



**The Single Audit Act
Supplemental
Financial
Report**



**City
of
Milwaukee,
Wisconsin**

**for the
Year Ended
December 31, 2016**

**Martin Matson
Comptroller**

CITY OF MILWAUKEE
The Single Audit Act Supplemental Financial Report
For the Year Ended December 31, 2016

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Martin Matson
Comptroller

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Office of the Comptroller

September 8, 2017

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, 2016 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, 2016. 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.

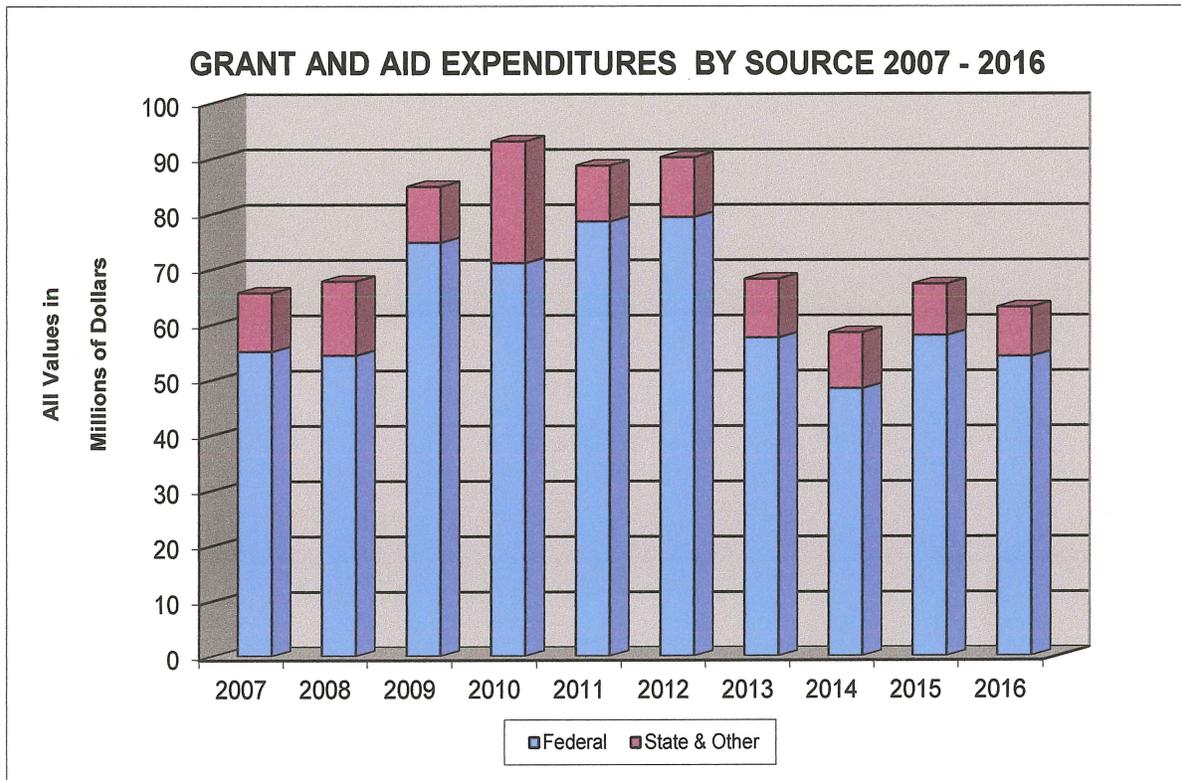


INDEPENDENT AUDIT

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

2016 GRANT ACTIVITIES

The City of Milwaukee expended \$63.1 million of grant and aid dollars in 2016. This represents a decrease of approximately \$4.2 million or 6% over the previous year. In aggregate, Federal assistance experienced a net decrease of \$3.8 million due to a reduction of \$6.0 million in Environmental Protection Agency assistance offset by an increase of \$2.2 million in other Federal assistance. Overall, State and Other assistance remained steady but experienced a net decrease of \$0.4 million as a result of \$2.0 million total decline in Other assistance offset by a total increase of \$1.6 million in State assistance.

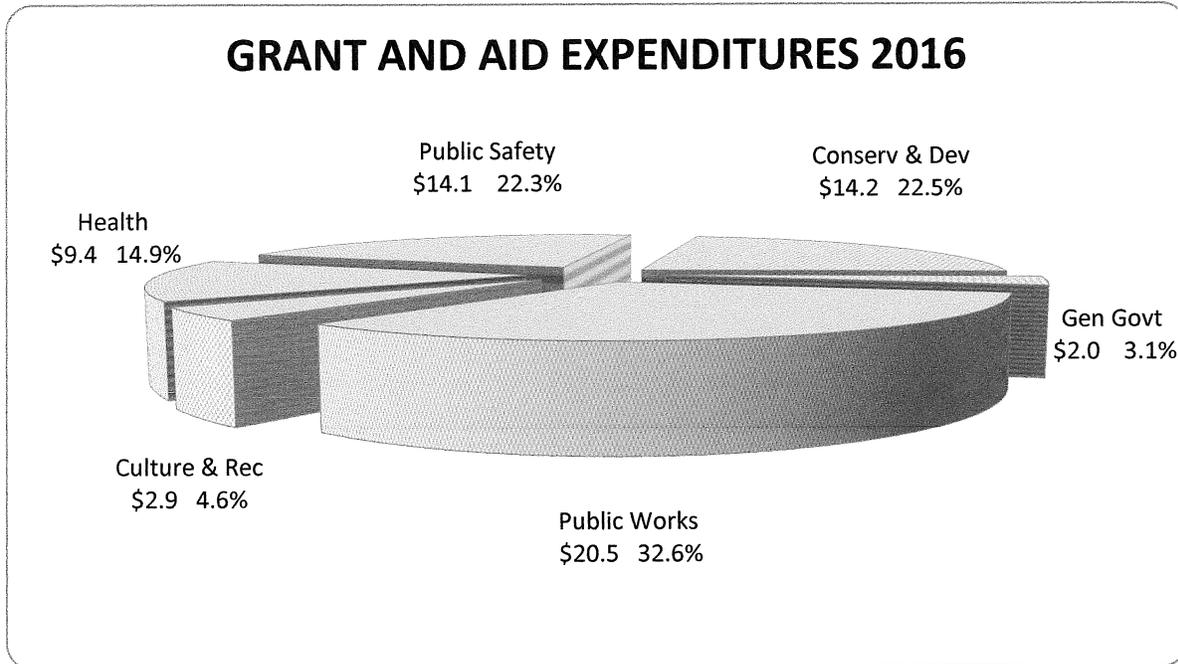


The chart above presents the City's grant and aid expenditures by source over the past 10 years. The chart reflects upward and downward swings in grant activity from 2007 through 2014, a rebound in 2015 and a slight drop in 2016. An increase is expected for the upcoming fiscal year if activities of the Federal Transit - Formula Grants proceed as anticipated.

GRANT EXPENDITURES

2007-2016

<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>	<u>2016</u>
\$65.7	\$67.8	\$84.9	\$93.1	\$88.7	\$90.2	\$68.2	\$58.5	\$67.3	\$63.1



The graph above indicates the areas in which the City expended 2016 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

CITY OF MILWAUKEE
Schedule of Expenditures of Federal, State, and Other Awards
For the Year Ended December 31, 2016

Project I.D.	Grantor Agencies	CFDA or State Approp. Number	Contract	Grant Award Amount	Grantor Expenditures	Payments 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:						
GR3801116000	Women, Infants, and Children	10.557	154710-660, 154745-660	\$ 1,633,303	\$ 1,442,408	\$ -
GR3801115000	Women, Infants, and Children	10.557	154710-560	1,601,060	21,499	-
GR3801114010	Women, Infants, and Children - Program Income	10.557	Not Available	1,704,750	9,105	-
GR3801110010	Women, Infants, and Children - Program Income	10.557	Not Available	844,506	89,518	-
	Subtotal CFDA# 10.557				<u>1,562,530</u>	<u>-</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:						
GR3802816000	Women, Infants, and Children Fit Families	10.561	154661-760	28,814	6,484	-
GR3802815000	Women, Infants, and Children Fit Families	10.561	154661-660	28,249	26,536	-
	Subtotal SNAP Cluster				<u>33,020</u>	<u>-</u>
Direct Programs:						
Urban and Community Forestry Program:						
GR5800115000	2015-2017 Green Side Up - Trees	10.675	16-DG-11420004-007	200,000	64,792	-
GR5800215000	2015-2017 Tree Canopy Restoration	10.675	16-DG-11420004-008	100,000	4,649	-
	Subtotal CFDA# 10.675				<u>69,441</u>	<u>-</u>
	Total U.S. Department of Agriculture				<u>1,664,991</u>	<u>-</u>
U.S. Department of Commerce:						
Passed through the State of Wisconsin Department of Justice:						
State and Local Implementation Grant Program - SLIGP:						
GR3100313000	2013-2017 SLIGP Implementation	11.549	2013-SL-01X-10504	172,585	31,232	-
	Total U.S. Department of Commerce				<u>31,232</u>	<u>-</u>
U.S. Department of Housing and Urban Development:						
Direct Programs:						
Community Development Block Grants (CDBG) – Entitlement Grants Cluster:						
CD0000000042	Community Development Block Grant 2016	14.218	B-16-MC-55-0006	14,641,000	13,208,836	5,804,699
CD0000000041	Community Development Block Grant 2015	14.218	B-15-MC-55-0006	15,057,077	850,575	609,092
CD0000000041	Community Development Block Grant 2015 – Loans	14.218	B-15-MC-55-0006	N/A	56,922	56,922
CD00000000XX	Community Development Block Grant 2014 & Prior	14.218	B-14-MC-55-0006	15,189,185	950,714	783,360
CD00000000XX	Community Development Block Grant 2014 & Prior – Loans	14.218	B-14-MC-55-0006	N/A	35,000	-
NS1XXXXXXXXXX	Neighborhood Stabilization Program 1	14.218	B-08-MN-55-0006	11,129,951	10,766	4,238
Prior Years' Loans with Continuing Requirements:						
CD00000000XX	Community Development Block Grant 2014 & Prior – Loans	14.218	B-14-MC-55-0006	N/A	3,798,415	-
	Subtotal CDBG - Entitlement Grants Cluster				<u>18,911,228</u>	<u>7,258,311</u>

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For the Year Ended December 31, 2016

Project I.D.	Grantor Agencies	CFDA or State Approp. Number	Contract	Grant Award Amount	Grantor Expenditures	Payments to Subrecipients
	Passed through the State of Wisconsin Department of Administration: Community Development Block Grants--State's Program:					
GR1501610000	2010-2016 CDBG - Emergency Assistance Program	14.228	EAP-08-51	\$ 9,250,000	\$ 2,852,012	\$ 2,107,116
NS3XXXXXXXXXX	Neighborhood Stabilization Program 1	14.228	NSP09-17	4,678,941	213,756	213,756
	Prior Years' Loans with Continuing Requirements:					
NS3XXXXXXXXXX	Neighborhood Stabilization Program 1 -Loans	14.228	NSP09-17	N/A	259,000	-
NS5XXXXXXXXXX	Neighborhood Stabilization Program 3 - Loans	14.228	NSP11-01	N/A	150,000	-
	Subtotal CFDA# 14.228				<u>3,474,768</u>	<u>2,320,872</u>
	Direct Programs:					
	Emergency Solutions Grant Program:					
GR1551600000	2016 Emergency Solutions Grant	14.231	E-16-MC-55-0006	1,333,236	1,105,243	1,067,460
GR1551500000	2015 Emergency Solutions Grant	14.231	E-15-MC-55-0006	1,335,846	101,012	63,821
GR1551400000	2014 Emergency Solutions Grant	14.231	E-14-MC-55-0006	1,236,883	18,867	18,841
	Passed through the State of Wisconsin Department of Administration:					
GR1541600000	2016 State Emergency Solutions Grant	14.231	ETH 16-13	251,851	117,970	109,645
GR1541500000	2015 State Emergency Solutions Grant	14.231	ETH 15-12	256,912	96,573	92,858
	Subtotal CFDA# 14.231				<u>1,439,665</u>	<u>1,352,625</u>
	Direct Programs:					
	Home Investment Partnerships Program:					
HG1600000000	2016 Home Grant	14.239	M-16-MC-55-0204	4,462,403	928,794	489,365
HG1600000000	2016 Home Grant - Loans	14.239	M-16-MC-55-0204	N/A	983,387	923,754
HG1500000000	2015 Home Grant	14.239	M-15-MC-55-0204	4,379,227	238,646	123,635
HG1500000000	2015 Home Grant - Loans	14.239	M-15-MC-55-0204	N/A	1,609,833	1,110,150
HM00000000	Home Grants - 2014 and Prior	14.239	M-14-MC-55-0204	4,673,827	1,471,887	1,453,007
HM00000000	Home Grants - 2014 and Prior - Loans	14.239	M-14-MC-55-0204	4,412,594	342,611	112,368
	Prior Years' Loans with Continuing Requirements:					
HM00000000	Home Grants - 2014 and Prior - Loans	14.239	M-14-MC-55-0204	N/A	12,836,131	-
	Subtotal CFDA# 14.239				<u>18,411,289</u>	<u>4,212,279</u>
	Direct Programs:					
	Housing Opportunities for Persons with AIDS:					
GR1500116000	2016 HOPWA Grant	14.241	WIH16F001	595,704	595,704	580,446
GR1500115000	2015 HOPWA Grant	14.241	WIH15F001	586,842	55,331	55,331
	Subtotal CFDA# 14.241				<u>651,035</u>	<u>635,777</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	61,062	-
	Direct Programs:					
	Neighborhood Stabilization Program (NSP):					
NS2XXXXXXXXXX	Neighborhood Stabilization Program 2	14.256	B-09-LN-WI-0036	30,100,974	15,613	1,456
NS2XXXXXXXXXX	Neighborhood Stabilization Program 2 - Loans	14.256	B-09-LN-WI-0036	N/A	5,918	-
	Prior Years' Loans with Continuing Requirements:					
NS2XXXXXXXXXX	Neighborhood Stabilization Program 2 - Loans	14.256	B-09-LN-WI-0036	N/A	2,543,735	-
	Subtotal CFDA# 14.256				<u>2,565,266</u>	<u>1,456</u>

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	Direct Programs:					
	Continuum of Care Program:					
GR1505016000	2016 Continuum of Care-Planning	14.267	WI0154L51011400	\$ 135,525	\$ 126,395	\$ -
GR1505014000	2014 Continuum of Care-Planning	14.267	WI0141L51011300	139,060	3,405	-
	Subtotal CFDA# 14.267				<u>129,800</u>	<u>-</u>
	Direct Programs:					
	Lead Hazard Reduction Demonstration Grant Program:					
GR3803114000	2014 Lead Hazard Reduction Demonstration	14.905	WILHD0265-14	3,900,000	1,220,526	-
GR3803316000	2016 Lead Hazard Reduction Demonstration	14.905	WILHD0290-16	3,399,998	2,283	-
	Subtotal CFDA# 14.905				<u>1,222,809</u>	<u>-</u>
	Total U.S. Department of Housing and Urban Development				<u>46,866,922</u>	<u>15,781,320</u>
	U.S. Department of Justice:					
	Direct Programs:					
	Services for Trafficking Victims:					
GR3304015000	2015-2018 Milwaukee Human Trafficking	16.320	2015-VT-BX-K046	600,000	1,370	-
	Direct Program:					
	Supervised Visitation, Safe Havens for Children:					
GR3803912000	2012 Safe Havens Supervised Visitation and Exchange	16.527	2012-CW-AX-K016	399,995	137,068	97,355
	Passed through the State of Wisconsin Department of Justice:					
	Missing Children's Assistance:					
GR3303116000	2016 Wisconsin Internet Crimes	16.543	2015-MC-FX-K029	40,000	25,637	-
GR3303816000	2016-2017 Wisconsin Internet Crimes	16.543	2015-MC-FX-K029(Supp #1)	40,000	251	-
	Subtotal CFDA# 16.543				<u>25,888</u>	<u>-</u>
	Passed through Center for Study of Social Policy:					
	Community Capacity Development Office:					
GR3303214000	2014-2016 Building Neighborhood Capacity	16.595	2011-MU-BX-K147	225,000	122,357	122,357
	Direct Programs:					
	Bulletproof Vest Partnership Program:					
GR3307212000	2012-2014 Bulletproof Vest	16.607		4,571	(3,460)	-
	Direct Programs:					
	Community Prosecution and Project Safe Neighborhoods:					
GR3303915000	2015-2017 Project Safe Neighborhoods Violent Gang & Gun Crime	16.609	2015-GP-BX-0002	294,668	48,307	-
	Direct Programs:					
	Public Safety Partnership and Community Policing Grants:					
GR3302613000	2013-2016 COPS STOP Program	16.710	2013CKWXXK031	48,556	3,337	-
GR3303012000	2012-2016 COPS - Community Policing	16.710	2012CKWXXK002	50,000	2,714	-
GR3305016000	2016-2019 COPS Hiring Program	16.710	2016ULWX0034	1,875,000	39,271	-
GR3305015000	2015-2018 COPS Hiring Program	16.710	2015ULWX0029	1,875,000	586,734	-
GR3305013000	2013-2016 COPS Hiring Program	16.710	2013ULWX0050	1,250,000	475,448	-
GR3805613000	2013 National Training & Technical Assistance Homicide for Review	16.710	2013CKWXXK011	241,027	62,739	-
	Subtotal CFDA# 16.710				<u>1,170,243</u>	<u>-</u>

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	Passed through Milwaukee County:					
	Edward Byrne Memorial Justice Assistance Grant Program:					
GR3300216000	2016 Milwaukee Metro Drug Enforcement	16.738	Not Available	\$ 179,318	\$ 179,318	\$ -
GR3300215000	2015 Milwaukee Metro Drug Enforcement	16.738	Not Available	159,902	167	-
GR3307115000	2015-2018 JAG - Edward Byrne Memorial	16.738	2015-DJ-BX-0850	352,450	257,549	-
GR3307114000	2014-2017 JAG - Edward Byrne Memorial	16.738	2014-DJ-BX-0593	424,998	123,384	-
GR3307113000	2013-2017 JAG - Edward Byrne Memorial	16.738	2013-DJ-BX-0284	343,700	66,829	-
	Passed through the State of Wisconsin Department of Justice:					
GR3301615000	2015-2016 JAG - Gun Violence Reduction	16.738	2012/2013-DJ-01X/01-11693	50,000	49,707	-
	Subtotal CFDA# 16.738				<u>676,954</u>	<u>-</u>
	Direct Programs:					
	Edward Byrne Memorial Competitive Grant Program:					
GR3304115000	2015-2018 Byrne Body Camera Evaluation	16.751	2015-WY-BX-0006	624,206	7,555	-
	Federal Bureau of Investigation:					
	Direct Programs:					
	Equitable Sharing Program:					
Fund 0001-D3XX	2015 Federal Asset Forfeiture	16.922			367,334	-
	Direct Programs:					
	Federal Bureau of Investigation:					
GR3300615000	2015-2016 Joint Terrorism Task Force	16.Unknown		17,548	5,037	-
GR3308116000	2016-2017 Wisconsin Human Trafficking TF	16.Unknown		53,259	4,597	-
GR3308115000	2015-2016 Wisconsin Human Trafficking TF	16.Unknown		52,644	21,470	-
GR3308216000	2016-2017 Violent Crime Task Force	16.Unknown		106,518	9,908	-
GR3308215000	2015-2016 Violent Crime Task Force	16.Unknown		105,288	54,957	-
GR3308416000	2016-2017 Regional Gang Task Force	16.Unknown		124,271	11,748	-
GR3308415000	2015-2016 Regional Gang Task Force	16.Unknown		122,836	63,568	-
	Drug Enforcement Administration:					
GR3303316000	2016-2017 DEA Task Force	16.Unknown		35,506	8,313	-
GR3303315000	2015-2016 DEA Task Force	16.Unknown		35,096	25,820	-
GR3303314000	2014-2015 DEA Task Force	16.Unknown		34,749	(118)	-
GR3306216000	2016-2017 Tactical Diversion TF	16.Unknown		17,753	2,797	-
GR3306215000	2015-2016 Tactical Diversion TF	16.Unknown		17,548	11,488	-
	Alcohol, Tobacco, and Firearms:					
GR3301015000	2015-2016 Organized Crime - Operation Third Strike	16.Unknown	GL-WIE-0184	49,535	49,535	-
GR3301816000	2016-2017 Organized Crime - Operation Dos Cabezas	16.Unknown	GL-WIE-0187	20,000	7,281	-
GR3302115000	2015-2016 Organized Crime - Fly By Night	16.Unknown	SW-CAC-1304	6,238	6,238	-
GR3304616000	2016-2017 ATF/Firearms and VCIT	16.Unknown	17-STP-243-AFF	13,525	13,525	-
GR3304615000	2015-2016 ATF/Firearms and VCIT	16.Unknown	16-STP-243-AFF	112,500	75,134	-
	U.S. Marshals:					
GR3307615000	2015-2016 U.S. Marshals Service	16.Unknown		8,070	5,885	-
	U.S. Secret Service:					
GR3307315000	2015-2016 U.S. Secret Service	16.Unknown		12,000	2,718	-
	Subtotal CFDA# 16.Unknown				<u>379,901</u>	<u>-</u>
	Total U.S. Department of Justice				<u>2,933,517</u>	<u>219,712</u>

CITY OF MILWAUKEE
Schedule of Expenditures of Federal, State, and Other Awards
For the Year Ended December 31, 2016

Project I.D.	Grantor Agencies	CFDA or State Approp. Number	Contract	Grant Award Amount	Grantor Expenditures	Payments to Subrecipients
	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	\$ 54,194,995	\$ 5,496,164	\$ -
GR5200415000	2015-2017 Vehicle Travel Monitor	20.205	1000-99-62	89,102	59,524	-
GR5400316000	2016-2017 Clean Fleet Emission	20.205	1693-34-79	1,071,404	429,478	-
	Subtotal Highway Planning and Construction Cluster				<u>5,985,166</u>	<u>-</u>
	Federal Transit and Administration Division: Direct Programs: Federal Transit - Formula Grants Cluster:					
ST3201230XX	Interstate Cost Estimate Substitute - Milwaukee Connector Passed through the State of Wisconsin Department of Transportation: Highway Safety Cluster:	20.507	WI-95-X033-01	52,692,803	7,720,213	-
	State and Community Highway Safety:					
GR3300316000	2016 Speed Enforcement	20.600	0966-00-58	150,000	127,513	-
GR3305916000	2016 Bicycle Enforcement	20.600	0956-80-15	6,000	5,888	-
GR3307915000	2015-2016 Pedestrian Enforcement	20.600	0956-80-08	20,000	14,967	-
	Subtotal CFDA# 20.600				<u>148,368</u>	<u>-</u>
	Passed through the State of Wisconsin Department of Transportation: National Priority Safety Programs:					
GR3300416000	2016-2017 Alcohol Enforcement	20.616	3950957-31-11	109,800	17,348	-
GR3300415000	2015-2016 Alcohol Enforcement	20.616	0956-31-12	150,000	86,284	-
GR3304216000	2016 Seat Belt Task Force	20.616	0956-25-60	80,000	78,188	-
GR3304716000	2016-2017 Seat Belt Task Force	20.616	3950957-25-12	54,600	5,354	-
	Subtotal CFDA# 20.616				<u>187,174</u>	<u>-</u>
	Subtotal Highway Safety Cluster				<u>335,542</u>	<u>-</u>
	Direct Programs: National Infrastructure Investments:					
ST3201240XX	TIGER Discretionary Grants Total U.S. Department of Transportation	20.933	7093-2016-1	14,200,000	552,001	-
					<u>14,592,922</u>	<u>-</u>
	National Foundation on the Arts and the Humanities: Direct Programs: Promotion of the Arts - Grants to Organizations and Individuals:					
GR1900716000	2016 WI Arts Board Regranting	45.024	FY16-0239	23,060	22,400	-
GR8600616000	Big Read - Time of the Butterfly	45.024	BIGREAD16	14,000	611	-
	Subtotal CFDA# 45.024				<u>23,011</u>	<u>-</u>
	Passed through the State of Wisconsin Department of Instruction: Grants to States:					
GR8600416000	Milwaukee Public Library Literacy Kits Total National Foundation on the Arts and the Humanities	45.310	16-40-7454-16-139-LSTA	3,360	2,957	-
					<u>25,968</u>	<u>-</u>

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Project I.D.	Grantor Agencies	CFDA or State Approp. Number	Contract	Grant Award Amount	Grantor Expenditures	Payments to Subrecipients
WT410XXXXX	U.S. Environmental Protection Agency: Passed through Wisconsin Department of Natural Resources: Capitalization Grants for Drinking Water State Revolving Funds Cluster: Safe Drinking Water Program	66.468	4851-23	\$ 1,024,263	\$ 1,024,263	\$ -
	Subtotal Capitalization Grants for Drinking Water State Revolving Funds Cluster				<u>1,024,263</u>	<u>-</u>
GR3804616000	Passed through Department of Natural Resources: Beach Monitoring and Notification Program Implementation Grants: 2016 Beach Monitoring	66.472	WIDNR16	10,000	9,985	-
GR1501914000	Direct Programs: Environmental Workforce Development and Job Training Cooperative Agreements: 2014-2017 Environmental Workforce	66.815	JT00E013652	200,000	134,752	-
	Total U.S. Environmental Protection Agency				<u>1,169,000</u>	<u>-</u>
GR1501415000	U.S. Department of Energy: Direct Programs: Conservation Research and Development: 2015-2018 Location, Location, Efficiency	81.086	DE-EE0007069	750,000	188,263	-
GR1500714000	Passed through Midwest Renewable Energy Association: Energy Efficiency & Renewable Energy Info. Dissem., Outreach, Trng & Tech. Analysis/Assist: 2014-2016 Rooftop Solar Challenge	81.117	DE-EE0006544	28,860	9,555	-
	Total U.S. Department of Energy				<u>197,818</u>	<u>-</u>
GR3200715000	U.S. Department of Health and Human Services: Passed through Children's Hospital of Wisconsin: Environmental Public Health and Emergency Response: 2015-2016 Wisconsin Asthma Coalition	93.070	5U59EH000503-07	9,871	9,871	-
GR3801615000	Passed through Wisconsin Department of Health Services - Division of Public Health: BT-PHEP Ebola 2	93.070	11111-660	111,181	76,930	-
	Subtotal CFDA# 93.070				<u>86,801</u>	<u>-</u>
GR3801816000	Passed through Wisconsin Department of Health Services - Division of Public Health: Hospital Preparedness Prog. & Public Health Emergency Preparedness Aligned Coop. Agreements: 2016 Public Health Emergency Preparedness	93.074	155015-760	310,779	129,388	-
GR3801815000	2015 Public Health Emergency Preparedness	93.074	155015-660, 155050-660	334,988	186,880	-
GR3804416000	2016-2017 Bioterrorism Focus CRI	93.074	155190-760	163,235	69,873	-
GR3804415000	2015-2016 Bioterrorism Focus CRI	93.074	155190-660	185,220	115,637	-
	Subtotal CFDA# 93.074				<u>501,778</u>	<u>-</u>
GR3803616000	Passed through Medical College of Wisconsin: Affordable Care Act (ACA) Personal Responsibility Education Program: 2016 Plain Talk - PREP for Youth	93.092	159354-660	47,000	38,339	-
GR3801016000	Passed through Wisconsin Department of Health Services - Division of Public Health: Well-Integrated Screening & Evaluation for Women Across the Nation: 2016-2017 Wisconsin Well Woman	93.094	157125-760	55,000	31,188	-
GR3801015000	2015-2016 Wisconsin Well Woman	93.094	157125-660	50,000	42,412	-
	Subtotal CFDA# 93.094				<u>73,600</u>	<u>-</u>

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	Direct Programs:					
	Food and Drug Administration Research:					
GR3806616000	2016-2017 Food and Drug Administration Food Inspection	93.103	5U18FD004642-05	\$ 70,000	\$ 16,324	\$ -
GR3806615000	2015-2016 Food and Drug Administration Food Inspection	93.103	4U18FD004642-04	70,000	45,818	-
GR3806916000	2016-2017 Food and Drug Administration Advancing Implementation	93.103	5U18FD005606-02	72,394	20,676	-
GR3806915000	2015-2016 Food and Drug Administration Advancing Implementation	93.103	1U18FD005606-01	70,000	67,606	-
	Subtotal CFDA# 93.103				<u>150,424</u>	<u>-</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	8,307	-
	Direct Programs:					
	Substance Abuse and Mental Health Services Projects of Regional and National Significance:					
GR1508016000	2016 SAMHSA	93.243	5H79TI025715-03	400,000	60,078	54,529
GR1508015000	2015 SAMHSA	93.243	5H79TI025715-02	400,000	352,871	288,974
GR1508014000	2014 SAMHSA	93.243	5H79TI025715-01	400,000	80,243	78,894
GR3802616000	2016 Violence Prevention - Recast Milwaukee Project	93.243	1H79SM063524-01	1,000,000	4,341	-
	Subtotal CFDA# 93.243				<u>497,533</u>	<u>422,397</u>
	Passed through Wisconsin Department of Health Services - Division of Public Health:					
	Universal Newborn Hearing Screening:					
GR3804016000	2016 Universal Newborn Hearing Screening	93.251	115002-760	59,333	48,734	-
GR3804015000	2015 Universal Newborn Hearing Screening	93.251	115002-660	59,333	20,746	-
	Subtotal CFDA# 93.251				<u>69,480</u>	<u>-</u>
	Passed through Wisconsin Department of Health Services - Division of Public Health:					
	Immunization Cooperative Agreements:					
GR3801516000	2016 Consolidated Immunization Action	93.268	155020-660	261,978	261,978	-
GR3801515000	2015 Consolidated Immunization Action	93.268	155020-560	261,898	2,751	-
GR3802916000	2015 Hepatitis B Immunization	93.268	HEPB16	40,000	24,170	-
GR3802915000	2015 Hepatitis B Immunization	93.268	HEPB15	40,000	1,213	-
	Subtotal CFDA# 93.268				<u>290,112</u>	<u>-</u>
	Passed through Wisconsin Department of Health Services - Division of Public Health:					
	Centers for Disease Control and Prevention Investigations and Technical Assistance:					
GR3800416000	2016 Sexually Transmitted Diseases-Infertility Prevention	93.283	155027-660	364,600	352,577	-
GR3800415000	2015 Sexually Transmitted Diseases-Infertility Prevention	93.283	155027-560	340,000	1,396	-
GR3801016000	2016 Wisconsin Well Woman	93.283	150156-760	385,000	126,991	-
GR3801015000	2015 Wisconsin Well Woman	93.283	150156-660, 157120-660	460,000	241,229	-
	Subtotal CFDA# 93.283				<u>722,193</u>	<u>-</u>
	Passed through Medical College of Wisconsin:					
	Minority Health and Health Disparities Research:					
GR3805915000	2015 CHIMC - Save Lives Immunize	93.307	5R24MD001812-11	18,423	407	-
	Passed through Wisconsin Department of Health Services - Division of Public Health:					
	Epidemiology and Laboratory Capacity for Infectious Diseases (ELC):					
GR3802516000	2016 Lab Epidemiology and Lab Capacity	93.323	LABEPID16	474,519	103,532	-
GR3803415000	2015 SURVNET - ACA	93.323	155141-660	20,428	12,743	-
	Subtotal CFDA# 93.323				<u>116,275</u>	<u>-</u>

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GR3802315000	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: 2015 Flu on Call Demo Grant	93.424	5U58OT000172-03	\$ 45,000	\$ 30,496	\$ -
GR3806316000	Passed through Wisconsin Department of Children and Families: Affordable Care Act (ACA) Maternal, Infant and Early Childhood Home Visiting Program: 2016 Comprehensive Home Visiting	93.505	437003-G16-00007-000-05	1,181,026	274,056	-
GR3806315000	2015 Comprehensive Home Visiting	93.505	437001-G15-CFA0064-R04-04	1,589,598	1,212,053	209,303
	Subtotal CFDA# 93.505				1,486,109	209,303
GR3803416000	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: 2016 SURVNET - ACA	93.521	155141-760	21,165	19,588	-
GR3803415000	2015 SURVNET - ACA	93.521	155141-660	58,141	36,268	-
	Subtotal CFDA# 93.521				55,856	-
GR3802415000	Passed through Association of State and Territorial 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): Flu on Call - Association of State and Territorial Health Officials	93.524	3U38OT000161-03S1	43,252	41,616	-
GR3806409010	Passed through the State of Wisconsin-Department of Health Services: Temporary Assistance for Needy Families Cluster: Comprehensive Home Visiting Family Foundation	93.558	521110-11	1,150,591	83,143	-
	Subtotal Temporary Assistance for Needy Family Cluster				83,143	-
GR3801416000	Passed through Wisconsin Department of Health Services - Division of Public Health: Capacity Building Assistance to Strengthen Public Health Immunization Infrastructure and Performance – financed in part by the Prevention and Public Health Fund (PPHF): Adult Immunization	93.733	155032-760	56,833	28,805	-
GR3800516000	Passed through Wisconsin Department of Health Services - Division of Public Health: Preventive Health & Health Services Block Grant Funded Solely with Prvntion & Public Hlth Fnds: 2016-2017 Preventive Health	93.758	159220-760	57,940	18,558	-
GR3800916000	2015-2016 Consolidated Preventive Health	93.758	159220-660	54,461	52,324	-
	Subtotal CFDA# 93.758				70,882	-
GR3801315000	Passed through the State of Wisconsin Department of Health Services: Medicaid Cluster: 2015 Consolidated Maternal & Child Health	93.778	159320-560	27,511	406	-
GR3805816000	2016 MA Outreach-Forward Health	93.778	445461-660	368,526	368,526	-
GR3805815000	2015 MA Outreach-Forward Health	93.778	445461-560	341,717	3,852	-
	Subtotal Medicaid Cluster				372,784	-

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	Passed through Wisconsin Department of Health Services - Division of Public Health: HIV Care Formula Grants:					
GR3800316000	2016 Sexually Transmitted Diseases-HIV Prevention	93.917	155948-660	\$ 13,250	\$ 13,250	\$ -
GR3800316000	2016 Sexually Transmitted Diseases-HIV Prevention	93.917	155949-660	39,750	38,828	-
	Subtotal CFDA# 93.917				<u>52,078</u>	<u>-</u>
	Passed through Wisconsin Department of Health Services - Division of Public Health: HIV Prevention Activities Health Department Based:					
GR3800316000	2016 Sexually Transmitted Diseases-HIV Prevention	93.940	155945-660	144,000	144,000	-
	Passed through the State of Wisconsin Department of Services - Division of Public Health: Maternal and Child Health Services Block Grant to the States:					
GR3801316000	2016 Consolidated Maternal and Child Health	93.994	159320-660	527,215	502,916	-
GR3801315000	2015 Consolidated Maternal and Child Health	93.994	159320-560	494,088	7,299	-
	Subtotal CFDA# 93.994				<u>510,215</u>	<u>-</u>
	Total U.S. Department of Health and Human Services				<u>5,431,233</u>	<u>631,700</u>
	Executive Office of the President: Direct Programs:					
	High Intensity Drug Trafficking Areas Program:					
GR3302216000	2016 HIDTA-Interdiction	95.001	G16ML0002A	50,278	48,746	-
GR3302215000	2015 HIDTA-Interdiction	95.001	G15ML0002A	52,486	344	-
GR3302316000	2016 HIDTA-Heroin	95.001	G16ML0002A	87,724	78,538	-
GR3302416000	2016 HIDTA-Intelligence	95.001	G16ML0002A	23,339	23,339	-
GR3303616000	2016 HIDTA-Fugitive Task Force	95.001	G16ML0002A	13,339	13,339	-
GR3304816000	2016 HIDTA-Joint Drug Gang	95.001	G16ML0002A	395,201	330,788	-
GR3304815000	2015 HIDTA-Joint Drug Gang	95.001	G15ML0002A	485,857	56,901	-
	Subtotal CFDA# 95.001				<u>551,995</u>	<u>-</u>
	Total Executive Office of the President				<u>551,995</u>	<u>-</u>
	U.S. Department of Homeland Security: Passed through the State of Wisconsin Department of Military Affairs: Disaster Housing Program:					
GR5010019000	FEMA Hazard Mitigation Grant	97.037	FEMA-DR-1180-WI	1,723,980	11,260	-
	Direct Programs: Port Security Grant Program:					
GR1502115000	2015-2018 Port Security	97.056	EMW2015PU00247	270,377	135,092	-
	Passed through the State of Wisconsin Department of Military Affairs: Homeland Security Grant Program:					
GR3100116000	2016-2017 HS/UASI Planning Position	97.067	2015-HSW-18-10677	80,000	75,783	-
GR3100216000	2016 Interoperability Coordinator	97.067	2015-HSW-05-10667	36,666	36,666	-
GR3200216000	2016 HS/Hazmat Equipment	97.067	2014-HSW-02A-10728	56,826	56,826	-
GR3305416000	2016-2017 Threat Analysis Center	97.067	2015-HSW-40-10740	50,000	31,810	-
	Subtotal CFDA# 97.067				<u>201,085</u>	<u>-</u>
	Total U.S. Department of Homeland Security				<u>347,437</u>	<u>-</u>
	Total Federal Assistance				<u>73,813,035</u>	<u>16,632,732</u>

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	Total Federal Assistance - Current				\$ 54,225,754	\$ 16,632,732
	Total Prior Years' Loans with Continuing Requirements				19,587,281	-
	Total Federal Assistance				<u>73,813,035</u>	<u>16,632,732</u>
	State Assistance:					
	State of Wisconsin Department of Administration:					
	Direct Programs:					
GR154160000	State Emergency Solutions Grant-HPP	505.703B	ETH 16-13	\$ 348,149	133,607	123,629
GR154150000	State Emergency Solutions Grant-HPP	505.703B	ETH 15-12	359,222	177,453	168,012
	Subtotal State Approp# 505.703B				<u>311,060</u>	<u>291,641</u>
	Direct Programs:					
GR154160000	State Emergency Solutions Grant-THP	505.707B	ETH 16-13	25,000	12,434	12,434
GR154150000	State Emergency Solutions Grant-THP	505.707B	ETH 15-12	100,000	40,050	40,050
	Subtotal State Approp# 505.707B				<u>52,484</u>	<u>52,484</u>
	Total State of Wisconsin Department of Administration				<u>363,544</u>	<u>344,125</u>
	State of Wisconsin Department of Health and Family Services - Division of Public Health:					
	Direct Programs:					
GR3801016000	2016-2017 Wisconsin Well Woman	435.119011	119011-760	115,200	70,593	-
GR3801015000	2015-2016 Wisconsin Well Woman	435.119011	119011-660	115,200	52,826	-
	Subtotal State Approp.# 435.119011				<u>123,419</u>	<u>-</u>
	Direct Programs:					
GR3200416000	2016-2017 EMS Funding Assistance	435.119		67,147	35,610	-
GR3200415000	2015-2016 EMS Funding Assistance	435.119		56,943	56,943	-
	Subtotal State Approp.# 435.119				<u>92,553</u>	<u>-</u>
	Direct Programs:					
GR3800716000	2016-2017 Congenital Disorder	435.128	128010-760	142,026	74,021	-
GR3800715000	2015-2016 Congenital Disorder	435.128	128010-660	142,026	73,493	-
	Subtotal State Approp.# 435.128				<u>147,514</u>	<u>-</u>
	Direct Programs:					
GR3804915000	Increase HPV Vaccine Coverage-Round 2	435.150	150307	10,000	9,878	-
	Direct Programs:					
GR3801116000	2016 Women Infants and Children	435.154	154720-660	6,237	6,235	-
	Direct Programs:					
GR3801016000	2016-2017 Wisconsin Well Woman	435.157	157010-760	285,000	192,660	-
GR3801015000	2015-2016 Wisconsin Well Woman	435.157	157010-660	152,145	100,000	-
GR3801916000	2016 Consolidated Lead Detection	435.157	157720-660	251,134	251,134	-
	Subtotal State Approp.# 435.157				<u>543,794</u>	<u>-</u>

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	Direct Programs:					
	Maternal and Child Health Services Block Grant to the States:					
GR3801316000	2016 Consolidated Maternal and Child Health	435.159	159320-660	\$ 26,640	\$ 26,469	\$ -
GR3801315000	2015 Consolidated Maternal and Child Health	435.159	159320-560	27,511	406	-
GR3807616000	2016 Dual Protection Part Initiative	435.159	DUALPROT16	200,000	146,238	-
	Subtotal State Approp.# 435.159				<u>173,113</u>	<u>-</u>
	Passed through Community Advocates:					
GR3307816000	2016 Wisconsin WINS Anti-Tobacco	435.181		5,000	5,000	-
	Total State of Wisconsin Department of Health and Family Services				<u>1,101,506</u>	<u>-</u>
	State of Wisconsin Department of Justice:					
	Direct Programs:					
Fund 001	Juvenile Justice and Delinquency Prevention Allocation to States:					
	2016-2017 Shotspotter City of Milwaukee	455.207	2016/2017-SSS-01-11808	175,000	175,000	-
	Direct Programs:					
	Law Enforcement Training Fund-Local Assistance:					
GR3301415000	2015 Fit Force Administration Course	455.231	2016-LE-01-11476	14,500	14,500	-
GR3305616000	2016 Counterterrorism Conference	455.231	2016-LE-01-11736	2,500	1,623	-
GR3306615000	2015-2016 Roll Call Law Video	455.231	2016-LE-01-11478	14,140	8,965	-
	Subtotal State Approp.# 455.231				<u>25,088</u>	<u>-</u>
	Direct Programs:					
GR3301516000	Uniform Beat Patrol Officers:					
	2016 Beat Patrol	455.275	2016-BP-01-11618	126,714	126,714	-
	Total State of Wisconsin Department of Justice				<u>326,802</u>	<u>-</u>
	State of Wisconsin Department of Natural Resources:					
	Direct Programs:					
GR5400116000	2016 Recycling Grant-Basic	370.670	RU#40251	2,050,477	2,050,477	-
GR5400116000	2016 Recycling Grant-Consolidated	370.673	RU#40251	156,036	156,036	-
	Subtotal State Approp.# 370.670 & 370.673				<u>2,206,513</u>	<u>-</u>
	Direct Programs:					
SM320130300	Municipal Flood Control	370.TH1	MFC-40251-12	414,920	14,074	-
	Total State of Wisconsin Department of Natural Resources				<u>2,220,587</u>	<u>-</u>
	State of Wisconsin Department of Transportation:					
	Direct Programs:					
	Local Roads Improvement Program:					
ST211000000	Local Roads Improvement Grants	395.206	0880-17-03	995,032	369,777	-
	Direct Programs:					
	Freight Railroad Preservation Program:					
PT320140100	Port of Milwaukee Lake Classification Yard	395.907	0495-45-79	1,572,184	1,572,184	-
	Total State of Wisconsin Department of Transportation				<u>1,941,961</u>	<u>-</u>
	Total State Assistance				<u>5,954,400</u>	<u>344,125</u>

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Local Assistance:						
Columbia St. Mary's:						
Direct Programs:						
GR3806309000	Intensive Home Visit/Center Health		CSM 063	\$ 439,708	\$ 15,150	\$ -
	Total Columbia St. Mary's				<u>15,150</u>	<u>-</u>
Dr. Pepper Snapple Group-Kaboom:						
Direct Programs:						
GR5800714000	2014-2016 Let'sPlayCommunityAccess			93,750	727	-
	Total Dr. Pepper Snapple Group-Kaboom				<u>727</u>	<u>-</u>
Greater Milwaukee Foundation:						
Direct Programs:						
GR1501315000	2015-2016 Partners for Places		20151458	138,600	3,629	-
GR1504013000	2013 Milwaukee Continuum of care			300,000	64,301	-
GR3308615000	2015-2017 Crisis Intervention Training		20144110	500,000	148,966	-
GR3802116000	Breast Cancer GMF-CB Urban Fund		2016 GMF	12,778	12,778	-
GR3804814000	Milwaukee Champion Prize		CHAMPION14	1,350	1,050	-
GR3804813000	Milwaukee Public Health Fund		HEALTH FUND13	1,400	1,400	-
GR3804812000	Milwaukee Champion Prize		CHAMPPRIZE12	1,420	1,420	-
GR3804811000	Milwaukee Champion Prize		CHAMPPRIZE11	1,440	630	-
GR3806914000	VP-Community Safety Data Hub			125,000	75,000	-
GR5800515000	2015-2016 Greening MORE Schools			150,000	150,000	-
Passed through Marquette University:						
GR3303515000	2015-2017 PARC Initiative		20150595	50,000	25,878	-
	Total Greater Milwaukee Foundation				<u>485,052</u>	<u>-</u>
Joyce Foundation:						
Direct Programs:						
GR1100114000	2014-2016 Midwest Gun Summit		14-35990	38,000	4,782	-
GR3807314000	VP-Victims & Suspects of Firearm Violence		JOYCE 14	190,000	37,886	-
	Total Joyce Foundation				<u>42,668</u>	<u>-</u>
Kresge Foundation:						
Direct Programs:						
GR3803216000	Climate Change & Public Health		#1021104	30,000	10,135	-
	Total Kresge Foundation				<u>10,135</u>	<u>-</u>
Milwaukee County:						
Direct Programs:						
GR1503016000	Milwaukee Continuum of Care		HD16-022616-A	50,000	22,932	-
GR1503015000	Milwaukee Continuum of Care			50,000	16,580	-
GR3303714000	2014-2015 Mobile Crisis Team		BHD 13-0523-A	329,867	1,461	-
	Total Milwaukee County				<u>40,973</u>	<u>-</u>

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	Milwaukee County Federated Library System:					
	Direct Programs:					
GR8600116000	2016-2017 Interlibrary Loan		MCFLS 7/1/16-12/31/16	\$ 18,225	\$ 8,472	\$ -
GR8600116000	2016-2017 Interlibrary Loan		MCFLS 1/1/17-6/30/17	18,225	8,472	-
GR8600115000	2015-2016 Interlibrary Loan		MCFLS 7/1/15-12/31/15	20,337	10,550	-
GR8600115000	2015-2016 Interlibrary Loan		MCFLS 1/1/16-6/30/16	18,225	9,454	-
GR3802216000	2016 Safe Zone Initiative		DCSD-16-A	37,500	37,500	-
	Total Milwaukee County Federated Library System				<u>74,448</u>	<u>-</u>
	Milwaukee Foundation:					
	Direct Programs:					
GR3810110000	2010 Milwaukee Foundation-Breast Cancer Awareness Grant			941,739	11,629	-
	Total Milwaukee Foundation				<u>11,629</u>	<u>-</u>
	Milwaukee Metropolitan Sewerage District:					
	Direct Programs:					
	Green Infrastructure Partnership Program Funding Agreement :					
GR5800415000	2015-2016 Green Infrastructure		M03064P07	110,000	110,000	-
SM320140500	Green Solutions for Separate Infrastructure and Sewer Separation Funding Agreement		M03076P06	99,000	9,175	-
SM320160200	Green Solutions for Kinnickinnic Avenue Silva Cells Funding Agreement		M03076P39	158,000	158,000	-
SM320160300	Green Solutions for North Sherman Boulevard Bioswales Funding Agreement		M03076P36	299,000	297,994	-
	Total Milwaukee Metropolitan Sewerage District				<u>575,169</u>	<u>-</u>
	Susan G Komen Breast Cancer Foundation, Inc.:					
	Direct Programs:					
GR3806515000	Breast Cancer - Komen		Komen 15	12,694	6,347	-
	Total Susan G Komen Breast Cancer Foundation, Inc.				<u>6,347</u>	<u>-</u>
	Tides Foundation Funds:					
	Passed through Center for Youth Engagement:					
GR3803516000	Tides Foundation Grant			180,000	2,824	-
	Total Tides Foundation Funds				<u>2,824</u>	<u>-</u>
	United Way of Greater Milwaukee:					
	Direct Programs:					
GR3803815000	2015 Healthy Birth Outcomes		UNITED15	50,000	33,123	-
	Total United Way of Greater Milwaukee				<u>33,123</u>	<u>-</u>
	State of Wisconsin Department of Public Instruction:					
	Direct Programs:					
GR8600116000	2016-2017 Interlibrary Loan		WIPUBINT16	59,847	27,821	-
GR8600115000	2015-2016 Interlibrary Loan		WIPUBINT15	58,287	30,237	-
GR8600216000	2016-2017 Regional Library Blind		WI REG LIB 16	968,700	447,574	-
GR8600215000	2015-2016 Regional Library Blind		WI REG LIB 15	968,700	442,146	-
	Total State of Wisconsin Department of Public Instruction				<u>947,778</u>	<u>-</u>

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	State of Wisconsin Department of Transportation:					
	Direct Programs:					
GR3200616000	2016-2017 Zoo Interchange Project		1060-37-92 No. 39	\$ 50,000	\$ 25,000	\$ -
GR3306316000	2016-2017 Zoo Interchange-Guards		1060-37-91 No. 38	22,000	2,824	-
GR3307716000	2016-2017 Zoo Interchange-Overtime		1060-37-91 No. 45	50,000	20,080	-
	Total Wisconsin Department of Transportation				<u>47,904</u>	<u>-</u>
	Wisconsin Economic Development Corporation:					
	Direct Programs:					
GR1500814000	2014-2016 Targeted Industry Project		TIP FY14-22358	90,000	50,333	-
GR1902315000	2015 WEDC - Wellness Commons		CDI FY15-22644	413,750	413,750	-
	Total Wisconsin Economic Development Corporation				<u>464,083</u>	<u>-</u>
	Wisconsin Partnership Program:					
	Direct Programs:					
GR3807016000	Growing Healthy Soil		1469322	1,000	1,000	-
GR3807716000	Direct Assistance for DADS		WPPDADS16	99,969	30,011	-
GR3807715000	Direct Assistance for DADS		WPPDADS15	136,076	55,358	-
GR3807816000	Community Safety Data Repository		WPP2465	101,497	31,946	-
GR3807815000	Community Safety Data Repository		WPP2465	92,900	26,391	-
	Total Wisconsin Partnership Program				<u>144,706</u>	<u>-</u>
	Zilber Foundation:					
	Direct Programs:					
GR1501216000	2016-2018 North Avenue Streetscaping		16064	100,000	24,421	-
	Total Zilber Foundation				<u>24,421</u>	<u>-</u>
	Total Local Assistance				<u>2,927,137</u>	<u>-</u>
	Total Financial Assistance				<u>\$ 82,694,572</u>	<u>\$ 16,976,857</u>
	Total Financial Assistance - Current				63,107,291	16,976,857
	Total Prior Years' Loans with Continuing Requirements				<u>19,587,281</u>	<u>-</u>
	Total Financial Assistance				<u>\$ 82,694,572</u>	<u>\$ 16,976,857</u>

CITY OF MILWAUKEE

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

Year ended December 31, 2016

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, 2016

(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 awards can be carried over and reallocated in the subsequent grant year. The carryover provision is approximately eight years from the grant award start date. The grant funds must be both committed and disbursed on a grant-specific basis for all award periods beginning from January 1, 2015 and going forward rather than the First-In, First-Out method used for grants awarded before 2015. As a result, the allowable grantor expenditures shown on the grant schedule represent more than one grant award period. The grant schedule, therefore, contains the 2016, 2015, and 2014 pass-through grantor's numbers and the grant awards for the three years. In addition, the City received \$79,191, \$246,637, and \$202,680 in 2016, 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, 2016, the outstanding balances of the loans by grant program are as follows:

CFDA		Forgivable	Loans with Continuing Monitoring Requirements	Total Loan Balance
Number	Grant Program	Loans		
14.218	CDBG-Entitlement Grant Cluster - CDBG	\$ 72,527	\$ 3,711,749	\$ 3,784,276
14.218	CDBG-Entitlement Grant Cluster - NSP 1	2,780,848	-	2,780,848
14.218	CDBG-Entitlement Grant Cluster - NSP 3	1,029,330	-	1,029,330
14.228	CDBG-State Program WI NSP 1	177,188	259,000	436,188
14.228	CDBG-State Program WI NSP 3	543,500	150,000	693,500
14.239	HOME Investment Partnerships Program	7,499,355	12,783,034	20,282,389
14.256	Neighborhood Stabilization Program 2	7,210,306	1,359,941	8,570,247
	Aggregate Balance	<u>\$19,313,054</u>	<u>\$18,263,724</u>	<u>\$37,576,778</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, 2016

(6) Related Party Transactions

The City expended \$207,726 in 2016 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 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 2016, the greater amount was \$2,214,391. (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 2016, the threshold for these programs was \$553,598 to \$2,214,391. Federal programs classified as major for the year ended December 31, 2016 were as follows:

Grant Programs	CFDA Number	2016 Grantor Expenditures
CDBG - Entitlement Grant Cluster	14.218	\$18,911,228

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, 2016 were as follows:

Grant Programs	State Appropriation Number	2016 Grantor Expenditures
Emergency Solutions Grant-HPP ¹	505.703B	\$311,060
Emergency Solutions Grant-THP ¹	505.707B	52,484
Wisconsin Well Woman ²	435.119011	123,419
Wisconsin Well Woman ²	435.157	292,660
Freight Railroad Preservation Program	395.907	1,572,184

¹ The Emergency Solutions Grant – HPP and THP programs, while not a cluster for presentation on the Schedule of Expenditures of State Awards; are combined for Major Program determination and testing due to the nature of the program and guidance from the State of Wisconsin.

² The Wisconsin Well Woman programs, while not a cluster for presentation on the Schedule of Expenditures of State Awards are combined for Major Program determination and testing due to the nature of the program and guidance from the State of Wisconsin. In addition the Consolidated Lead Detection program, while sharing a State Appropriation Number with one of the Wisconsin Well Women Programs, has been treated as a separate program for Major Program determination and testing based on the nature of the programs and guidance from the State of Wisconsin.

CITY OF MILWAUKEE

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

Year ended December 31, 2016

(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)

(9) Indirect Cost Allocation Rate

The City of Milwaukee has not elected to apply the 10% de minimus cost rate to awards for the year ended December 31, 2016

CITY OF MILWAUKEE

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

Year ended December 31, 2016

(10) 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 2016:

Grant Programs	CFDA/State ID Number	Amount
CDBG-Entitlement Grants Cluster – CDBG 2016	14.218	\$5,804,699
CDBG-Entitlement Grants Cluster – CDBG 2015	14.218	666,014
CDBG-Entitlement Grants Cluster – CDBG 2014	14.218	783,360
CDBG-Entitlement Grants Cluster – NSP 1	14.218	4,238
CDBG State Program-Emergency Assistance Program	14.228	2,107,116
CDBG State Program – NSP 1 WI	14.228	213,756
Emergency Solutions Grant Program-2016	14.231	1,067,460
Emergency Solutions Grant Program-2015	14.231	63,821
Emergency Solutions Grant Program-2014	14.231	18,841
Emergency Solutions Grant Program WI-2016	14.231	109,645
Emergency Solutions Grant Program WI-2015	14.231	92,858
Home Investment Partnerships Program-2016	14.239	1,413,119
Home Investment Partnerships Program-2015	14.239	1,233,785
Home Investment Partnerships Program-2014	14.239	1,565,375
Housing Opportunity for Persons with Aids-2016	14.241	580,446
Housing Opportunity for Persons with Aids-2015	14.241	55,331
Neighborhood Stabilization Program 2	14.256	1,456
Supervised Visitation, Safe Havens for Children	16.527	97,355
Community Capacity Development Office	16.595	122,357
Substance Abuse & Mental Health Services Project-2016	93.243	54,529
Substance Abuse & Mental Health Services Project-2015	93.243	288,974
Substance Abuse & Mental Health Services Project-2014	93.243	78,894
ACA-Comprehensive Home Visiting 2015	93.505	209,303
Total Federal		<u>16,632,732</u>
Emergency Solutions Grant Program-HPP WI 2016	505.703B	123,629
Emergency Solutions Grant Program-HPP WI 2015	505.703B	168,012
Emergency Solutions Grant Program-THP WI 2016	505.707B	12,434
Emergency Solutions Grant Program-THP WI 2016	505.707B	40,050
Total State		<u>344,125</u>
Total Federal & State		<u>\$16,976,857</u>

CITY OF MILWAUKEE
Settlement of DHS Cost Reimbursement Award
For the Year Ended December 31, 2016

CARS Profile	11111	115002	115002	119011	119011	128010	128010	150156
Agency Type	660	660	760	660	760	660	760	660
CFDA or State Appropriation Number	93.070	93.251	93.251	435.119011	435.119011	435.128	435.128	93.283
City of Milwaukee Project ID	GR3801615000	GR3804015000	GR3804016000	GR3801015300	GR3801016300	GR3800715000	GR3800716000	GR3801015100
Award Amount	\$111,181	\$59,333	\$59,333	\$115,200	\$115,200	\$142,026	\$142,026	\$310,000
Award Period	07/14 - 09/16	04/15 - 03/16	04/16 - 03/17	07/15 - 06/16	07/16 - 06/17	07/15 - 06/16	07/16 - 06/17	07/15 - 06/16
Period of Award Within Audit Period	01/16 - 09/16	01/16 - 03/16	04/16 - 12/16	01/16 - 06/16	07/16 - 12/16	01/16 - 06/16	07/16 - 12/16	01/16 - 06/16
Expenditures Reported to DHS: Net Expenditures	76,930	20,746	48,734	52,826	70,593	73,493	74,021	160,869
Total Expenditures Reported to DHS	76,930	20,746	48,734	52,826	70,593	73,493	74,021	160,869
Actual Allowable Expenditures:								
Salaries	9,378	11,409	32,364	30,473	41,381	49,770	50,208	78,295
Benefits	4,155	5,055	14,340	13,503	18,335	22,053	22,247	34,692
Other Operating Expenditures	63,397	4,282	2,030	8,850	10,877	1,670	1,566	47,882
Total Actual Allowable Expenditures	76,930	20,746	48,734	52,826	70,593	73,493	74,021	160,869

This table includes only amounts received by the City of Milwaukee through the Wisconsin Department of Health Services Community Aids Reporting System (CARS).

CITY OF MILWAUKEE
Settlement of DHS Cost Reimbursement Award
For the Year Ended December 31, 2016

CARS Profile	150156	154661	154661	154710	154710	154720	154745	155015
Agency Type	760	660	760	560	660	660	660	660
CFDA or State Appropriation Number	93.283	10.561	10.561	10.557	10.557	435.154	10.557	93.074
City of Milwaukee Project ID	GR3801016100	GR3802815000	GR3802816000	GR3801115100	GR3801116100	GR3801116200	GR3801116300	GR3801815000
Award Amount	\$385,000	\$28,249	\$28,814	\$1,601,060	\$1,605,303	\$6,237	\$28,000	\$332,828
Award Period	07/16 - 06/17	10/15 - 09/16	10/16 - 09/17	01/15 - 12/15	01/16 - 12/16	01/16 - 12/16	01/16 - 12/16	07/15 - 06/16
Period of Award Within Audit Period	07/16 - 12/16	01/16 - 09/16	10/16 - 12/16	None	01/16 - 12/16	01/16 - 12/16	01/16 - 12/16	01/16 - 06/16
Expenditures Reported to DHS: Net Expenditures	126,991	26,536	6,484	21,499	1,414,408	6,235	28,000	184,720
Total Expenditures Reported to DHS	126,991	26,536	6,484	21,499	1,414,408	6,235	28,000	184,720
Actual Allowable Expenditures:								
Salaries	58,366	17,914	4,159	14,667	730,543	4,321	0	55,273
Benefits	25,862	7,937	1,843	6,499	323,701	1,914	0	24,491
Other Operating Expenditures	42,763	685	482	333	360,164	0	28,000	104,956
Total Actual Allowable Expenditures	126,991	26,536	6,484	21,499	1,414,408	6,235	28,000	184,720

This table includes only amounts received by the City of Milwaukee through the Wisconsin Department of Health Services Community Aids Reporting System (CARS).

CITY OF MILWAUKEE
Settlement of DHS Cost Reimbursement Award
For the Year Ended December 31, 2016

CARS Profile	155015	155020	155020	155027	155027	155032	155050	155141
Agency Type	760	560	660	560	660	760	660	660
CFDA or State Appropriation Number	93.074	93.268	93.268	93.283	93.283	93.733	93.074	93.521
City of Milwaukee Project ID	GR3801816000	GR3801515000	GR3801516000	GR3800415000	GR3800416000	GR3801416000	GR3801815000	GR3803415000
Award Amount	\$310,779	\$261,898	\$261,978	\$340,000	\$364,600	\$56,833	\$2,160	\$58,141
Award Period	07/16 - 06/17	01/15 - 12/15	01/16 - 12/16	01/15 - 12/15	01/16 - 12/16	05/16 - 06/17	07/15 - 06/16	08/15 - 07/16
Period of Award Within Audit Period	07/16 - 12/16	None	01/16 - 12/16	None	01/16 - 12/16	05/16 - 12/16	01/16 - 06/16	01/16 - 07/16
Expenditures Reported to DHS: Net Expenditures	129,388	2,751	261,978	1,396	352,577	28,805	2,160	36,268
Total Expenditures Reported to DHS	129,388	2,751	261,978	1,396	352,577	28,805	2,160	36,268
Actual Allowable Expenditures:								
Salaries	51,902	1,794	173,894	800	227,794	15,379	0	25,094
Benefits	22,997	795	77,052	354	100,935	6,815	0	11,119
Other Operating Expenditures	54,489	162	11,032	242	23,848	6,611	2,160	55
Total Actual Allowable Expenditures	129,388	2,751	261,978	1,396	352,577	28,805	2,160	36,268

This table includes only amounts received by the City of Milwaukee through the Wisconsin Department of Health Services Community Aids Reporting System (CARS).

CITY OF MILWAUKEE
Settlement of DHS Cost Reimbursement Award
For the Year Ended December 31, 2016

CARS Profile	155141	155141	155190	155190	155945	155948	155949	157010
Agency Type	660	760	660	760	660	660	660	660
CFDA or State Appropriation Number	93.323	93.521	93.074	93.074	93.940	93.917	93.917	435.157
City of Milwaukee Project ID	GR3803415000	GR3803416000	GR3804415000	GR3804416000	GR3800316000	GR3800316000	GR3800316000	GR3801015500
Award Amount	\$20,428	\$21,165	\$185,220	\$163,235	\$144,000	\$13,250	\$39,750	\$152,145
Award Period	08/15 - 07/16	06/16 - 07/17	07/15 - 06/16	07/16 - 06/17	01/16 - 12/16	01/16 - 03/16	04/16 - 12/16	07/15 - 06/16
Period of Award Within Audit Period	01/16 - 07/16	06/16 - 12/16	01/16 - 06/16	07/16 - 12/16	01/16 - 12/16	01/16 - 03/16	04/16 - 12/16	01/16 - 06/16
Expenditures Reported to DHS: Net Expenditures	12,743	19,588	115,637	69,873	144,000	13,250	38,828	100,000
Total Expenditures Reported to DHS	12,743	19,588	115,637	69,873	144,000	13,250	38,828	100,000
Actual Allowable Expenditures:								
Salaries	8,816	13,574	48,618	47,511	73,600	0	19,364	16,556
Benefits	3,907	6,014	21,542	21,052	32,611	0	8,581	7,336
Other Operating Expenditures	20	0	45,477	1,310	37,789	13,250	10,883	76,108
Total Actual Allowable Expenditures	12,743	19,588	115,637	69,873	144,000	13,250	38,828	100,000

This table includes only amounts received by the City of Milwaukee through the Wisconsin Department of Health Services Community Aids Reporting System (CARS).

CITY OF MILWAUKEE
Settlement of DHS Cost Reimbursement Award
For the Year Ended December 31, 2016

CARS Profile	157010	157120	157125	157125	157720	159220	159220	159320
Agency Type	760	660	660	760	660	660	760	560
CFDA or State Appropriation Number	435.157	93.283	93.094	93.094	435.157	93.758	97.758	93.778
City of Milwaukee Project ID	GR3801016500	GR3801015400	GR3801015200	GR3801016200	GR3801916000	GR3800916000	GR3800516000	GR3801315000
Award Amount	\$285,000	\$150,000	\$50,000	\$55,000	\$251,134	\$54,461	\$57,940	\$27,511
Award Period	07/16 - 06/17	07/15 - 06/16	07/15 - 06/16	07/16 - 06/17	01/16 - 12/16	10/14 - 08/16	10/15 - 08/17	01/15 - 12/15
Period of Award Within Audit Period	07/16 - 12/16	01/16 - 06/16	01/16 - 06/16	07/16 - 12/16	01/16 - 12/16	01/16 - 08/16	01/16 - 12/16	None
Expenditures Reported to DHS: Net Expenditures	192,660	80,360	42,412	31,188	251,134	52,324	18,558	406
Total Expenditures Reported to DHS	192,660	80,360	42,412	31,188	251,134	52,324	18,558	406
Actual Allowable Expenditures:								
Salaries	0	13,551	4,013	0	163,176	0	0	276
Benefits	0	6,004	1,778	0	72,303	0	0	122
Other Operating Expenditures	192,660	60,805	36,621	31,188	15,655	52,324	18,558	8
Total Actual Allowable Expenditures	192,660	80,360	42,412	31,188	251,134	52,324	18,558	406

This table includes only amounts received by the City of Milwaukee through the Wisconsin Department of Health Services Community Aids Reporting System (CARS).

CITY OF MILWAUKEE
Settlement of DHS Cost Reimbursement Award
For the Year Ended December 31, 2016

CARS Profile	159320	159320	159320	159320	445461	445461
Agency Type	560	560	660	660	560	660
CFDA or State Appropriation Number	93.994	435.159	93.994	435.159	93.778	93.778
City of Milwaukee Project ID	GR3801315000	GR3801315000	GR3801316000	GR3801316000	GR3805815000	GR3805816000
Award Amount	\$494,088	\$27,511	\$527,215	\$26,640	\$341,717	\$368,526
Award Period	01/15 - 12/15	01/15 - 12/15	01/16 - 12/16	01/16 - 12/16	01/15 - 12/15	01/16 - 12/16
Period of Award Within Audit Period	None	None	01/16 - 12/16	01/16 - 12/16	None	01/16 - 12/16
Expenditures Reported to DHS: Net Expenditures	7,299	406	502,916	26,469	3,852	368,526
Total Expenditures Reported to DHS	7,299	406	502,916	26,469	3,852	368,526
Actual Allowable Expenditures: Salaries	4,961	276	207,272	10,909	2,558	216,359
Benefits	2,198	122	91,841	4,834	1,133	95,868
Other Operating Expenditures	140	8	203,803	10,726	161	56,299
Total Actual Allowable Expenditures	7,299	406	502,916	26,469	3,852	368,526

This table includes only amounts received by the City of Milwaukee through the Wisconsin Department of Health Services Community Aids Reporting System (CARS).



**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, as of and for the year ended December 31, 2016, and the related notes to the financial statements, which collectively comprise the City of Milwaukee's basic financial statements, and have issued our report thereon dated July 27, 2017. 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'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's internal control. Accordingly, we do not express an opinion on the effectiveness of the City of Milwaukee's internal control.

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

The Honorable Members
Common Council
City of Milwaukee, Wisconsin

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses 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 item 2016-001, that we consider to be a significant deficiency.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City of Milwaukee'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

City of Milwaukee, Wisconsin's response to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. 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.



CliftonLarsonAllen LLP

Milwaukee, Wisconsin
September 8, 2017



**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR
FEDERAL PROGRAM AND MAJOR STATE PROGRAM, REPORT ON INTERNAL
CONTROL OVER COMPLIANCE, AND REPORT ON THE SCHEDULE OF EXPENDITURES
OF FEDERAL, STATE, AND OTHER 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 the *Wisconsin State Single Audit Guide* that could have a direct and material effect on each of the City of Milwaukee's major federal and major state programs for the year ended December 31, 2016. 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 schedule of expenditures of federal, state, and other awards for the year ended December 31, 2016. 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'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 or major state program occurred. An audit includes examining, on a test basis, evidence about the City of Milwaukee'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's compliance.

Opinion on Each Major Federal Program

In our opinion, the City of Milwaukee 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, 2016.

Report on Internal Control Over Compliance

Management of the City of Milwaukee 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's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal or 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'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 Awards Required by the Uniform Guidance

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 as of and for the year ended December 31, 2016, and the related notes to the financial statements, which collectively comprise City of Milwaukee’s basic financial statements. We issued our report thereon dated July 27, 2017, 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, state, and other awards and schedule of settlement of DHS cost reimbursement awards are presented for purposes of additional analysis as required by the Uniform Guidance and Wisconsin State Single Audit Guidelines, and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the 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, state, and other awards and schedule of settlement of DHS cost reimbursement awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Information

The transmittal letter has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.



CliftonLarsonAllen LLP

Milwaukee, Wisconsin
September 8, 2017

**CITY OF MILWAUKEE, WISCONSIN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2016**

Section I – Summary of Auditors’ Results

Financial Statements

1. Type of auditors’ report issued: Unmodified
2. Internal control over financial reporting:
- Material weakness(es) identified? _____ yes x no
 - Significant deficiency(ies) identified? x yes _____ none reported
3. Noncompliance material to financial statements noted? _____ yes x no

Federal Awards

1. Internal control over major federal programs:
- Material weakness(es) identified? _____ yes x no
 - Significant deficiency(ies) identified? _____ yes x none reported
2. Type of auditors’ report issued on compliance for major federal programs: Unmodified
3. Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? _____ yes x no

Identification of Major Federal Programs

CFDA Number(s)	Name of Federal Program or Cluster
14.218	CDBG – Entitlement Grants Cluster
Dollar threshold used to distinguish between Type A and Type B programs:	\$ <u> 2,214,391 </u>
Auditee qualified as low-risk auditee?	<u> x </u> yes _____ no

**CITY OF MILWAUKEE, WISCONSIN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2016**

State Financial Assistance

1. Internal control over state projects:

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

2. Type of auditors' report issued on compliance for state projects: Unmodified

3. Any audit findings disclosed that are required to be reported in accordance with state requirements? _____ yes x no

Identification of Major State Projects

CSFA Number(s)

395.206

435.157/435.119011

505.703B/505.707B

Name of State Project

Freight Railroad Preservation Program

Wisconsin Well Women

State Emergency Solutions Grant

Dollar threshold used to distinguish between Type A and Type B state projects:

\$ 250,000

**CITY OF MILWAUKEE, WISCONSIN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2016**

Section II – Financial Statement Findings

Finding 2016-001 **Audit Adjustment**
Type of Finding: **Internal Control, Significant Deficiency**

Criteria

The City's 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

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.

Cause

The City maintains a system of internal controls, which requires that journal entries prepared be reviewed by another individual prior to being posted to the general ledger. This process requires a review of the detailed journal entry prepared in the accounting software and any supporting documentation. While evidence of the review does exist, it failed to identify an error in the supporting documentation that caused a material misstatement of the affected accounts.

Effect

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

Recommendation

We recommend that the City evaluate internal procedures to ensure the appropriate level of 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

Rocky Wruck, CPA
Accounts Director
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

September 30, 2017

**CITY OF MILWAUKEE, WISCONSIN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2016**

Section III – Findings and Questioned Costs – Major Federal Programs

Our audit did not disclose any matters required to be reported in accordance with 2 CFR 200.516(a).

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?

_____	yes	_____	x	_____	no
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2. Does the audit report show audit issues (i.e. material noncompliance, nonmaterial noncompliance, 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 *State Single Audit Guidelines*?

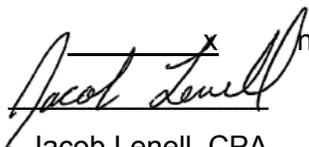
_____	yes	_____	x	_____	no
• Department of Health Services	_____	yes	_____	x	_____
• Department of Transportation	_____	yes	_____	x	_____
• Department of Administration	_____	yes	_____	x	_____

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

_____	yes	_____	x	_____	no
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4. Name and Signature of Principal

_____	yes	_____	x	_____	no
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 Jacob Lenell, CPA

5. Date of Report

_____	yes	_____	x	_____	no
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 September 8, 2017