXXXXX	Neighborhood Stabilization Program 3	14.218	B-11-MN-55-0006	3,128,007	100,280
NS4XXXXXXXXXX	Neighborhood Stabilization Program 3 - Loans	14.218	B-11-MN-55-0006	N/A	507,010
Subtotal CDBG - Entitlement Grants Cluster					<u>15,361,407</u>
Passed through the State of Wisconsin Department of Administration:					
Community Development Block Grants–State Administered CDBG Program Cluster:					
GR1501610000	2010-2015 CDBG - Emergency Assistance Program	14.228	EAP-08-51	9,250,000	2,096,480
Neighborhood Stabilization Program:					
Housing and Economic Recovery Act:					
NS3XXXXXXXXXX	Wisconsin Neighborhood Stabilization Program 1	14.228	NSP09-17	4,598,110	273,077
Dodd-Frank Act:					

**CITY OF MILWAUKEE**  
Schedule of Expenditures of Federal, State, and Other Awards  
For the Year ended December 31, 2014

Project I.D.	Grantor agencies	CFDA or State approp. number	Contract	Grant award amount	Grantor expenditures
NS5XXXXXXXXXX	Wisconsin Neighborhood Stabilization Program 3	14.228	NSP11-01	1,659,121	981
NS5XXXXXXXXXX	Wisconsin Neighborhood Stabilization Program 3 - Loans	14.228	NSP11-01	N/A	15,792
	Subtotal Community Development Block Grants--State Administered CDBG Program Cluster:				<u>2,386,330</u>
	Direct Programs:				
	Emergency Solutions Grant Program:				
GR155140000	2014 Emergency Solutions Grant	14.231	E-14-MC-55-0006	1,236,883	1,064,246
GR155130000	2013 Emergency Solutions Grant	14.231	E-13-MC-55-0006	1,049,252	98,468
GR151031000	2011 Emergency Solutions Grant	14.231	E-11-MC-55-0006	416,338	23,130
	Passed through the State of Wisconsin Department of Administration:				
GR154140000	2014 State Emergency Solutions Grant	14.231	ETH 14-12	247,361	108,273
GR154130000	2013 State Emergency Solutions Grant	14.231	ETH 13-13B	200,164	112,850
	Subtotal CFDA# 14.231				<u>1,406,967</u>
	Direct Programs:				
	Home Investment Partnerships Program:				
HM00000000	Home Grant	14.239	M-14-MC-55-0204	4,673,827	2,435,084
HM00000000	Home Grant - Loans	14.239	M-13-MC-55-0204	4,412,594	3,678,092
	Subtotal CFDA# 14.239				<u>6,113,176</u>
	Direct Programs:				
	Housing Opportunities for Persons with AIDS:				
GR1500114000	2014 HOPWA Grant	14.241	WIH14F001	587,497	562,438
	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	18,064
	Direct Programs:				
	Neighborhood Stabilization Program:				
NS2XXXXXXXXXX	Neighborhood Stabilization Program 2	14.256	B-09-LN-WI-0036	28,658,759	515,670
NS2XXXXXXXXXX	Neighborhood Stabilization Program 2-Loans	14.256	B-09-LN-WI-0036	N/A	299,123
	Subtotal CFDA# 14.256				<u>814,793</u>
	Direct Programs:				
	Continuum of Care Program:				
GR1505013000	2012 Continuum of Care-Planning	14.267	WI0134L5101011200	138,825	66,026
	Direct Programs:				
	Lead-Based Paint Hazard Control in Privately Owned Housing:				
GR3810290000	2000 Lead Hazard Reduction	14.900	WILHB0173-00	5,484,471	14,400
	Direct Programs:				
	Lead Hazard Reduction Demonstration Grant Program:				
GR3803114000	2014 Lead Hazard Reduction Demo	14.905	WILHD0265-14	3,900,000	8,959
GR3803711000	2011 Lead Hazard Reduction Demo	14.905	WILHD0220-10	4,500,000	889,905
	Passed through Social Development Commission:				
GR3801612000	Lead Abatement - Social Development Commission	14.905	SDCLEAD12	315,384	152,894
	Subtotal CFDA# 14.905				<u>1,051,758</u>
	Total U.S. Department of Housing and Urban Development				<u>27,795,359</u>
	U.S. Department of Justice:				
	Direct Programs:				

**CITY OF MILWAUKEE**  
Schedule of Expenditures of Federal, State, and Other Awards  
For the Year ended December 31, 2014

Project I.D.	Grantor agencies	CFDA or State approp. number	Contract	Grant award amount	Grantor expenditures
	Joint Law Enforcement Operations (JLEO):				
GR3300113000	2013-2014 Organized Crime - Tengo Todo	16.111	GL-WIE-0174	4,383	3,016
GR3300114000	2014-2015 Organized Crime - Tengo Todo	16.111	GL-WIE-0174	4,000	1,738
GR3302014000	2014-2015 Organized Crime - Four No More	16.111	GL-WIE-0180	10,000	8,064
GR3302713000	2013-2014 Organized Crime - Crooked Wrench	16.111	GL-WIE-0175	4,560	3,497
GR3304913000	2013-2014 Organized Crime - Ricochet	16.111	GL-WIE-0168	3,700	3,700
	Subtotal CFDA# 16.111				20,015
	Passed through the State of Wisconsin Department of Justice:				
	Juvenile Accountability Block Grants:				
GR1500914000	2014-2015 Juvenile Accountability	16.523	2013-JB-11-10800	29,104	5,238
GR1500913000	2013-2014 Juvenile Accountability	16.523	2012-JB-11X/11-10191	38,332	27,792
	Subtotal CFDA# 16.523				33,030
	Direct Programs:				
	Supervised Visitation, Safe Havens for Children:				
GR3803912000	2012 Safe Havens Supervised Visitation and Exchange	16.527	2012-CW-AX-K016	399,995	75,944
	Passed through the State of Wisconsin Department of Justice:				
	Juvenile Justice and Delinquency Prevention Allocation to States:				
GR3302914000	2014-2015 Shotspotter Expansion Project	16.540	2015-SS-01-11134	175,000	175,000
	Passed through the State of Wisconsin Department of Justice:				
	Missing Children's Assistance:				
GR3303114000	2014-2015 Wisconsin Internet Crimes	16.543	2012-MC-FX-K052	35,000	29,273
GR3303113000	2013-2014 Wisconsin Internet Crimes	16.543	2013-50811-WI-MC	35,000	6,665
	Subtotal CFDA# 16.543				35,938
	Passed through Milwaukee County:				
	Edward Byrne Memorial Formula Grant Program:				
GR3300214000	2014 Milwaukee Metro Drug Enforcement	16.579		164,033	163,808
	Passed through Center for the Study of Social Policy:				
	Community Capacity Development Office:				
GR3303212000	2012-2014 Building Neighborhood Capacity	16.595	2011-MU-BX-K147	225,000	198,122
	Passed through the State of Wisconsin Department of Justice:				
	Project Safe Neighborhoods:				
GR3805014000	2014-2015 Prolific Offender/Call In Evaluation	16.609	2011-PE-01-9487	33,776	21,929
GR3301613000	2013-2014 Armed Gunman Training	16.609	2011-PE-01X-9470	10,780	7,986
	Subtotal CFDA# 16.609				29,915
	Direct Programs:				
	Public Safety Partnership and Community Policing Grants:				
GR3302613000	2013-2015 COPS STOP Program	16.710	2013CKWXX031	48,556	30,872
GR3303012000	2012-2015 COPS - Community Policing	16.710	2012CKWXX002	50,000	11,978
GR3304310000	2010-2014 COPS Technology	16.710	2010CKWX0065	550,000	38,776
GR3305013000	2013-2016 COPS Hiring Program	16.710	2013ULWX0050	1,250,000	368,848
GR3805610000	2010 National Training & Technical Assistance Homicide for Review	16.710	2010CKWXX018	456,060	121,425
GR3805613000	2013 National Training & Technical Assistance Homicide for Review	16.710	2013CKWXX011	241,027	30,251
	Subtotal CFDA# 16.710				602,150
	Passed through Milwaukee County:				
	Edward Byrne Memorial Justice Assistance Grant Program Cluster:				

**CITY OF MILWAUKEE**  
Schedule of Expenditures of Federal, State, and Other Awards  
For the Year ended December 31, 2014

Project I.D.	Grantor agencies	CFDA or State approp. number	Contract	Grant award amount	Grantor expenditures
GR3307114000	2014-2017 JAG - Edward Byrne Memorial	16.738		424,998	186,331
GR3307113000	2013-2016 JAG - Edward Byrne Memorial	16.738	2013-DJ-BX-0284	386,200	109,938
GR3307111000	2011-2014 JAG - Edward Byrne Memorial	16.738	2011-DJ-BX-3370	496,640	110,106
	Subtotal Edward Byrne Memorial Justice Assistance Grant Program Cluster:				<u>406,375</u>
	Direct Programs:				
	Byrne Criminal Justice Innovation Program:				
GR3305113000	2013-2015 Frontline Initiative	16.817	2013-DB-BX-K063	417,554	173,104
GR3306412000	2012-2015 Byrne Washington Park	16.817	2012-AJ-BX-0011	600,000	174,792
	Subtotal CFDA# 16.817				<u>347,896</u>
	Federal Bureau of Investigation:				
	Direct Programs:				
	Equitable Sharing Program:				
Fund 0001	2014 Federal Asset Forfeiture	16.922			<u>916,522</u>
	Direct Programs:				
	Federal Bureau of Investigation:				
GR3300613000	2013-2014 Joint Terrorism Task Force	16.Unknown		17,202	5,571
GR3300614000	2014-2015 Joint Terrorism Task Force	16.Unknown		17,374	1,512
GR3306714000	2014-2015 Cyber Task Force	16.Unknown		17,374	1,160
GR3306914000	2014 Cyber Task Force	16.Unknown		17,202	3,093
GR3308213000	2013-2014 Violent Crime Task Force	16.Unknown		103,214	51,766
GR3308214000	2014-2015 Violent Crime Task Force	16.Unknown		104,245	19,878
GR3308313000	2013-2014 Cyber Crimes Task Force	16.Unknown		17,202	4,608
GR3308314000	2014-2015 Cyber Crimes Task Force	16.Unknown		17,374	929
GR3308413000	2013-2014 Regional Gang Task Force	16.Unknown		37,925	32,049
GR3308414000	2014-2015 Regional Gang Task Force	16.Unknown		69,497	10,952
	Drug Enforcement Administration:				
GR3303313000	2013-2014 DEA Task Force	16.Unknown		34,405	25,129
GR3303314000	2014-2015 DEA Task Force	16.Unknown		34,749	6,687
GR3304114000	2014 Tactical Diversion TF	16.Unknown		17,202	8,548
GR3306214000	2014-2015 Tactical Diversion TF	16.Unknown		17,374	3,677
	Alcohol, Tobacco, and Firearms:				
GR3304613000	2013-2014 ATF/Firearms and VCIT	16.Unknown	14-STP-243-AFF	119,977	82,704
GR3304614000	2014-2015 ATF/Firearms and VCIT	16.Unknown	15-STP-243-AFF	79,300	19,461
	U.S. Marshals:				
GR3301114000	2014 Operation Grand Slam	16.Unknown		3,150	3,018
GR3307613000	2013-2014 U.S. Marshals Service	16.Unknown		16,000	438
	U.S. Secret Service				
GR3307314000	2014-2015 U.S. Secret Service	16.Unknown		10,500	2,089
	Subtotal CFDA# 16.Unknown				<u>283,269</u>
	Total U.S. Department of Justice				<u>3,287,984</u>
	U.S. Department of Labor:				
	Passed through Milwaukee Area Workforce Investment Board:				
	Workforce Investment Act - Adult Program Cluster:				
GR1501814000	2014 Building Analyst Training	17.258	14-CITYME2-48	30,000	13,170
GR5800514000	2014 Dombrowski Training	17.258	14-LANDSCAPE-48	157,500	157,500
	Subtotal Workforce Investment Act - Adult Program Cluster				<u>170,670</u>

**CITY OF MILWAUKEE**  
Schedule of Expenditures of Federal, State, and Other Awards  
For the Year ended December 31, 2014

Project I.D.	Grantor agencies	CFDA or State approp. number	Contract	Grant award amount	Grantor expenditures
GR5800514000	Passed through Milwaukee Area Workforce Investment Board: Workforce Investment Act - Dislocated Workers: 2014 Dombrowski Training	17.260	14-LANDSCAPE-48	17,500	17,500
GR1501711000	Passed through Jobs for the Future, Inc.: Green Jobs Innovation Fund Grants: 2011-2014 Green Jobs Innovation	17.279	IF-21926-11-60-A-25	901,200	247,769
	Total U.S. Department of Labor				435,939
	U.S. Department of Transportation:				
	Passed through the State of Wisconsin Department of Transportation:				
	Highway Planning and Construction Cluster:				
BR & ST	Federal Aid Highway Program	20.205	Various	44,704,595	4,427,428
GR3307412000	2012-2014 I-43/94 Bridge Rehabilitation	20.205	1228-26-90-No.2	90,000	3,053
GR5200414000	2014-2015 Vehicle Travel Monitor	20.205	0095-53-32	87,260	14,616
GR5200413000	2013-2014 Vehicle Travel Monitor	20.205	0095-43-32	92,375	71,532
GR5400313000	2013-2015 Refuse Truck Compressed Natural Gas Conversion	20.205	1693-35-10	576,000	576,000
	Subtotal Highway Planning and Construction Cluster				5,092,629
	Passed through the State of Wisconsin Department of Transportation:				
	Federal Transit - Formula Grants Cluster:				
ST3201230XX	Interstate Cost Estimate Substitute - Milwaukee Connector	20.507	WI-95-X033-01	52,692,803	446,187
	Passed through the State of Wisconsin Department of Transportation:				
	Highway Safety Cluster:				
	State and Community Highway Safety:				
GR3305913000	2013-2014 Bicycle Safety Enforcement	20.600	0954-80-08	6,000	5,986
GR3306013000	2013-2014 Pedestrian Safety Enforcement	20.600	0954-80-07	6,000	5,983
	Subtotal CFDA# 20.600				11,969
	Passed through the State of Wisconsin Department of Transportation:				
	Alcohol Impaired Driving Countermeasures Incentive Grants I:				
GR3300413000	2013-2014 Alcohol Enforcement	20.601	0954-31-76	75,000	58,565
GR3300414000	2014-2015 Alcohol Enforcement	20.601	0955-31-37	100,000	20,460
	Subtotal CFDA# 20.601				79,025
	Subtotal Highway Safety Cluster				90,994
	Passed through the State of Wisconsin Department of Transportation:				
	National Priority Safety Programs:				
GR3304213000	2013-2014 Seat Belt Enforcement	20.616	0954-25-15	5,000	4,877
GR3306114000	2014 Motorcycle Enforcement	20.616	0964-31-44	5,000	4,820
	Subtotal CFDA# 20.616				9,697
	Total U.S. Department of Transportation				5,639,507
	National Foundation on the Arts and the Humanities:				
	Direct Programs:				
	Promotion of the Arts - Grants to Organizations and Individuals:				
GR1900714000	2014 WI Arts Board Regranting	45.024	FY14-0217	23,060	23,060
	Passed through the State of Wisconsin Department of Public Instruction:				
	Grants to States				
GR8600514000	Milwaukee Historic Trade Card Collection	45.310	14-40-14-205-LSTA	3,950	3,950
GR8600614000	Welcome to the Library	45.310	14-40-14-263-LSTA	15,000	11,815
	Subtotal CFDA# 45.310				15,765

**CITY OF MILWAUKEE**  
Schedule of Expenditures of Federal, State, and Other Awards  
For the Year ended December 31, 2014

Project I.D.	Grantor agencies	CFDA or State approp. number	Contract	Grant award amount	Grantor expenditures
	Total National Foundation on the Arts and the Humanities				38,825
	U.S. Environmental Protection Agency:				
	Passed through Wisconsin Department of Natural Resources:				
	Capitalization Grants for Drinking Water State Revolving Fund Cluster:				
WT410XXXXX	Safe Drinking Water Program	66.468	4851-08	878,951	878,951
WT410XXXXX	Safe Drinking Water Program	66.468	4851-23	432,174	432,174
	Subtotal Capitalization Grants for Drinking Water State Revolving Fund Cluster				1,311,125
	Direct Programs:				
	Great Lakes Program:				
ST320140100	Milwaukee's Greenscape-Green Alleys, Porous Walks, and Stormwater Parking	66.469	00E01258	1,000,000	597,725
	Passed through Department of Natural Resources:				
	Beach Monitoring and Notification Program Implementation Grants:				
GR3804613000	2013 Beach Monitoring	66.472	WIDNR13	11,701	10,366
	Direct Programs:				
	Environmental Workforce Development and Job Training Cooperative Agreements:				
GR1501912000	2012-2015 Environmental Workforce	66.815	JT00E01179	200,000	89,346
	Total U.S. Environmental Protection Agency				2,008,562
	U.S. Department of Energy:				
	Passed through Wisconsin Department of Administration:				
	Conservation Research and Development:				
GR5400413000	2013-2014 Vehicle Deployment Project	81.086	AD139699	29,188	29,188
	Passed through Midwest Renewable Energy Association:				
	Energy Efficiency & Renewable Energy Info. Dissem., Outreach, Trng & Tech. Analysis/Assist:				
GR1500714000	2014-2016 Rooftop Solar Challenge	81.117	DE-EE0006544	28,860	4,160
	Energy Efficiency and Conservation Block Grant Program:				
	Passed through Wisconsin Energy Conservation:				
	American Recovery and Reinvestment Act:				
AR1500510000	2010-2014 Retrofit Ramp-up	81.128	DE-EE0003579/000	1,433,400	108,909
	Total U.S. Department of Energy				142,257
	U.S. Department of Health and Human Services:				
	Passed through Association of Public Health Laboratories:				
	Laboratory Leadership, Workforce Trng & Mgmt Dev., Improv. Public Hlth Lab. Infrastructure:				
GR3802513000	2013 APHL QI Training	93.065	U60HM000803	14,995	1,399
GR3807114000	2014 Neisseria Gonorrhoeae	93.065	U60HM000803	8,000	7,984
	Subtotal CFDA# 93.065				9,383
	Passed through Wisconsin Department of Health Services - Division of Public Health:				
	Hospital Preparedness Prog. & Public Health Emergency Preparedness Aligned Coop. Agrmnt:				
GR3801814000	2014 Public Health Emergency Preparedness	93.074	155015-560	331,629	119,619
GR3801813000	2013 Public Health Emergency Preparedness	93.074	155015-460	331,629	201,733
GR3804414000	2014-2015 Bioterrorism Focus CRI	93.074	155190-560	182,585	62,763
GR3804413000	2013-2014 Bioterrorism Focus CRI	93.074	155190-460	183,020	126,993
	Subtotal CFDA# 93.074				511,108
	Passed through Medical College of Wisconsin:				
	Affordable Care Act (ACA) Personal Responsibility Education Program:				
GR3803615000	2015 Plain Talk - Prep for Youth	93.092	159354-560	45,500	11,046
GR3803614000	2014 Plain Talk - Prep for Youth	93.092	159354-460	38,625	37,356

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Project I.D.	Grantor agencies	CFDA or State approp. number	Contract	Grant award amount	Grantor expenditures
GR3803613000	2013 Plain Talk - Prep for Youth	93.092	159354-360	50,000	167
	Subtotal CFDA# 93.092				<u>48,569</u>
	Direct Programs:				
	Food and Drug Administration Research:				
GR3806613000	2013 Food and Drug Administration Food Inspection	93.103	5U18FD004642-02	80,000	56,778
GR3806614000	2014 Food and Drug Administration Food Inspection	93.103	5U18FD004642-03	74,665	32,280
	Subtotal CFDA# 93.103				<u>89,058</u>
	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	6H12HA24811	78,164	46,728
	Passed through Board of Regents of the University of Wisconsin System:				
	Mental Health Research Grants:				
GR3805315000	2015 HIV Risk Reduction	93.242	1R01MH089129	100,309	38,104
GR3805314000	2014 HIV Risk Reduction	93.242	1R01MH089129	100,309	61,550
	Subtotal CFDA# 93.242				<u>99,654</u>
	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	306,918
	Passed through Wisconsin Department of Health Services - Division of Public Health:				
	Universal Newborn Hearing Screening:				
GR3804014000	2014 Universal Newborn Hearing Screening	93.251	115002-560	61,189	41,273
GR3804013000	2013 Universal Newborn Hearing Screening	93.251	115002-460	57,304	12,646
	Subtotal CFDA# 93.251				<u>53,919</u>
	Passed through Wisconsin Department of Health Services - Division of Public Health:				
	Immunization Cooperative Agreements:				
GR3801514000	2014 Cons Immunization Action	93.268	155020-460	283,771	281,347
GR3801513000	2013 Cons Immunization Action	93.268	155020-360	283,778	1,584
GR3802914000	2014 Hepatitis B Immunization	93.268	150280-460	33,750	33,750
GR3802913000	2013 Hepatitis B Immunization	93.268	150280-360	45,000	415
	Subtotal CFDA# 93.268				<u>317,096</u>
	Passed through Tulane University:				
	Drug Abuse and Addiction Research Programs:				
GR3804514000	2014 Seek, Test, Treat: Address HIV	93.279	5R01DA030770-06	71,622	26,733
GR3804511000	2011 Seek, Test, Treat: Address HIV	93.279	7R01DA030770-03	139,072	34,693
	Subtotal CFDA# 93.279				<u>61,426</u>
	Passed through Wisconsin Department of Health Services - Division of Public Health:				
	Centers for Disease Control and Prevention_Investigations and Technical Assistance:				
GR3801014000	2014 Wisconsin Well Women	93.283	150156-560	394,000	155,901
GR3801013000	2013 Wisconsin Well Women	93.283	156156-460	454,000	314,454
	Subtotal CFDA# 93.283				<u>470,355</u>
	Passed through Medical College of Wisconsin:				
	Minority Health and Health Disparities Research:				
GR3805914000	2014 CHIMC - Save Lives Immunize	93.307	5R24MD001812	18,423	16,731
GR3805913000	2013 CHIMC - Save Lives Immunize	93.307	2R24MD001812-09	18,423	5,823
	Subtotal CFDA# 93.307				<u>22,554</u>
	Passed through Wisconsin Department of Children and Families:				
	Affordable Care Act (ACA) Maternal, Infant and Early Childhood Home Visiting Program:				

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GR3803213000	2013 Home Visiting Comm of Practice 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:	93.505	CFD000142	15,000	7,450
GR3803414000	2014 SURVNET - ACA	93.521	155141-560	86,571	30,045
GR3803413000	2013 SURVNET - ACA	93.521	155141-460	77,872	40,302
	Subtotal CFDA# 93.521				70,347
	Passed through National Association of County and City Health Officials Building Capacity of the Public Health System to Improve Population Health through National, Non-Profit Organizations- financed in part by Prevention and Public Health Funds (PPHF)				
GR3800514000	2014 Healthcare Association Infections	93.524		10,000	9,483
	Passed through Wisconsin Department of Children and Families: Temporary Assistance for Needy Families Cluster:				
GR3806314000	2014 Comprehensive Home Visiting Fam Foundation	93.558	CFA0064R3	1,506,359	330,220
GR3806313000	2013 Comprehensive Home Visiting Fam Foundation	93.558	CFA0064R2	1,373,678	768,684
	Passed through the State of Wisconsin Department of Health Services: Comprehensive Home Visiting Fam Foundation				
GR3806409010		93.558	521110-11	812,085	59,285
	Subtotal Temporary Assistance for Needy Family Cluster				1,158,189
	Passed through Wisconsin Department of Children and Families: Refugee and Entrant Assistance - State Administered Programs:				
GR3803314000	2014 Refugee Health Screening	93.566	CFD00380	242,200	164,275
GR3803311000	2011 Refugee Health Screening	93.566	7310-RP	938,600	1,123
	Subtotal CFDA# 93.566				165,398
	Passed through Wisconsin Department of Health Services - Division of Public Health: Preventive Health and Health Services Block Grant Funded Solely with Prvntion and Public Hlth Fnds:				
GR3800915000	2014 Cons Preventive Health	93.758	159220-560	52,110	603
	Passed through the State of Wisconsin Department of Health Services: Medical Assistance Program Cluster:				
GR3801314000	2014 Cons Maternal & Child Health	93.778	159320-460	27,932	27,683
GR3805814000	2014 MA Outreach-Forward Health	93.778	445461-460	356,210	309,428
GR3805813000	2013 MA Outreach-Forward Health	93.778	445461-360	339,125	47
	Subtotal Medical Assistance Cluster				337,158
	Passed through Wisconsin Department of Health Services - Division of Public Health: HIV Care Formula Grants:				
GR3800314000	2014 Sexually Transmitted Diseases	93.917	155948-460	13,250	13,250
GR3800314000	2014 Sexually Transmitted Diseases	93.917	155949-460	39,750	39,750
	Subtotal CFDA# 93.917				53,000
	Passed through Wisconsin Department of Health Services - Division of Public Health: HIV Prevention Activities Health Department Based:				
GR3800314000	2014 Sexually Transmitted Diseases	93.940	155945-460	222,000	185,821
GR3800313000	2013 Sexually Transmitted Diseases	93.940	155945-360	243,000	3,240
	Subtotal CFDA# 93.940				189,061
	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	340,000	3,973

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GR3800914000	Passed through Wisconsin Department of Health Services-Division of Public Health: Preventive Health and Health Services Block Grant: 2014 Consol Preventive Health	93.991	159221-460	21,927	<u>21,927</u>
GR3801314000	Passed through the State of Wisconsin Department of Services - Division of Public Health: Maternal and Child Health Services Block Grant to the States: 2014 Consol Maternal and Child Health	93.994	159320-460	459,479	455,385
GR3801313000	2013 Consol Maternal and Child Health	93.994	159320-360	516,268	<u>4,955</u>
	Subtotal CFDA# 93.994				<u>460,340</u>
GR3800314000	Passed through Wisconsin Department of Health Services - Division of Public Health: Preventive Health Services Sexually Transmitted Diseases Control Grants: 2014 Sexually Transmitted Diseases	93.997	155027-460	350,000	<u>347,900</u>
	Total U.S. Department of Health and Human Services				<u>4,861,597</u>
	Executive Office of the President: Direct Programs: High Intensity Drug Trafficking Areas Program:				
GR3302213000	2013 HIDTA-Interdiction	95.001	G13ML0002A	63,307	5,500
GR3302214000	2014 HIDTA-Interdiction	95.001	G14ML0002A	56,950	56,699
GR3302314000	2014 HIDTA-Heroin	95.001	G14ML0002A	57,210	57,210
GR3302414000	2014 HIDTA-Intelligence	95.001	G14ML0002A	26,675	26,675
GR3302513000	2014 HIDTA-Training	95.001	G13ML0002A	3,000	3,000
GR3303613000	2013 HIDTA-Fugitive Task Force	95.001	G13ML0002A	20,342	2,000
GR3303614000	2014 HIDTA-Fugitive Task Force	95.001	G14ML0002A	16,675	16,675
GR3304813000	2013 HIDTA-Joint Drug Gang	95.001	G13ML0002A	552,268	133,211
GR3304814000	2014 HIDTA-Joint Drug Gang	95.001	G14ML0002A	470,847	464,236
GR3309114000	Passed through the City of West Allis: 2014 HIDTA-DHE-14-01	95.001	14-01DHE	2,188	<u>2,188</u>
	Subtotal CFDA# 95.001				<u>767,394</u>
	Total Executive Office of the President				<u>767,394</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: 2008 FEMA – June Flood - Water Pumping Station	97.036		134,145	<u>93,913</u>
Fund 0420	Passed through the State of Wisconsin Department of Military Affairs: FEMA Hazard Mitigation Grant	97.037	FEMA-DR-1180-WI	1,723,980	<u>5,218</u>
GR5010019000	Assistance to Firefighters Grant: 2013-2014 Assistance to Firefighters	97.044	EMW-2012-FR-00310	955,728	<u>955,728</u>
GR3200513000	Direct Programs: Port Security Grant Program: 2012-2014 Port Security	97.056	EMW2012PU00300	301,873	108,377
GR1502012000	2013-2015 Port Security	97.056	EMW2013PU00315	188,718	40,656
GR1502513000	2011-2014 Port Security - Port of Milwaukee - Operating	97.056	EMW2011PU00294S01	N/A	42,950
Fund 0480	2011-2014 Port Security	97.056	EMW2011PU00294S01	377,344	<u>94,695</u>
GR1502711000	Subtotal CFDA# 97.056				<u>286,678</u>
GR3100113000	Passed through the State of Wisconsin Department of Military Affairs: Homeland Security Grant Program Cluster: 2013-2014 HS/UASI Planning Position	97.067	2013-HSW-18-10329	80,000	62,803

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GR3100214000	2014 Interoperability Coordinator	97.067	2013-HSW-05-10333	9,000	9,000
GR3200214000	2014 Hazardous Materials Equipment	97.067	2011/2012-HSW-02A-10399	73,950	73,949
GR3200813000	2013-2014 MMRS Grant	97.067	2011-HSW-20-10327	267,608	243,156
GR3300714000	2014 HS/ALERT Training	97.067	2012-HSW-02B-10391	4,500	2,221
GR3305214000	2014 HS/Explosive Handlers	97.067	2013-HSW-02B-10413	18,017	17,670
GR3305414000	2014-2015 Threat Analysis Center	97.067	2014-HSW-18-10431	55,000	7,858
	Subtotal Homeland Security Grant Program Cluster				<u>416,657</u>
	Total Department of Homeland Security				<u>1,758,194</u>
	Total federal assistance - Current				<u>48,422,184</u>
	U. S. Department of Housing and Urban Development:				
	Prior Years' Loans with Continuing Requirements:				
	Direct Programs:				
	Community Development Block Grants - Entitlement Grant Cluster:				
CD00000000XX	Community Development Block Grants	14.218	B-XX-MC-55-0006		3,968,899
NS1XXXXXXXXXX	Neighborhood Stabilization Program 1	14.218	B-08-MN-55-0006		112,465
NS4XXXXXXXXXX	Neighborhood Stabilization Program 3	14.218	B-11-MN-55-0006		220,868
	Subtotal Community Development Block Grants - Entitlement Grant Cluster				<u>4,302,232</u>
	Passed through the State of Wisconsin Department of Administration:				
	Community Development Block Grants-State Administered CDBG Program Cluster:				
NS3XXXXXXXXXX	Neighborhood Stabilization Program 1 - State	14.228	NSP09-17		259,000
NS5XXXXXXXXXX	Neighborhood Stabilization Program 3 - State	14.228	NSP11-01		426,107
	Subtotal Community Development Block Grants-State Administered CDBG Program Cluster:				<u>685,107</u>
	Direct Programs:				
HM00000000	Home Investment Partnership Program	14.239	M-XX-MC-55-0204		<u>12,355,091</u>
	Direct Programs:				
NS2XXXXXXXXXX	Neighborhood Stabilization Program 2 - American Recovery and Reinvestment Act	14.256	B-09-LN-WI-0036		<u>2,343,266</u>
	Total Prior Years' Loans with Continuing Requirements:				<u>19,685,696</u>
	Total Federal Assistance				<u>68,107,880</u>
	State assistance:				
	State of Wisconsin Department of Administration:				
	Direct Programs:				
GR1541400000	State Emergency Solutions Grant-HPP	505.703B	ETH 14-12	368,318	68,070
GR1541300000	State Emergency Solutions Grant-HPP	505.703B	ETH-12-13 A	394,110	129,245
	Subtotal State Approp#505.703B				<u>197,315</u>
	Direct Programs:				
GR1541400000	State Emergency Solutions Grant-THP	505.707B	ETH 14-12	100,000	34,667
GR1541300000	State Emergency Solutions Grant-THP	505.707B	ETH-12-13 A	100,000	64,341
	Subtotal State Approp#505.707B				<u>99,008</u>
	Total State of Wisconsin Department of Administration				<u>296,323</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	74,465

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GR3800714000	2014-2015 Congenital Disorder	435.128	128010-560	142,026	44,995
	Subtotal State Approp.# 435.128				<u>119,460</u>
	Direct Programs:				
GR3801914000	2014 Cons Lead Detection	435.157	157720-460	259,869	259,134
GR3801913000	2013 Cons Lead Detection	435.157	157720-360	259,869	1,002
	Subtotal State Approp.# 435.157				<u>260,136</u>
	Subtotal Public Health Program Cluster				<u>379,596</u>
	Direct Programs:				
GR3801114000	2014 Women Infants and Children	435.154	154720-460	6,237	6,235
	Direct Programs:				
	Maternal and Child Health Services Block Grant to the States:				
GR3801314000	2014 Consol Maternal and Child Health	435.159	159320-460	27,932	27,683
GR3807614000	2014 Dual Protection Part Initiative	435.159	DUALPROT14	100,000	50,560
	Passed through Health Care Education and Trainging Inc.				
GR3802214000	FCH-Family Dual Protection	435.159	FCH 2014	20,000	14,051
	Subtotal State Approp.# 435.159				<u>92,294</u>
	Direct Programs:				
GR3801013000	2013 Wisconsin Well Women	435.119	119011-460	115,200	52,573
GR3801014000	2014 Wisconsin Well Women	435.119	119011-560	115,200	56,925
GR3200413000	2013-2014 EMS Funding Assistance	435.119		44,380	21,250
	Subtotal State Approp.# 435.119				<u>130,748</u>
	Direct Programs:				
GR3801013000	2013 Wisconsin Well Women	435.157	157023-460	148,000	49,023
GR3801014000	2014 Wisconsin Well Women	435.157	157023-560	76,000	71,296
	Subtotal State Approp.# 435.157				<u>120,319</u>
	Passed through Community Advocates:				
GR3307814000	2014 WI WINS Anti-Tobacco	435.181		8,000.00	3,259
	Total State of Wisconsin Department of Health and Family Services				<u>732,451</u>
	State of Wisconsin Department of Justice:				
	Direct Programs:				
	Law Enforcement Training Fund-Local Assistance:				
GR3306613000	2013-2014 Roll Call Law Video	455.231	14-034	14,140	13,935
GR3306614000	2014-2015 Roll Call Law Video	455.231	2015-LE-01-10933	14,140	1,129
GR3308913000	2013-2014 Advanced Training-Recorded Interviews	455.231	14-059	5,000	4,251
	Subtotal State Approp.# 455.231				<u>19,315</u>
	Direct Programs:				
	Uniform Beat Patrol Officers:				
GR3301514000	2014 Beat Patrol	455.275	2014-BP-01-9960-2	126,714	126,714
	Total State of Wisconsin Department of Justice				<u>146,029</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			15,652
	Total State of Wisconsin Department of Military Affairs				<u>15,652</u>

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Project I.D.	Grantor agencies	CFDA or State approp. number	Contract	Grant award amount	Grantor expenditures
	State of Wisconsin Department of Natural Resources:				
	Direct Programs:				
GR5800314000	2014-2015 Urban Forestry Program	370.587	UF-1172-14	25,000	887
	Direct Programs:				
GR5400114000	2014 Recycling Grant-Basic	370.670	RU#40251	2,167,436	2,167,436
GR5400114000	2014 Recycling Grant-Consolidated	370.673	RU#40251	155,339	155,339
	Subtotal State Approp.# 370.670 & 370.673				<u>2,322,775</u>
	Direct Programs:				
SM320130200	Non Point Source Stormwater Management Grant Program - Green Streets	370.TH1	USC-M101-40251-13	90,000	32,840
SM320130300	Municipal Flood Control	370.TH1	MFC-40251-12	414,920	350,739
	Subtotal State Approp.# 370.TH1				<u>383,579</u>
	Total State of Wisconsin Department of Natural Resources				<u>2,707,241</u>
	State of Wisconsin Department of Transportation:				
	Direct Programs:				
	Local Roads Improvement Program:				
ST211000000	Local Roads Improvement Grants	395.206	0880-13-03	982,301	-2,581
ST211000000	Local Roads Improvement Grants	395.206	0880-15-03	1,010,005	119,151
	Subtotal State Approp.# 395.206				<u>116,570</u>
	Direct Programs:				
GR3303413000	2013-2015 I-794 Lake & Hoan Bridge	395.357	1300-13-92 No. 2	50,000	28,131
	Total State of Wisconsin Department of Transportation				<u>144,701</u>
	Total State Assistance				<u>4,042,397</u>
	Local assistance:				
	Bradley Center:				
	Direct Programs:				
GR3304513000	2013-2015 Bradley Center			162,000	121,923
	Total Bradley Center				<u>121,923</u>
	Cities of Services:				
	Direct Programs:				
GR1902114000	2014 Impact Volunteering Fund			25,000	25,000
	Total Cities of Services				<u>25,000</u>
	City of Milwaukee Arts Board:				
	Direct Programs:				
GR3301914000	2014 Milwaukee Arts Board District 6			2,000	2,000
	Total City of Milwaukee Arts Board				<u>2,000</u>
	Columbia St. Mary's:				
	Direct Programs:				
GR3806309000	Intensive Home Visit/Center Health		CSM 063	439,708	368
	Total Columbia St. Mary's				<u>368</u>
	Diverse and Resilient:				
	Direct Programs:				

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GR3802514000	End Aids Milwaukee			50,000	27,000
GR3802714000	414ALL-Diverse & Resilient		14DIVERSE	20,000	20,000
	Total Diverse and Resilient				<u>47,000</u>
	Dr. Pepper Snapple Group-Kaboom:				
	Direct Programs:				
GR5800714000	2014-2015 Let'sPlayCommunityAccess			93,750	92,422
	Total Dr. Pepper Snapple Group-Kaboom				<u>92,422</u>
	Forest County Potawatomi Community Foundation:				
	Direct Programs:				
GR3308013000	2013-2014 Potawatomi Bingo Casino			100,000	60,700
GR3308014000	2014-2015 Potawatomi Bingo Casino			100,000	21,963
	Total Forest County Potawatomi Community Foundation				<u>82,663</u>
	Greater Milwaukee Foundation:				
	Direct Programs:				
GR1501112000	2012-2014 Fund for Lake Michigan		20121443	75,000	35,750
GR1504013000	2013 Milwaukee Continuum of care			150,000	50,893
GR3305210000	2010-2014 GreaterMilwFoundatn-AEDs			8,000	8,000
GR3802114000	Breast Cancer GMF-CB Urban fun		GMF2014	12,450	12,450
GR3803813000	GMF-Homicide Review Committee		GMFHOM 13	30,000	8,260
GR3806813000	MA Outreach CHAP-GMF		CHAPGHF 13	50,000	45,006
GR3806914000	VP-Community Safety Data Hub		GMF14	125,000	50,000
GR5200513000	2013-2015 Porous Walks		20130093	40,000	40,000
	Total Greater Milwaukee Foundation				<u>250,359</u>
	Healthier Wisconsin Partnership Program:				
	Direct Programs:				
GR3803013000	2013 Immunization-Utilizing Peer Teen Advocate		IMM12	29,431	1,196
	Total Healthier Wisconsin Partnership Program				<u>1,196</u>
	Helen Bader Foundation:				
	Direct Programs:				
GR1901914000	2014 Global Youth Serv. Day			5,000	3,142
	Total Helen Bader Foundation				<u>3,142</u>
	Joyce Foundation:				
	Direct Programs:				
GR1100114000	2014-2015 Midwest Gun Summit		14-35990	38,000	32,144
GR3807314000	VP-Victims & Suspects of Firearm Violence		JOYCE 14	190,000	30,000
	Total Joyce Foundation				<u>62,144</u>
	Milwaukee County:				
	Direct Programs:				
GR1503014000	Milwaukee Continuum of Care		HD-13-201302	50,000	39,660
GR3303713000	2013 Mobile Crisis Team		BHD 13-0523-A	45,133	771
GR3303714000	2014-2015 Mobile Crisis Team		BHD 13-0523-A	142,367	78,797
	Total Milwaukee County				<u>119,228</u>
	Milwaukee County Federated Library System:				

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	Direct Programs:				
GR8600113000	2013-2014 Interlibrary Loan		WIPUBINT13	36,450	26,031
GR8600114000	2014-2015 Interlibrary Loan		WIPUBINT14	38,563	18,225
	Total Milwaukee County Federated Library System				44,256
	Milwaukee Foundation:				
	Direct Programs:				
GR3810110000	2010 Milwaukee Foundation-Breast Cancer Awareness Grant			922,448	4,995
	Total Milwaukee Foundation				4,995
	Milwaukee Metropolitan Sewerage District:				
	Direct Programs:				
GR1502314000	Green Infrastructure Partnership Program Funding Agreement		P-2615	15,144	15,144
SM320140100	2014-2016 HOME GR/OWN Pocket Park		M03064P113	100,000	100,000
	Green Infrastructure Funding Agreement				
	Total Milwaukee Metropolitan Sewerage District				115,144
	Milwaukee Public Schools:				
	Direct Programs:				
GR3300913000	2013-2014 TABS Grant			435,000	259,278
GR3300914000	2014-2015 TABS Grant			655,000	177,920
GR3304413000	2013-2014 MPS-SRO			471,000	234,495
GR3304414000	2014-2015 MPS-SRO			471,000	142,115
GR3306813000	2013-2014 MBSD Grant			60,000	6,621
GR3306814000	2014-2015 MPS-After School Patrols			60,000	487
	Total Milwaukee Public Schools				820,916
	Milwaukee Brewers Baseball Club:				
	Direct Programs:				
GR3305813000	2013-2014 Brewers Baseball			2,000,000	941,973
	Total Milwaukee Brewers Baseball Club				941,973
	Milwaukee County:				
	Direct Programs:				
GR1503013000	2013 Milwaukee Continuum of Care			50,000	34,747
GR3806713000	CHAP-Milwaukee County		DSD-13-201302-A	60,000	55,819
	Total Milwaukee County				90,566
	Board of Regents of the University of Wisconsin System:				
	Direct Programs:				
GR3804911000	2011 Immunize Milwaukee			27,680	-4,310
	Total Board of Regents of the University of Wisconsin System				-4,310
	U.S. Treasury:				
	Direct Programs:				
GR3308709000	2009 IRS SAR Project			19,000	-6,761
	Total U.S. Treasury				-6,761
	United Way of Greater Milwaukee:				
	Direct Programs:				
GR3802013000	2013 CHAP Challenge Grant-United Way		CHAP13	50,000	1,083

**CITY OF MILWAUKEE**  
Schedule of Expenditures of Federal, State, and Other Awards  
For the Year ended December 31, 2014

Project I.D.	Grantor agencies	CFDA or State approp. number	Contract	Grant award amount	Grantor expenditures
GR3807111000	2011 Infant Mortality Reduction Initiative Total United Way of Greater Milwaukee		UWGM11	200,000	34,558 <u>35,641</u>
	University of Wisconsin - Milwaukee:				
	Direct Programs:				
GR3300514000	2014 UWM Grant			25,000	24,172
GR3301214000	2014 UWM Grant #2			25,000	25,000
GR3807414000	Public Health 706		MC 21151	7,500	7,499
GR3807914000	Lab-Molecular Analysis		LABMOLE14	6,500	6,500
	Total University of Wisconsin - Milwaukee				<u>63,171</u>
	Wisconsin Department of Financial Institution:				
	Direct Programs:				
GR3601913000	WDFI Demolition Initiative Grant		20.144(1)(h)	2,000,000	1,913,407
	Total Wisconsin Department of Financial Institution				<u>1,913,407</u>
	State of Wisconsin Department of Public Instruction:				
	Direct Programs:				
GR8600113000	2013-2014 Interlibrary Loan		WIPUBINT13	48,240	14,646
GR8600114000	2014-2015 Interlibrary Loan		WIPUBINT14	48,240	23,660
GR8600213000	2013-2014 Regional Library Blind		WI REG LIB 13	968,700	417,756
GR8600214000	2014-2015 Regional Library Blind		WI REG LIB 14	968,700	444,542
	Subtotal State of Wisconsin Department of Public Instruction				<u>900,604</u>
	Wisconsin Department of Transportation:				
	Direct Programs:				
GR3307412000	2012-2014 I-43/94 Bridge Rehabilitation		1228-26-90 No.2	90,000	339
GR3307713000	2013-2014 Zoo Interchange-Overtime		1060-37-91 No.10	50,000	36,626
GR3305714000	2014-2015 I-43/94 Bridge - Guards		1228-25-91	45,000	10,554
	Total Wisconsin Department of Transportation				<u>47,519</u>
	Wisconsin Economic Development Corporation:				
	Direct Programs:				
Fund 0480	Foreign Trade Zone - Port of Milwaukee		FY13-21830	50,000	2,770
GR1901313000	2013 Site Assessment Grant		WEDC BF SAG FY13-21938	100,000	99,150
	Total Wisconsin Economic Development Corporation				<u>101,920</u>
	Wisconsin Partnership Program:				
	Direct Programs:				
GR3807713000	Direct Assistance for Dads		WPPDADS13	122,829	36,777
GR3807714000	Direct Assistance for Dads		WPPDADS14	103,943	21,407
GR3807813000	Community Safety Data Repository		WPP2465	216,200	27,642
GR3807814000	Community Safety Data Repository		WPP2465	90,900	18,988
	Passed through Children's Hospital of Wisconsin:				
GR3803713000	2013 Preserving Infant & Child Health		PICH13	48,394	11,822
GR3803714000	2014 Preserving Infant & Child Health		PICH 14	48,394	14,239
	Total Wisconsin Partnership Program				<u>130,875</u>
	Youth Service America, Inc.:				
	Direct Programs:				
GR1901912000	2012-2013 Global Youth Service day			2,000	887
GR1901913000	2013-2014 Global Youth Service day			1,503	1,503

**CITY OF MILWAUKEE**  
 Schedule of Expenditures of Federal, State, and Other Awards  
 For the Year ended December 31, 2014

<u>Project I.D.</u>	<u>Grantor agencies</u>	<u>CFDA or State approp. number</u>	<u>Contract</u>	<u>Grant award amount</u>	<u>Grantor expenditures</u>
	Total Youth Service America, Inc.				<u>2,390</u>
GR3802314000	Zilber Foundation: Direct Programs: Heroin Summit		ZILBER14	11,045	<u>11,009</u>
	Total Zilber Foundation				<u>11,009</u>
	Total Local Assistance				<u>6,020,760</u>
	Total All Agencies				<u>78,171,037</u>
	Total 2014 Expenditures - Current				58,485,341
	Total Prior Years' Loans with Continuing Requirements				<u>19,685,696</u>
	Total All Agencies				<u>78,171,037</u>

## CITY OF MILWAUKEE

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

Year ended December 31, 2014

## 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 (GASB) No. 14, *The Financial Reporting Entity* (as amended by GASB No. 39 and GASB No. 61).

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, 2014

#### **(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 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 2014 and 2013 pass-through grantor's numbers and the total grant awards for the two years. In addition, the City received \$202,680 and \$237,868 in 2014 and 2013, 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 \$1,034,136 in 2014 of its CDBG funds for the RACM. The expenditures incurred by RACM related to acquisition, 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.

#### **(6) 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, 2014, the aggregate outstanding balance of these loans was \$39,900,074. This amount consisted of Community Development Block Grant – \$3,950,869 (CFDA #14.218), Neighborhood Stabilization Program 1 – \$3,254,967 (CFDA #14.218), HOME Investment Partnerships Program – \$20,932,853 (CFDA #14.239), Neighborhood Stabilization Program 2 (ARRA) – \$9,469,075 (CFDA #14.256), Neighborhood Stabilization Program 1–WI - \$436,188 (CFDA #14.228) Neighborhood Stabilization Program 3 - \$1,053,328 (CFDA #14.218) and Neighborhood Stabilization Program 3–WI - \$802,794 (CFDA #14.228). The loan balances reported include forgivable amounts. The forgiveness occurs when all eligibility requirements have been met.

**CITY OF MILWAUKEE**

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

Year ended December 31, 2014

**(7) 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 2014, the greater amount was \$2,043,236. (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 2014, the threshold for these programs was \$204,324 to \$2,043,236. Federal programs classified as major for the year ended December 31, 2014 were as follows:

<b>Grant programs</b>	<b>CFDA number</b>	<b>2014 Grantor expenditures</b>
Community Development Block Grants-Entitlement Grants Cluster	14.218	\$ 19,663,639
CDBG-State Administered Program Cluster	14.228	3,071,437
Equitable Sharing Program	16.922	916,522
Highway Planning and Construction Cluster	20.205	5,092,629
Medical Assistance Program Cluster	93.778	337,158

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, 2014 was as follows:

<b>Grant programs</b>	<b>State Appropriation number</b>	<b>2014 Grantor expenditures</b>
Recycling Grants-Basic & Consolidated	370.670/370.673	2,322,775
Municipal Flood Control&Urban NonPoint Source Storm Water	370.TH1	383,579
Wisconsin Well Woman Grants	435.119/435.157	229,817
Uniform Beat Patrol Grant	455.275	126,714

**CITY OF MILWAUKEE**

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

Year ended December 31, 2014

**(8) 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 2014:

<b>Program</b>	<b>CFDA/State ID number</b>	<b>Amount</b>
Community Development Block Grant Program	14.218	7,053,303
Neighborhood Stabilization Program 1	14.218	3,351
Neighborhood Stabilization Program 1-WI	14.228	216,288
CDBG State Program-Emergency Assistance Program	14.228	2,082,237
Emergency Solutions Grant Program-2011	14.231	20,130
Emergency Solutions Grant Program-2013	14.231	58,914
Emergency Solutions Grant Program-WI 2013	14.231	106,023
Emergency Solutions Grant Program-2014	14.231	1,049,056
Emergency Solutions Grant Program-WI 2014	14.231	96,728
Home Investment Partnerships Program	14.239	4,756,684
Housing Opportunity for Persons with Aids	14.241	547,144
Neighborhood Stabilization Program 2	14.256	2,691
Juvenile Accountability Block Grants	16.523	21,692
Supervised Visitation, Safe Havens for Children	16.527	30,324
Building Neighborhood Capacity	16.595	198,122
Green Jobs Innovation Fund Grants	17.279	244,840
Substance Abuse & Mental Health Services Project-LAUNCH	93.243	62,543
Comprehensive Home Visiting 2013	93.558	263,769
Comprehensive Home Visiting 2014	93.558	91,942
Port Security Grant Program	97.056	68,186
Emergency Solutions Grant Program-WI 2013	505.703B	114,737
Emergency Solutions Grant Program-WI 2014	505.703B	60,425
Emergency Solutions Grant Program-WI 2013	505.707B	64,341
Emergency Solutions Grant Program-WI 2014	505.707B	34,667

**(9) 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 Program (State ID #395.206)
- Law Enforcement Training Fund-Local Assistance (State ID #455.231)
- EMS Funding Assistance (State ID 435.119)

**SETTLEMENT OF DHS COST  
REIMBURSEMENT AWARDS**

**CITY OF MILWAUKEE**  
**Settlement of DHS Cost Reimbursement Awards**  
**Year Ended December 31, 2014**

CARS Profile	115002	115002	119011	119011	128010	128010	150156
Agency Type	460	560	460	560	460	560	460
CFDA or State Appropriation Number	93.251	93.251	435.119	435.119	435.128	435.128	93.283
City of Milwaukee Project ID	GR3804013000	GR3804014000	GR3801013300	GR3801014300	GR3800713000	GR3800714000	GR3801013100
Award Amount	\$57,304	\$61,189	\$115,200	\$115,200	\$142,026	\$142,026	\$454,000
Award Period	04/13 - 03/14	04/14 - 03/15	07/13 - 06/14	07/14 - 06/15	07/13 - 06/14	07/14 - 06/15	07/13 - 06/14
Period of Award Within Audit Period	01/14 - 03/14	04/14 - 12/14	01/14 - 06/14	07/14 - 12/14	01/14 - 06/14	07/14 - 12/14	01/14 - 06/14
Expenditures Reported to DHS: Net Expenditures	12,646	41,273	52,573	56,925	74,465	44,995	314,454
Total Expenditures Reported to DHS	12,646	41,273	52,573	56,925	74,465	44,995	314,454
Actual Allowable Expenditures: Salaries	8,405	27,004	31,876	33,290	50,354	30,763	81,381
Benefits	3,786	12,162	14,356	14,993	22,678	13,855	36,652
Other Operating Expenditures	455	2,107	6,341	8,642	1,433	377	196,421
Total Actual Allowable Expenditures	12,646	41,273	52,573	56,925	74,465	44,995	314,454

**CITY OF MILWAUKEE**  
**Settlement of DHS Cost Reimbursement Awards**  
**Year Ended December 31, 2014**

CARS Profile	150156	150280	150280	154661	154661	154710	154710
Agency Type	560	360	460	460	560	360	460
CFDA or State Appropriation Number	93.283	93.268	93.268	10.561	10.561	10.557	10.557
City of Milwaukee Project ID	GR3801014100	GR3802913000	GR3802914000	GR3802813000	GR3802814000	GR3801113100	GR3801114100
Award Amount	\$394,000	\$45,000	\$33,750	\$26,104	\$26,904	\$1,397,827	\$1,596,097
Award Period	07/14 - 06/15	01/13 - 12/13	01/14 - 12/14	10/13 - 09/14	10/14 - 09/15	01/13 - 12/13	01/14 - 12/14
Period of Award Within Audit Period	07/14 - 12/14	None	01/14 - 12/14	01/14 - 09/14	10/14 - 12/14	None	01/14 - 12/14
Expenditures Reported to DHS: Net Expenditures	155,901	415	33,750	22,981	6,635	11,051	1,370,285
Total Expenditures Reported to DHS	155,901	415	33,750	22,981	6,635	11,051	1,370,285
Actual Allowable Expenditures: Salaries	82,230	286	23,247	13,974	3,253	7,515	616,397
Benefits	37,034	129	10,470	6,293	1,465	3,385	277,608
Other Operating Expenditures	36,637	0	33	2,714	1,917	151	476,280
Total Actual Allowable Expenditures	155,901	415	33,750	22,981	6,635	11,051	1,370,285

**CITY OF MILWAUKEE**  
**Settlement of DHS Cost Reimbursement Awards**  
**Year Ended December 31, 2014**

CARS Profile	154720	155015	155015	155020	155020	155027	155027
Agency Type	460	460	560	360	460	360	460
CFDA or State Appropriation Number	435.154	93.074	93.074	93.268	93.268	93.977	93.997
City of Milwaukee Project ID	GR3801114200	GR3801813000	GR3801814000	GR3801513000	GR3801514000	GR3800313200	GR3800314200
Award Amount	\$6,237	\$331,629	\$331,629	\$283,778	\$283,771	\$340,000	\$350,000
Award Period	01/14 - 12/14	07/13 - 06/14	07/14 - 06/15	01/13 - 12/13	01/14 - 12/14	01/13 - 12/13	01/14 - 12/14
Period of Award Within Audit Period	01/14 - 12/14	01/14 - 06/14	07/14 - 12/14	None	01/14 - 12/14	None	01/14 - 12/14
Expenditures Reported to DHS: Net Expenditures	6,235	201,733	119,619	1,584	281,347	3,973	347,900
Total Expenditures Reported to DHS	6,235	201,733	119,619	1,584	281,347	3,973	347,900
Actual Allowable Expenditures: Salaries	2,101	62,032	44,973	964	177,534	2,588	208,623
Benefits	946	27,938	20,255	434	79,957	1,166	93,958
Other Operating Expenditures	3,188	111,763	54,391	186	23,856	219	45,319
Total Actual Allowable Expenditures	6,235	201,733	119,619	1,584	281,347	3,973	347,900

**CITY OF MILWAUKEE**  
**Settlement of DHS Cost Reimbursement Awards**  
**Year Ended December 31, 2014**

CARS Profile	155141	155141	155190	155190	155945	155945	155948
Agency Type	460	560	460	560	360	460	460
CFDA or State Appropriation Number	93.521	93.521	93.074	93.074	93.940	93.940	93.917
City of Milwaukee Project ID	GR3803413000	GR3803414000	GR3804413000	GR3804414000	GR3800313100	GR3800314100	GR3800314100
Award Amount	\$77,872	\$86,571	\$183,020	\$182,585	\$243,000	\$222,000	\$13,250
Award Period	08/13 - 07/14	08/14 - 07/15	07/13 - 06/14	07/14 - 06/15	01/13 - 12/13	01/14 - 12/14	01/14 - 12/14
Period of Award Within Audit Period	01/14 - 07/14	08/14 - 12/14	01/14 - 06/14	07/14 - 12/14	None	01/14 - 12/14	01/14 - 12/14
Expenditures Reported to DHS: Net Expenditures	40,302	30,045	126,993	62,763	3,240	185,821	13,250
Total Expenditures Reported to DHS	40,302	30,045	126,993	62,763	3,240	185,821	13,250
Actual Allowable Expenditures:							
Salaries	27,452	20,043	38,632	38,279	1,976	115,921	9,077
Benefits	12,364	9,027	17,398	17,240	890	52,208	4,088
Other Operating Expenditures	486	975	70,963	7,244	374	17,692	85
Total Actual Allowable Expenditures	40,302	30,045	126,993	62,763	3,240	185,821	13,250

**CITY OF MILWAUKEE**  
**Settlement of DHS Cost Reimbursement Awards**  
**Year Ended December 31, 2014**

CARS Profile	155949	157023	157023	157720	157720	159221	159220
Agency Type	460	460	560	360	460	460	560
CFDA or State Appropriation Number	93.917	435.157	435.157	435.157	435.157	93.991	93.758
City of Milwaukee Project ID	GR3800314100	GR3801013400	GR3801014400	GR3801913000	GR3801914000	GR3800914000	GR3800915000
Award Amount	\$39,750	\$148,000	\$76,000	\$259,869	\$259,869	\$21,927	\$52,110
Award Period	01/14 - 12/14	07/13 - 06/14	07/13 - 06/14	01/13 - 12/13	01/14 - 12/14	01/14 - 08/14	10/13 - 09/15
Period of Award Within Audit Period	01/14 - 12/14	01/14 - 06/14	01/14 - 06/14	None	01/14 - 12/14	01/14 - 08/14	01/14 - 12/14
Expenditures Reported to DHS: Net Expenditures	39,750	49,023	71,296	1,002	259,134	21,927	603
Total Expenditures Reported to DHS	39,750	49,023	71,296	1,002	259,134	21,927	603
Actual Allowable Expenditures:							
Salaries	26,884	0	0	536	138,771	0	0
Benefits	12,108	0	0	241	62,498	0	0
Other Operating Expenditures	758	49,023	71,296	225	57,865	21,927	603
Total Actual Allowable Expenditures	39,750	49,023	71,296	1,002	259,134	21,927	603

**CITY OF MILWAUKEE**  
**Settlement of DHS Cost Reimbursement Awards**  
**Year Ended December 31, 2014**

CARS Profile	159319	159320	159320	159320	159320	445461	445461
Agency Type	460	360	460	460	460	360	460
CFDA or State Appropriation Number	93.243	93.994	93.778	93.994	435.159	93.778	93.778
City of Milwaukee Project ID	GR3804313000	GR3801313000	GR3801314000	GR3801314000	GR3801314000	GR3805813000	GR3805814000
Award Amount	\$542,500	\$516,268	\$27,932	\$459,479	\$27,932	\$339,125	\$356,210
Award Period	10/13 - 09/14	01/13 - 12/13	01/14 - 12/14	01/14 - 12/14	01/14 - 12/14	01/13 - 12/13	01/14 - 12/14
Period of Award Within Audit Period	01/14 - 09/14	None	01/14 - 12/14	01/14 - 12/14	01/14 - 12/14	None	01/14 - 12/14
Expenditures Reported to DHS: Net Expenditures	306,918	4,955	27,683	455,385	27,683	47	309,428
Total Expenditures Reported to DHS	306,918	4,955	27,683	455,385	27,683	47	309,428
Actual Allowable Expenditures:							
Salaries	122,862	3,192	11,222	184,598	11,222	0	191,348
Benefits	55,333	1,438	5,054	83,138	5,054	0	86,178
Other Operating Expenditures	128,723	325	11,407	187,649	11,407	47	31,902
Total Actual Allowable Expenditures	306,918	4,955	27,683	455,385	27,683	47	309,428

## **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, 2014, and the related notes to the financial statements, which collectively comprise City of Milwaukee's basic financial statements, and have issued our report thereon dated July 27, 2015. Our report includes a reference to other auditors who audited the financial statements of the 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 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.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as finding 2014-001 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 Findings**

The City of Milwaukee, Wisconsin's response to the finding identified in our audit are 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.



Milwaukee, Wisconsin  
July 27, 2015



**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH REQUIREMENTS THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON 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, 2014. 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.

The City of Milwaukee, Wisconsin's basic financial statements include the operations of the Redevelopment Authority of the City of Milwaukee, the Neighborhood Improvement Development Corporation, and the Century City Redevelopment Corporation, which are not included in the Schedules of Expenditures of Federal and State Awards for the year ended December 31, 2014. Our audit, described below, did not include the operations of the Redevelopment Authority of the City of Milwaukee, the Neighborhood Improvement Development Corporation, and the Century City Redevelopment Corporation because those entities engaged other auditors to perform an audit in accordance with OMB Circular A-133.

***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, 2014.

### **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, 2014, 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 27, 2015, 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 25, 2015, except for the Schedules of Federal and State Awards as to which  
the date is July 27, 2015

**SCHEDULE OF FINDINGS  
AND QUESTIONED COSTS**

**CITY OF MILWAUKEE, WISCONSIN  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
Year Ended December 31, 2014**

**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 Grants – Entitlement Grants Cluster
14.228	CDBG-State Administered Program Cluster
16.922	Equitable Sharing Program
20.205	Highway Planning and Construction Cluster
93.778	Medical Assistance Program Cluster

Dollar threshold used to distinguish between type A and type B programs:	\$2,043,236
Auditee qualified as low-risk auditee?	Yes

**CITY OF MILWAUKEE, WISCONSIN  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
Year Ended December 31, 2014**

**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:

<u>State ID</u>	<u>Name of State Program or Cluster</u>
370.670/673	Recycling Grants
370.TH1	Municipal Flood Control & Urban NonPoint Source Storm Water
435.119/435.157	Wisconsin Well Women Grants
455.275	Uniform Beat Patrol 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, 2014**

**SECTION II - FINANCIAL STATEMENT FINDINGS**

**2014-001 – Financial Statement Preparation**

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

***Criteria***

A strong internal control environment is designed to facilitate the evaluation of financial, regulatory, and operational risks. It also encompasses identification of mitigating control activities, which are designed and implemented for effectiveness. The objective of internal controls in the area of financial reporting is to ensure management produces financial statements free of material misstatement in a timely manner.

***Condition***

Numerous journal entries were identified during the audit process as necessary to correct the City's financial statements. The timing of the City's closing process results in audited financial statements being completed and issued near the State's regulatory deadline.

***Cause***

In 2014, two employees who were key to the financial reporting process retired after a long tenure with the City. This impacted the City's closing process and resulted in an increase in auditor proposed and untimely management identified adjustments to the financial statements. Additionally, these retirements highlighted a situation where the City's financial closing process is dependent on one remaining key employee who has periodic commitments with United States' military. These commitments often conflict with the preparation of the financial statements and closing process. This exposure combined with the State's annual reporting deadline of July 31 puts significant time pressure on both the City's Comptroller office and the audit process. This pressure increases the likelihood material misstatements will not be identified and corrected in a timely manner.

***Effect***

The City may issue misleading or incomplete financial statements or miss the July 31 deadline. Missing the deadline may result in a penalty payment to the State.

***Recommendation***

The City should review its current policies, procedures and personnel and make appropriate changes to ensure that materially correct financial statements are produced in a timely manner. We further recommend that the City establish a formal documented closing process which includes tasks to be performed, timelines and responsibilities. The documented timelines should be reviewed throughout the process to aid in ensuring issuance deadlines are met.

***Views of responsible officials and planned corrective actions***

**CITY OF MILWAUKEE, WISCONSIN  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
For the Year Ended December 31, 2014**

***Contact Person***

Aycha Sirvanci, CPA, CIA  
Special Deputy Comptroller

***Corrective Action***

We agree with the auditors' recommendation and have addressed the immediate succession concerns in 2015 through internal promotions. Additionally, the Special Deputy Comptroller and the Accounting Manager are reevaluating the City's closing process and developing a comprehensive and more efficient closing process. This will include estimated accruals which will significantly improve the timing and accuracy of preparing the financial statements. This will reduce any adjustments and ensure a quality audit process and issuance of financial statements. The improved closing process is to be completed by April 15, 2016.

***Date of Completion***

April 15, 2016

Office of the City Comptroller

**CITY OF MILWAUKEE, WISCONSIN  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
Year Ended December 31, 2014**

**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, 2014**

**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




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Jacob Lenell, CPA

5. Date of Report

September 25, 2015

**CITY OF MILWAUKEE, WISCONSIN  
 SCHEDULE OF STATUS OF PRIOR YEAR FINDINGS  
 Year Ended December 31, 2014**

<b>FUNDING SOURCE/AWARD PROGRAM</b>	<b>FINDING</b>	<b>STATUS</b>
<p>Finding related to Basic Financial Statements:            Modified to Full Accrual Conversion.</p> <p>Contact Person: Chris Wanty            Office of the Comptroller</p> <p>Reference No: 2013-001</p>	<p>The City reported deferred inflows of resources in the 2013 financial statements based on both timing and eligibility criteria; but did not recognize certain items as revenue in the Government-wide financial Statements.</p>	<p>This finding has been fully resolved. The 2013 financial statements were restated to correct the condition.</p>