



**The Single Audit Act
Supplemental
Financial
Report**

•

**City
of
Milwaukee,
Wisconsin**

**for the
Year Ended
December 31, 2017**

**Martin Matson
Comptroller**

CITY OF MILWAUKEE
The Single Audit Act Supplemental Financial Report
For the Year Ended December 31, 2017

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Martin Matson
Comptroller

Aycha Sawa, CPA, CIA
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Office of the Comptroller

August 6, 2018

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, 2017 is submitted in accordance with the requirements of the Uniform Grant Guidance as contained in Title 2 U.S. Code of Federal Regulations Part 200; and the 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, 2017. 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 Grant Guidance publish separate financial and single audit reports.

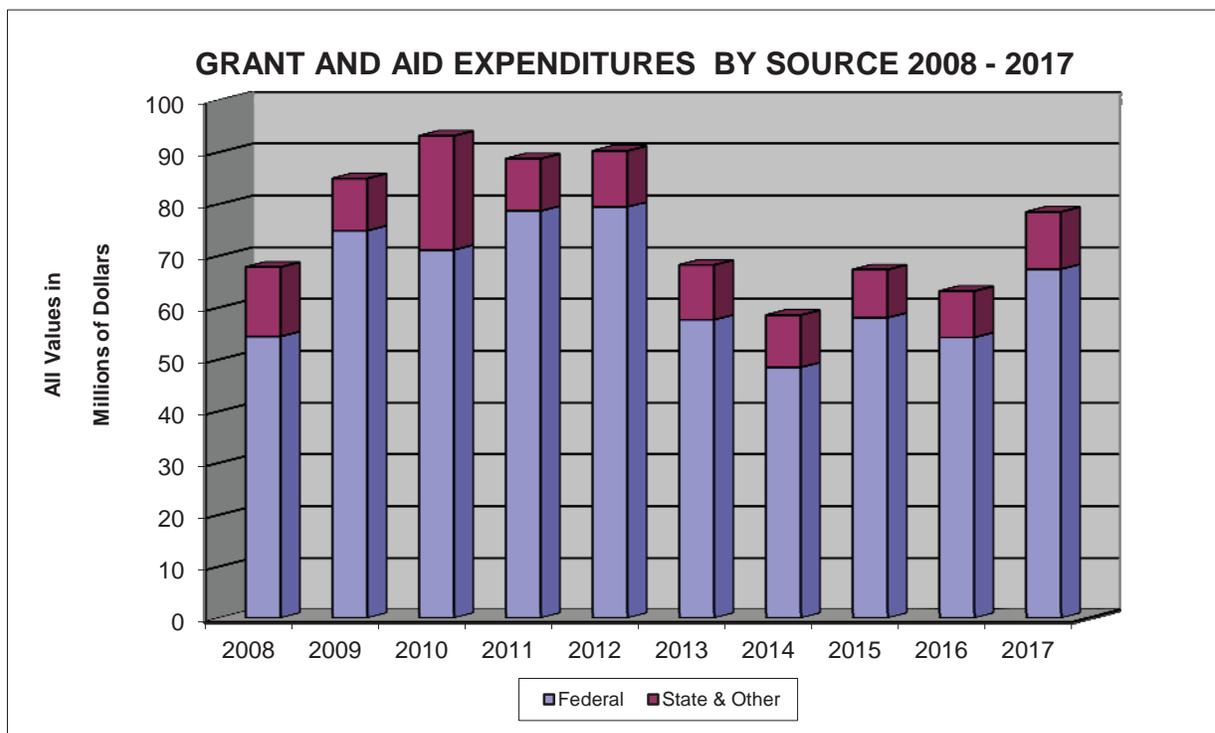


INDEPENDENT AUDIT

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

2017 GRANT ACTIVITIES

The City of Milwaukee expended \$78.4 million of grant and aid dollars in 2017. This represents an increase of approximately \$15.3 million or 24% over the previous year. The increase is remarkable and reflective of higher expenditure levels compared to the previous four years, beginning from 2013. This is attributable to \$13.2 million increase in Federal assistance; with \$12.7 million of the increase coming from the Federal Transit - Formula Grants Program; \$4.4 million increase from the National Infrastructure Investment Program; and offset by a net reduction of \$3.9 million in all other Federal assistance. In aggregate, State and Other assistance experienced a net increase of \$2.1 million primarily the result of \$2.6 million increase in Milwaukee Metropolitan Sewerage District assistance offset by a net decrease of \$0.5 million in other State and Other assistance.

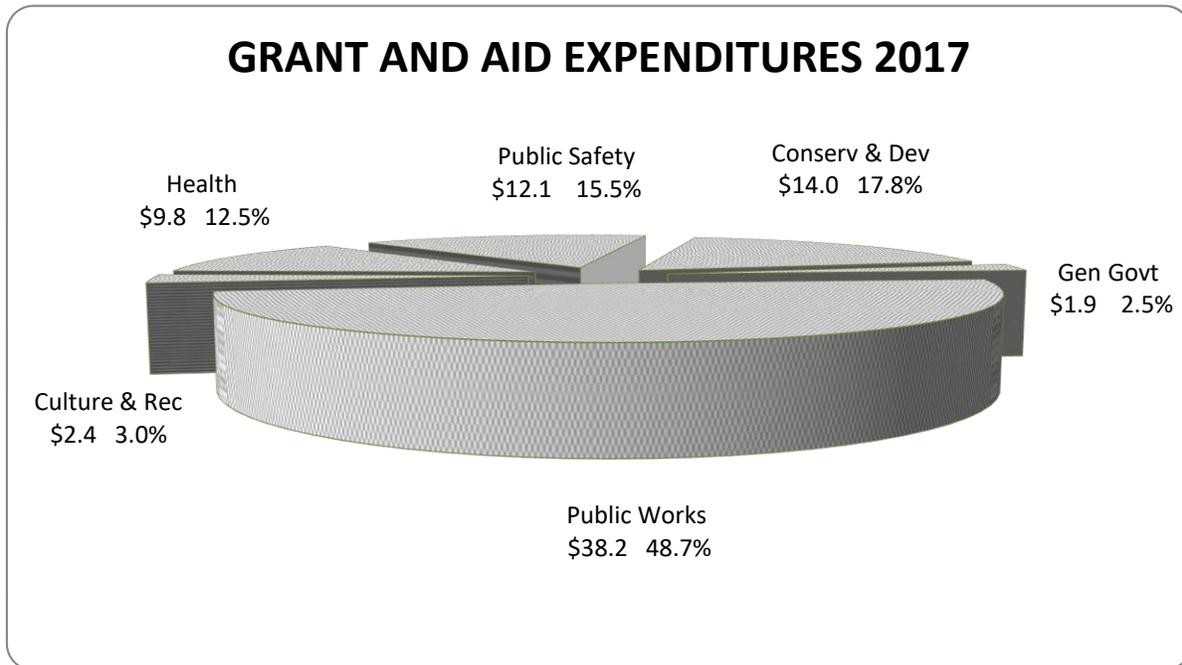


The chart above presents the City's grant and aid expenditures by source over the past 10 years. The chart reflects upward and downward swings in grant activity from 2008 through 2014, a rebound in 2015, a slight drop in 2016 and a dramatic increase in 2017. The upward bound is likely to continue in the next year due to activities of the Federal Transit - Formula Grants Program.

GRANT EXPENDITURES

2008-2017

| <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> | <u>2017</u> |
|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| \$67.8 | \$84.9 | \$93.1 | \$88.7 | \$90.2 | \$68.2 | \$58.5 | \$67.3 | \$63.1 | \$78.4 |



The graph above indicates the areas in which the City expended 2017 grant funds. The largest category is that of Public Works, which includes Highway Planning and Construction Grants, Federal Transit - Formula Grants, and National Infrastructure Investments Program dollars. Expenditures in this category primarily related to planning, construction, 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, 2017

| <u>Project I.D.</u> | <u>Grantor Agencies</u> | <u>CFDA or State Appropriation Number</u> | <u>Contract</u> | <u>Grant Award Amount</u> | <u>Grantor Expenditures</u> | <u>Passed Through to Subrecipients</u> |
|---|--|---|--------------------|-----------------------------------|---------------------------------|--|
| Federal Assistance: | | | | | | |
| U.S. Department of Agriculture: | | | | | | |
| Passed through Wisconsin Department of Health Services - Division of Public Health: | | | | | | |
| Special Supplemental Nutrition Program for Women, Infants, and Children: | | | | | | |
| GR3801117000 | Women, Infants, and Children | 10.557 | 154710-760 | 1,561,269 | 1,481,840 | 0 |
| GR3801114010 | Women, Infants, and Children - Program Income | 10.557 | Not Available | 1,723,075 | 2,977 | 0 |
| GR3801110010 | Women, Infants, and Children - Program Income | 10.557 | Not Available | 943,465 | 78,699 | 0 |
| | Subtotal CFDA# 10.557 | | | | <u>1,563,516</u> | <u>0</u> |
| Passed through Wisconsin Department of Health Services - Division of Public Health: | | | | | | |
| State Administrative Matching Grants for the Supplemental Nutrition Assistance | | | | | | |
| Program Cluster: | | | | | | |
| GR3802817000 | Women, Infants, and Children Fit Families | 10.561 | 154661-860 | 30,445 | 648 | 0 |
| GR3802816000 | Women, Infants, and Children Fit Families | 10.561 | 154661-760 | 28,814 | 22,328 | 0 |
| | Subtotal SNAP Cluster | | | | <u>22,976</u> | <u>0</u> |
| Direct Programs: | | | | | | |
| Urban and Community Forestry Program: | | | | | | |
| GR5800115000 | 2015-2017 Green Side Up - Trees | 10.675 | 16-DG-11420004-007 | 200,000 | 135,208 | 0 |
| GR5800215000 | 2015-2017 Tree Canopy Restoration | 10.675 | 16-DG-11420004-008 | 100,000 | 95,351 | 0 |
| | Subtotal CFDA# 10.675 | | | | <u>230,559</u> | <u>0</u> |
| | Total U.S. Department of Agriculture | | | | <u>1,817,051</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 | 2013-2017 SLIGP Implementation | 11.549 | 2013-SL-01X-10504 | 172,585 | 6,466 | 0 |
| | Total U.S. Department of Commerce | | | | <u>6,466</u> | <u>0</u> |
| U.S. Department of Housing and Urban Development: | | | | | | |
| Direct Programs: | | | | | | |
| Community Development Block Grants / Entitlement Grants Cluster | | | | | | |
| CD0000000043 | Community Development Block Grant 2017 | 14.218 | B-17-MC-55-0006 | 14,538,554 | 12,091,586 | 5,759,426 |
| CD0000000043 | Community Development Block Grant 2017-Loans | 14.218 | B-17-MC-55-0006 | N/A | 31,455 | 6,010 |
| CD0000000042 | Community Development Block Grant 2016 | 14.218 | B-16-MC-55-0006 | 14,641,000 | 703,532 | 641,018 |
| CD0000000042 | Community Development Block Grant 2016-Loans | 14.218 | B-16-MC-55-0006 | N/A | 61,208 | 51,653 |
| CD0000000041 | Community Development Block Grant 2015 | 14.218 | B-15-MC-55-0006 | 15,057,077 | 475,165 | 462,507 |
| CD0000000041 | Community Development Block Grant 2015-Loans | 14.218 | B-15-MC-55-0006 | N/A | 29,603 | 29,603 |
| CD00000000XX | Community Development Block Grant 2014 & Prior | 14.218 | B-14-MC-55-0006 | 15,189,185 | 402,155 | 101,466 |
| CD00000000XX | Community Development Block Grant 2014 & Prior-Loans | 14.218 | B-14-MC-55-0006 | N/A | 120,000 | 0 |
| NS1XXXXXXXXXX | Neighborhood Stabilization Program 1 | 14.218 | B-08-MN-55-0006 | 11,252,591 | 411,155 | 3,328 |
| NS4XXXXXXXXXX | Neighborhood Stabilization Program 3 | 14.218 | B-11-MN-55-0006 | 3,211,970 | 1,800 | 0 |

CITY OF MILWAUKEE

Schedule of Expenditures of Federal, State, and Other Awards

For the Year Ended December 31, 2017

| <u>Project I.D.</u> | <u>Grantor Agencies</u> | <u>CFDA or State Appropriation Number</u> | <u>Contract</u> | <u>Grant Award Amount</u> | <u>Grantor Expenditures</u> | <u>Passed Through to Subrecipients</u> |
|---------------------|---|---|-----------------|-----------------------------------|---------------------------------|--|
| CD00000000XX | Prior Years' Loans with Continuing Requirements: Community Development Block Grant | 14.218 | B-14-MC-55-0006 | N/A | 3,711,749 | 0 |
| | Subtotal CDBG / Entitlement Grants Cluster | | | | 18,039,408 | 7,055,011 |
| | 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 | 9,450,000 | 202,432 | 0 |
| NS3XXXXXXXXXX | Neighborhood Stabilization Program 1 | 14.228 | NSP09-17 | 4,680,978 | 51,475 | 51,475 |
| NS3XXXXXXXXXX | Prior Years' Loans with Continuing Requirements: Neighborhood Stabilization Program 1-Loans | 14.228 | NSP09-17 | N/A | 259,000 | 0 |
| NS5XXXXXXXXXX | Neighborhood Stabilization Program 3-Loans | 14.228 | NSP11-01 | N/A | 150,000 | 0 |
| | Subtotal CFDA# 14.228 | | | | 662,907 | 51,475 |
| | Direct Programs: | | | | | |
| | Emergency Solutions Grant Program: | | | | | |
| GR1551700000 | 2017 Emergency Solutions Grant | 14.231 | E-17-MC-55-0006 | 2,041,570 | 1,383,351 | 1,316,253 |
| GR1551600000 | 2016 Emergency Solutions Grant | 14.231 | E-16-MC-55-0006 | 1,333,236 | 190,682 | 164,632 |
| | Passed through the State of Wisconsin Department of Administration: | | | | | |
| GR1541700000 | 2017 State Emergency Solutions Grant | 14.231 | ETH 17-11 | 410,284 | 130,424 | 120,845 |
| GR1541600000 | 2016 State Emergency Solutions Grant | 14.231 | ETH 16-13 | 251,851 | 110,110 | 103,202 |
| | Subtotal CFDA# 14.231 | | | | 1,814,567 | 1,704,932 |
| | Direct Programs: | | | | | |
| | Home Investment Partnerships Program: | | | | | |
| HG1700000000 | 2017 Home Grant | 14.239 | M-17-MC-55-0204 | 4,326,217 | 961,554 | 535,863 |
| HG1700000000 | 2017 Home Grant-Loans | 14.239 | M-17-MC-55-0204 | N/A | 1,206,873 | 1,206,873 |
| HG1600000000 | 2016 Home Grant | 14.239 | M-16-MC-55-0204 | 4,462,403 | 496,286 | 442,227 |
| HG1600000000 | 2016 Home Grant-Loans | 14.239 | M-16-MC-55-0204 | N/A | 1,020,014 | 713,717 |
| HG1500000000 | 2015 Home Grant | 14.239 | M-15-MC-55-0204 | 4,379,227 | 848,210 | 851,198 |
| HG1500000000 | 2015 Home Grant-Loans | 14.239 | M-15-MC-55-0204 | N/A | 113,180 | 24,034 |
| HM0000000000 | Home Grants - 2014 and Prior | 14.239 | M-14-MC-55-0204 | 4,673,827 | 905,279 | 904,267 |
| HM0000000000 | Home Grants - 2014 and Prior-Loans | 14.239 | M-14-MC-55-0204 | 4,412,594 | 93,697 | 66,674 |
| HM0000000000 | Prior Years' Loans with Continuing Requirements: Home Grants - 2014 and Prior-Loans | 14.239 | M-14-MC-55-0204 | N/A | 12,783,034 | 0 |
| | Subtotal CFDA# 14.239 | | | | 18,428,127 | 4,744,853 |
| | Direct Programs: | | | | | |
| | Housing Opportunities for Persons with AIDS: | | | | | |
| GR1500117000 | 2017 HOPWA Grant | 14.241 | WIH17F001 | 678,786 | 678,786 | 663,532 |
| | Direct Programs: | | | | | |
| | Neighborhood Stabilization Program (NSP): | | | | | |
| NS2XXXXXXXXXX | Neighborhood Stabilization Program 2 | 14.256 | B-09-LN-WI-0036 | 30,121,211 | 792 | 1,417 |
| NS2XXXXXXXXXX | Prior Years' Loans with Continuing Requirements: Neighborhood Stabilization Program 2-Loans | 14.256 | B-09-LN-WI-0036 | N/A | 1,359,942 | 0 |
| | Subtotal CFDA# 14.256 | | | | 1,360,734 | 1,417 |

CITY OF MILWAUKEE

Schedule of Expenditures of Federal, State, and Other Awards

For the Year Ended December 31, 2017

| <u>Project I.D.</u> | <u>Grantor Agencies</u> | <u>CFDA or State Appropriation Number</u> | <u>Contract</u> | <u>Grant Award Amount</u> | <u>Grantor Expenditures</u> | <u>Passed Through to Subrecipients</u> |
|---------------------|---|---|--------------------------|-----------------------------------|---------------------------------|--|
| GR1505017000 | Direct Programs: Continuum of Care Program: 2017 Continuum of Care-Planning | 14.267 | WI0166L5I011500 | 328,512 | 274,856 | 0 |
| GR3810290000 | Direct Programs: Lead-Based Paint Hazard Control in Privately-Owned Housing Lead Hazard Reduction | 14.900 | WILHB0173-00 | 5,484,300 | 16,150 | 0 |
| GR3803114000 | Direct Programs: Lead Hazard Reduction Demonstration Grant Program: 2014 Lead Hazard Reduction Demonstration | 14.905 | WILHD0265-14 | 3,900,000 | 1,145,719 | 0 |
| GR3803316000 | 2016 Lead Hazard Reduction Demonstration | 14.905 | WILHD0290-16 | 3,399,998 | 606,325 | 0 |
| | Subtotal CFDA# 14.905 | | | | 1,752,044 | 0 |
| | Total U.S. Department of Housing and Urban Development | | | | 43,027,579 | 14,221,220 |
| GR3803916000 | U.S. Department of Justice: Direct Programs: Justice Systems Response to Families: Justice for Families | 16.021 | 2016-FJ-AX-0006 | 600,000 | 130,260 | 55,189 |
| GR3304015000 | Direct Programs: Services for Trafficking Victims: 2015-2018 Milwaukee Human Trafficking | 16.320 | 2015-VT-BX-K046 | 600,000 | 20,447 | 0 |
| GR3803912000 | Direct Program: Supervised Visitation, Safe Havens for Children: 2012 Safe Havens Supervised Visitation and Exchange | 16.527 | 2012-CW-AX-K016 | 399,995 | 9,788 | 8,397 |
| GR3303816000 | Passed through the State of Wisconsin Department of Justice: Missing Children's Assistance: 2016-2017 Wisconsin Internet Crimes | 16.543 | 2015-MC-FX-K029(Supp #1) | 40,000 | 39,749 | 0 |
| GR3303915000 | Direct Programs: Project Safe Neighborhoods: 2015-2017 Project Safe Neighborhoods Violent Gang & Gun Crime | 16.609 | 2015-GP-BX-0002 | 294,668 | 128,479 | 0 |
| GR3305016000 | Direct Programs: Public Safety Partnership and Community Policing Grants: 2016-2019 COPS Hiring Program | 16.710 | 2016ULWX0034 | 1,875,000 | 568,622 | 0 |
| GR3305015000 | 2015-2018 COPS Hiring Program | 16.710 | 2015ULWX0029 | 1,875,000 | 633,613 | 0 |
| GR3305013000 | 2013-2016 COPS Hiring Program | 16.710 | 2013ULWX0050 | 1,250,000 | 8,838 | 0 |
| GR3805613000 | 2013 National Training & Technical Assistance Homicide for Review | 16.710 | 2013CKWXK011 | 241,027 | 49,874 | 0 |
| | Subtotal CFDA# 16.710 | | | | 1,260,947 | 0 |
| GR3300217000 | Passed through Milwaukee County: Edward Byrne Memorial Justice Assistance Grant Program: 2017 Milwaukee Metro Drug Enforcement | 16.738 | Not Available | 187,972 | 187,972 | 0 |
| GR3307116000 | 2016-2019 JAG - Edward Byrne Memorial | 16.738 | 2016-DJ-BX-1013 | 410,025 | 168,108 | 0 |
| GR3307115000 | 2015-2018 JAG - Edward Byrne Memorial | 16.738 | 2015-DJ-BX-0850 | 352,450 | 43,270 | 0 |
| GR3307114000 | 2014-2017 JAG - Edward Byrne Memorial | 16.738 | 2014-DJ-BX-0593 | 424,998 | 53,865 | 0 |

CITY OF MILWAUKEE

Schedule of Expenditures of Federal, State, and Other Awards

For the Year Ended December 31, 2017

| <u>Project I.D.</u> | <u>Grantor Agencies</u> | <u>CFDA or State Appropriation Number</u> | <u>Contract</u> | <u>Grant Award Amount</u> | <u>Grantor Expenditures</u> | <u>Passed Through to Subrecipients</u> |
|---------------------|--|---|-----------------|-----------------------------------|---------------------------------|--|
| GR3307113000 | 2013-2017 JAG - Edward Byrne Memorial | 16.738 | 2013-DJ-BX-0284 | 343,700 | 52,769 | 0 |
| | Subtotal CFDA# 16.738 | | | | 505,984 | 0 |
| | Direct Programs: | | | | | |
| | Edward Byrne Memorial Competitive Grant Program: | | | | | |
| GR3304115000 | 2015-2018 Byrne Body Camera Evaluation | 16.751 | 2015-WY-BX-0006 | 624,206 | 113,737 | 0 |
| GR3308916000 | 2016-2018 Crime Gun Intelligence Center | 16.751 | 2016-DG-BX-0014 | 1,000,000 | 126,987 | 0 |
| | Subtotal CFDA# 16.751 | | | | 240,724 | 0 |
| | Direct Programs: | | | | | |
| | Innovations in Community-Based Crime Reduction: | | | | | |
| GR3305516000 | 2016-2019 Criminal Justice Program | 16.817 | 2016-AJ-BX-0003 | 740,811 | 27,757 | 0 |
| | Federal Bureau of Investigation: | | | | | |
| | Direct Programs: | | | | | |
| | Equitable Sharing Program: | | | | | |
| Fund 0001-D3XX | 2017 Federal Asset Forfeiture | 16.922 | | | 305,153 | 0 |
| | Direct Programs: | | | | | |
| | Federal Bureau of Investigation: | | | | | |
| GR3300516000 | 2016-2017 Save Our Streets Task Force | 16.Unknown | | 35,000 | 30,950 | 0 |
| GR3300616000 | 2016-2017 Joint Terrorism Task Force | 16.Unknown | | 17,753 | 6,220 | 0 |
| GR3305317000 | 2017 Child Exploitation Task Force | 16.Unknown | | 17,753 | 9,381 | 0 |
| GR3305717000 | 2017 FBI Child/Equipment | 16.Unknown | | 23,645 | 23,217 | 0 |
| GR3306717000 | 2017-2018 Cyber Task Force | 16.Unknown | | 18,042 | 1,162 | 0 |
| GR3306716000 | 2016-2017 Cyber Task Force | 16.Unknown | | 17,753 | 1,709 | 0 |
| GR3306817000 | 2017-2018 Child Exploitation Task Force | 16.Unknown | | 18,042 | 2,733 | 0 |
| GR3308116000 | 2016-2017 Wisconsin Human Trafficking TF | 16.Unknown | | 53,259 | 27,253 | 0 |
| GR3308217000 | 2017-2018 Violent Crime Task Force | 16.Unknown | | 108,252 | 20,571 | 0 |
| GR3308417000 | 2017-2018 Regional Gang Task Force | 16.Unknown | | 126,294 | 25,503 | 0 |
| GR3308216000 | 2016-2017 Violent Crime Task Force | 16.Unknown | | 106,518 | 51,648 | 0 |
| GR3308416000 | 2016-2017 Regional Gang Task Force | 16.Unknown | | 124,271 | 75,868 | 0 |
| | Drug Enforcement Administration: | | | | | |
| GR3301917000 | 2017 Organized Crime - Inf. Soup Kitchen | 16.Unknown | GL-WIE-0188 | 6,000 | 4,861 | 0 |
| GR3303316000 | 2016-2017 DEA Task Force | 16.Unknown | | 35,506 | 26,893 | 0 |
| GR3306216000 | 2016-2017 Tactical Diversion Task Force | 16.Unknown | | 17,753 | 14,702 | 0 |
| GR3307417000 | 2017-2018 Tactical Diversion Squad | 16.Unknown | | 18,042 | 4,390 | 0 |
| GR3307517000 | 2017-2018 Milwaukee District Office Task Force | 16.Unknown | | 36,084 | 7,936 | 0 |
| | Alcohol, Tobacco, and Firearms: | | | | | |
| GR3301016000 | 2016-2017 Organized Crime - Operation Third Strike | 16.Unknown | GL-WIE-0184 | 289 | 289 | 0 |
| GR3301816000 | 2016-2017 Organized Crime - Operation Dos Cabezas | 16.Unknown | GL-WIE-0187 | 70,000 | 50,522 | 0 |
| GR3302716000 | 2016-2017 Organized Crime - Operation Final Bid | 16.Unknown | GL-WIE-0181 | 25,000 | 17,734 | 0 |
| GR3304617000 | 2017-2018 ATF/Firearms and VCIT | 16.Unknown | 18-STP-243-AFF | 90,000 | 11,725 | 0 |
| GR3304616000 | 2016-2017 ATF/Firearms and VCIT | 16.Unknown | 17-STP-243-AFF | 82,903 | 69,378 | 0 |
| | U.S. Marshals: | | | | | |
| GR3307617000 | 2017-2018 U.S. Marshals Service | 16.Unknown | | 17,000 | 2,152 | 0 |

CITY OF MILWAUKEE

Schedule of Expenditures of Federal, State, and Other Awards

For the Year Ended December 31, 2017

| <u>Project I.D.</u> | <u>Grantor Agencies</u> | <u>CFDA or State Appropriation Number</u> | <u>Contract</u> | <u>Grant Award Amount</u> | <u>Grantor Expenditures</u> | <u>Passed Through to Subrecipients</u> |
|---------------------|---|---|-----------------|-----------------------------------|---------------------------------|--|
| GR3307616000 | 2016-2017 U.S. Marshals Service | 16.Unknown | | 9,000 | 1,569 | 0 |
| | Passed through the State of Wisconsin Department of Justice: | | | | | |
| GR3301216000 | 2016-2017 CEASE Grant | 16.Unknown | | 5,000 | 3,256 | 0 |
| | Subtotal CFDA# 16.Unknown | | | | 491,622 | 0 |
| | Total U.S. Department of Justice | | | | 3,160,910 | 63,586 |
| | 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 | 53,773,003 | 5,389,279 | 0 |
| GR5200415000 | 2015-2017 Vehicle Travel Monitor | 20.205 | 1000-99-62 | 124,102 | 45,659 | 0 |
| | Subtotal Highway Planning and Construction Cluster | | | | 5,434,938 | 0 |
| | Federal Transit and Administration Division: | | | | | |
| | Direct Programs: | | | | | |
| | Federal Transit Cluster: | | | | | |
| | Federal Transit Capital Investment Grants: | | | | | |
| GR1902417000 | Transit-Oriented Development Planning Grant | 20.500 | WI-2017-006-00 | 750,000 | 369,585 | 0 |
| | Federal Transit - Formula Grants: | | | | | |
| ST3201230XX | Interstate Cost Estimate Substitute - Milwaukee Connector | 20.507 | WI-95-X033-01 | 52,692,803 | 20,331,754 | 0 |
| ST3201250XX | Milwaukee Streetcar: Pre-Revenue Services | 20.507 | WI-2017-015-00 | 3,180,000 | 119,664 | 0 |
| | Subtotal CFDA# 20.507 | | | | 20,451,418 | 0 |
| | Subtotal Federal Transit Cluster | | | | 20,821,003 | 0 |
| | Passed through the State of Wisconsin Department of Transportation: | | | | | |
| | Highway Safety Cluster: | | | | | |
| | State and Community Highway Safety: | | | | | |
| GR3300317000 | 2017 Speed Enforcement | 20.600 | 3950957-40-12 | 80,000 | 59,552 | 0 |
| GR3306017000 | 2017 Pedestrian Enforcement | 20.600 | 3950957-80-0 | 50,000 | 33,675 | 0 |
| | Subtotal CFDA# 20.600 | | | | 93,227 | 0 |
| | Passed through the State of Wisconsin Department of Transportation: | | | | | |
| | National Priority Safety Programs: | | | | | |
| GR3300417000 | 2017-2018 Alcohol Enforcement | 20.616 | 3950958-31-26 | 110,000 | 499 | 0 |
| GR3300416000 | 2016-2017 Alcohol Enforcement | 20.616 | 3950957-31-11 | 109,800 | 77,154 | 0 |
| GR3304716000 | 2016-2017 Seat Belt Task Force | 20.616 | 3950957-25-12 | 54,600 | 39,603 | 0 |
| | Subtotal CFDA# 20.616 | | | | 117,256 | 0 |
| | Subtotal Highway Safety Cluster | | | | 210,483 | 0 |
| | Direct Programs: | | | | | |
| | National Infrastructure Investments: | | | | | |
| ST3201240XX | TIGER Discretionary Grants | 20.933 | WI-2017-008-00 | 14,200,000 | 4,948,673 | 0 |
| | Total U.S. Department of Transportation | | | | 31,415,097 | 0 |

CITY OF MILWAUKEE

Schedule of Expenditures of Federal, State, and Other Awards

For the Year Ended December 31, 2017

| <u>Project I.D.</u> | <u>Grantor Agencies</u> | <u>CFDA or State Appropriation Number</u> | <u>Contract</u> | <u>Grant Award Amount</u> | <u>Grantor Expenditures</u> | <u>Passed Through to Subrecipients</u> |
|---------------------|---|---|------------------------|-----------------------------------|---------------------------------|--|
| | National Foundation on the Arts and the Humanities: | | | | | |
| | Direct Programs: | | | | | |
| | Promotion of the Arts - Grants to Organizations and Individuals: | | | | | |
| GR1501716000 | 2016-2018 MKE Plays Program | 45.024 | 16-4292-7087 | 50,000 | 34,709 | 0 |
| GR1900717000 | 2017 WI Arts Board Regranting | 45.024 | FY17-0229 | 23,060 | 23,060 | 0 |
| GR1900716000 | 2016 WI Arts Board Regranting | 45.024 | FY16-0239 | 23,060 | 660 | 0 |
| | Passed through Arts Midwest: | | | | | |
| GR8600616000 | Big Read - Time of the Butterfly | 45.024 | BIGREAD16 | 14,000 | 13,389 | 0 |
| | Subtotal CFDA# 45.024 | | | | <u>71,818</u> | <u>0</u> |
| | Passed through the State of Wisconsin Department of Public Instruction: | | | | | |
| | Grants to States: | | | | | |
| GR8600416000 | Milwaukee Public Library Literacy Kits | 45.310 | 16-40-7454-16-139-LSTA | 3,360 | 288 | 0 |
| | Total National Foundation on the Arts and the Humanities | | | | <u>72,106</u> | <u>0</u> |
| | U.S. Environmental Protection Agency: | | | | | |
| | Passed through Department of Natural Resources: | | | | | |
| | Beach Monitoring and Notification Program Implementation Grants: | | | | | |
| GR3804617000 | 2017 Beach Monitoring | 66.472 | WIDNR17 | 11,000 | 11,000 | 0 |
| | Direct Programs: | | | | | |
| | Environmental Workforce Development and Job Training Cooperative Agreements | | | | | |
| GR1501914000 | 2014-2017 Environmental Workforce | 66.815 | JT00E013652 | 200,000 | 2,483 | 0 |
| | Total U.S. Environmental Protection Agency | | | | <u>13,483</u> | <u>0</u> |
| | U.S. Department of Energy: | | | | | |
| | Direct Programs: | | | | | |
| | Conservation Research and Development: | | | | | |
| GR1501415000 | 2015-2019 Location, Location, Efficiency | 81.086 | DE-EE0007069 | 750,000 | 273,878 | 0 |
| | Total U.S. Department of Energy | | | | <u>273,878</u> | <u>0</u> |
| | U.S. Department of Health and Human Services: | | | | | |
| | Passed through Wisconsin Department of Health Services - Division of Public Health: | | | | | |
| | Public Health Emergency Preparedness: | | | | | |
| GR3801817000 | 2017 Public Health Emergency Preparedness | 93.069 | 155015-860, 155050-860 | 327,343 | 131,915 | 0 |
| GR3801816000 | 2016 Public Health Emergency Preparedness | 93.069 | 155015-760, 155050-760 | 336,548 | 205,819 | 0 |
| GR3804417000 | 2017-2018 Bioterrorism Focus CRI | 93.069 | 155190-860 | 173,732 | 97,510 | 0 |
| GR3804416000 | 2016-2017 Bioterrorism Focus CRI | 93.069 | 155190-760 | 180,405 | 110,532 | 0 |
| | Subtotal CFDA# 93.069 | | | | <u>545,776</u> | <u>0</u> |
| | Passed through Wisconsin Department of Health Services - Division of Public Health: | | | | | |
| | Environmental Public Health and Emergency Response: | | | | | |
| GR3802716000 | Smoke Free Homes for Strong Babies | 93.070 | 155078-760 | 10,000 | 9,617 | 0 |

CITY OF MILWAUKEE

Schedule of Expenditures of Federal, State, and Other Awards

For the Year Ended December 31, 2017

| <u>Project I.D.</u> | <u>Grantor Agencies</u> | <u>CFDA or State Appropriation Number</u> | <u>Contract</u> | <u>Grant Award Amount</u> | <u>Grantor Expenditures</u> | <u>Passed Through to Subrecipients</u> |
|---------------------|--|---|-----------------|-----------------------------------|---------------------------------|--|
| | Passed through Wisconsin Department of Health Services - Division of Public Health: Hospital Preparedness Program and Public Health Emergency Preparedness Aligned Cooperative Agreements: | | | | | |
| GR3801617000 | BT-PHEP Ebola 2 | 93.074 | 11111-760 | 10,000 | 9,998 | 0 |
| | Passed through Wisconsin Department of Health Services - Division of Public Health: Well-Integrated Screening & Evaluation for Women Across the Nation | | | | | |
| GR3801017000 | 2017-2018 Wisconsin Well Woman | 93.094 | 157125-860 | 60,000 | 11,718 | 0 |
| GR3801016000 | 2016-2017 Wisconsin Well Woman | 93.094 | 157125-760 | 55,000 | 23,812 | 0 |
| | Subtotal CFDA# 93.094 | | | | 35,530 | 0 |
| | Direct Programs: | | | | | |
| | Food and Drug Administration Research: | | | | | |
| GR3806616000 | 2016-2017 Food and Drug Administration Food Inspection | 93.103 | 5U18FD004642-05 | 70,000 | 53,676 | 0 |
| GR3806917000 | 2017-2018 Food and Drug Administration Advancing Implementator | 93.103 | 5U18FD005606-03 | 82,980 | 59,347 | 0 |
| GR3806916000 | 2016-2017 Food and Drug Administration Advancing Implementator | 93.103 | 5U18FD005606-02 | 72,394 | 38,738 | 0 |
| | Subtotal CFDA# 93.103 | | | | 151,761 | 0 |
| | Direct Programs: | | | | | |
| | Substance Abuse and Mental Health Services_Projects of Regional and National Significance: | | | | | |
| GR1508016000 | 2016 SAMHSA | 93.243 | 5H79TI025715-03 | 476,395 | 310,079 | 260,819 |
| GR3802617000 | 2017 Violence Prevention - Recast Milwaukee Project | 93.243 | 5H79SM063524-02 | 1,000,000 | 90,763 | 0 |
| GR3802616000 | 2016 Violence Prevention - Recast Milwaukee Project | 93.243 | 1H79SM063524-01 | 1,000,000 | 448,121 | 0 |
| | Passed through the State of Wisconsin - Department of Transportation: | | | | | |
| GR3303517000 | 2017 Drug Recognition Expert #2 | 93.243 | Not Available | 12,334 | 11,758 | 0 |
| | Passed through Wisconsin Department of Health Services - Division of Public Health: | | | | | |
| GR3301117000 | 2017 Drug Recognition Expert | 93.243 | Not Available | 12,334 | 11,705 | 0 |
| | Subtotal CFDA# 93.243 | | | | 872,426 | 260,819 |
| | Passed through Wisconsin Department of Health Services - Division of Public Health: Universal Newborn Hearing Screening: | | | | | |
| GR3804017000 | 2017 Universal Newborn Hearing Screening | 93.251 | 115002-860 | 24,400 | 24,400 | 0 |
| GR3804016000 | 2016 Universal Newborn Hearing Screening | 93.251 | 115002-760 | 59,333 | 10,599 | 0 |
| | Subtotal CFDA# 93.251 | | | | 34,999 | 0 |
| | Passed through Wisconsin Department of Health Services - Division of Public Health: Immunization Cooperative Agreements: | | | | | |
| GR3801517000 | 2017 Consolidated Immunization Action | 93.268 | 155020-760 | 262,221 | 262,221 | 0 |
| GR3802917000 | 2017 Hepatitis B Immunization | 93.268 | HEPB17 | 50,000 | 17,441 | 0 |
| | Subtotal CFDA# 93.268 | | | | 279,662 | 0 |
| | Passed through Wisconsin Department of Health Services - Division of Public Health: Centers for Disease Control and Prevention_Investigations and Technical Assistance: | | | | | |
| GR3801017000 | 2017 Wisconsin Well Woman | 93.283 | 150156-860 | 300,000 | 142,346 | 0 |
| GR3801016000 | 2016 Wisconsin Well Woman | 93.283 | 150156-760 | 385,000 | 258,009 | 0 |
| | Subtotal CFDA# 93.283 | | | | 400,355 | 0 |

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For the Year Ended December 31, 2017

| <u>Project I.D.</u> | <u>Grantor Agencies</u> | <u>CFDA or State Appropriation Number</u> | <u>Contract</u> | <u>Grant Award Amount</u> | <u>Grantor Expenditures</u> | <u>Passed Through to Subrecipients</u> |
|---------------------|---|---|---------------------------|-----------------------------------|---------------------------------|--|
| | Passed through Wisconsin Department of Health Services - Division of Public Health: Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) | | | | | |
| GR3802517000 | 2017 Lab Epidemiology and Lab Capacity | 93.323 | 6 NU50CK000421 | 359,454 | 135,951 | 0 |
| GR3802516000 | 2016 Lab Epidemiology and Lab Capacity | 93.323 | LABEPID16 | 474,519 | 96,874 | 0 |
| | Subtotal CFDA# 93.323 | | | | 232,825 | 0 |
| | Passed through the State of Wisconsin Department of Children and Families: Affordable Care Act (ACA) Maternal, Infant and Early Childhood Home Visiting Program: | | | | | |
| GR3806317000 | 2017 Comprehensive Home Visiting | 93.505 | 437003-G16-0000701-R01-05 | 898,392 | 163,052 | 0 |
| GR3806316000 | 2016 Comprehensive Home Visiting | 93.505 | 437003-G16-0000701-000-05 | 1,181,026 | 906,964 | 0 |
| | Subtotal CFDA# 93.505 | | | | 1,070,016 | 0 |
| | Passed through Wisconsin Department of Health Services - Division of Public Health: The ACA: Building Epidemiology, Laboratory, and Health Information System: Capacity in the Epidemiology and Laboratory Capacity for Infectious Disease and Emerging Infections Program Cooperative Agreements: | | | | | |
| GR3803417000 | 2017 SURVNET - ACA | 93.521 | 155141-860 | 19,665 | 6,900 | 0 |
| GR3803416000 | 2016 SURVNET - ACA | 93.521 | 155141-760 | 45,000 | 25,409 | 0 |
| | Subtotal CFDA# 93.521 | | | | 32,309 | 0 |
| | Passed through the State of Wisconsin-Department of Children and Families: Temporary Assistance for Needy Families Cluster | | | | | |
| GR3806317000 | 2017 Comprehensive Home Visiting Family Foundation | 93.558 | 437003-G16-0000701-R01-05 | 494,116 | 89,679 | 0 |
| GR3806409010 | Passed through the State of Wisconsin-Department of Health Services: Comprehensive Home Visiting Family Foundation | 93.558 | 521110-11 | 1,250,071 | 49,404 | 0 |
| | Subtotal TANF Cluster | | | | 139,083 | 0 |
| | 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) | | | | | |
| GR3801416000 | Adult Immunization | 93.733 | 155032-760 | 56,833 | 28,023 | 0 |
| GR3803016000 | Increasing Adult Immunization Rates-IMC | 93.733 | AdImm16 | 8,000 | 8,000 | 0 |
| | Subtotal CFDA# 93.733 | | | | 36,023 | 0 |
| | Passed through Wisconsin Department of Health Services - Division of Public Health: Preventive Health and Health Services Block Grant Funded Solely with PPHF | | | | | |
| GR3800517000 | 2017-2018 Preventive Health | 93.758 | 159220-860 | 57,910 | 6,485 | 0 |
| GR3800516000 | 2016-2017 Preventive Health | 93.758 | 159220-760 | 57,940 | 39,066 | 0 |
| | Subtotal CFDA# 93.758 | | | | 45,551 | 0 |
| | Passed through Wisconsin Department of Health Services: Medicaid Cluster: | | | | | |
| GR3801317000 | 2017 Consolidated Maternal & Child Health | 93.778 | 159320-760 | 24,064 | 24,064 | 0 |
| GR3805817000 | 2017 MA Outreach-Forward Health | 93.778 | 445461-760 | 377,292 | 353,784 | 0 |
| | Subtotal Medicaid Cluster | | | | 377,848 | 0 |

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| <u>Project I.D.</u> | <u>Grantor Agencies</u> | <u>CFDA or State Appropriation Number</u> | <u>Contract</u> | <u>Grant Award Amount</u> | <u>Grantor Expenditures</u> | <u>Passed Through to Subrecipients</u> |
|---------------------|---|---|------------------------|-----------------------------------|---------------------------------|--|
| GR3800317000 | Passed through Wisconsin Department of Health Services - Division of Public Health: HIV Prevention Activities_Health Department Based: 2017 Sexually Transmitted Diseases-HIV Prevention | 93.940 | 155945-760 | 197,000 | 197,000 | 0 |
| GR3800417000 | Passed through Wisconsin Department of Health Services - Division of Public Health: Sexually Transmitted Diseases Prevention and Control Grants: 2017 Sexually Transmitted Disease - Infertility Preventior | 93.977 | 155027-760 | 383,814 | 383,814 | 0 |
| GR3801317000 | Passed through Wisconsin Department of Health Services - Division of Public Health: Maternal and Child Health Services Block Grant to the States: 2017 Consolidated Maternal and Child Health | 93.994 | 159320-760 | 452,469 | 452,469 | 0 |
| | Total U.S. Department of Health and Human Services | | | | 5,307,062 | 260,819 |
| | Executive Office of the President: Direct Programs: High Intensity Drug Trafficking Areas Program: | | | | | |
| GR3302217000 | 2017 HIDTA-Interdiction | 95.001 | G17ML0002A | 56,944 | 47,505 | 0 |
| GR3302216000 | 2016 HIDTA-Interdiction | 95.001 | G16ML0002A | 50,278 | 1,532 | 0 |
| GR3302317000 | 2017 HIDTA-Heroin | 95.001 | G17ML0002A | 70,481 | 61,248 | 0 |
| GR3302316000 | 2016 HIDTA-Heroin | 95.001 | G16ML0002A | 87,724 | 9,186 | 0 |
| GR3302417000 | 2017 HIDTA-Investigative | 95.001 | G17ML0002A | 21,672 | 21,672 | 0 |
| GR3303617000 | 2017 HIDTA-Fugitive Task Force | 95.001 | G17ML0002A | 14,172 | 11,672 | 0 |
| GR3304817000 | 2017 HIDTA-Drug Gang Task Force | 95.001 | G17ML0002A | 357,112 | 270,445 | 0 |
| GR3304816000 | 2016 HIDTA-Joint Drug Gang | 95.001 | G16ML0002A | 395,201 | 64,413 | 0 |
| | Subtotal CFDA# 95.001 | | | | 487,673 | 0 |
| | Total Executive Office of the President | | | | 487,673 | 0 |
| | U.S. Department of Homeland Security: Passed through the State of Wisconsin Department of Military Affairs: Pre-Disaster Mitigation: | | | | | |
| GR5400216000 | 2016-2018 Pre-Disaster Mitigation | 97.047 | PDMC-PL-05-WI-2015-010 | 30,000 | 12,000 | 0 |
| | Direct Programs: Port Security Grant Program: | | | | | |
| GR1502016000 | 2016-2019 Port Security | 97.056 | EMW-2016-PU-00453 | 13,230 | 3,600 | 0 |
| GR1502115000 | 2015-2018 Port Security | 97.056 | EMW-2015-PU-00247 | 270,377 | 9,186 | 0 |
| | Subtotal CFDA# 97.056 | | | | 12,786 | 0 |
| | 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 | 4,217 | 0 |
| GR3100217000 | 2017 Interoperability Coordinator | 97.067 | 2015-HSW-05-10667 | 36,666 | 35,422 | 0 |
| GR3100416000 | 2016-2018 STAC Medical Intel Threat | 97.067 | 2015-HSW-40-10681 | 46,000 | 21,400 | 0 |
| GR3305217000 | 2017 HS WEM ALERT/EOD | 97.067 | 2016-HSW-02A-10896 | 4,500 | 4,477 | 0 |
| GR3305416000 | 2016-2017 Threat Analysis Center | 97.067 | 2015-HSW-40-10740 | 49,445 | 17,633 | 0 |

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| Project I.D. | Grantor Agencies | CFDA or State Appropriation Number | Contract | Grant Award Amount | Grantor Expenditures | Passed Through to Subrecipients |
|---|--|---|-------------------|--------------------------|-------------------------|---------------------------------------|
| GR3305417000 | 2017-2018 HS WEM/STAC | 97.067 | 2016-HSW-40-10914 | 30,000 | 6,267 | 0 |
| | Subtotal Homeland Security Grant Program | | | | 89,416 | 0 |
| | Total Department of Homeland Security | | | | 114,202 | 0 |
| | Total Federal Assistance | | | | 85,695,507 | 14,545,625 |
| | Total Federal Assistance - Current | | | | 67,431,782 | 14,545,625 |
| | Total Prior Years' Loans with Continuing Requirements: | | | | 18,263,725 | 0 |
| | Total Federal Assistance | | | | 85,695,507 | 14,545,625 |
| State Assistance: | | | | | | |
| Wisconsin Department of Administration: | | | | | | |
| Direct Programs: | | | | | | |
| GR1541700000 | State Emergency Solutions Grant-HPP | 505.703B | ETH 17-11 | 232,466 | 75,797 | 70,996 |
| GR1541600000 | State Emergency Solutions Grant-HPP | 505.703B | ETH 16-13 | 348,149 | 211,257 | 203,826 |
| | Subtotal State Approp#505.703B | | | | 287,054 | 274,822 |
| Direct Programs: | | | | | | |
| GR1541700000 | State Emergency Solutions Grant-THP | 505.707B | ETH 17-11 | 25,000 | 22,937 | 22,937 |
| GR1541600000 | State Emergency Solutions Grant-THP | 505.707B | ETH 16-13 | 25,000 | 11,333 | 11,333 |
| | Subtotal State Approp#505.707B | | | | 34,270 | 34,270 |
| | Total Wisconsin Department of Administration | | | | 321,324 | 309,092 |
| Wisconsin Department of Health and Family Services - Division of Public Health: | | | | | | |
| Direct Programs: | | | | | | |
| GR3801017000 | 2017-2018 Wisconsin Well Woman | 435.119011 | 119011-860 | 115,200 | 60,711 | 0 |
| GR3801016000 | 2016-2017 Wisconsin Well Woman | 435.119011 | 119011-760 | 115,200 | 44,607 | 0 |
| | Subtotal State Approp.# 435.119011 | | | | 105,318 | 0 |
| Direct Programs: | | | | | | |
| GR3200416000 | 2016-2017 EMS Funding Assistance | 435.119 | | 67,147 | 31,537 | 0 |
| Direct Programs: | | | | | | |
| GR3800717000 | 2017-2018 Congenital Disorder | 435.128 | 128010-860 | 142,026 | 70,947 | 0 |
| GR3800716000 | 2016-2017 Congenital Disorder | 435.128 | 128010-760 | 142,026 | 68,002 | 0 |
| | Subtotal State Approp.# 435.128 | | | | 138,949 | 0 |
| Direct Programs: | | | | | | |
| GR3801117000 | 2017 Women Infants and Children | 435.154 | 154720-760 | 6,237 | 6,237 | 0 |

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|---------------------|--|---|--------------------|-----------------------------------|---------------------------------|--|
| | Direct Programs: | | | | | |
| GR3801017000 | 2017-2018 Wisconsin Well Woman | 435.157 | 157010-860 | 280,000 | 157,209 | 0 |
| GR3801016000 | 2016-2017 Wisconsin Well Woman | 435.157 | 157010-760 | 285,000 | 92,340 | 0 |
| GR3801917000 | 2017 Consolidated Lead Detection Program | 435.157 | 157720-760 | 250,489 | 242,727 | 0 |
| | Passed through Health Care Education & Training, Inc. | | | | | |
| GR3802417000 | 2017 WWP - Health Care Education & Training | 435.157 | 157120-760 | 12,000 | 12,000 | 0 |
| | Subtotal State Approp.# 435.157 | | | | <u>504,276</u> | <u>0</u> |
| | Direct Programs: | | | | | |
| | Maternal and Child Health Services Block Grant to the States: | | | | | |
| GR3801317000 | 2017 Consolidated Maternal and Child Health | 435.159 | 159320-760 | 24,064 | 24,064 | 0 |
| GR3807617000 | 2017 Dual Protection Part Initiative | 435.159 | DUALPROT17 | 110,125 | 110,125 | 0 |
| GR3807616000 | 2016 Dual Protection Part Initiative | 435.159 | DUALPROT16 | 200,000 | 261 | 0 |
| | Subtotal State Approp.# 435.159 | | | | <u>134,450</u> | <u>0</u> |
| | Total Wisconsin Department of Health and Family Services | | | | <u>920,767</u> | <u>0</u> |
| | Wisconsin Department of Justice: | | | | | |
| | Direct Programs: | | | | | |
| | Juvenile Justice and Delinquency Prevention_Allocation to States | | | | | |
| GR3302917000 | 2017-2018 Shotspotter City of Milwaukee | 455.207 | 2018-SS-01-12801 | 175,000 | 175,000 | 0 |
| | Direct Programs: | | | | | |
| | Law Enforcement Training Fund-Local Assistance: | | | | | |
| GR3305617000 | 2017 Counterterrorism Conference | 455.231 | 2017-LE-01-12260 | 2,500 | 1,915 | 0 |
| GR3306617000 | 2017 Roll Call Law Video | 455.231 | 2017-LE-01-12223 | 14,500 | 4,413 | 0 |
| GR3307017000 | 2017-2018 Roll Call Law Video | 455.231 | 2018-LE-01-12462 | 4,834 | 4,230 | 0 |
| | Subtotal State Approp.# 455.231 | | | | <u>10,558</u> | <u>0</u> |
| | Direct Programs: | | | | | |
| | Uniform Beat Patrol Officers: | | | | | |
| GR3301517000 | 2017 Beat Patrol | 455.275 | 2017-BP-01-11618-2 | 126,714 | 126,714 | 0 |
| | Total Wisconsin Department of Justice | | | | <u>312,272</u> | <u>0</u> |
| | Wisconsin Department of Natural Resources: | | | | | |
| | Direct Programs: | | | | | |
| GR5400117000 | 2017 Recycling Grant-Basic | 370.670 | RU#40251 | 2,159,965 | 2,159,965 | 0 |
| GR5400117010 | 2017 Recycling Grant-Consolidated | 370.673 | RU#40251 | 152,235 | 152,235 | 0 |
| | Subtotal State Approp.# 370.670 & 370.673 | | | | <u>2,312,200</u> | <u>0</u> |
| | Total Wisconsin Department of Natural Resources | | | | <u>2,312,200</u> | <u>0</u> |
| | Wisconsin Department of Transportation: | | | | | |
| | Direct Programs: | | | | | |
| | Local Roads Improvement Program: | | | | | |
| ST211000000 | Local Roads Improvement Grants | 395.206 | 0880-17-03 | 995,032 | 670,633 | 0 |

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| <u>Project I.D.</u> | <u>Grantor Agencies</u> | <u>CFDA or State Appropriation Number</u> | <u>Contract</u> | <u>Grant Award Amount</u> | <u>Grantor Expenditures</u> | <u>Passed Through to Subrecipients</u> |
|---------------------|--|---|------------------------|-----------------------------------|---------------------------------|--|
| | Direct Programs: | | | | | |
| | Wisconsin Harbor Assistance Program: | | | | | |
| PT320140200 | Harbor Assistance Program | 395.905 | 0495-07-01, 0495-07-02 | 1,200,000 | 1,038,865 | 0 |
| | Total Wisconsin Department of Transportation | | | | 1,709,498 | 0 |
| | Total State Assistance | | | | 5,576,061 | 309,092 |
| | Local Assistance: | | | | | |
| | Columbia St. Mary's: | | | | | |
| | Direct Programs: | | | | | |
| GR3806309000 | Intensive Home Visit/Center Health | | CSM 063 | 439,708 | 26,134 | 0 |
| | Total Columbia St. Mary's | | | | 26,134 | 0 |
| | Fidelity Charitable: | | | | | |
| | Direct Programs: | | | | | |
| GR1501017000 | 2017 Water Centric Cities | | 4028 | 45,000 | 45,000 | 0 |
| | Total Fidelity Charitable | | | | 45,000 | 0 |
| | Firehouse Subs Public Safety Foundation, Inc.: | | | | | |
| | Direct Programs: | | | | | |
| GR3306517000 | 2017 Firehouse Subs Public Safety | | | 13,981 | 13,981 | 0 |
| | Total Firehouse Subs Public Safety Foundation, Inc | | | | 13,981 | 0 |
| | Greater Milwaukee Foundation: | | | | | |
| | Direct Programs: | | | | | |
| GR1500917000 | 2017-2018 Fondy Park | | 20170778 | 25,000 | 18,029 | 0 |
| GR1501116000 | 2016-2017 Fondy Stormwater Park-FFLM | | 20170561 | 34,625 | 34,625 | 0 |
| GR1501816000 | 2016-2017 Green Infrastructure | | 20153795 | 25,000 | 25,000 | 0 |
| GR1504013000 | Milwaukee Continuum of Care | | | 300,000 | 44,900 | 0 |
| GR3307217000 | 2017 World Peace Celebration | | 20170999 | 5,000 | 4,725 | 0 |
| GR3308615000 | 2015-2018 Crisis Intervention Training | | 20144110 | 500,000 | 206,161 | 0 |
| GR3802117000 | Breast Cancer GMF-CB Urban Fund | | 2017 GMF | 13,423 | 13,423 | 0 |
| GR3804817000 | Milwaukee Champion Prize | | CHAMPPRIZE 17 | 1,458 | 1,458 | 0 |
| GR3804816000 | Milwaukee Champion Award | | CHAMPPRIZE 16 | 1,388 | 1,388 | 0 |
| GR3804815000 | Milwaukee Champion Prize | | CHAMPION15 | 1,301 | 1,301 | 0 |
| GR3804814000 | Milwaukee Champion Prize | | CHAMPION14 | 1,350 | 300 | 0 |
| | Total Greater Milwaukee Foundation | | | | 351,310 | 0 |
| | Joyce Foundation: | | | | | |
| | Direct Programs: | | | | | |
| GR3807314000 | VP-Victims & Suspects of Firearm Violence | | JOYCE 14 | 190,000 | 3,485 | 0 |
| | Total Joyce Foundation | | | | 3,485 | 0 |

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| Project I.D. | Grantor Agencies | CFDA or State Appropriation Number | Contract | Grant Award Amount | Grantor Expenditures | Passed Through to Subrecipients |
|--------------|---|---|-----------------------|--------------------------|-------------------------|---------------------------------------|
| | Kresge Foundation: | | | | | |
| | Direct Programs: | | | | | |
| GR3803216000 | Climate Change & Public Health | | #1021104 | 40,000 | 29,864 | 0 |
| | Total Kresge Foundation | | | | 29,864 | 0 |
| | Medical College of Wisconsin: | | | | | |
| | Direct Programs: | | | | | |
| GR3801717000 | Colorectal Cancer Education | | COLON17 | 31,823 | 5,080 | 0 |
| GR3802317000 | Mobile Tele-Eye Health Project | | TELE-EYE 17 | 12,000 | 3,295 | 0 |
| | Total Medical College of Wisconsin | | | | 8,375 | 0 |
| | Milwaukee County: | | | | | |
| | Direct Programs: | | | | | |
| GR1503016000 | Milwaukee Continuum of Care | | HD16-022616-A | 50,000 | 814 | 0 |
| GR1506013000 | Milwaukee County Shelter Service | | HD-13-201301 | 99,900 | 60,702 | 0 |
| | Total Milwaukee County | | | | 61,516 | 0 |
| | Milwaukee County Federated Library System: | | | | | |
| | Direct Programs: | | | | | |
| GR8600117000 | 2017-2018 Interlibrary Loan | | MCFLS 7/1/17-12/31/17 | 18,225 | 8,578 | 0 |
| GR8600117000 | 2017-2018 Interlibrary Loan | | MCFLS 1/1/18-6/30/18 | 18,225 | 8,578 | 0 |
| GR8600116000 | 2016-2017 Interlibrary Loan | | MCFLS 7/1/16-12/31/16 | 18,225 | 8,902 | 0 |
| GR8600116000 | 2016-2017 Interlibrary Loan | | MCFLS 1/1/17-6/30/17 | 18,225 | 8,902 | 0 |
| | Total Milwaukee County Federated Library System | | | | 34,960 | 0 |
| | Milwaukee Foundation: | | | | | |
| | Direct Programs: | | | | | |
| GR3810110000 | 2010 Milwaukee Foundation-Breast Cancer Awareness Grant | | | 941,739 | 62,774 | 0 |
| | Total Milwaukee Foundation | | | | 62,774 | 0 |
| | Milwaukee Metropolitan Sewerage District: | | | | | |
| | Direct Programs: | | | | | |
| | Green Infrastructure Partnership Program Funding Agreement : | | | | | |
| GR1501317000 | 2017-2018 Fondy Park - Green Solutions | | M03076P50 | 30,000 | 30,000 | 0 |
| GR1501516000 | 2016-2018 Fondy Stormwater Park - MMSD | | W96001P10 | 64,375 | 64,375 | 0 |
| SM320170100 | Private Property Infiltration and Inflow Reduction Agreement | | MI06 | 2,780,000 | 2,195,113 | 0 |
| SM320170XXX | Green Solutions Funding Agreement - Nine Green Alleys | | M03076P54 | 636,744 | 453,243 | 0 |
| SM320160100 | Green Solutions Funding Agreement - 107th Street Bioswales | | M03076P31 | 407,978 | 393,735 | 0 |
| SM320160300 | Green Solutions for North Sherman Boulevard Bioswales Funding Agreement | | M03076P36 | 299,000 | 702 | 0 |
| SM320140300 | Private Property Infiltration and Inflow Reduction Agreement | | MI04 | 420,625 | 10,069 | 0 |
| | Total Milwaukee Metropolitan Sewerage District | | | | 3,147,237 | 0 |

CITY OF MILWAUKEE
Schedule of Expenditures of Federal, State, and Other Awards
For the Year Ended December 31, 2017

| Project I.D. | Grantor Agencies | CFDA or State Appropriation Number | Contract | Grant Award Amount | Grantor Expenditures | Passed Through to Subrecipients |
|--------------|--|---|---------------------------|--------------------------|-------------------------|---------------------------------------|
| | Tides Foundation Funds: | | | | | |
| | Passed through Center for Youth Engagement: | | | | | |
| GR3803516000 | Tides Foundation Grant | | | 180,000 | 83,521 | 0 |
| | Total Tides Foundation Funds | | | | <u>83,521</u> | <u>0</u> |
| | United Way of Greater Milwaukee: | | | | | |
| | Direct Programs: | | | | | |
| GR3803817000 | 2017 Healthy Birth Outcomes | | UNITED17 | 40,000 | 23,696 | 0 |
| GR3803816000 | 2016 Healthy Birth Outcomes | | UNITED16 | 35,000 | 35,000 | 0 |
| | Total United Way of Greater Milwaukee | | | | <u>58,696</u> | <u>0</u> |
| | State of Wisconsin Department of Health Services: | | | | | |
| | Direct Programs: | | | | | |
| GR3801314010 | 2014 Consolidated Maternal & Child Health - Program Income | | 159320-460 | 458 | 367 | 0 |
| | Total State of Wisconsin Department of Health Services | | | | <u>367</u> | <u>0</u> |
| | State of Wisconsin Department of Public Instruction: | | | | | |
| | Direct Programs: | | | | | |
| GR8600117000 | 2017-2018 Interlibrary Loan | | WIPUBINT17 | 59,847 | 28,171 | 0 |
| GR8600116000 | 2016-2017 Interlibrary Loan | | WIPUBINT16 | 59,847 | 29,232 | 0 |
| GR8600217000 | 2017-2018 Regional Library Blind | | WI REG LIB 17 | 976,820 | 456,855 | 0 |
| GR8600216000 | 2016-2017 Regional Library Blind | | WI REG LIB 16 | 968,700 | 390,332 | 0 |
| | Total State of Wisconsin Department of Public Instruction | | | | <u>904,590</u> | <u>0</u> |
| | State of Wisconsin Department of Children and Families: | | | | | |
| | Direct Programs: | | | | | |
| GR3806317000 | 2017 Comprehensive Home Visiting Family Foundation | | 437003-G16-0000701-R01-05 | 104,812 | 19,023 | 0 |
| | Total State of Wisconsin Department of Children and Families | | | | <u>19,023</u> | <u>0</u> |
| | State of Wisconsin Department of Transportation: | | | | | |
| | Direct Programs: | | | | | |
| GR3200616000 | 2016-2017 Zoo Interchange Project | | 1060-37-92 No. 39 | 50,000 | 25,000 | 0 |
| GR3306316000 | 2016-2017 Zoo Interchange-Guards | | 1060-37-91 No. 38 | 22,000 | 7,753 | 0 |
| GR3307716000 | 2016-2017 Zoo Interchange-Overtime | | 1060-37-91 No. 45 | 50,000 | 19,438 | 0 |
| | Total State of Wisconsin Department of Transportation | | | | <u>52,191</u> | <u>0</u> |
| | Wisconsin Department of Financial Institution: | | | | | |
| | Direct Programs: | | | | | |
| GR3601916000 | WDFI Demolition Initiative Grant | | | 2,000,000 | 145,200 | 0 |
| | Total Wisconsin Department of Financial Institution: | | | | <u>145,200</u> | <u>0</u> |

CITY OF MILWAUKEE
Schedule of Expenditures of Federal, State, and Other Awards
For the Year Ended December 31, 2017

| Project I.D. | Grantor Agencies | CFDA or State Appropriation Number | Contract | Grant Award Amount | Grantor Expenditures | Passed Through to Subrecipients |
|--------------|---|---|----------------|--------------------------|-------------------------|---------------------------------------|
| | Wisconsin Economic Development Corporation: | | | | | |
| | Direct Programs: | | | | | |
| GR1902517000 | 2017 WEDC - The Griot | | CDI FY17-23663 | 250,000 | 250,000 | 0 |
| | Total Wisconsin Economic Development Corporation | | | | <u>250,000</u> | <u>0</u> |
| | Wisconsin Partnership Program: | | | | | |
| | Direct Programs: | | | | | |
| GR3807017000 | Growing Healthy Soil | | 1469322 | 1,000 | 1,000 | 0 |
| GR3807716000 | Direct Assistance for DADS | | WPPDADS16 | 99,969 | 534 | 0 |
| GR3807816000 | Community Safety Data Repository | | WPP2465 | 101,497 | 58,710 | 0 |
| | Total Wisconsin Partnership Program | | | | <u>60,244</u> | <u>0</u> |
| | Zilber Foundation: | | | | | |
| | Direct Programs: | | | | | |
| GR1501216000 | 2016-2018 North Avenue Streetscaping | | 16064 | 100,000 | 8,894 | 0 |
| | Total Zilber Foundation | | | | <u>8,894</u> | <u>0</u> |
| | Total Local Assistance | | | | <u>5,367,362</u> | <u>0</u> |
| | Total Financial Assistance | | | | <u>96,638,930</u> | <u>14,854,717</u> |
| | Total Financial Assistance - Current | | | | 78,375,205 | 14,854,717 |
| | Total Prior Years' Loans with Continuing Requirements | | | | <u>18,263,725</u> | <u>0</u> |
| | Total Financial Assistance | | | | <u>96,638,930</u> | <u>14,854,717</u> |

CITY OF MILWAUKEE

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

Year ended December 31, 2017

(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, 2017

(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 2014 through 2017 pass-through grantor’s numbers and the grant awards for the four years. In addition, the City received \$66,257, \$79,191, \$246,637, and \$202,680 in 2017, 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, 2017, the outstanding balances of the loans by grant program are as follows:

| CFDA Number | Grant Program | Forgivable Loans | Loans with Continuing Monitoring Requirements | Total Loan Balance |
|----------------|--|---------------------|--|-----------------------|
| 14.218 | CDBG-Entitlement Grant Cluster - CDBG | \$ 117,019 | \$ 3,680,503 | \$ 3,797,522 |
| 14.218 | CDBG-Entitlement Grant Cluster - NSP 1 | 2,652,072 | - | 2,652,072 |
| 14.218 | CDBG-Entitlement Grant Cluster - NSP 3 | 1,003,832 | - | 1,003,832 |
| 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 | 7,694,023 | 12,184,088 | 19,878,111 |
| 14.256 | Neighborhood Stabilization Program 2 | 6,956,980 | 1,204,675 | 8,161,655 |
| | Aggregate Balance | <u>\$19,144,614</u> | <u>\$17,478,266</u> | <u>\$36,622,880</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, 2017

(6) Related Party Transactions

The City expended \$193,315 in 2017 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 2017, the greater amount was \$2,570,865. (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 2017, the threshold for these programs was \$642,716 to \$2,570,865. Federal programs classified as major for the year ended December 31, 2017 were as follows:

| Grant Programs | CFDA Number | 2017 Grantor Expenditures |
|---|------------------------|--------------------------------------|
| Highway Planning and Construction Cluster | 20.205 | 5,434,938 |
| Federal Transit Cluster | 20.FTC | 20,821,003 |
| National Infrastructure Investments | 20.933 | 4,948,673 |

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, 2017 were as follows:

| Grant Programs | State Appropriation Number | 2017 Grantor Expenditures |
|--|---|--|
| Consolidated Lead Detection Program ¹ | 435.157 | \$ 242,727 |
| Wisconsin Harbor Assistance Program | 395.905 | 1,038,865 |

¹ 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 due to the nature of the program and guidance from the State of Wisconsin. In addition, 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 due to the nature of the program 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, 2017

(8) Subrecipient Pass-Through Amounts

Certain federal and state awards have been passed through to subrecipients. The following shows the programs and amounts that were passed through to subrecipients in 2017:

| Grant Programs | CFDA/State ID Number | Amount |
|---|---------------------------------|----------------------------|
| CDBG-Entitlement Grants Cluster – CDBG 2017 | 14.218 | \$5,765,436 |
| CDBG-Entitlement Grants Cluster – CDBG 2016 | 14.218 | 692,671 |
| CDBG-Entitlement Grants Cluster – CDBG 2015 | 14.218 | 492,110 |
| CDBG-Entitlement Grants Cluster – CDBG 2014 | 14.218 | 101,466 |
| CDBG-Entitlement Grants Cluster – NSP 1 | 14.218 | 3,328 |
| CDBG State Program – NSP 1 WI | 14.228 | 51,475 |
| Emergency Solutions Grant Program-2017 | 14.231 | 1,316,253 |
| Emergency Solutions Grant Program-2016 | 14.231 | 164,632 |
| Emergency Solutions Grant Program WI-2017 | 14.231 | 120,845 |
| Emergency Solutions Grant Program WI-2016 | 14.231 | 103,202 |
| Home Investment Partnerships Program-2017 | 14.239 | 1,742,736 |
| Home Investment Partnerships Program-2016 | 14.239 | 1,155,944 |
| Home Investment Partnerships Program-2015 | 14.239 | 875,232 |
| Home Investment Partnerships Program-2014 | 14.239 | 970,941 |
| Housing Opportunity for Persons with AIDS-2017 | 14.241 | 663,532 |
| Neighborhood Stabilization Program 2 | 14.256 | 1,417 |
| Justice Systems Response to Families | 16.021 | 55,189 |
| Supervised Visitation, Safe Havens for Children | 16.527 | 8,397 |
| Substance Abuse & Mental Health Services Project-2016 | 93.243 | 260,819 |
| Total Federal | | <u>14,545,625</u> |
| Emergency Solutions Grant Program-HPP WI 2017 | 505.703B | 70,996 |
| Emergency Solutions Grant Program-HPP WI 2016 | 505.703B | 203,826 |
| Emergency Solutions Grant Program-THP WI 2017 | 505.707B | 22,937 |
| Emergency Solutions Grant Program-THP WI 2016 | 505.707B | 11,333 |
| Total State | | <u>309,092</u> |
| Total Federal & State | | <u><u>\$14,854,717</u></u> |

CITY OF MILWAUKEE

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

Year ended December 31, 2017

(9) State Programs Excluded from Testing

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

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

(10) Indirect Cost Allocation Rate

The City of Milwaukee has not elected to apply the 10% de minimis indirect cost rate to awards for the year ended December 31, 2017

CITY OF MILWAUKEE
DHS Cost Reimbursement Award Schedule
For the Audit Period Ended December 31, 2017

| | | | | | | | |
|--|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| CARS Profile | 11111 | 115002 | 115002 | 119011 | 119011 | 128010 | 128010 |
| Agency Type | 760 | 760 | 860 | 760 | 860 | 760 | 860 |
| CFDA or State Appropriation Number | 93.074 | 93.251 | 93.251 | 435.119011 | 435.119011 | 435.128 | 435.128 |
| City of Milwaukee Project ID | GR3801617000 | GR3804016000 | GR3804017000 | GR3801016300 | GR3801017300 | GR3800716000 | GR3800717000 |
| Award Amount | \$10,000 | \$59,333 | \$24,400 | \$115,200 | \$115,200 | \$142,026 | \$142,026 |
| Award Period | 07/16 - 06/17 | 04/16 - 03/17 | 04/17 - 03/18 | 07/16 - 06/17 | 07/17 - 06/18 | 07/16 - 06/17 | 07/17 - 06/18 |
| Period of Award Within Audit Period | 01/07 - 06/17 | 01/17 - 03/17 | 04/17 - 12/17 | 01/17 - 06/17 | 07/17 - 12/17 | 01/17 - 06/17 | 07/17 - 12/17 |
| Expenditures Reported to DHS for Payment: | 9,998 | 10,599 | 24,400 | 44,607 | 60,711 | 68,002 | 70,947 |
| Total Costs of Award: | | | | | | | |
| Employees Salaries and Wages | 0 | 6,793 | 16,261 | 30,158 | 39,341 | 45,586 | 48,241 |
| Employees Fringe Benefits | 0 | 3,027 | 7,247 | 13,442 | 17,535 | 20,318 | 21,501 |
| Other | 9,998 | 779 | 892 | 1,007 | 3,835 | 2,098 | 1,205 |
| Total Operating Costs of Award | 9,998 | 10,599 | 24,400 | 44,607 | 60,711 | 68,002 | 70,947 |
| Less: Disallowed Costs | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Less: Program Revenue and Other Offsets to Costs | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Allowable Costs | 9,998 | 10,599 | 24,400 | 44,607 | 60,711 | 68,002 | 70,947 |

CITY OF MILWAUKEE
DHS Cost Reimbursement Award Schedule
For the Audit Period Ended December 31, 2017

| | | | | | | | |
|--|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| CARS Profile | 150156 | 150156 | 154661 | 154661 | 154710 | 154720 | 155015 |
| Agency Type | 760 | 860 | 760 | 860 | 760 | 760 | 760 |
| CFDA or State Appropriation Number | 93.283 | 93.283 | 10.561 | 10.561 | 10.557 | 435.154 | 93.069 |
| City of Milwaukee Project ID | GR3801016100 | GR3801017100 | GR3802816000 | GR3802817000 | GR3801117100 | GR3801117200 | GR3801816000 |
| Award Amount | \$385,000 | \$300,000 | \$28,814 | \$30,445 | \$1,561,269 | \$6,237 | \$332,328 |
| Award Period | 07/16 - 06/17 | 07/16 - 06/17 | 10/16 - 09/17 | 10/17 - 09/18 | 01/17 - 12/17 | 01/17 - 12/17 | 07/16 - 06/17 |
| Period of Award Within Audit Period | 01/17 - 06/17 | 07/17 - 12/17 | 01/17 - 09/17 | 10/17 - 12/17 | 01/17 - 12/17 | 01/17 - 12/17 | 01/17 - 06/17 |
| Expenditures Reported to DHS for Payment: | 258,009 | 142,346 | 22,328 | 648 | 1,481,840 | 6,237 | 202,940 |
| Total Costs of Award: | | | | | | | |
| Employees Salaries and Wages | 82,165 | 63,506 | 14,428 | 0 | 688,514 | 2,722 | 84,092 |
| Employees Fringe Benefits | 36,622 | 28,305 | 6,431 | 0 | 306,875 | 1,213 | 37,481 |
| Other | 139,222 | 50,535 | 1,469 | 648 | 486,451 | 2,302 | 81,367 |
| Total Operating Costs of Award | 258,009 | 142,346 | 22,328 | 648 | 1,481,840 | 6,237 | 202,940 |
| Less: Disallowed Costs | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Less: Program Revenue and Other Offsets to Costs | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Allowable Costs | 258,009 | 142,346 | 22,328 | 648 | 1,481,840 | 6,237 | 202,940 |

CITY OF MILWAUKEE
DHS Cost Reimbursement Award Schedule
For the Audit Period Ended December 31, 2017

| CARS Profile | 155015 | 155020 | 155027 | 155032 | 155050 | 155050 | 155078 |
|--|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Agency Type | 860 | 760 | 760 | 760 | 760 | 860 | 760 |
| CFDA or State Appropriation Number | 93.069 | 93.268 | 93.977 | 93.733 | 93.069 | 93.069 | 93.070 |
| City of Milwaukee Project ID | GR3801817000 | GR3801517000 | GR3800417000 | GR3801416000 | GR3801816000 | GR3801817000 | GR3802716000 |
| Award Amount | \$305,319 | \$262,221 | \$383,814 | \$56,833 | \$4,220 | \$22,024 | \$10,000 |
| Award Period | 07/17 - 06/18 | 01/17 - 12/17 | 01/17 - 12/17 | 05/16 - 06/17 | 07/16 - 06/17 | 07/17 - 06/18 | 08/16 - 07/17 |
| Period of Award Within Audit Period | 07/17 - 12/17 | 01/17 - 12/17 | 01/17 - 12/17 | 01/17 - 06/17 | 01/17 - 06/17 | 07/17 - 12/17 | 01/17 - 07/17 |
| Expenditures Reported to DHS for Payment: | 109,891 | 262,221 | 383,814 | 28,023 | 2,879 | 22,024 | 9,617 |
| Total Costs of Award: | | | | | | | |
| Employees Salaries and Wages | 61,599 | 170,038 | 192,279 | 5,456 | 0 | 15,234 | 0 |
| Employees Fringe Benefits | 27,455 | 75,788 | 85,701 | 2,432 | 0 | 6,790 | 0 |
| Other | 20,837 | 16,395 | 105,834 | 20,135 | 2,879 | 0 | 9,617 |
| Total Operating Costs of Award | 109,891 | 262,221 | 383,814 | 28,023 | 2,879 | 22,024 | 9,617 |
| Less: Disallowed Costs | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Less: Program Revenue and Other Offsets to Costs | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Allowable Costs | 109,891 | 262,221 | 383,814 | 28,023 | 2,879 | 22,024 | 9,617 |

CITY OF MILWAUKEE
DHS Cost Reimbursement Award Schedule
For the Audit Period Ended December 31, 2017

| | | | | | | | |
|--|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| CARS Profile | 155141 | 155141 | 155190 | 155190 | 155945 | 157010 | 157010 |
| Agency Type | 760 | 860 | 760 | 860 | 760 | 760 | 860 |
| CFDA or State Appropriation Number | 93.521 | 93.521 | 93.069 | 93.069 | 93.940 | 435.157 | 435.157 |
| City of Milwaukee Project ID | GR3803416000 | GR3803417000 | GR3804416000 | GR3804417000 | GR3800317000 | GR3801016500 | GR3801017400 |
| Award Amount | \$45,000 | \$19,665 | \$180,405 | \$173,732 | \$197,000 | \$285,000 | \$200,000 |
| Award Period | 08/16 - 07/17 | 08/17 - 07/18 | 07/16 - 06/17 | 07/17 - 06/18 | 01/17 - 12/17 | 07/16 - 06/17 | 07/17 - 06/18 |
| Period of Award Within Audit Period | 01/17 - 07/17 | 08/17 - 12/17 | 01/17 - 06/17 | 07/17 - 12/17 | 01/17 - 12/17 | 01/17 - 06/17 | 07/17 - 12/17 |
| Expenditures Reported to DHS for Payment: | 25,409 | 6,900 | 110,532 | 97,510 | 197,000 | 92,340 | 82,209 |
| Total Costs of Award: | | | | | | | |
| Employees Salaries and Wages | 17,575 | 4,773 | 73,544 | 66,711 | 88,670 | 0 | 0 |
| Employees Fringe Benefits | 7,834 | 2,127 | 32,779 | 29,734 | 39,521 | 0 | 0 |
| Other | 0 | 0 | 4,209 | 1,065 | 68,809 | 92,340 | 82,209 |
| Total Operating Costs of Award | 25,409 | 6,900 | 110,532 | 97,510 | 197,000 | 92,340 | 82,209 |
| Less: Disallowed Costs | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Less: Program Revenue and Other Offsets to Costs | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Allowable Costs | 25,409 | 6,900 | 110,532 | 97,510 | 197,000 | 92,340 | 82,209 |

CITY OF MILWAUKEE
DHS Cost Reimbursement Award Schedule
For the Audit Period Ended December 31, 2017

| | | | | | | | |
|--|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| CARS Profile | 157010 | 157010 | 157120 | 157125 | 157125 | 157720 | 159220 |
| Agency Type | 860 | 860 | 760 | 760 | 860 | 760 | 760 |
| CFDA or State Appropriation Number | 435.157 | 435.157 | 435.157 | 93.094 | 93.094 | 435.157 | 93.758 |
| City of Milwaukee Project ID | GR3801017500 | GR3801017600 | GR3802417000 | GR3801016200 | GR3801017200 | GR3801917000 | GR3800516000 |
| Award Amount | \$75,000 | \$5,000 | \$12,000 | \$55,000 | \$60,000 | \$250,489 | \$57,940 |
| Award Period | 07/17 - 06/18 | 07/17 - 06/18 | 05/17 - 06/17 | 07/16 - 06/17 | 07/17 - 06/18 | 01/17 - 12/17 | 10/15 - 08/17 |
| Period of Award Within Audit Period | 07/17 - 12/17 | 07/17 - 12/17 | 05/17 - 06/17 | 07/17 - 12/17 | 01/17 - 06/17 | 01/17 - 12/17 | 01/19 - 08/17 |
| Expenditures Reported to DHS for Payment: | 75,000 | 0 | 12,000 | 23,812 | 11,718 | 242,727 | 39,066 |
| Total Costs of Award: | | | | | | | |
| Employees Salaries and Wages | 0 | 0 | 0 | 0 | 0 | 140,586 | 0 |
| Employees Fringe Benefits | 0 | 0 | 0 | 0 | 0 | 62,660 | 0 |
| Other | 75,000 | 0 | 12,000 | 23,812 | 11,718 | 39,481 | 39,066 |
| Total Operating Costs of Award | 75,000 | 0 | 12,000 | 23,812 | 11,718 | 242,727 | 39,066 |
| Less: Disallowed Costs | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Less: Program Revenue and Other Offsets to Costs | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Allowable Costs | 75,000 | 0 | 12,000 | 23,812 | 11,718 | 242,727 | 39,066 |

CITY OF MILWAUKEE
DHS Cost Reimbursement Award Schedule
For the Audit Period Ended December 31, 2017

| | | | | | |
|--|---------------|---------------|---------------|---------------|---------------|
| CARS Profile | 159220 | 159320 | 159320 | 159320 | 445461 |
| Agency Type | 860 | 760 | 760 | 760 | 760 |
| CFDA or State Appropriation Number | 93.758 | 435.159 | 93.778 | 93.994 | 93.778 |
| City of Milwaukee Project ID | GR3800517000 | GR3801317000 | GR3801317000 | GR3801317000 | GR3805817000 |
| Award Amount | \$57,910 | \$24,064 | \$24,064 | \$452,469 | \$377,292 |
| Award Period | 10/16 - 08/18 | 01/17 - 12/17 | 01/17 - 12/17 | 01/17 - 12/17 | 01/17 - 12/17 |
| Period of Award Within Audit Period | 01/17 - 12/17 | 01/17 - 12/17 | 01/17 - 12/17 | 01/17 - 12/17 | 01/17 - 12/17 |
| Expenditures Reported to DHS for Payment: | 6,485 | 24,064 | 24,064 | 452,469 | 353,784 |
| Total Costs of Award: | | | | | |
| Employees Salaries and Wages | 0 | 13,476 | 13,476 | 253,383 | 212,867 |
| Employees Fringe Benefits | 0 | 6,006 | 6,006 | 112,936 | 94,877 |
| Other | 6,485 | 4,582 | 4,582 | 86,150 | 46,040 |
| Total Operating Costs of Award | 6,485 | 24,064 | 24,064 | 452,469 | 353,784 |
| Less: Disallowed Costs | 0 | 0 | 0 | 0 | 0 |
| Less: Program Revenue and Other Offsets to Costs | 0 | 0 | 0 | 0 | 0 |
| Total Allowable Costs | 6,485 | 24,064 | 24,064 | 452,469 | 353,784 |

**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, 2017, 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 16, 2018. 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.

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*.

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
August 6, 2018



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 AND DHS COST REIMBURSEMENT AWARD SCHEDULE 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 and Major State Program

We have audited the City of Milwaukee'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, 2017. The City of Milwaukee'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, State, And Other Awards for the year ended December 31, 2017. 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 and Major State 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, 2017.

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.

The Honorable Members
Common Council
City of Milwaukee, Wisconsin

Report on Schedule of Expenditures of Federal, State, and Other Awards and DHS Cost Reimbursement Award Schedule 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 as of and for the year ended December 31, 2017, 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 16, 2018, 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 DHS cost reimbursement award schedule 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 DHS cost reimbursement award schedule 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
August 6, 2018

**CITY OF MILWAUKEE, WISCONSIN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2017**

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? _____ yes x 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 |
|---|---|
| Highway Planning and Construction Cluster 20.205 | Federal Aid Highway Program |
| Federal Transit Cluster 20.500 20.507 | Transit-Oriented Development Planning Grant Federal Transit – Formula Grants |
| 20.933 | TIGER Discretionary Grants |

Dollar threshold used to distinguish between Type A and Type B programs: \$ 2,570,865

Auditee qualified as low-risk auditee? x yes _____ no

**CITY OF MILWAUKEE, WISCONSIN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2017**

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) | Name of State Project |
|-----------------------|------------------------------|
| 395.905 | Harbor Assistance Program |
| 435.157 | Consolidated Lead Detection |

Dollar threshold used to distinguish between Type A and Type B state projects: \$ 250,000

Section II – Financial Statement Findings

Our audit did not disclose any matters required to be reported in accordance with *Government Auditing Standards*.

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).

**CITY OF MILWAUKEE, WISCONSIN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2017**

Section IV – Other

- | | | |
|--|-----------------------------------|---|
| <p>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?</p> | <p>_____ yes</p> | <p>_____ x _____ no</p> |
| <p>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 <i>State Single Audit Guidelines</i>?</p> <ul style="list-style-type: none"> • Department of Health Services • Department of Transportation | <p>_____ yes</p> <p>_____ yes</p> | <p>_____ x _____ no</p> <p>_____ x _____ no</p> |
| <p>3. Was a Management Letter or other document conveying audit comments issued as a result of the audit?</p> | <p>_____ yes</p> | <p>_____ x _____ no</p> |

4. Name and Signature of Principal



Jacob Lenell, CPA

5. Date of Report

August 6, 2018

Martin Matson
Comptroller

Aycha Sirvanci, CPA, CIA
Deputy Comptroller



Toni Biscobing
Special Deputy Comptroller

Rocklan Wruck, CPA
Special Deputy Comptroller

Office of the Comptroller

**CITY OF MILWAUKEE, WISCONSIN
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED DECEMBER 31, 2017**

U.S. Department of Health and Human Services

The City of Milwaukee, Wisconsin respectfully submits the following summary schedule of prior audit findings for the year ended December 31, 2017.

Audit period: January 1, 2017 to December 31, 2017

The findings from the prior audit's schedule of findings and questioned costs are discussed below. The findings are numbered consistently with the numbers assigned in the prior year.

FINDINGS—FINANCIAL STATEMENT AUDIT

2016 – 001 Audit Adjustment

Condition: 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.

Status: Management implemented additional controls and performed a thorough review of delinquent tax calculations prior to use in the 2017 financial statements which resulted in no findings for the reporting period ending December 31, 2017.

FINDINGS— FEDERAL AWARD PROGRAMS AUDITS

There were no federal award program audit findings in the prior year.

If you need any further information on this prior audit finding, please contact Rocky Wruck, Accounts Director, at 414-286-2304.

Sincerely,

Martin Matson

Comptroller

MM:rjw

