



**The Single Audit Act
Supplemental
Financial
Report**

•

**City
of
Milwaukee,
Wisconsin**

**for the
Year Ended
December 31, 2015**

**Martin Matson
Comptroller**

CITY OF MILWAUKEE
The Single Audit Act Supplemental Financial Report
For the Year Ended December 31, 2015

TABLE OF CONTENTS

	PAGE
Introductory Section	
Transmittal Letter.....	1
Schedule of Expenditures of Federal, State, and Other Awards	
Schedule of Expenditures of Federal, State, and Other Awards.....	4
Notes to the Schedules of Expenditures of Federal and State Awards.....	19
Settlement of DHS Cost Reimbursement Awards	
Settlement of DHS Cost Reimbursement Awards	23
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 <i>Government Auditing Standards</i>	30
Independent Auditors' Report on Compliance for Each Major Federal and Major State Program, Report on Internal Control Over Compliance, and Report on the Schedule of Expenditures of Federal and State Awards required by the Uniform Guidance and the <i>State Single Audit Guidelines</i>	32
Schedule of Findings and Questioned Costs	
Schedule of Findings and Questioned Costs.....	35
Schedule of Status of Prior Year Findings.....	40

Martin Matson
Comptroller

Glenn Steinbrecher, CPA
Deputy Comptroller



Office of the Comptroller

Toni Biscobing
Special Deputy Commissioner

Aycha Sirvanci, CPA
Special Deputy Commissioner

September 14, 2016

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, 2015 is submitted in accordance with the requirements of the Uniform Guidance as contained in Title 2 U.S. Code of Federal Regulations Part 200; 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, 2015. 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 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.

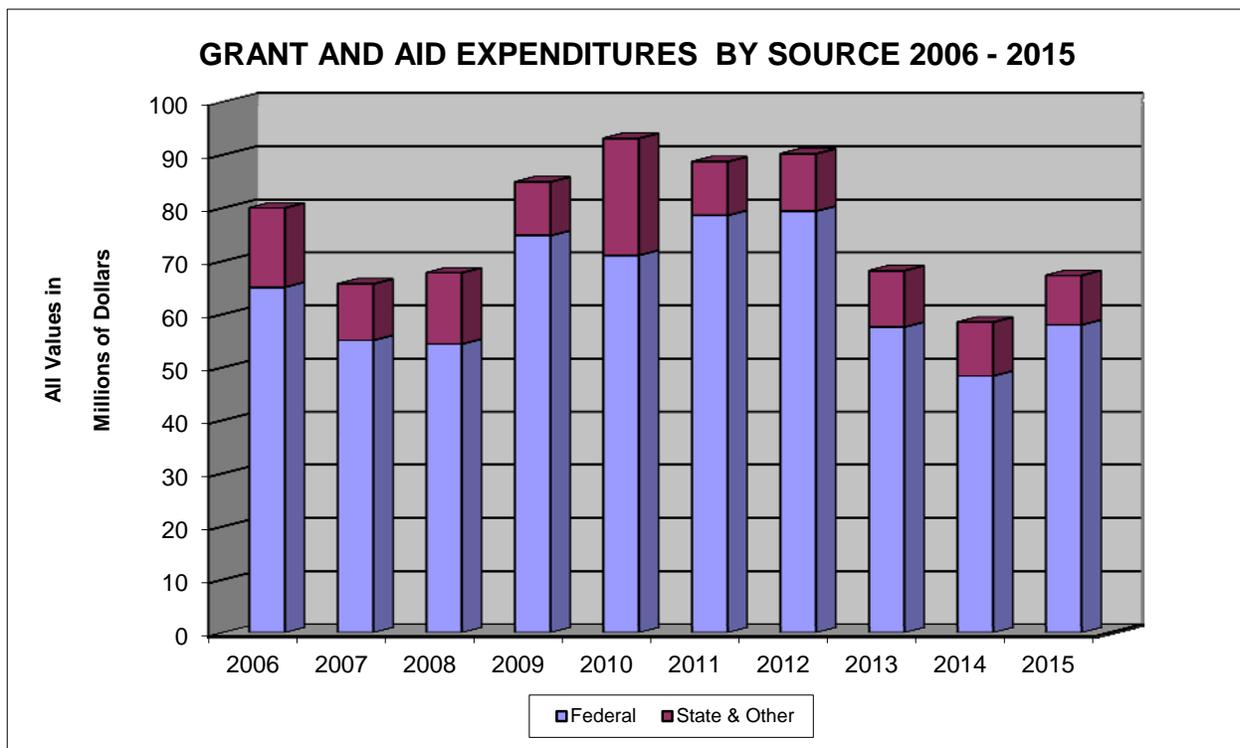
Grants made directly to the Redevelopment Authority of the City, the Neighborhood Improvement Development Corporation, and the Century City Redevelopment Corporation are not included in this report. The Redevelopment Authority and any other applicable component units which receive grant funds and meet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

INDEPENDENT AUDIT

The independent auditors' reports required by the Uniform Guidance have been included in this report. The content of the independent auditors' reports changed consistent with changes required in the Uniform Guidance.

2015 GRANT ACTIVITIES

The City expended \$67.3 million of grant and aid dollars in 2015, an increase of approximately \$8.8 million or 15% over the previous year. The increase is primarily the result of higher than anticipated activity in Federal assistance; with \$5.3 million of the increase attributable to the Capitalization Grants for Drinking Water; \$4.3 million to the Highway Planning and Construction Grants; \$3.7 million to the Federal Transit - Formula Grants; and offset by total net decrease of \$3.7 million in all other Federal grant programs. State and Other assistance experienced very modest change in activity with an aggregate decrease of approximately \$0.8 million in expenditures compared to the previous year.

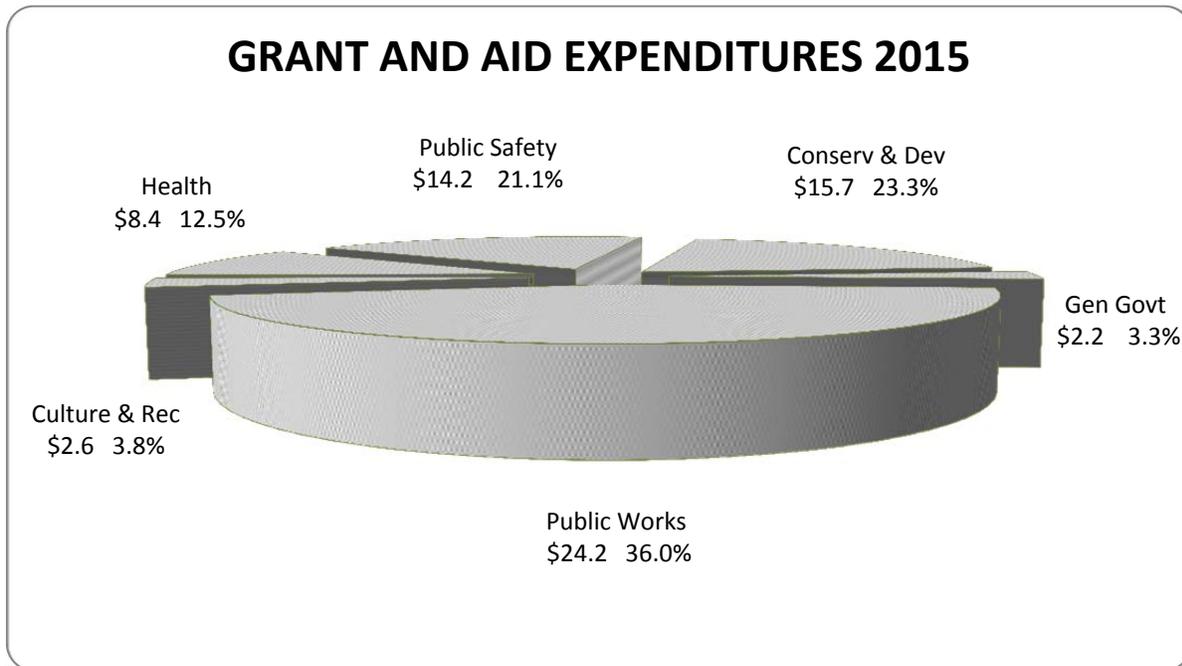


The chart above presents the City's grant and aid expenditures by source over the past 10 years. The chart reflects upward and downward swings in grant activity from 2007 through 2014 and rebounding in 2015. The rebound is sustainable due to highly anticipated activity for the Federal Transit - Formula Grants program.

GRANT EXPENDITURES

2006-2015

<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>	<u>2015</u>
\$80.0	\$65.7	\$67.8	\$84.9	\$93.1	\$88.7	\$90.2	\$68.2	\$58.5	\$67.3



The graph above indicates the areas in which the City expended 2015 grant funds. The largest category is that of Public Works, which includes Highway Planning and Construction Grants, Capitalization Grants for Drinking Water, Federal Transit - Formula Grants, and other Categorical Grants dollars. Expenditures in this category are primarily related to planning, construction and preventive maintenance and improvement of the City's infrastructure.

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, 2015

Project I.D.	Grantor Agencies	CFDA or State Approp. Number	Contract	Grant Award Amount	Grantor Expenditures	Awarded to Subrecipients
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:						
GR3801115000	Women, Infants, and Children	10.557	154710-560	1,601,060	1,375,588	0
GR3801114000	Women, Infants, and Children	10.557	154710-460	1,596,097	15,305	0
GR3801114000	Women, Infants, and Children - Program Income	10.557	Not Available	85,504	18,154	0
GR3801110010	Women, Infants, and Children - Program Income	10.557	Not Available	764,174	181,352	0
	Subtotal CFDA# 10.557				<u>1,590,399</u>	<u>0</u>
Passed through the State of Wisconsin Department of Health Services - Division of Public Health:						
State Administered Matching Grants for the Supplemental Nutrition Assistance Program Cluster:						
GR3802815000	Women, Infants, and Children Fit Families	10.561	154661-660	28,249	1,710	0
GR3802814000	Women, Infants, and Children Fit Families	10.561	154661-560	26,904	20,265	0
	Subtotal SNAP Cluster				<u>21,975</u>	<u>0</u>
	Total U.S. Department of Agriculture				<u>1,612,374</u>	<u>0</u>
U.S. Department of Commerce:						
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	35,253	0
	Total U.S. Department of Commerce				<u>35,253</u>	<u>0</u>
U.S. Department of Housing and Urban Development:						
Direct Programs:						
Community Development Block Grants (CDBG) – Entitlement Grants Cluster:						
CD0000000041	Community Development Block Grant 2015	14.218	B-15-MC-55-0006	15,057,077	13,301,174	5,886,960
CD0000000041	Community Development Block Grant 2015 – Loans	14.218	B-15-MC-55-0006	N/A	56,000	56,000
CD00000000XX	Community Development Block Grant 2014 & Prior	14.218	B-14-MC-55-0006	15,189,185	1,470,910	1,229,296
CD00000000XX	Community Development Block Grant 2014 & Prior – Loans	14.218	B-14-MC-55-0006	N/A	98,230	98,230
NS1XXXXXXXXX	Neighborhood Stabilization Program 1 - Housing & Economic Recovery Act	14.218	B-08-MN-55-0006	11,129,951	37,369	2,553
NS4XXXXXXXXX	Neighborhood Stabilization Program 3 - Dodd Frank Act	14.218	B-11-MN-55-0006	3,211,970	11,753	0
Prior Years' Loans with Continuing Requirements:						
CD00000000XX	Community Development Block Grant 2014 & Prior – Loans	14.218	B-14-MC-55-0006	N/A	3,935,869	0
	Subtotal CDBG - Entitlement Grants Cluster				<u>18,911,305</u>	<u>7,273,039</u>
Passed through the State of Wisconsin Department of Administration:						
Community Development Block Grants–State Administered Program Cluster:						
GR1501610000	2010-2016 CDBG - Emergency Assistance Program	14.228	EAP-08-51	9,250,000	1,630,336	1,135,819
NS3XXXXXXXXX	Neighborhood Stabilization Program 1 - Housing and Economic Recovery Act	14.228	NSP09-17	4,595,329	53,990	6,311
NS5XXXXXXXXX	Neighborhood Stabilization Program 3 - Dodd Frank Act	14.228	NSP11-01	1,775,695	500	0
NS5XXXXXXXXX	Neighborhood Stabilization Program 3 - Dodd Frank Act -Loans	14.228	NSP11-01	N/A	13,446	0
Prior Years' Loans with Continuing Requirements:						
NS3XXXXXXXXX	Neighborhood Stabilization Program 1 - Housing and Economic Recovery Act-Loans	14.228	NSP09-17	N/A	259,000	0
NS5XXXXXXXXX	Neighborhood Stabilization Program 3 - Dodd Frank Act -Loans	14.228	NSP11-01	N/A	269,294	0

CITY OF MILWAUKEE
Schedule of Expenditures of Federal, State, and Other Awards
For the Year Ended December 31, 2015

Project I.D.	Grantor Agencies	CFDA or State Approp. Number	Contract	Grant Award Amount	Grantor Expenditures	Awarded to Subrecipients
	Subtotal Community Development Block Grants--State Administered Program Cluster:				<u>2,226,566</u>	<u>1,142,130</u>
	Direct Programs:					
	Emergency Solutions Grant Program:					
GR1551500000	2015 Emergency Solutions Grant	14.231	E-15-MC-55-0006	1,335,846	1,234,834	1,176,683
GR1551400000	2014 Emergency Solutions Grant	14.231	E-14-MC-55-0006	1,236,883	153,770	107,115
	Passed through the State of Wisconsin Department of Administration:					
GR1541500000	2015 State Emergency Solutions Grant	14.231	ETH 15-12	256,912	154,513	142,094
GR1541400000	2014 State Emergency Solutions Grant	14.231	ETH 14-12	247,361	135,453	131,318
GR1541300000	2013 State Emergency Solutions Grant	14.231	ETH 13-13B	200,164	-1,124	-1,124
	Subtotal CFDA# 14.231				<u>1,677,446</u>	<u>1,556,086</u>
	Direct Programs:					
	Home Investment Partnerships Program:					
HG1500000000	2015 Home Grant	14.239	M-15-MC-55-0204	4,379,227	811,335	256,245
HG1500000000	2015 Home Grant - Loans	14.239	M-15-MC-55-0204	N/A	743,386	743,386
HM000000000	Home Grants - 2014 and Prior	14.239	M-14-MC-55-0204	4,673,827	1,538,777	893,039
HM000000000	Home Grants - 2014 and Prior - Loans	14.239	M-13-MC-55-0204	4,412,594	1,606,563	1,606,563
	Prior Years' Loans with Continuing Requirements:					
HM000000000	Home Grants - 2014 and Prior - Loans	14.239	M-14-MC-55-0204	N/A	12,944,514	0
	Subtotal CFDA# 14.239				<u>17,644,575</u>	<u>3,499,233</u>
	Direct Programs:					
	Housing Opportunities for Persons with AIDS:					
GR1500115000	2015 HOPWA Grant	14.241	WIH15F001	586,842	531,511	516,253
GR1500114000	2014 HOPWA Grant	14.241	WIH14F001	587,497	25,059	25,059
	Subtotal CFDA# 14.241				<u>556,570</u>	<u>541,312</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	40,288	0
	Direct Programs:					
	Neighborhood Stabilization Program (NSP):					
NS2XXXXXXXXX	NSP 2 - American Recovery and Reinvestment Act	14.256	B-09-LN-WI-0036	29,905,582	1,019,952	1,398
NS2XXXXXXXXX	NSP 2 - American Recovery and Reinvestment Act - Loans	14.256	B-09-LN-WI-0036	N/A	811,617	0
	Prior Years' Loans with Continuing Requirements:					
NS2XXXXXXXXX	NSP 2 - American Recovery and Reinvestment Act - Loans	14.256	B-09-LN-WI-0036	N/A	2,016,939	0
	Subtotal CFDA# 14.256				<u>3,848,508</u>	<u>1,398</u>
	Direct Programs:					
	Continuum of Care Program:					
GR1505014000	2014 Continuum of Care-Planning	14.267	WI0141L510I1300	139,060	94,572	0
GR1505013000	2012 Continuum of Care-Planning	14.267	WI0134L510I01200	138,825	2,683	0
	Subtotal CFDA# 14.267				<u>97,255</u>	<u>0</u>
	Direct Programs:					
	Lead-Based Paint Hazard Control in Privately_Owned Housing:					
GR3810290000	2000 Lead Hazard Reduction	14.900	WILHB0173-00	5,484,471	13,208	0
	Direct Programs:					
	Lead Hazard Reduction Demonstration Grant Program:					
GR3803114000	2014 Lead Hazard Reduction Demonstration	14.905	WILHD0265-14	3,900,000	876,412	0
GR3803711000	2011 Lead Hazard Reduction Demonstration	14.905	WILHD0220-10	4,500,000	191	0

CITY OF MILWAUKEE
Schedule of Expenditures of Federal, State, and Other Awards
For the Year Ended December 31, 2015

Project I.D.	Grantor Agencies	CFDA or State Approp. Number	Contract	Grant Award Amount	Grantor Expenditures	Awarded to Subrecipients
GR3801612000	Passed through Social Development Commission: Lead Abatement - Social Development Commission	14.905	SDCLEAD12	315,384	1,355	0
	Subtotal CFDA# 14.905				877,958	0
	Total U.S. Department of Housing and Urban Development				45,893,679	14,013,198
	U.S. Department of Justice:					
	Direct Programs:					
	Joint Law Enforcement Operations (JLEO):					
GR3302014000	2014-2015 Organized Crime - Four No More	16.111	GL-WIE-0180	40,000	31,634	0
GR3304914000	2014-2015 Organized Crime - Ricochet	16.111	GL-WIE-0168	5,000	1,396	0
	Subtotal CFDA# 16.111				33,030	0
	Passed through the State of Wisconsin Department of Justice:					
	Juvenile Accountability Block Grants:					
GR1500914000	2014-2016 Juvenile Accountability	16.523	2013-JB-11-10800	29,104	23,866	15,878
	Direct Programs:					
	Supervised Visitation, Safe Havens for Children:					
GR3803912000	2012 Safe Havens Supervised Visitation and Exchange	16.527	2012-CW-AX-K016	399,995	109,438	62,790
	Passed through the State of Wisconsin Department of Justice:					
	Juvenile Justice and Delinquency Prevention Allocation to States					
Fund 001	2015-16 Shotspotter Expansion Project	16.540	2016-SS-01-11808	175,000	175,000	0
	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	28,335	0
	Passed through Milwaukee County:					
	Edward Byrne Memorial Formula Grant Program:					
GR3300215000	2015 Milwaukee Metro Drug Enforcement	16.579	Not Available	159,902	159,735	0
GR3300214000	2014 Milwaukee Metro Drug Enforcement	16.579	Not Available	164,033	225	0
	Subtotal CFDA# 16.579				159,960	0
	Passed through Center for the Study of Social Policy:					
	Community Capacity Development Office:					
GR3303214000	2014-2016 Building Neighborhood Capacity	16.595	2011-MU-BX-K147	225,000	101,520	101,520
GR3303212000	2012-2016 Building Neighborhood Capacity	16.595	2011-MU-BX-K147	225,000	26,878	26,878
	Subtotal CFDA# 16.595				128,398	128,398
	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	11,846	0
	Direct Programs:					
	Public Safety Partnership and Community Policing Grants:					
GR3302613000	2013-2016 COPS STOP Program	16.710	2013CKWXX031	48,556	9,020	0
GR3303012000	2012-2016 COPS - Community Policing	16.710	2012CKWXX002	50,000	15,420	0
GR3305013000	2013-2016 COPS Hiring Program	16.710	2013ULWX0050	1,250,000	396,867	0
GR3805613000	2013 National Training & Technical Assistance Homicide for Review	16.710	2013CKWXX011	241,027	84,219	0
	Passed through University of South Florida					
GR3307014000	2014-2015 COPS Roll Call	16.710	1221-1029-00-A	10,000	10,000	0
	Subtotal CFDA# 16.710				515,526	0

CITY OF MILWAUKEE
Schedule of Expenditures of Federal, State, and Other Awards
For the Year Ended December 31, 2015

Project I.D.	Grantor Agencies	CFDA or State Approp. Number	Contract	Grant Award Amount	Grantor Expenditures	Awarded to Subrecipients
	Passed through Milwaukee County:					
	Edward Byrne Memorial Justice Assistance Grant Program Cluster:					
GR3307114000	2014-2017 JAG - Edward Byrne Memorial	16.738	2014-DJ-BX-0593	424,998	12,030	0
GR3307113000	2013-2016 JAG - Edward Byrne Memorial	16.738	2013-DJ-BX-0284	386,200	50,557	0
GR3307112000	2012-2015 JAG - Edward Byrne Memorial	16.738	2012-DJ-BX-1234	412,354	168,518	0
GR3300715000	Passed through the State of Wisconsin Department of Justice 2015 Crisis Intervention Team	16.738	2011-DJ-01X-11051	18,500	18,500	0
	Subtotal Edward Byrne Memorial Justice Assistance Grant Program Cluster:				<u>249,605</u>	<u>0</u>
	Direct Programs:					
	Byrne Criminal Justice Innovation Program:					
GR3305113000	2013-2015 Frontline Initiative	16.817	2013-DB-BX-K063	417,554	74,246	0
GR3306412000	2012-2015 Byrne Washington Park	16.817	2012-AJ-BX-0011	600,000	324,220	0
	Subtotal CFDA# 16.817				<u>398,466</u>	<u>0</u>
	Federal Bureau of Investigation:					
	Direct Programs:					
	Equitable Sharing Program:					
Fund 0001	2015 Federal Asset Forfeiture	16.922			601,349	0
	Direct Programs:					
	Federal Bureau of Investigation:					
GR3300614000	2014-2015 Joint Terrorism Task Force	16.Unknown		17,374	3,193	0
GR3306714000	2014-2015 Cyber Task Force	16.Unknown		17,374	290	0
GR3307515000	2015 FBI Utility Cost	16.Unknown		6,000	5,834	0
GR3308115000	2015-2016 Wisconsin Human Trafficking TF	16.Unknown		52,644	7,933	0
GR3308215000	2015-2016 Violent Crime Task Force	16.Unknown		105,288	19,025	0
GR3308214000	2014-2015 Violent Crime Task Force	16.Unknown		104,245	61,189	0
GR3308314000	2014-2015 Cyber Crimes Task Force	16.Unknown		17,374	8,094	0
GR3308415000	2015-2016 Regional Gang Task Force	16.Unknown		122,836	26,276	0
GR3308414000	2014-2015 Regional Gang Task Force	16.Unknown		118,724	69,648	0
	Drug Enforcement Administration:					
GR3303315000	2015-2016 DEA Task Force	16.Unknown		35,096	9,263	0
GR3303314000	2014-2015 DEA Task Force	16.Unknown		34,749	26,096	0
GR3306215000	2015-2016 Tactical Diversion TF	16.Unknown		17,548	5,698	0
GR3306214000	2014-2015 Tactical Diversion TF	16.Unknown		17,374	13,637	0
	Alcohol, Tobacco, and Firearms:					
GR3304615000	2015-2016 ATF/Firearms and VCIT	16.Unknown	16-STP-243-AFF	100,000	32,342	0
GR3304614000	2014-2015 ATF/Firearms and VCIT	16.Unknown	15-STP-243-AFF	115,300	91,503	0
	U.S. Marshals:					
GR3307615000	2015-2016 U.S. Marshals Service	16.Unknown		17,548	2,186	0
GR3307614000	2014-2015 U.S. Marshals Service	16.Unknown		9,000	5,365	0
GR3308715000	2015 U.S. Marshals-Just Cause	16.Unknown		12,118	12,117	0
	U.S. Secret Service					
GR3307315000	2015-2016 U.S. Secret Service	16.Unknown		12,000	3,375	0
GR3307314000	2014-2015 U.S. Secret Service	16.Unknown		17,000	13,859	0
	Subtotal CFDA# 16.Unknown				<u>416,923</u>	<u>0</u>
	Total U.S. Department of Justice				<u>2,851,742</u>	<u>207,066</u>
	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	44,009,535	9,378,955	0
GR5200415000	2015-2016 Vehicle Travel Monitor	20.205	1000-99-62	89,102	8,002	0
GR5200414000	2014-2015 Vehicle Travel Monitor	20.205	0095-53-32	87,260	45,335	0

CITY OF MILWAUKEE
Schedule of Expenditures of Federal, State, and Other Awards
For the Year Ended December 31, 2015

Project I.D.	Grantor Agencies	CFDA or State Approp. Number	Contract	Grant Award Amount	Grantor Expenditures	Awarded to Subrecipients
	Subtotal Highway Planning and Construction Cluster				9,432,292	0
	Federal Transit and Administration Division					
	Direct Programs:					
	Federal Transit - Formula Grants Cluster:					
ST3201230XX	Interstate Cost Estimate Substitute - Milwaukee Connector	20.507	WI-95-X033-01	52,692,803	4,107,756	0
	Passed through the State of Wisconsin Department of Transportation:					
	Highway Safety Cluster:					
	State and Community Highway Safety:					
GR3305915000	2015 Bicycle Safety Enforcement	20.600	0955-80-12	4,000	3,979	0
GR3306015000	2015 Pedestrian Safety Enforcement	20.600	0955-80-11	20,000	19,636	0
GR3307915000	2015-2016 Pedestrian Enforcement	20.600	0956-80-08	20,000	4,459	0
	Subtotal CFDA# 20.600				28,074	0
	Passed through the State of Wisconsin Department of Transportation:					
	National Priority Safety Programs:					
GR3300315000	2015 Speed Enforcement	20.616	0955-40-53	100,000	95,439	0
GR3300415000	2015-2016 Alcohol Enforcement	20.616	0956-31-12	150,000	35,653	0
GR3300414000	2014-2015 Alcohol Enforcement	20.616	0955-31-37	100,000	67,008	0
GR3304215000	2015 Click It or Ticket	20.616	0955-20-50	30,000	29,501	0
GR3306115000	2015 Motorcycle Enforcement	20.616	0955-31-57	5,000	3,360	0
	Subtotal CFDA# 20.616				230,961	0
	Subtotal Highway Safety Cluster				259,035	0
	Total U.S. Department of Transportation				13,799,083	0
	National Foundation on the Arts and the Humanities:					
	Direct Programs:					
	Promotion of the Arts - Grants to Organizations and Individuals:					
GR1900715000	2015 WI Arts Board Regranting	45.024	FY15-1231	23,060	23,060	0
	Direct Programs:					
	Grants to States					
GR8600715000	Cameron Pamphlet Collection	45.310	15-40-7454-15-136-LSTA	5,620	5,620	0
	Total National Foundation on the Arts and the Humanities				28,680	0
	U.S. Environmental Protection Agency:					
	Passed through Wisconsin Department of Natural Resources:					
	Capitalization Grants for Drinking Water State Revolving Funds Cluster:					
WT410XXXXX	Safe Drinking Water Program	66.468	4851-23	6,590,067	6,590,067	0
	Subtotal Capitalization Grants for Drinking Water State Revolving Funds Cluster				6,590,067	0

CITY OF MILWAUKEE
Schedule of Expenditures of Federal, State, and Other Awards
For the Year Ended December 31, 2015

Project I.D.	Grantor Agencies	CFDA or State Approp. Number	Contract	Grant Award Amount	Grantor Expenditures	Awarded to Subrecipients
	Direct Programs:					
	Great Lakes Program:					
ST320140100	Milwaukee's Greenscape-Green Alleys, Porous Walks, and Stormwater Parking	66.469	00E01258	1,000,000	402,275	0
	Passed through Department of Natural Resources:					
	Beach Monitoring and Notification Program Implementation Grants:					
GR3804615000	2015 Beach Monitoring	66.472	WIDNR	12,000	12,000	0
	Direct Programs:					
	Environmental Workforce Development and Job Training Cooperative Agreements:					
GR1501914000	2014-2017 Environmental Workforce	66.815	JT00E013652	200,000	62,764	0
GR1501912000	2012-2015 Environmental Workforce	66.815	JT00E01179	200,000	37,645	0
	Subtotal CFDA# 66.815				100,409	0
	Total U.S. Environmental Protection Agency				7,104,751	0
	U.S. Department of Energy:					
	Passed through Wisconsin Department of Administration:					
	State Energy Program (SEP):					
GR1501514000	2014-2015 Clean Energy Investments	81.041	AD149905	10,000	10,000	0
	Direct Programs:					
	Conservation Research and Development:					
GR1501415000	2015-2018 Location, Location, Efficiency	81.086	DE-EE0007069	750,000	6,284	0
	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	15,145	0
	Total U.S. Department of Energy				31,429	0
	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:					
GR3802615000	2015 LAB APHL Azith QC Range	93.065	U60HM000803	5,000	5,000	0
	Passed through Wisconsin Department of Health Services - Division of Public Health:					
	Public Health Emergency Preparedness:					
GR3803414000	2014 SURVNET-ACA	93.069	155141-560	49,059	49,059	0
	Passed through Wisconsin Department of Health Services - Division of Public Health:					
	Environmental Public Health and Emergency Response:					
GR3801615000	BT-PHEP Ebola 2	93.070	11111-660	111,181	31,331	0
	Passed through Health Care Education and Training, Inc.					
	Hospital Preparedness Prog. & Public Health Emergency Preparedness Aligned Coop. Agreements:					
GR3806415000	Public Health Preparedness-HERC	93.074	HERC 15	10,000	2,395	0
	Passed through Wisconsin Department of Health Services - Division of Public Health					
GR3801715000	2014-2015 BT Focus Planning-Ebola	93.074	155016-560	31,553	20,384	0
GR3801815000	2015 Public Health Emergency Preparedness	93.074	155015-660	332,828	147,758	0
GR3801814000	2014 Public Health Emergency Preparedness	93.074	155015-560, 155050-560	335,949	211,301	0
GR3804415000	2015-2016 Bioterrorism Focus CRI	93.074	155190-660	185,220	69,576	0
GR3804414000	2014-2015 Bioterrorism Focus CRI	93.074	155190-560	182,585	105,669	0
	Subtotal CFDA# 93.074				557,083	0

CITY OF MILWAUKEE
Schedule of Expenditures of Federal, State, and Other Awards
For the Year Ended December 31, 2015

Project I.D.	Grantor Agencies	CFDA or State Approp. Number	Contract	Grant Award Amount	Grantor Expenditures	Awarded to Subrecipients
	Passed through Medical College of Wisconsin:					
	Affordable Care Act (ACA) Personal Responsibility Education Program:					
GR3803616000	2016 Plain Talk - PREP for Youth	93.092	159354-660	47,000	8,166	0
GR3803615000	2015 Plain Talk - PREP for Youth	93.092	159354-560	45,500	34,454	0
	Subtotal CFDA# 93.092				<u>42,620</u>	<u>0</u>
	Passed through Wisconsin Department of Health Services - Division of Public Health					
	Well-Integrated Screening & Evaluation for Women Across the Nation					
GR3801015000	2015-2016 Wisconsin Well Women	93.094	157125-660	50,000	7,588	0
	Direct Programs:					
	Food and Drug Administration Research:					
GR3806615000	2015-2016 Food and Drug Administration Food Inspection	93.103	4U18FD004642-04	70,000	24,182	0
GR3806614000	2014 Food and Drug Administration Food Inspection	93.103	5U18FD004642-03	74,665	42,385	0
	Subtotal CFDA# 93.103				<u>66,567</u>	<u>0</u>
	Passed through Board of Regents of the University of Wisconsin System:					
	Mental Health Research Grants:					
GR3805315000	2015 HIV Risk Reduction	93.242	1R01MH089129	130,309	83,897	0
	Direct Programs:					
	Substance Abuse and Mental Health Services_Projcts of Regional and National Significance					
GR1508015000	2015 SAMHSA	93.243	5H79TI025715-02	400,000	24,171	7,536
GR1508014000	2014 SAMHSA	93.243	5H79TI025715-01	400,000	266,320	203,665
	Subtotal CFDA# 93.243				<u>290,491</u>	<u>211,201</u>
	Passed through Wisconsin Department of Health Services - Division of Public Health:					
	Universal Newborn Hearing Screening:					
GR3804015000	2015 Universal Newborn Hearing Screening	93.251	115002-660	59,333	38,584	0
GR3804014000	2014 Universal Newborn Hearing Screening	93.251	115002-560	61,189	19,910	0
	Subtotal CFDA# 93.251				<u>58,494</u>	<u>0</u>
	Passed through Wisconsin Department of Health Services - Division of Public Health:					
	Immunization Cooperative Agreements:					
GR3801515000	2015 Consolidated Immunization Action	93.268	155020-560	261,898	252,351	0
GR3801514000	2014 Consolidated Immunization Action	93.268	155020-460	283,771	2,423	0
GR3802915000	2015 Hepatitis B Immunization	93.268	HEPB15	40,000	28,617	0
	Subtotal CFDA# 93.268				<u>283,391</u>	<u>0</u>
	Passed through Tulane University:					
	Drug Abuse and Addiction Research Programs:					
GR3804514000	2014 Seek, Test, Treat: Address HIV	93.279	5R01DA030770-06	71,622	25,539	0
	Passed through Wisconsin Department of Health Services - Division of Public Health:					
	Centers for Disease Control and Prevention_ Investigations and Technical Assistance:					
GR3800415000	2015 Sexually Transmitted Diseases-Infertility Prevention	93.283	155027-560	340,000	338,550	0
GR3801015000	2015 Wisconsin Well Women	93.283	150156-660, 157120-660	460,000	218,771	0
GR3801014000	2014 Wisconsin Well Women	93.283	150156-560	394,000	238,099	0
	Subtotal CFDA# 93.283				<u>795,420</u>	<u>0</u>

CITY OF MILWAUKEE
Schedule of Expenditures of Federal, State, and Other Awards
For the Year Ended December 31, 2015

Project I.D.	Grantor Agencies	CFDA or State Approp. Number	Contract	Grant Award Amount	Grantor Expenditures	Awarded to Subrecipients
	Passed through Medical College of Wisconsin: Minority Health and Health Disparities Research:					
GR3805915000	2015 CHIMC - Save Lives Immunize	93.307	5R24MD001812-11	18,423	16,544	0
GR3805914000	2014 CHIMC - Save Lives Immunize	93.307	5R24MD001812-10	18,423	1,692	0
	Subtotal CFDA# 93.307				<u>18,236</u>	<u>0</u>
	Passed through Wisconsin Department of Health Services - Division of Public Health: Epidemiology and Laboratory Capacity for Infectious Diseases (ELC):					
GR3803415000	2015 SURVNET-ACA	93.323	155141-660	12,628	2,755	0
	Passed through National Association of County and City Health Officials: NON-ACA/PPHF Building Capacity of the Public Health System to Improve Population Health through National Nonprofit Organizations:					
GR3802315000	2015 Flu on Call Demo Grant	93.424	5U69OT000172-03	45,000	14,504	0
	Passed through Wisconsin Department of Children and Families: Affordable Care Act (ACA) Maternal, Infant and Early Childhood Home Visiting Program:					
GR3806315000	2015 Comprehensive Home Visiting	93.505	437001-G15-CFA0064-R04-04	1,589,598	340,564	82,631
	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:					
GR3803415000	2015 SURVNET - ACA	93.521	155141-660	35,941	7,841	0
GR3803414000	2014 SURVNET - ACA	93.521	155141-560	28,813	-1,232	0
	Subtotal CFDA# 93.521				<u>6,609</u>	<u>0</u>
	Passed through Wisconsin Department of Children and Families: Temporary Assistance for Needy Families Cluster:					
GR3806314000	2014 Comprehensive Home Visiting Family Foundation	93.558	CFA0064R3	1,667,359	1,154,190	317,334
	Passed through the State of Wisconsin Department of Health Services: Comprehensive Home Visiting Family Foundation					
GR3806409010		93.558	521110-11	1,048,160	79,694	0
	Subtotal Temporary Assistance for Needy Family Cluster				<u>1,233,884</u>	<u>317,334</u>
	Passed through Wisconsin Department of Health Services - Division of Public Health: Preventive Health & Health Services Block Grant Funded Solely with Prvntion & Public Hlth Fnds:					
GR3800916000	2015-2016 Consolidated Preventive Health	93.758	159220-660	54,461	2,137	0
GR3800915000	2015 Consolidated Preventive Health	93.758	159220-560	52,110	51,507	0
	Subtotal CFDA# 93.758				<u>53,644</u>	<u>0</u>
	Passed through the State of Wisconsin Department of Health Services: Medicaid Cluster:					
GR3801315000	2015 Consolidated Maternal & Child Health	93.778	159320-560	27,511	25,480	0
GR3801314000	2014 Consolidated Maternal & Child Health	93.778	159320-460	27,932	249	0
GR3805815000	2015 MA Outreach-Forward Health	93.778	445461-560	341,717	337,865	0
GR3805814000	2014 MA Outreach-Forward Health	93.778	445461-460	356,210	5,387	0
	Subtotal Medicaid Cluster				<u>368,981</u>	<u>0</u>
	Passed through Wisconsin Department of Health Services - Division of Public Health: HIV Care Formula Grants:					
GR3800315000	2015 Sexually Transmitted Diseases-HIV Prevention	93.917	155948-560	13,250	13,250	0
GR3800315000	2015 Sexually Transmitted Diseases-HIV Prevention	93.917	155949-560	39,750	39,750	0
	Subtotal CFDA# 93.917				<u>53,000</u>	<u>0</u>

CITY OF MILWAUKEE
Schedule of Expenditures of Federal, State, and Other Awards
For the Year Ended December 31, 2015

Project I.D.	Grantor Agencies	CFDA or State Approp. Number	Contract	Grant Award Amount	Grantor Expenditures	Awarded to Subrecipients
	Passed through Wisconsin Department of Health Services - Division of Public Health:					
	HIV Prevention Activities Health Department Based:					
GR3800315000	2015 Sexually Transmitted Diseases-HIV Prevention	93.940	155945-560	172,000	171,873	0
GR3800314000	2014 Sexually Transmitted Diseases-HIV Prevention	93.940	155945-460	222,000	4,179	0
	Subtotal CFDA# 93.940				<u>176,052</u>	<u>0</u>
	Passed through Wisconsin Department of Health Services - Division of Public Health:					
	Preventive Health Services Sexually Transmitted Diseases Control Grants:					
GR3800314000	2014 Sexually Transmitted Diseases	93.977	155027-460	350,000	2,100	0
	Passed through the State of Wisconsin Department of Services - Division of Public Health:					
	Maternal and Child Health Services Block Grant to the States:					
GR3801315000	2015 Consolidated Maternal and Child Health	93.994	159320-560	494,088	458,631	0
GR3801314000	2014 Consolidated Maternal and Child Health	93.994	159320-460	459,479	4,094	0
	Subtotal CFDA# 93.994				<u>462,725</u>	<u>0</u>
	Total U.S. Department of Health and Human Services				<u>5,029,534</u>	<u>611,166</u>
	Executive Office of the President:					
	Direct Programs:					
	High Intensity Drug Trafficking Areas Program:					
GR3302215000	2015 HIDTA-Interdiction	95.001	G15ML0002A	53,612	52,141	0
GR3302214000	2014 HIDTA-Interdiction	95.001	G14ML0002A	56,950	251	0
GR3302315000	2015 HIDTA-Heroin	95.001	G15ML0002A	53,488	50,759	0
GR3302415000	2015 HIDTA-Intelligence	95.001	G15ML0002A	25,006	25,006	0
GR3303615000	2015 HIDTA-Fugitive Task Force	95.001	G15ML0002A	15,006	15,006	0
GR3304815000	2015 HIDTA-Joint Drug Gang	95.001	G15ML0002A	482,001	428,956	0
GR3304814000	2014 HIDTA-Joint Drug Gang	95.001	G14ML0002A	470,847	6,611	0
	Subtotal CFDA# 95.001				<u>578,730</u>	<u>0</u>
	Total Executive Office of the President				<u>578,730</u>	<u>0</u>
	U.S. Department of Homeland Security:					
	Passed through the State of Wisconsin Department of Military Affairs:					
	Disaster Grants – Public Assistance (Presidentially Declared Disasters):					
Fund 0420	2008 FEMA – June Flood - Water Pumping Station	97.036	Not Available	1,027,932	18,241	0
	Passed through the State of Wisconsin Department of Military Affairs:					
GR5010019000	FEMA Hazard Mitigation Grant	97.037	FEMA-DR-1180-WI	1,723,980	9,355	0
	Direct Programs:					
	Assistance to Firefighters Grant:					
GR3200314000	2014-2015 Assistance to Firefighters	97.044	EMW-2013-FO-05608	72,000	72,000	0
	Direct Programs:					
	Port Security Grant Program:					
GR1502115000	2015-2018 Port Security	97.056	EMW2015PU00247	270,377	32,175	0
GR1502513000	2013-2015 Port Security	97.056	EMW2013PU00315	116,365	72,264	0
Fund 0480	2013-2015 Port Security - Port of Milwaukee - Operating	97.056	EMW2013PU00315	N/A	71,189	59,374
	Subtotal CFDA# 97.056				<u>175,628</u>	<u>59,374</u>

CITY OF MILWAUKEE
Schedule of Expenditures of Federal, State, and Other Awards
For the Year Ended December 31, 2015

Project I.D.	Grantor Agencies	CFDA or State Approp. Number	Contract	Grant Award Amount	Grantor Expenditures	Awarded to Subrecipients
	Passed through the State of Wisconsin Department of Military Affairs:					
	Homeland Security Grant Program:					
GR3100115000	2015 HS/UASI Planning Position	97.067	2014-HSW-18-10415	80,000	76,954	0
GR3100215000	2015 Interoperability Coordinator	97.067	2014-HSW-05-10452	28,000	28,000	0
GR3301715000	2015 HS/Hazardous Device Unit	97.067	2014-HSW-02A-10498	10,990	10,990	0
GR3305414000	2014-2015 Threat Analysis Center	97.067	2014-HSW-18-10431	55,000	29,731	0
	Subtotal Homeland Security Grant Program				<u>145,675</u>	<u>0</u>
	Total Department of Homeland Security				<u>420,899</u>	<u>59,374</u>
	Total Federal Assistance				77,386,154	14,890,804
	Total Federal Assistance - Current				57,960,538	14,890,804
	Total Prior Years' Loans with Continuing Requirements:				19,425,616	0
	Total Federal Assistance				<u>77,386,154</u>	<u>14,890,804</u>
	State Assistance:					
	State of Wisconsin Department of Administration:					
	Direct Programs:					
GR1541500000	State Emergency Solutions Grant-HPP	505.703B	ETH 15-12	359,222	180,424	171,905
GR1541400000	State Emergency Solutions Grant-HPP	505.703B	ETH 14-12	368,318	299,326	288,556
	Subtotal State Approp#505.703B				<u>479,750</u>	<u>460,461</u>
	Direct Programs:					
GR1541500000	State Emergency Solutions Grant-THP	505.707B	ETH 15-12	100,000	29,740	29,740
GR1541400000	State Emergency Solutions Grant-THP	505.707B	ETH 14-12	100,000	60,256	60,256
GR1541300000	State Emergency Solutions Grant-THP	505.707B	ETH-12-13 A	100,000	-4,242	-4,242
	Subtotal State Approp#505.707B				<u>85,754</u>	<u>85,754</u>
	Total State of Wisconsin Department of Administration				<u>565,504</u>	<u>546,215</u>
	State of Wisconsin Department of Health and Family Services - Division of Public Health:					
	Direct Programs:					
GR3801015000	2015 Wisconsin Well Women	435.119011	119011-660	115,200	62,374	0
GR3801014000	2014 Wisconsin Well Women	435.119011	119011-560	115,200	58,275	0
	Subtotal State Approp.# 435.119011				<u>120,649</u>	<u>0</u>
	Direct Programs:					
GR3200414000	2014-2015 EMS Funding Assistance	435.119		59,663	59,663	0
	Direct Programs:					
GR3800715000	2015-2016 Congenital Disorder	435.128	128010-660	142,026	68,531	0
GR3800714000	2014-2015 Congenital Disorder	435.128	128010-560	142,026	87,341	0
	Subtotal State Approp.# 435.128				<u>155,872</u>	<u>0</u>
	Direct Programs:					
GR3804114000	2014-2015 Increasing HPV Vaccination	435.150	578K605141465	2,000.00	2,000	0
GR3804914000	2014-2015 Immunize Milwaukee Coalition	435.150	150307	5,000.00	5,000	0
	Subtotal State Approp.# 435.150				<u>7,000</u>	<u>0</u>
	Direct Programs:					
GR3801115000	2015 Women Infants and Children	435.154	154720-560	6,237	6,235	0
	Direct Programs:					
GR3801015000	2015 Wisconsin Well Women	435.157	157010-660	152,145	52,145	0
GR3801014000	2014 Wisconsin Well Women	435.157	157023-560	76,000	4,704	0
GR3801915000	2015 Consolidated Lead Detection	435.157	157720-560	259,869	259,865	0
GR3801914000	2014 Consolidated Lead Detection	435.157	157720-460	259,869	735	0

CITY OF MILWAUKEE
Schedule of Expenditures of Federal, State, and Other Awards
For the Year Ended December 31, 2015

Project I.D.	Grantor Agencies	CFDA or State Approp. Number	Contract	Grant Award Amount	Grantor Expenditures	Awarded to Subrecipients
	Subtotal State Approp.# 435.157				317,449	0
	Direct Programs:					
	Maternal and Child Health Services Block Grant to the States:					
GR3801315000	2015 Consolidated Maternal and Child Health	435.159	159320-560	27,511	25,480	0
GR3801314000	2014 Consolidated Maternal and Child Health	435.159	159320-460	27,932	249	0
GR3807615000	2015 Dual Protection Part Initiative	435.159	DUALPROT15	100,000	69,719	0
	Subtotal State Approp.# 435.159				95,448	0
	Total State of Wisconsin Department of Health and Family Services				762,316	0
	State of Wisconsin Department of Justice:					
	Direct Programs:					
	Law Enforcement Training Fund-Local Assistance:					
GR3305615000	2015 Counterterrorism Conference	455.231	2015-LE-01-11163	3,000	1,422	0
GR3306615000	2015-2016 Roll Call Law Video	455.231	2015-LE-01-11478	14,140	3,200	0
GR3306614000	2014-2015 Roll Call Law Video	455.231	2015-LE-01-10933	14,140	12,999	0
	Subtotal State Approp.# 455.231				17,621	0
	Direct Programs:					
	Uniform Beat Patrol Officers:					
GR3301515000	2015 Beat Patrol	455.275	2015-BP-01-9960-3	126,714	126,714	0
	Total State of Wisconsin Department of Justice				144,335	0
	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		171,322	3,040	0
	Total State of Wisconsin Department of Military Affairs				3,040	0
	State of Wisconsin Department of Natural Resources:					
	Direct Programs:					
GR5800314000	2014-2015 Urban Forestry Program	370.587	UF-1172-14	25,000	24,114	0
	Direct Programs:					
GR5400115000	2015 Recycling Grant-Basic	370.670	RU#40251	2,167,006	2,167,006	0
GR5400115000	2015 Recycling Grant-Consolidated	370.673	RU#40251	155,488	155,488	0
	Subtotal State Approp.# 370.670 & 370.673				2,322,494	0
	Direct Programs:					
SM320140200	Non Point Source Stormwater Management Grant Program - Bioswale Project	370.TH1	USC-M101-40251-14	100,000	13,908	0
SM320130200	Non Point Source Stormwater Management Grant Program - Green Streets	370.TH1	USC-M101-40251-13	90,000	8,235	0
	Subtotal State Approp.# 370.TH1				22,143	0
	Total State of Wisconsin Department of Natural Resources				2,368,751	0

CITY OF MILWAUKEE
Schedule of Expenditures of Federal, State, and Other Awards
For the Year Ended December 31, 2015

Project I.D.	Grantor Agencies	CFDA or State Approp. Number	Contract	Grant Award Amount	Grantor Expenditures	Awarded to Subrecipients
	State of Wisconsin Department of Transportation:					
	Direct Programs:					
ST211000000	Local Roads Improvement Program:					
	Local Roads Improvement Grants	395.206	0880-15-03	1,010,005	481,748	0
GR3303413000	Direct Programs:					
	2013-2015 I-794 Lake & Hoan Bridge	395.357	1300-13-92 No. 2	50,000	3,036	0
	Total State of Wisconsin Department of Transportation				<u>484,784</u>	<u>0</u>
	Total State Assistance				<u>4,328,730</u>	<u>546,215</u>
	Local Assistance:					
	Bradley Center:					
	Direct Programs:					
GR3304515000	2015-2017 Bradley Center			300,000	49,639	0
GR3304513000	2013-2015 Bradley Center			262,000	85,651	0
	Total Bradley Center				<u>135,290</u>	<u>0</u>
	Columbia St. Mary's:					
	Direct Programs:					
GR3806309000	Intensive Home Visit/Center Health		CSM 063	439,708	660	0
	Total Columbia St. Mary's				<u>660</u>	<u>0</u>
	Dr. Pepper Snapple Group-Kaboom:					
	Direct Programs:					
GR5800714000	2014-2016 Let'sPlayCommunityAccess			93,750	600	0
	Total Dr. Pepper Snapple Group-Kaboom				<u>600</u>	<u>0</u>
	Forest County Potawatomi Community Foundation:					
	Direct Programs:					
GR3308015000	2015-2016 Potawatomi Bingo Casino			100,000	69,733	0
GR3308014000	2014-2015 Potawatomi Bingo Casino			100,000	26,231	0
	Total Forest County Potawatomi Community Foundation				<u>95,964</u>	<u>0</u>
	Greater Milwaukee Foundation:					
	Direct Programs:					
GR1501112000	2012-2014 Fund for Lake Michigan		20121443	75,000	15,355	0
GR1501315000	2015-2016 Partners for Places		20151458	138,600	134,971	0
GR1504013000	2013 Milwaukee Continuum of care			300,000	36,744	0
GR3308615000	2015-2017 Crisis Intervention Training		20144110	500,000	620	0
GR3802115000	Breast Cancer GMF-CB Urban Fund		2015 GMF	11,931	11,931	0
GR3804811000	Milwaukee Champion Prize		CHAMPPRIZE11	1,440	500	0
	Total Greater Milwaukee Foundation				<u>200,121</u>	<u>0</u>
	Helen Bader Foundation:					
	Direct Programs:					
GR1901914000	2014 Global Youth Serv. Day			5,000	1,858	0
	Total Helen Bader Foundation				<u>1,858</u>	<u>0</u>

CITY OF MILWAUKEE
Schedule of Expenditures of Federal, State, and Other Awards
For the Year Ended December 31, 2015

Project I.D.	Grantor Agencies	CFDA or State Approp. Number	Contract	Grant Award Amount	Grantor Expenditures	Awarded to Subrecipients
	Joyce Foundation:					
	Direct Programs:					
GR1100114000	2014-2016 Midwest Gun Summit		14-35990	38,000	1,074	0
GR3807314000	VP-Victims & Suspects of Firearm Violence		JOYCE 14	190,000	56,746	0
	Total Joyce Foundation				<u>57,820</u>	<u>0</u>
	Milwaukee County:					
	Direct Programs:					
GR1503015000	Milwaukee Continuum of Care			50,000	33,420	0
GR1503014000	Milwaukee Continuum of Care		HD-13-201302	50,000	10,340	0
GR3303714000	2014-2015 Mobile Crisis Team		BHD 13-0523-A	329,867	148,455	0
	Total Milwaukee County				<u>192,215</u>	<u>0</u>
	Milwaukee County Federated Library System:					
	Direct Programs:					
GR8600115000	2015-2016 Interlibrary Loan		WIPUBINT15	38,562	20,337	0
GR8600114000	2014-2015 Interlibrary Loan		WIPUBINT14	38,563	20,337	0
	Total Milwaukee County Federated Library System				<u>40,674</u>	<u>0</u>
	Milwaukee Economic Development Corporation:					
	Direct Programs:					
GR1501011000	2011-2015 MEDC - ME3 Program			20,000	1,147	0
	Total Milwaukee Economic Development Corporation				<u>1,147</u>	<u>0</u>
	Milwaukee Foundation:					
	Direct Programs:					
GR3810110000	2010 Milwaukee Foundation-Breast Cancer Awareness Grant			927,957	5,282	0
	Total Milwaukee Foundation				<u>5,282</u>	<u>0</u>
	Milwaukee Metropolitan Sewerage District:					
	Direct Programs:					
GR1502414000	Green Infrastructure Partnership Program Funding Agreement		P-2614	10,025	10,000	0
SM320140300	2014-2016 All People's Church Orchard		M104	420,625	105,268	0
SM320140400	Private Property Infiltration and Inflow Reduction Agreement		M03064P385	118,286	67,370	0
SM320140500	Green Infrastructure Funding Agreement		M03076P06	99,000	84,806	0
WT450135100	Green Solutions for Separate Infrastructure and Sewer Separation Funding Agreement		M03076P07	415,000	415,000	0
	Green Solutions for Separate Infrastructure and Sewer Separation Funding Agreement				<u>682,444</u>	<u>0</u>
	Total Milwaukee Metropolitan Sewerage District					
	Milwaukee Public Schools:					
	Direct Programs:					
GR3300915000	2015-2016 TABS Grant			435,000	174,117	0
GR3300914000	2014-2015 TABS Grant			435,000	247,457	0
GR3304415000	2015-2016 MPS-SRO			471,000	136,290	0
GR3304414000	2014-2015 MPS-SRO			471,000	237,362	0
GR3306815000	2015-2016 MPS-After School Patrols			60,000	20,085	0
GR3306814000	2014-2015 MPS-After School Patrols			60,000	32,897	0
	Total Milwaukee Public Schools				<u>848,208</u>	<u>0</u>

CITY OF MILWAUKEE
Schedule of Expenditures of Federal, State, and Other Awards
For the Year Ended December 31, 2015

Project I.D.	Grantor Agencies	CFDA or State Approp. Number	Contract	Grant Award Amount	Grantor Expenditures	Awarded to Subrecipients
	Milwaukee Brewers Baseball Club:					
	Direct Programs:					
GR3305815000	2015-2016 Brewers Baseball			1,000,000	847,164	0
	Total Milwaukee Brewers Baseball Club				<u>847,164</u>	<u>0</u>
	Mortgage Guaranty Insurance Corporation(MGIC):					
	Direct Programs:					
GR1902014000	2014 Global Youth Service Day			1,000	1,000	0
	Total Mortgage Guaranty Insurance Corporation(MGIC)				<u>1,000</u>	<u>0</u>
	United Way of Greater Milwaukee:					
	Direct Programs:					
GR3803815000	2015 Healthy Birth Outcomes			50,000	16,877	0
	Total United Way of Greater Milwaukee				<u>16,877</u>	<u>0</u>
	University of Wisconsin - Milwaukee:					
	Direct Programs:					
GR3300515000	2015 UWM Grant			25,000	24,263	0
GR3301215000	2015 UWM Grant #2			35,000	34,849	0
	Total University of Wisconsin - Milwaukee				<u>59,112</u>	<u>0</u>
	Wisconsin Department of Financial Institution:					
	Direct Programs:					
GR3601913000	WDFI Demolition Initiative Grant		20.144(1)(h)	2,000,000	10,000	0
	Total Wisconsin Department of Financial Institution				<u>10,000</u>	<u>0</u>
	State of Wisconsin Department of Public Instruction:					
	Direct Programs:					
GR8600115000	2015-2016 Interlibrary Loan		WIPUBINT15	58,287	20,746	0
GR8600114000	2014-2015 Interlibrary Loan		WIPUBINT14	48,240	24,580	0
GR8600215000	2015-2016 Regional Library Blind		WI REG LIB 15	968,700	470,361	0
GR8600214000	2014-2015 Regional Library Blind		WI REG LIB 14	968,700	452,969	0
	Total State of Wisconsin Department of Public Instruction				<u>968,656</u>	<u>0</u>
	Wisconsin Department of Transportation:					
	Direct Programs:					
GR3200615000	2015 Zoo Interchange Project		1060-37-92 No. 22	25,000	25,000	0
GR3305714000	2014-2015 I-43/94 Bridge - Guards		1228-25-91	45,000	21,230	0
GR3307414000	2014-2015 I-43/94 Bridge Rehabilitation		1228-25-93	63,000	3,249	0
GR3307715000	2015 Zoo Interchange-Overtime		1060-37-91 No. 27	30,000	27,317	0
	Total Wisconsin Department of Transportation				<u>76,796</u>	<u>0</u>
	Wisconsin Economic Development Corporation:					
	Direct Programs:					
Fund 0480	Foreign Trade Zone - Port of Milwaukee		FY13-21830	50,000	10,000	0
GR1500814000	2014-2016 Targeted Industry Project		TIP FY14-22358	90,000	23,978	0
GR1901313000	2013 Site Assessment Grant		WEDC BF SAG FY13-21938	100,000	850	0
GR1902215000	2015 WEDC - Possner Building		CDI FY14-22357	500,000	500,000	0
	Total Wisconsin Economic Development Corporation				<u>534,828</u>	<u>0</u>

CITY OF MILWAUKEE
Schedule of Expenditures of Federal, State, and Other Awards
For the Year Ended December 31, 2015

Project I.D.	Grantor Agencies	CFDA or State Approp. Number	Contract	Grant Award Amount	Grantor Expenditures	Awarded to Subrecipients
	Wisconsin Partnership Program:					
	Direct Programs:					
GR3807015000	Growing Healthy Soil		1469322	2,000	2,000	0
GR3807715000	Direct Assistance for Dads		WPPDADS15	136,076	51,734	0
GR3807714000	Direct Assistance for Dads		WPPDADS14	103,943	58,457	0
GR3807815000	Community Safety Data Repository		WPP2465	92,900	42,745	0
GR3807814000	Community Safety Data Repository		WPP2465	90,900	33,966	0
	Passed through Children's Hospital of Wisconsin:					
GR3803714000	2014 Preserving Infant & Child Health		PICH 14	48,394	17,728	0
	Total Wisconsin Partnership Program				<u>206,630</u>	<u>0</u>
	Total Local Assistance				<u>4,983,346</u>	<u>0</u>
	Total Financial Assistance				<u>86,698,230</u>	<u>15,437,019</u>
	Total Financial Assistance - Current				67,272,614	15,437,019
	Total Prior Years' Loans with Continuing Requirements				<u>19,425,616</u>	<u>0</u>
	Total Financial Assistance				<u>86,698,230</u>	<u>15,437,019</u>

CITY OF MILWAUKEE

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

Year ended December 31, 2015

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, 2015

(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. Also, the program has transitioned from the First-In, First-Out to Grant-Specific Accounting beginning with fiscal year 2015 funding and going forward. 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 2015 and 2014 pass-through grantor's numbers and the grant awards for the two years. In addition, the City received \$246,637 and \$202,680 in 2015 and 2014, 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) Loan Programs

The City provides loans to various businesses and individuals using funds from various grant programs. These loans are primarily for the rehabilitation of commercial and residential properties. At December 31, 2015, the outstanding balances of the loans by grant program are as follows:

Program	CFDA Number	Loan Balance
Community Development Block Grant	14.218	\$3,830,576
Neighborhood Stabilization Program 1	14.218	3,072,491
Neighborhood Stabilization Program 3	14.218	1,044,828
Neighborhood Stabilization Program 1-WI	14.228	436,188
Neighborhood Stabilization Program 3-WI	14.228	693,500
HOME Investment Partnerships Program	14.239	20,119,884
Neighborhood Stabilization Program 2	14.256	9,911,197
Aggregate Balance		<u>\$39,108,664</u>

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, 2015

(6) Related Party Transactions

The City expended \$859,297 in 2015 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.

(7) Major Programs

Major Federal Financial Assistance Programs are defined in the Uniform Grant Guidance as those programs (1) considered to be high risk with allowable expenditures of the greater of \$750,000 or 3% of total Federal Financial Assistance Program expenditures of the City (Type A programs). For 2015, the greater amount was \$2,321,585. (2) Programs over this threshold which are considered low risk may not be tested; however programs under this threshold, but considered to be high-risk programs (Type B programs) must be tested in its place. For 2015, the threshold for these programs was \$580,396 to \$2,321,585. Federal programs classified as major for the year ended December 31, 2015 were as follows:

<u>Grant Programs</u>	CFDA Number	2015 Grantor Expenditures
HOME Investment Partnerships Program	14.239	\$17,644,575
Neighborhood Stabilization Program 2-ARRA	14.256	3,848,508
Federal Transit Formula Grants	20.507	4,107,756

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 \$250,000. (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 \$62,500 must be tested in its place. State programs classified as major for the year ended December 31, 2015 was as follows:

<u>Grant Programs</u>	State Appropriation Number	2015 Grantor Expenditures
Recycling Grants - Basis and Consolidated	370.670/370.673	\$2,322,494
Consolidated Lead Detection	435.157	260,600

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

CITY OF MILWAUKEE

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

Year ended December 31, 2015

(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 2015:

Grant Programs	CFDA/State ID Number	Amount
Community Development Block Grant Program	14.218	\$7,270,486
Neighborhood Stabilization Program 1	14.218	2,553
Neighborhood Stabilization Program 1-WI	14.228	6,311
CDBG State Program-Emergency Assistance Program	14.228	1,135,819
Emergency Solutions Grant Program WI-2013	14.231	-1,124
Emergency Solutions Grant Program-2014	14.231	107,115
Emergency Solutions Grant Program WI-2014	14.231	131,318
Emergency Solutions Grant Program-2015	14.231	1,176,683
Emergency Solutions Grant Program WI-2015	14.231	142,094
Home Investment Partnerships Program	14.239	3,499,233
Housing Opportunity for Persons with Aids-2014	14.241	25,059
Housing Opportunity for Persons with Aids-2015	14.241	516,253
Neighborhood Stabilization Program 2 - ARRA	14.256	1,398
Juvenile Accountability Block Grants	16.523	15,878
Supervised Visitation, Safe Havens for Children	16.527	62,790
Building Neighborhood Capacity	16.595	128,399
Substance Abuse & Mental Health Services Project-2014	93.243	203,665
Substance Abuse & Mental Health Services Project-2015	93.243	7,536
Comprehensive Home Visiting 2015	93.505	82,631
Comprehensive Home Visiting 2014	93.558	317,334
Port Security Grant Program	97.056	59,374
Emergency Solutions Grant Program-WI 2013	505.707B	-4,242
Emergency Solutions Grant Program-WI 2014	505.703B	288,556
Emergency Solutions Grant Program-WI 2014	505.707B	60,256
Emergency Solutions Grant Program-WI 2015	505.703B	171,905
Emergency Solutions Grant Program-WI 2015	505.707B	29,740

**SETTLEMENT OF DHS COST
REIMBURSEMENT AWARDS**

CITY OF MILWAUKEE
Settlement of DHS Cost Reimbursement Awards
Year Ended December 31, 2015

CARS Profile	11111	115002	115002	119011	119011	128010	128010
Agency Type	660	560	660	560	660	560	660
CFDA or State Appropriation Number	93.070	93.251	93.251	435.119	435.119	435.128	435.128
City of Milwaukee Project ID	GR3801615000	GR3804014000	GR3804015000	GR3801014300	GR3801015300	GR3800714000	GR3800715000
Award Amount	\$111,181	\$61,189	\$59,333	\$115,200	\$115,200	\$142,026	\$142,026
Award Period	07/14 - 09/16	04/14 - 03/15	04/15 - 03/16	07/14 - 06/15	07/15 - 06/16	07/14 - 06/15	07/15 - 06/16
Period of Award Within Audit Period	01/15 - 12/15	01/15 - 03/15	04/15 - 12/15	01/15 - 06/15	07/15 - 12/15	01/15 - 06/15	07/15 - 12/15
Expenditures Reported to DHS: Net Expenditures	31,331	19,910	38,584	58,275	62,374	87,341	68,531
Total Expenditures Reported to DHS	31,331	19,910	38,584	58,275	62,374	87,341	68,531
Actual Allowable Expenditures:							
Salaries	9,506	12,277	24,195	33,972	36,313	60,684	47,841
Benefits	3,944	5,094	10,039	14,096	15,068	25,181	19,852
Other Operating Expenditures	17,881	2,539	4,350	10,207	10,993	1,476	838
Total Actual Allowable Expenditures	31,331	19,910	38,584	58,275	62,374	87,341	68,531

CITY OF MILWAUKEE
Settlement of DHS Cost Reimbursement Awards
Year Ended December 31, 2015

CARS Profile	150156	150156	154661	154661	154710	154710	154720
Agency Type	560	660	560	660	460	560	560
CFDA or State Appropriation Number	93.283	93.283	10.561	10.561	10.557	10.557	435.154
City of Milwaukee Project ID	GR3801014100	GR3801015100	GR3802814000	GR3802815000	GR3801114100	GR3801115100	GR3801115200
Award Amount	\$394,000	\$310,000	\$26,904	\$28,249	\$1,596,097	\$1,601,060	\$6,237
Award Period	07/14 - 06/15	07/15 - 06/16	10/14 - 09/15	10/15 - 09/16	01/14 - 12/14	01/15 - 12/15	01/15 - 12/15
Period of Award Within Audit Period	01/15 - 06/15	07/15 - 12/15	01/15 - 09/15	10/15 - 12/15	None	01/15 - 12/15	01/15 - 12/15
Expenditures Reported to DHS: Net Expenditures	238,099	149,131	20,265	1,710	15,305	1,375,588	6,235
Total Expenditures Reported to DHS	238,099	149,131	20,265	1,710	15,305	1,375,588	6,235
Actual Allowable Expenditures:							
Salaries	66,575	87,564	12,280	751	10,766	657,313	2,994
Benefits	27,625	36,334	5,095	311	4,467	272,749	1,242
Other Operating Expenditures	143,899	25,233	2,890	648	72	445,526	1,999
Total Actual Allowable Expenditures	238,099	149,131	20,265	1,710	15,305	1,375,588	6,235

CITY OF MILWAUKEE
Settlement of DHS Cost Reimbursement Awards
Year Ended December 31, 2015

CARS Profile	155015	155015	155016	155020	155020	155027	155027
Agency Type	560	660	560	460	560	460	560
CFDA or State Appropriation Number	93.074	93.074	93.074	93.268	93.268	93.977	93.283
City of Milwaukee Project ID	GR3801814000	GR3801815000	GR3801715000	GR3801514000	GR3801515000	GR3800314200	GR3800415000
Award Amount	\$331,629	\$332,828	\$31,553	\$283,771	\$261,898	\$350,000	\$340,000
Award Period	07/14 - 06/15	07/15 - 06/16	12/14 - 06/15	01/14 - 12/14	01/15 - 12/15	01/14 - 12/14	01/15 - 12/15
Period of Award Within Audit Period	01/15 - 06/15	07/15 - 12/15	01/15 - 06/15	None	01/15 - 12/15	None	01/15 - 12/15
Expenditures Reported to DHS: Net Expenditures	207,864	147,758	20,384	2,423	252,351	2,100	338,550
Total Expenditures Reported to DHS	207,864	147,758	20,384	2,423	252,351	2,100	338,550
Actual Allowable Expenditures:							
Salaries	71,906	61,471	0	1,628	162,637	1,344	236,403
Benefits	29,837	25,507	0	675	67,485	558	98,094
Other Operating Expenditures	106,121	60,780	20,384	120	22,229	198	4,053
Total Actual Allowable Expenditures	207,864	147,758	20,384	2,423	252,351	2,100	338,550

CITY OF MILWAUKEE
Settlement of DHS Cost Reimbursement Awards
Year Ended December 31, 2015

CARS Profile	155050	155141	155141	155141	155141	155190	155190
Agency Type	560	560	660	560	660	560	660
CFDA or State Appropriation Number	93.074	93.521	93.521	93.069	93.323	93.074	93.074
City of Milwaukee Project ID	GR3801814000	GR3803414000	GR3803415000	GR3803414000	GR3803415000	GR3804414000	GR3804415000
Award Amount	\$4,320	\$28,813	\$35,941	\$49,059	\$12,628	\$182,585	\$185,220
Award Period	07/14 - 06/15	08/14 - 07/15	08/15 - 07/16	08/14 - 07/15	08/15 - 07/16	07/14 - 06/15	07/15 - 06/16
Period of Award Within Audit Period	01/15 - 06/15	01/15 - 07/15	08/15 - 12/15	01/15 - 07/15	08/15 - 12/15	01/15 - 06/15	07/15 - 12/15
Expenditures Reported to DHS: Net Expenditures	3,437	-1,232	7,841	49,059	2,755	105,669	69,576
Total Expenditures Reported to DHS	3,437	-1,232	7,841	49,059	2,755	105,669	69,576
Actual Allowable Expenditures:							
Salaries	0	-822	4,981	32,910	1,750	71,934	46,838
Benefits	0	-370	2,067	13,685	726	29,849	19,435
Other Operating Expenditures	3,437	-40	793	2,464	279	3,886	3,303
Total Actual Allowable Expenditures	3,437	-1,232	7,841	49,059	2,755	105,669	69,576

CITY OF MILWAUKEE
Settlement of DHS Cost Reimbursement Awards
Year Ended December 31, 2015

CARS Profile	155945	155945	155948	155949	157010	157023	157120
Agency Type	460	560	560	560	660	560	660
CFDA or State Appropriation Number	93.940	93.940	93.917	93.917	435.157	435.157	93.283
City of Milwaukee Project ID	GR3800314100	GR3800315000	GR3800315000	GR3800315000	GR3801015500	GR3801014400	GR3801015400
Award Amount	\$222,000	\$172,000	\$13,250	\$39,750	\$152,145	\$76,000	\$150,000
Award Period	01/14 - 12/14	01/15 - 12/15	01/15 - 03/15	04/15 - 12/15	07/15 - 06/16	07/14 - 06/15	07/15 - 06/16
Period of Award Within Audit Period	None	01/15 - 12/15	01/15 - 03/15	04/15 - 12/15	07/15 - 12/15	01/15 - 06/15	07/15 - 12/15
Expenditures Reported to DHS: Net Expenditures	4,179	171,873	13,250	39,750	52,145	4,704	69,640
Total Expenditures Reported to DHS	4,179	171,873	13,250	39,750	52,145	4,704	69,640
Actual Allowable Expenditures:							
Salaries	2,790	94,395	7,272	21,815	0	0	0
Benefits	1,158	39,170	3,017	9,052	0	0	0
Other Operating Expenditures	231	38,308	2,961	8,883	52,145	4,704	69,640
Total Actual Allowable Expenditures	4,179	171,873	13,250	39,750	52,145	4,704	69,640

CITY OF MILWAUKEE
Settlement of DHS Cost Reimbursement Awards
Year Ended December 31, 2015

CARS Profile	157125	157720	157720	159220	159220	159320	159320
Agency Type	660	460	560	560	660	460	560
CFDA or State Appropriation Number	93.094	435.157	435.157	93.758	93.758	93.778	93.778
City of Milwaukee Project ID	GR3801015200	GR3801914000	GR3801915000	GR3800915000	GR3800916000	GR3801314000	GR3801315000
Award Amount	\$50,000	\$259,869	\$259,869	\$52,110	\$54,461	\$27,932	\$27,511
Award Period	07/15 - 06/16	01/14 - 12/14	01/15 - 12/15	10/13 - 09/15	10/14 - 08/16	01/14 - 12/14	01/15 - 12/15
Period of Award Within Audit Period	07/15 - 12/15	None	01/15 - 12/15	01/15 - 09/15	01/15 - 12/15	None	01/15 - 12/15
Expenditures Reported to DHS: Net Expenditures	7,588	735	259,865	51,507	2,137	249	25,480
Total Expenditures Reported to DHS	7,588	735	259,865	51,507	2,137	249	25,480
Actual Allowable Expenditures:							
Salaries	0	510	168,000	0	0	165	10,964
Benefits	0	211	69,711	0	0	69	4,550
Other Operating Expenditures	7,588	14	22,154	51,507	2,137	15	9,966
Total Actual Allowable Expenditures	7,588	735	259,865	51,507	2,137	249	25,480

CITY OF MILWAUKEE
Settlement of DHS Cost Reimbursement Awards
Year Ended December 31, 2015

CARS Profile	159320	159320	159320	159320	445461	445461
Agency Type	460	560	460	560	460	560
CFDA or State Appropriation Number	93.994	93.994	435.159	435.159	93.778	93.778
City of Milwaukee Project ID	GR3801314000	GR3801315000	GR3801314000	GR3801315000	GR3805814000	GR3805815000
Award Amount	\$459,479	\$494,088	\$27,932	\$27,511	\$356,210	\$341,717
Award Period	01/14 - 12/14	01/15 - 12/15	01/14 - 12/14	01/15 - 12/15	01/14 - 12/14	01/15 - 12/15
Period of Award Within Audit Period	None	01/15 - 12/15	None	01/15 - 12/15	None	01/15 - 12/15
Expenditures Reported to DHS: Net Expenditures	4,094	458,631	249	25,480	5,387	337,865
Total Expenditures Reported to DHS	4,094	458,631	249	25,480	5,387	337,865
Actual Allowable Expenditures:						
Salaries	2,728	197,354	166	10,964	3,666	218,569
Benefits	1,132	81,890	69	4,550	1,521	90,694
Other Operating Expenditures	234	179,387	14	9,966	200	28,602
Total Actual Allowable Expenditures	4,094	458,631	249	25,480	5,387	337,865

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, 2015, 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 15, 2016. 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 a deficiency in internal control, described in the accompanying schedule of findings and questioned costs as finding 2015-001 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 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.



Milwaukee, Wisconsin
September 14, 2016



CliftonLarsonAllen

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL AND MAJOR STATE PROGRAM, REPORT ON INTERNAL CONTROL OVER COMPLIANCE, AND REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS REQUIRED BY THE UNIFORM GUIDANCE AND THE STATE SINGLE AUDIT GUIDELINES

Common Council
City of Milwaukee, Wisconsin
Milwaukee, Wisconsin

Report on Compliance for Each Major Federal Program

We have audited the City of Milwaukee, Wisconsin's compliance with the types of compliance requirements described in the *OMB 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, 2015. 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, 2015. 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 Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*.

Management's Responsibility

Management is responsible for compliance with federal statutes, state statutes, regulations, and the terms and conditions of its federal and state awards 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; the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); and Wisconsin State Single Audit Guidelines. Those standards, the Uniform Guidance, 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, 2015.

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 the Uniform Guidance 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 results of that testing based on the requirements of the Uniform Guidance 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 the Uniform Guidance and 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, 2015, 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 15, 2016, 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 the Uniform Guidance and Wisconsin State Single Audit Guidelines 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 expenditures of federal and state awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

CliftonLarsonAllen LLP

Milwaukee, Wisconsin
September 14, 2016

**SCHEDULE OF FINDINGS
AND QUESTIONED COSTS**

**CITY OF MILWAUKEE, WISCONSIN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended December 31, 2015**

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>
14.239	HOME Investment Partnership Program
14.256	Neighborhood Stabilization Program 2 - ARRA
20.507	Federal Transit Cluster

Dollar threshold used to distinguish between type A and type B programs:	\$2,321,585
Auditee qualified as low-risk auditee?	Yes

**CITY OF MILWAUKEE, WISCONSIN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended December 31, 2015**

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
370.670/673	Recycling Grants
435.157	Consolidated Lead Detection

Dollar threshold used to distinguish between type A and type B programs: \$250,000

Auditee qualified as low-risk auditee? Yes

**CITY OF MILWAUKEE, WISCONSIN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended December 31, 2015**

SECTION II - FINANCIAL STATEMENT FINDINGS

Finding 2015-001	Audit Adjustment
Type of Finding:	Internal Control, Significant Deficiency

Criteria

The City internal controls should be designed to adequately identify and adjust accounting records to present them in the City's financial statement in accordance with accounting principles generally accepted in the United States of America (GAAP).

Condition/Context

An adjusting journal entry was required to fairly present the assets, deferred inflows of resources and revenues relating to delinquent taxes recorded in aggregate remaining fund information opinion unit.

Cause

One component of the City's internal control procedures did not identify a calculation error in the spreadsheet used to record certain activities of the delinquent tax fund.

Effect

As a result of this condition, there was a calculation error in the delinquent tax fund activities, which could result in higher risk that misstatements that are more than inconsequential to the financial statements could occur and not be detected.

Recommendation

We recommend that the City establish internal procedures to ensure the review of the delinquent tax activity as of the end of the fiscal year to ensure that the financial statements are presented appropriately in accordance with GAAP.

Contact Person

Aycha Sirvanci, CPA, CIA
Special Deputy Comptroller
Office of the City Comptroller

Management's Response

Management recognizes that an error was made while preparing the delinquent tax fund. We will ensure that the final numbers are verified with our review before submission of the final draft.

Anticipated Completion Date

June 1, 2016

SECTION III - FEDERAL AND STATE AWARD FINDINGS AND QUESTIONED COSTS

None reported.

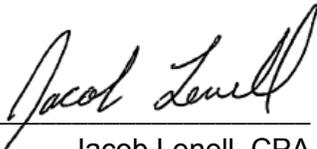
SECTION IV - OTHER

- 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 *State Single Audit Guidelines*?
 - 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 14, 2016

**CITY OF MILWAUKEE, WISCONSIN
SCHEDULE OF STATUS OF PRIOR YEAR FINDINGS
Year Ended December 31, 2015**

FUNDING SOURCE/AWARD PROGRAM	FINDING	STATUS
<p>Finding related to Basic Financial Statements: Financial Statement Preparation.</p> <p>Contact Person: Aycha Sirvanci Office of the Comptroller</p> <p>Reference No: 2014-001</p>	<p>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.</p>	<p>Effective from May 6th, 2016, a number of steps to aid in the year end closing process were implemented including an estimated accrual system as well as processing of closing items in a more efficient manner by imposing stricter deadlines on departments.</p>