



**The Single Audit Act  
Supplemental  
Financial  
Report**

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**City  
of  
Milwaukee,  
Wisconsin**

**for the  
Year Ended  
December 31, 2023**

**Bill Christianson  
Comptroller**

# City of Milwaukee

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**Bill Christianson, CPFO**  
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**Richard Bare, CPA**  
Special Deputy Comptroller

July 25, 2024

Honorable Cavalier Johnson, Mayor  
Members of the Common Council  
and the Citizens of the City of Milwaukee

Dear Mayor, Council Members, and Citizens:

The Single Audit Report for the City of Milwaukee, Wisconsin (the City) for the year ended December 31, 2023 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 Baker Tilly US, 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 Schedule of Expenditures of Federal, State and Other Awards is supplementary data to the Annual Comprehensive Financial Report of the City for the year ended December 31, 2023. 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 and the Neighborhood Improvement Development 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.

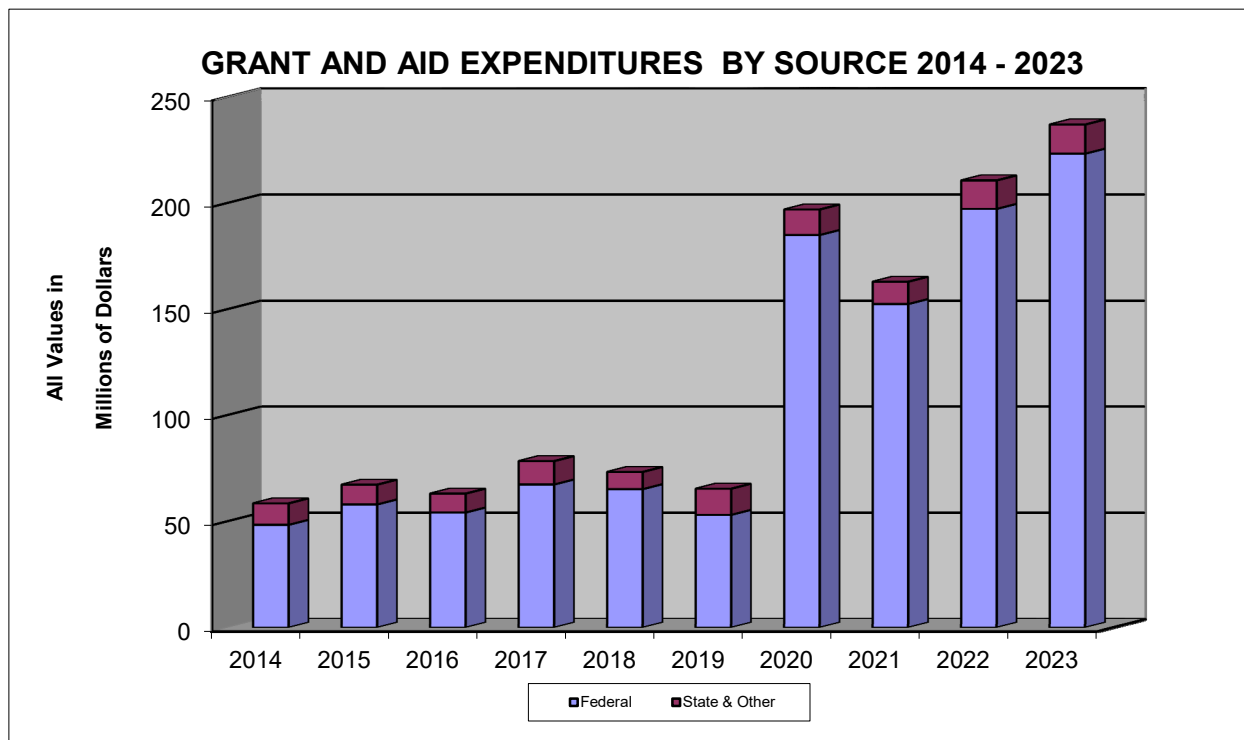


## INDEPENDENT AUDIT

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.

### 2023 GRANT ACTIVITIES

The City of Milwaukee expended \$241.9 million of grant and aid dollars in 2023; an increase of approximately \$31.2 million or 14.8% compared to the previous year. Federal assistance reported a combined increase of \$26.0 million or 13.2%. This reflects significant increases in various program areas including \$15.2 million in Treasury Department COVID-19 State and Local Fiscal Recovery Relief Fund (SLFRF); \$9.7 in Environmental Protection Agency Safe Drinking Water Revolving Fund; and \$4.2 million in Justice Department programs; offset by a total net reduction of \$3.1 million in all other Federal grant programs. In aggregate, State and Other assistance increased by approximately \$5.2 million or 38.9% from the previous year. The increase was the result of substantial pass-through funding provided by the State of Wisconsin Department of Administration for various program initiatives.

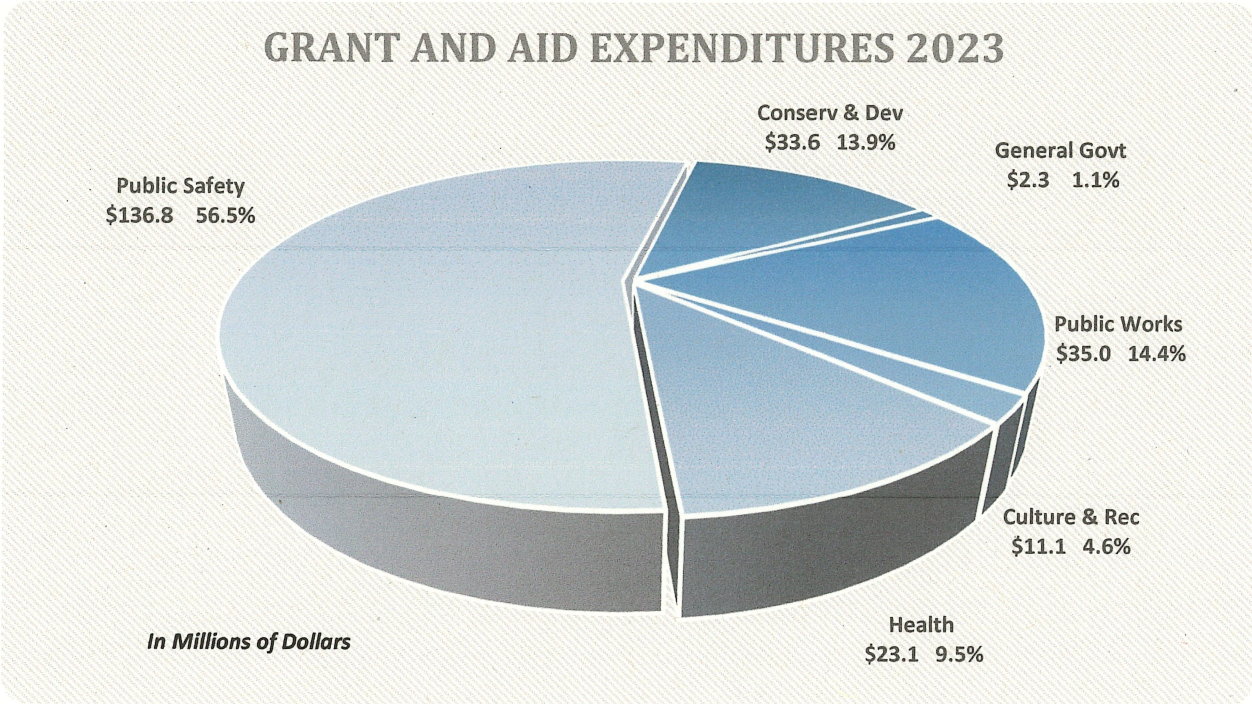


The chart above presents the City's grant and aid expenditures by source over the past 10 years. The chart reflects moderate levels of grants activities from 2014 through 2019, a dramatic increase in 2020, a considerable reduction in 2021 and a rebound from 2022 through 2023. Increase in grant activities is anticipated in the subsequent year due to the continuation of the SLFRF program and funding awarded for the Republican National Convention.

# GRANT EXPENDITURES

## 2014-2023

| <u>2014</u> | <u>2015</u> | <u>2016</u> | <u>2017</u> | <u>2018</u> | <u>2019</u> | <u>2020</u> | <u>2021</u> | <u>2022</u> | <u>2023</u> |
|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| \$58.5      | \$67.3      | \$63.1      | \$78.4      | \$73.3      | \$65.4      | \$197.0     | \$163.0     | \$210.7     | \$241.9     |



The graph above indicates the areas in which the City expended 2023 grant funds. The largest category is that of Public Safety which received a substantial amount of SLFRF; followed by Public Works, which received Safe Drinking Water and Highway Planning and Construction funding. Expenditures in these categories primarily related to mitigation efforts and improvement of the City's infrastructure.

## ACKNOWLEDGEMENT

The timely preparation of this report could not have been achieved 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, Baker Tilly US, 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,

Bill Christianson  
Comptroller

**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***

Independent Auditors' Report

To the Honorable Members of the  
Common Council of the City of Milwaukee

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 (*Government Auditing Standards*), 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 (the City), as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated July 25, 2024.

**Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) as a basis for designing 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's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. 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 or significant deficiencies may exist that were not identified.

## **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the City'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 financial statements. 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 results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "Baker Tilly US, LLP". The signature is written in a cursive, flowing style.

Milwaukee, Wisconsin  
July 25, 2024

**Report on Compliance  
for Each Major Federal and Major State Program;  
Report on Internal Control Over Compliance; and  
Report on the Schedule of Expenditures of Federal and State Awards  
Required by the Uniform Guidance and the *State Single Audit Guidelines***

Independent Auditors' Report

To the Honorable Members of the  
Common Council of the City of Milwaukee

**Report on Compliance for Each Major Federal and Major State Program**

***Opinion on Each Major Federal and Major State Program***

We have audited the City of Milwaukee's (the City) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* and the *State Single Audit Guidelines* (the *Guidelines*) that could have a direct and material effect on each of the City's major federal and major state programs for the year ended December 31, 2023. The City'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.

In our opinion, the City complied, in all material respects, with the 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, 2023.

***Basis for Opinion on Each Major Federal and Major State Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); 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 the *Guidelines*. Our responsibilities under those standards, the Uniform Guidance, and the *Guidelines* are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal and major state program. Our audit does not provide a legal determination of the City's compliance with the compliance requirements referred to above.



### ***Other Matter – Federal Expenditures Not Included in the Compliance Audit***

The City's basic financial statements include the operations of the Redevelopment Authority of the City of Milwaukee and the Neighborhood Improvement Development Corporation, which are not included in the City's schedule of expenditures of federal awards during the year ended December 31, 2023. Our compliance audit, described in the "Opinion on Each Major Federal and Major State Program" section above, does not include the operations of the Redevelopment Authority of the City of Milwaukee and the Neighborhood Improvement Development Corporation because the component units had separate audits performed that were not subject to the Uniform Guidance and the *Guidelines*.

### ***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the City's federal and state programs.

### ***Auditors' Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, the Uniform Guidance, and the *Guidelines* will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the City's compliance with the requirements of each major federal and major state program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, the Uniform Guidance, and the *Guidelines*, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the City's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of the City's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance and the *Guidelines*, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

## **Report on 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 a 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 Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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 the *Guidelines*. Accordingly, this report is not suitable for any other purpose.

## **Report on Schedule of Expenditures of Federal, State, and Other Awards and the DHS Cost Reimbursement Award Schedule Required by the Uniform Guidance and the *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 as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We issued our report thereon dated July 25, 2024, 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 the DHS Cost Reimbursement Award Schedule are presented for purposes of additional analysis as required by the Uniform Guidance and the *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 basic 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 the DHS Cost Reimbursement Award Schedule are fairly stated in all material respects in relation to the basic financial statements as a whole.

**Additional Information**

Management is responsible for the accompanying Transmittal Letter (the "additional information"), which is presented for purposes of additional analysis and is not a required part of the single audit report. Our in-relation-to opinion on the schedule of expenditures of federal, state, and other awards does not cover the additional information, and we do not express an opinion or any form of assurance thereon.

*Baker Tilly US, LLP*

Milwaukee, Wisconsin  
July 25, 2024

**CITY OF MILWAUKEE**

Schedule of Expenditures of Federal, State, and Other Awards

For the Year Ended December 31, 2023

| <b>Project I.D.</b>  | <b>Grantor Agencies</b>                            | <b>Assistance Listing (ALN) or State Appropriation Number</b> | <b>Contract</b>    | <b>Grant Award Amount</b> | <b>Grantor Expenditures</b> | <b>Passed Through to Subrecipients</b> |
|--|--|---|--------------------|---------------------------|-----------------------------|--|
| <b>Federal Awards:</b>   |  |   |                    |                           |                             |  |
| 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:               |  |   |                    |                           |                             |  |
| GR3801123000   | Women, Infants, and Children                       | 10.557  | 154710-360         | \$ 1,875,487              | \$ 1,297,846                | \$ -                                   |
| GR3801123000   | Women, Infants, and Children - Outreach            | 10.557  | 154760-360         | 156,005                   | 103,157                     | -                                      |
|  | Subtotal ALN 10.557                                |   |                    |                           | <u>1,401,003</u>            | <u>-</u>                               |
| Passed through Wisconsin Department of Health Services-Division of Public Health:      |  |   |                    |                           |                             |  |
| SNAP Cluster:  |  |   |                    |                           |                             |  |
| State Administrative Matching Grants for the Supplemental Nutrition Assistance Program |  |   |                    |                           |                             |  |
| GR3801622000   | Women, Infants, and Children - SNAP Education      | 10.561  | 22WI162Q3903       | 20,000                    | 15,198                      | -                                      |
|  | Subtotal SNAP Cluster                              |   |                    |                           | <u>15,198</u>               | <u>-</u>                               |
| Direct Programs:   |  |   |                    |                           |                             |  |
| Cooperative Forestry Assistance:   |  |   |                    |                           |                             |  |
| GR5800621000   | GLRI - Replacing Ash Trees to Fight Climate Change | 10.664  | 21-DG-11094200-016 | 100,000                   | 74,049                      | -                                      |
|  | Total U.S. Department of Agriculture               |   |                    |                           | <u>1,490,250</u>            | <u>-</u>                               |
| U.S. Department of Housing and Urban Development:                                      |  |   |                    |                           |                             |  |
| Direct Programs:   |  |   |                    |                           |                             |  |
| Community Development Block Grant - Entitlement Grants Cluster:                        |  |   |                    |                           |                             |  |
| CD0000000049   | Community Development Block Grant 2023             | 14.218  | B-23-MC-55-0006    | 15,931,961                | 12,652,186                  | 5,993,379                              |
| CD0000000048   | Community Development Block Grant 2022             | 14.218  | B-22-MC-55-0006    | 16,161,496                | 1,433,839                   | 1,377,339                              |
| CD0000000047   | Community Development Block Grant 2021             | 14.218  | B-21-MC-55-0006    | 16,608,219                | 1,310,209                   | 1,285,209                              |
| CD0000000046   | Community Development Block Grant 2020             | 14.218  | B-20-MC-55-0006    | 16,273,484                | 957,354                     | 785,423                                |
| CD0000000045   | Community Development Block Grant 2019             | 14.218  | B-19-MC-55-0006    | 15,793,966                | 278,131                     | 216,384                                |
| CD0000000044   | Community Development Block Grant 2018             | 14.218  | B-18-MC-55-0006    | 15,835,003                | 131,518                     | 131,518                                |
| CD0000000043   | Community Development Block Grant 2016             | 14.218  | B-17-MC-55-0006    | 14,472,297                | 255,122                     | 255,122                                |
| CG1520201000   | COVID-19 - Community Development Block Grant       | 14.218  | B-20-MW-55-0006    | 12,939,382                | 312,405                     | -                                      |
| Prior Years' Loans with Continuing Requirements:                                       |  |   |                    |                           |                             |  |
| CD00000000XX   | Community Development Block Grant                  | 14.218  | B-14-MC-55-0006    | N/A                       | 3,566,505                   | -                                      |
| NS1XXXXXXXX  | Neighborhood Stabilization Program 1               | 14.218  | B-08-MN-55-0006    | N/A                       | 740,000                     | -                                      |
|  | Subtotal CDBG/Entitlement Grants Cluster           |   |                    |                           | <u>21,637,269</u>           | <u>10,044,374</u>                      |
| Passed through Wisconsin Department of Administration:                                 |  |   |                    |                           |                             |  |
| Community Development Block Grants/State's Program:                                    |  |   |                    |                           |                             |  |
| CG1570210000   | COVID-19 - 2021 CDBG-CV State                      | 14.228  | B-20-DW-55-0001    | 3,000,000                 | 2,737,332                   | 771,881                                |
| Prior Years' Loans with Continuing Requirements:                                       |  |   |                    |                           |                             |  |
| NS3XXXXXXXX  | Neighborhood Stabilization Program 1-Loans         | 14.228  | NSP09-17           | N/A                       | 259,000                     | -                                      |
| NS5XXXXXXXX  | Neighborhood Stabilization Program 3-Loans         | 14.228  | NSP11-01           | N/A                       | 150,000                     | -                                      |
|  | Subtotal ALN 14.228                                |   |                    |                           | <u>3,146,332</u>            | <u>771,881</u>                         |

**CITY OF MILWAUKEE**

Schedule of Expenditures of Federal, State, and Other Awards

For the Year Ended December 31, 2023

| <b>Project I.D.</b> | <b>Grantor Agencies</b>                                | <b>Assistance Listing (ALN) or State Appropriation Number</b> | <b>Contract</b> | <b>Grant Award Amount</b> | <b>Grantor Expenditures</b> | <b>Passed Through to Subrecipients</b> |
|---------------------|--|---|-----------------|---------------------------|-----------------------------|--|
|                     | Direct Programs:                                       |   |                 |                           |                             |  |
|                     | Emergency Solutions Grant Program:                     |   |                 |                           |                             |  |
| CG1500211000        | COVID-19 - 2020 Emergency Solutions Grant 2            | 14.231  | E-20-MW-55-0006 | \$ 6,093,913              | \$ 1,698,392                | \$ 603,270                             |
| CG1500201000        | COVID-19 - 2020 Emergency Solutions Grant              | 14.231  | E-20-MW-55-0006 | 4,454,913                 | 386,550                     | 386,550                                |
| GR1552300000        | 2023 Emergency Solutions Grant                         | 14.231  | E-23-MC-55-0006 | 1,300,000                 | 1,110,270                   | 1,035,282                              |
| GR1552200000        | 2022 Emergency Solutions Grant                         | 14.231  | E-22-MC-55-0006 | 1,396,094                 | 405,437                     | 405,437                                |
| GR1552100000        | 2021 Emergency Solutions Grant                         | 14.231  | E-21-MC-55-0006 | 1,387,779                 | 355,227                     | 333,242                                |
|                     | Passed through Wisconsin Department of Administration: |   |                 |                           |                             |  |
| GR1542200000        | 2022 State Emergency Solutions Grant                   | 14.231  | EHH 22-11       | 296,781                   | 200,586                     | 191,683                                |
|                     | Subtotal ALN 14.231                                    |   |                 |                           | <u>4,156,462</u>            | <u>2,955,464</u>                       |
|                     | Direct Programs:                                       |   |                 |                           |                             |  |
|                     | Home Investment Partnerships Program:                  |   |                 |                           |                             |  |
| HG2300000000        | 2023 Home Grant  | 14.239  | M-23-MC-55-0204 | 6,329,271                 | 666,973                     | 243,085                                |
| HG2300000000        | 2023 Home Grant-Loans                                  | 14.239  | M-23-MC-55-0204 | N/A                       | 170,907                     | -                                      |
| HG2200000000        | 2022 Home Grant  | 14.239  | M-22-MC-55-0204 | 6,505,273                 | 335,927                     | 327,888                                |
| HG2200000000        | 2022 Home Grant-Loans                                  | 14.239  | M-22-MC-55-0204 | N/A                       | 304,699                     | 266,728                                |
| HG2100000000        | 2021 Home Grant  | 14.239  | M-21-MC-55-0204 | 5,660,461                 | 418,347                     | 377,986                                |
| HG2100000000        | 2021 Home Grant-Loans                                  | 14.239  | M-21-MC-55-0204 | N/A                       | 582,100                     | 517,105                                |
| HG2000000000        | 2020 Home Grant  | 14.239  | M-20-MC-55-0204 | 6,349,230                 | 601,905                     | 601,905                                |
| HG2000000000        | 2020 Home Grant-Loans                                  | 14.239  | M-20-MC-55-0204 | N/A                       | 244,200                     | 242,332                                |
| HG1900000000        | 2019 Home Grant  | 14.239  | M-19-MC-55-0204 | 6,565,681                 | 352,702                     | 352,702                                |
| HG1900000000        | 2019 Home Grant-Loans                                  | 14.239  | M-19-MC-55-0204 | N/A                       | 117,295                     | 117,295                                |
| HG1800000000        | 2018 Home Grant  | 14.239  | M-18-MC-55-0204 | 5,967,429                 | 767,842                     | 767,842                                |
| HG1700000000        | 2017 Home Grant  | 14.239  | M-17-MC-55-0204 | 4,326,217                 | 16,779                      | 16,779                                 |
| HG1600000000        | 2016 Home Grant  | 14.239  | M-16-MC-55-0204 | 4,833,396                 | 131,669                     | 131,669                                |
| HG1500000000        | 2015 Home Grant  | 14.239  | M-15-MC-55-0204 | 4,747,220                 | 159,025                     | 159,025                                |
|                     | Prior Years' Loans with Continuing Requirements:       |   |                 |                           |                             |  |
| HM00000000          | Home Grants-2014 and Prior-Loans                       | 14.239  | M-14-MC-55-0204 | N/A                       | 9,650,567                   | -                                      |
|                     | Subtotal ALN 14.239                                    |   |                 |                           | <u>14,520,937</u>           | <u>4,122,341</u>                       |
|                     | Direct Programs:                                       |   |                 |                           |                             |  |
|                     | Housing Opportunities for Persons with AIDS:           |   |                 |                           |                             |  |
| GR1500123000        | 2023 HOPWA Grant                                       | 14.241  | WIH23F001       | 1,447,975                 | 990,448                     | -                                      |
|                     | Subtotal ALN 14.241                                    |   |                 |                           | <u>990,448</u>              | <u>-</u>                               |
|                     | Direct Programs:                                       |   |                 |                           |                             |  |
|                     | Neighborhood Stabilization Program (NSP):              |   |                 |                           |                             |  |
|                     | Prior Years' Loans with Continuing Requirements:       |   |                 |                           |                             |  |
| NS2XXXXXXXXX        | Neighborhood Stabilization Program 2-Loans             | 14.256  | B-09-LN-WI-0036 | N/A                       | 1,204,675                   | -                                      |
|                     | Subtotal ALN 14.256                                    |   |                 |                           | <u>1,204,675</u>            | <u>-</u>                               |

**CITY OF MILWAUKEE**

Schedule of Expenditures of Federal, State, and Other Awards

For the Year Ended December 31, 2023

| <u>Project I.D.</u> | <u>Grantor Agencies</u>   | <u>Assistance Listing (ALN) 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:  |   |                          |                           |                             |  |
|                     | Continuum of Care Program:  |   |                          |                           |                             |  |
| GR1505023000        | 2023 Continuum of Care-Planning   | 14.267  | WI0247L5I012100          | \$ 458,854                | \$ 456,564                  | \$ -                                   |
| GR1505022000        | 2022 Continuum of Care-Planning   | 14.267  | WI0238L5I012000          | 420,110                   | 1,654                       | -                                      |
|                     | Subtotal ALN 14.267   |   |                          |                           | 458,218                     | -                                      |
|                     | Direct Programs:  |   |                          |                           |                             |  |
|                     | Lead-Based Paint Hazard Control in Privately-Owned Housing:                           |   |                          |                           |                             |  |
| GR3803523000        | Lead Hazard Reduction Demonstration   | 14.900  | WILHD0513-23             | 5,700,000                 | 35,047                      | -                                      |
| GR3803520000        | Lead Hazard Reduction Demonstration   | 14.900  | WILHD0328-19             | 5,600,000                 | 1,128,129                   | -                                      |
|                     | Subtotal ALN 14.900   |   |                          |                           | 1,163,176                   | -                                      |
|                     | Total U.S. Department of Housing and Urban Development                                |   |                          |                           | 47,277,517                  | 17,894,060                             |
|                     | U.S. Department of Interior:  |   |                          |                           |                             |  |
|                     | Passed through Wisconsin Historic Society   |   |                          |                           |                             |  |
|                     | Historic Preservation Fund Grants-in-Aid  |   |                          |                           |                             |  |
| GR1300122000        | CCCC-HPC-20th Century Religious Architecture  | 15.904  | WI-22-10014              | 46,500                    | 44,999                      | -                                      |
|                     | Total U.S Department of Interior  |   |                          |                           | 44,999                      | -                                      |
|                     | U.S. Department of Justice:   |   |                          |                           |                             |  |
|                     | Direct Programs:  |   |                          |                           |                             |  |
|                     | Justice Systems Response to Families:   |   |                          |                           |                             |  |
| GR3803919000        | Justice for Families  | 16.021  | 2016-FJ-AX-0006          | 550,000                   | 8,019                       | -                                      |
| GR3803916000        | Justice for Families  | 16.021  | 2016-FJ-AX-0006          | 600,000                   | 84,930                      | 83,605                                 |
|                     | Subtotal ALN 16.021   |   |                          |                           | 92,949                      | 83,605                                 |
|                     | Passed through Wisconsin Department of Justice:                                       |   |                          |                           |                             |  |
|                     | Missing Children's Assistance:  |   |                          |                           |                             |  |
| GR3303822000        | 2021-2023 Wisconsin Internet Crimes   | 16.543  | 15PJDP-21-GK-03808-MECP  | 80,000                    | 66,932                      | -                                      |
|                     | Subtotal ALN 16.543   |   |                          |                           | 66,932                      | -                                      |
|                     | Direct Programs:  |   |                          |                           |                             |  |
|                     | Public Safety Partnership and Community Policing Grants:                              |   |                          |                           |                             |  |
| GR3305022000        | 2022-2027 COPS Hiring Program   | 16.710  | 15JCOPS-22-GG-03405-UHPX | 15,740,904                | 3,201,169                   | -                                      |
| GR3305020000        | 2020-2023 COPS Hiring Program   | 16.710  | 2020ULWX0009             | 9,712,096                 | 3,152,105                   | -                                      |
| GR3308023000        | COPS Technology and Equipment   | 16.710  | 15JCOPS-23-GG-01658-TECP | 6,000,000                 | 1,757,776                   | -                                      |
|                     | Passed through Wisconsin Department of Justice:                                       |   |                          |                           |                             |  |
| GR3305323000        | 2023 Anti-Meth Task Force   | 16.710  | Not Available            | 6,406                     | 5,395                       | -                                      |
| GR3305723000        | 2023 Anti-Heroin Task Force   | 16.710  | Not Available            | 16,778                    | 6,506                       | -                                      |
|                     | Subtotal ALN 16.710   |   |                          |                           | 8,122,951                   | -                                      |
|                     | Passed through National Association of Police Athletics/Activities Leagues(PAL), Inc: |   |                          |                           |                             |  |
|                     | Junvenile Monitoring Program:   |   |                          |                           |                             |  |
| GR3306523000        | 2023 National PAL Mentoring Program   | 16.726  | 15PJDP-21-GG-02747-MENT  | 12,600                    | 12,600                      | -                                      |
| GR3306522000        | 2022 National PAL Mentoring Program   | 16.726  | 15PJDP-21-GG-02764-MENT  | 12,600                    | 5,595                       | -                                      |
|                     | Subtotal ALN 16.726   |   |                          |                           | 18,195                      | -                                      |

**CITY OF MILWAUKEE**

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For the Year Ended December 31, 2023

| <b>Project I.D.</b> | <b>Grantor Agencies</b>  | <b>Assistance Listing (ALN) or State Appropriation Number</b> | <b>Contract</b>         | <b>Grant Award Amount</b> | <b>Grantor Expenditures</b> | <b>Passed Through to Subrecipients</b> |
|---------------------|--|---|-------------------------|---------------------------|-----------------------------|--|
|                     | Direct Programs:   |   |                         |                           |                             |  |
|                     | Edward Byrne Memorial Justice Assistance Grant Program:  |   |                         |                           |                             |  |
| GR3307124000        | 2023-2026 JAG - Edward Byrne Memorial  | 16.738  | 15PBJA-23-GG-03930-JAGX | \$ 1,048,793              | \$ 87,799                   | \$ -                                   |
| GR3307123000        | 2021-2025 JAG - Edward Byrne Memorial  | 16.738  | 15PBJA-22-GG-02100-JAGX | 955,716                   | 337,422                     | 194,325                                |
|                     | Passed through Milwaukee County:   |   |                         |                           |                             |  |
| GR3307122000        | 2021-2024 JAG - Edward Byrne Memorial  | 16.738  | 15PBJA-21-GG-01982-JAGX | 874,663                   | 331,656                     | 198,570                                |
| GR3307121000        | 2020-2023 JAG - Edward Byrne Memorial  | 16.738  | 2020-DJ-BX-0707         | 636,533                   | 160,087                     | 93,503                                 |
| GR3300223000        | 2023 Milwaukee Metro Drug Enforcement  | 16.738  | Not Available           | 183,438                   | 183,438                     | -                                      |
|                     | Passed through State of Wisconsin Department of Justice:   |   |                         |                           |                             |  |
| GR3303321000        | 2020 Operation Legend  | 16.738  | 2020-OL-01-16494        | 1,822,142                 | 620,092                     | -                                      |
|                     | Subtotal ALN 16.738  |   |                         | -                         | 1,720,494                   | 486,398                                |
|                     | Passed through the Medical College of Wisconsin:   |   |                         |                           |                             |  |
|                     | Byrne Criminal Justice Innovation Program:   |   |                         |                           |                             |  |
| GR3306022000        | 2021-2024 BCJI-VR-PHAST  | 16.817  | O-BJA-2021-94001        | 218,562                   | 15,402                      | -                                      |
|                     | Direct Programs:   |   |                         |                           |                             |  |
|                     | Comprehensive Opioid Abuse Site-Based Program:   |   |                         |                           |                             |  |
| GR3200621000        | 2021-2024 COSSAP Grant   | 16.838  | 15PBJA-21-GG-04531-COAP | 1,200,000                 | 497,969                     | -                                      |
| GR3808022000        | Milwaukee Rapid Testing COSSAP   | 16.838  | 15PBJA-22-GG-04454-COAP | 1,598,719                 | 11,354                      | -                                      |
|                     | Subtotal ALN 16.838  |   |                         |                           | 509,323                     | -                                      |
|                     | Direct Programs:   |   |                         |                           |                             |  |
|                     | STOP School Violence:  |   |                         |                           |                             |  |
| GR3303219000        | 2019-2023 STOP School Violence   | 16.839  | 2019-YS-BX-0072         | 250,000                   | 59,224                      | -                                      |
|                     | Direct Programs:   |   |                         |                           |                             |  |
|                     | Consolidated and Technical Assistance Grant Program to Address Children and Youth Experiencing Domestic and Sexual Violence and Engage Men and Boys as Allies: |   |                         |                           |                             |  |
| GR3803420000        | Safer Communities for Youth  | 16.888  | 2020-CY-AX-0005         | 33,146                    | 3,751                       | -                                      |
|                     | Federal Bureau of Investigation:   |   |                         |                           |                             |  |
|                     | Direct Programs:   |   |                         |                           |                             |  |
|                     | Equitable Sharing Program:   |   |                         |                           |                             |  |
| Fund 0001-D3XX      | 2022 Federal Asset Forfeiture  | 16.922  | Not Available           |                           | 1,480,991                   | -                                      |
|                     | Total U.S. Department of Justice   |   |                         |                           | 12,090,212                  | 570,003                                |
|                     | U.S. Department of Transportation:   |   |                         |                           |                             |  |
|                     | Passed through Wisconsin Department of Transportation:   |   |                         |                           |                             |  |
|                     | Highway Planning and Construction:   |   |                         |                           |                             |  |
| BR & ST             | Federal Aid Highway Program  | 20.205  | Various                 | 172,378,023               | 5,252,859                   | -                                      |
| GR1506023000        | CMAQ Big Lake Towboat  | 20.205  | 1693-06-09              | 616,475                   | 195,104                     | -                                      |
|                     | Subtotal Highway Planning and Construction   |   |                         |                           | 5,447,963                   | -                                      |

**CITY OF MILWAUKEE**

Schedule of Expenditures of Federal, State, and Other Awards

For the Year Ended December 31, 2023

| <b>Project I.D.</b> | <b>Grantor Agencies</b>   | <b>Assistance Listing (ALN) or State Appropriation Number</b> | <b>Contract</b>       | <b>Grant Award Amount</b> | <b>Grantor Expenditures</b> | <b>Passed Through to Subrecipients</b> |
|---------------------|---|---|-----------------------|---------------------------|-----------------------------|--|
|                     | Federal Transit and Administration Division:                                      |   |                       |                           |                             |  |
|                     | Direct Programs:  |   |                       |                           |                             |  |
|                     | Federal Transit Cluster:  |   |                       |                           |                             |  |
|                     | Federal Transit - Formula Grants:   |   |                       |                           |                             |  |
| ST3201230XX         | Interstate Cost Estimate Substitute - Milwaukee Connector                         | 20.507  | WI-95-X033-01         | \$ 172,378,023            | \$ 356,593                  | \$ -                                   |
| RG6612220200        | COVID-19 - ARPA Streetcar: Additional Assistance Funds                            | 20.507  | WI-2022-046-00        | 6,832,955                 | 2,119,931                   | -                                      |
|                     | Subtotal Federal Transit Cluster  |   |                       |                           | 2,476,524                   | -                                      |
|                     | Passed through Wisconsin Department of Transportation:                            |   |                       |                           |                             |  |
|                     | Highway Safety Cluster:   |   |                       |                           |                             |  |
|                     | State and Community Highway Safety:   |   |                       |                           |                             |  |
| GR3300323000        | 2023 Speed Enforcement  | 20.600  | 3950983-40-16         | 158,400                   | 65,655                      | -                                      |
| GR3303223000        | 2023 Child Passenger Safe Seats   | 20.600  | 3950983-20-65         | 10,000                    | 9,357                       | -                                      |
| GR3304723000        | 2023-2024 Seat Belt Enforcement   | 20.600  | 3950984-20-46         | 98,640                    | 7,538                       | -                                      |
| GR3304722000        | 2022-2023 Seat Belt Enforcement   | 20.600  | Not Available         | 99,600                    | 59,816                      | -                                      |
| GR3307923000        | 2023 Pedestrian Enforcement   | 20.600  | 3950983-80-24         | 10,500                    | 3,022                       | -                                      |
|                     | Subtotal ALN 20.600   |   |                       |                           | 145,388                     | -                                      |
|                     | Passed through Wisconsin Department of Transportation:                            |   |                       |                           |                             |  |
|                     | National Priority Safety Programs:  |   |                       |                           |                             |  |
| GR3300422000        | 2022-2023 Impaired Driving  | 20.616  | Not Available         | 199,200                   | 63,381                      | -                                      |
| GR3300423000        | 2023-2024 Impaired Driving  | 20.616  | Not Available         | 187,200                   | 10,402                      | -                                      |
| GR3301023000        | 2023 Summer DRE Field Training  | 20.616  | 3950983-31-06         | 25,432                    | 16,611                      | -                                      |
| GR3303523000        | 2023 Drug Recognition Expert  | 20.616  | 3950983-33-06         | 16,887                    | 16,887                      | -                                      |
|                     | Subtotal ALN 20.616   |   |                       |                           | 107,281                     | -                                      |
|                     | Subtotal Highway Safety Cluster   |   |                       |                           | 252,669                     | -                                      |
|                     | Direct Programs:  |   |                       |                           |                             |  |
|                     | Port Infrastructure Development Program:  |   |                       |                           |                             |  |
| PT320210100         | Maritime MARAD Agreement for Port Infrastructure                                  | 20.823  | 693JF71910015         | 15,893,543                | 2,516,596                   | -                                      |
|                     | Direct Programs:  |   |                       |                           |                             |  |
|                     | National Infrastructure Investments:  |   |                       |                           |                             |  |
| ST3201240XX         | TIGER Discretionary Grants  | 20.933  | WI-2017-008-00        | 14,200,000                | 798,235                     | -                                      |
|                     | Total U.S. Department of Transportation   |   |                       |                           | 11,491,987                  | -                                      |
|                     | U.S. Department of the Treasury:  |   |                       |                           |                             |  |
|                     | Passed through Wisconsin Department of Health Services-Division of Public Health: |   |                       |                           |                             |  |
|                     | Coronavirus Relief Fund:  |   |                       |                           |                             |  |
| GR3803620000        | COVID-19 - Pilot Testing Program  | 21.019  | 435505-W22-FMB1188-15 | 6,595,095                 | (84,352)                    | -                                      |
|                     | Direct Programs:  |   |                       |                           |                             |  |
|                     | Emergency Rental Assistance Program (ERAP):                                       |   |                       |                           |                             |  |
| CG1561210000        | COVID-19 - Emergency Rental Assistance Program #2                                 | 21.023  | 1505-0266             | 20,000,000                | 16,375,259                  | 16,375,259                             |



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| <b>Project I.D.</b> | <b>Grantor Agencies</b>   | <b>Assistance Listing (ALN) or State Appropriation Number</b> | <b>Contract</b>      | <b>Grant Award Amount</b> | <b>Grantor Expenditures</b> | <b>Passed Through to Subrecipients</b> |
|---------------------|---|---|----------------------|---------------------------|-----------------------------|--|
| RG15121XXXXX        | Direct Programs:<br>Coronavirus State and Local Recovery Funds (SLFRF):<br>COVID-19 - 2021-2026 American Rescue Plan Act Grant<br>Total U.S. Department of the Treasury   | 21.027  | Not Available        | \$ 394,226,649            | \$ 123,792,425              | \$ 12,734,589                          |
|                     | National Endowment for the Arts:<br>Direct Programs:  |   |                      |                           | 140,083,332                 | 29,109,848                             |
| GR1900723000        | Promotion of the Arts - Grants to Organizations and Individuals:<br>2023 WI Arts Board Regranting<br>Total National Endowment for the Arts  | 45.024  | FY23-2316            | 24,000                    | 24,000                      | -                                      |
|                     | Institute of Museum and Library Services:<br>Direct Programs:   |   |                      |                           | 24,000                      | -                                      |
| GR8600921000        | National Leadership Grants:<br>Restorative Justice Practice: Circle Keep Initiative<br>Total Institute of Museum and Library Services   | 45.312  | ARPML-250669-OMLS-22 | 50,000                    | 3,361                       | -                                      |
|                     | U.S. Environmental Protection Agency:<br>Direct Programs:   |   |                      |                           | 3,361                       | -                                      |
| GR1501321000        | Survey, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act:<br>21 Eco-Net Zero Energy (EPA)  | 66.034  | XA-00E03018-0        | 25,000                    | 6,650                       | -                                      |
| GR1500723000        | Direct Programs:<br>Climate Pollution Reduction Grants:<br>Milwaukee Metropolitan Climate Action Plan   | 66.046  | 5D-00E03471-0        | 200,000                   | 2,722                       | -                                      |
| GR1501421000        | Direct Programs:<br>State Environmental Justice Cooperative Agreement Program (SEJCA):<br>2021 ARP/SEJCA - Healthy People, Homes, and Neighborhoods Project<br>Passed through Wisconsin Department of Health Services-Division of Public Health:<br>Voluntary School and Child Care Lead Testing and Reduction Grant Program<br>(SDWA 1464(d)): | 66.312  | AJ-84033701-0        | 200,000                   | 104,443                     | 55,459                                 |
| GR3805923000        | 2023 WI Lead in Water Testing WIIN  | 66.444  | 00E02760             | 103,200                   | 17,509                      | -                                      |
| GR3805922000        | 2022 WI Lead in Water Testing WIIN  | 66.444  | 00E02760             | 189,900                   | 44,265                      | -                                      |
|                     | Subtotal ALN 66.444   |   |                      |                           | 61,774                      | -                                      |
| WT4101XXXXXX        | Passed through Wisconsin Department of Administration:<br>Drinking Water State Revolving Fund Cluster:<br>Capitalization Grants for Drinking Water State Revolving Funds:<br>2023 Environmental Improvement Fund  | 66.468  | 4428-30              | 11,153,292                | 11,153,292                  | -                                      |
| WT4101XXXXXX        | 2023 Environmental Improvement Fund   | 66.468  | 4851-41              | 2,917,693                 | 2,917,693                   | -                                      |
|                     | Subtotal Drinking Water State Revolving Fund Cluster  |   |                      |                           | 14,070,985                  | -                                      |

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|---------------------|---|---|-----------------|---------------------------|-----------------------------|--|
|                     | Direct Programs:  |   |                 |                           |                             |  |
|                     | Geographic Programs - Great Lakes Restoration Initiative:                         |   |                 |                           |                             |  |
| PR111170102         | Century City Triangle Neighborhood Park Redevelopment                             | 66.469  | GL-00E03133-0   | \$ 295,000                | \$ 295,000                  | \$ -                                   |
|                     | Passed through Wisconsin Department of Natural Resources                          |   |                 |                           |                             |  |
|                     | Beach Monitoring and Notification Program Implementation Grant:                   |   |                 |                           |                             |  |
| GR3804623000        | 2023 Beach Monitoring Grant   | 66.472  | WIDNR23         | 15,000                    | 11,000                      | -                                      |
| GR3804622000        | 2022 Beach Monitoring Grant   | 66.472  | WIDNR22         | 11,000                    | 11,000                      | -                                      |
|                     | Subtotal ALN 66.472   |   |                 |                           | <u>22,000</u>               | <u>-</u>                               |
|                     | Direct Programs:  |   |                 |                           |                             |  |
|                     | Brownfields Assessment and Cleanup Cooperative Agreements:                        |   |                 |                           |                             |  |
| GR1900421000        | 2021-2024 Brownfield Clean Up - 3100 W. Capitol Drive                             | 66.818  | BF-00E03039-0   | 500,000                   | 11,459                      | -                                      |
|                     | Total U.S. Environmental Protection Agency  |   |                 |                           | <u>14,575,033</u>           | <u>55,459</u>                          |
|                     | U.S. Department of Energy:  |   |                 |                           |                             |  |
|                     | Passed through Wisconsin Office of Energy Conservation:                           |   |                 |                           |                             |  |
|                     | State Energy Program:   |   |                 |                           |                             |  |
| GR1501622100        | 2022-2023 Energy Innovation Grant   | 81.041  | EIGP-2021-27    | 443,642                   | 145,648                     | -                                      |
|                     | Total U.S. Department of Energy   |   |                 |                           | <u>145,648</u>              | <u>-</u>                               |
|                     | U.S. Election Assistance Commission   |   |                 |                           |                             |  |
|                     | Passed through Wisconsin Election Commission                                      |   |                 |                           |                             |  |
|                     | 2018 HAVA Election Security Grants  |   |                 |                           |                             |  |
| GR1700123000        | 2023 WEC Absentee Ballot Envelope   | 90.404  | Not Available   | 56,402                    | 31,924                      | -                                      |
|                     | Total U.S. Election Assistance Commission   |   |                 |                           | <u>31,924</u>               | <u>-</u>                               |
|                     | U.S. Department of Health and Human Services:                                     |   |                 |                           |                             |  |
|                     | U.S. Centers for Disease Control and Prevention:                                  |   |                 |                           |                             |  |
|                     | Passed through the Board of Regents of the University of Wisconsin System:        |   |                 |                           |                             |  |
|                     | Impact of Immune Failure on SARS-Cov-2:   |   |                 |                           |                             |  |
| GR3807522000        | 2022-2023 CDC Phylodynamics   | 93.000  | 0000002676      | 777,740                   | 177,649                     | -                                      |
| GR3807521000        | 2021-2023 Impact of Immune Failure on SARS-CoV-2 Evolutionary Potential           | 93.000  | 75D30121C11060  | 488,970                   | 85,821                      | -                                      |
|                     | Subtotal ALN 93.000   |   |                 |                           | <u>263,470</u>              | <u>-</u>                               |
|                     | Passed through Wisconsin Department of Health Services-Division of Public Health: |   |                 |                           |                             |  |
|                     | Public Health Emergency Preparedness:   |   |                 |                           |                             |  |
| GR3801823000        | 2023 Public Health Emergency Preparedness   | 93.069  | 155015-460      | 331,934                   | 125,014                     | -                                      |
| GR3801823100        | 2023 Public Health Emergency Preparedness   | 93.069  | 155050-460      | 10,415                    | 8,000                       | -                                      |
| GR3801822000        | 2022 Public Health Emergency Preparedness   | 93.069  | 155015-360      | 543,480                   | 355,490                     | -                                      |
| GR3804423000        | 2023 Bioterrorism Focus CRI   | 93.069  | 155190-460      | 249,015                   | 65,024                      | -                                      |
| GR3804422000        | 2022-2023 Bioterrorism Focus CRI  | 93.069  | 155190-360      | 228,848                   | 141,578                     | -                                      |
| GR3804422100        | 2022-2023 Bioterrorism Citi Readiness   | 93.069  | 155191-360      | 13,740                    | 12,258                      | -                                      |
| GR3807023000        | 2023 Lab Response Network LRN-B   | 93.069  | 155015-460      | 195,000                   | 49,970                      | -                                      |
| GR3807022000        | 2022 Lab Response Network LRN-B   | 93.069  | 155050-360      | 195,000                   | 112,331                     | -                                      |
|                     | Subtotal ALN 93.069   |   |                 |                           | <u>869,665</u>              | <u>-</u>                               |

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|---------------------|--|---|-----------------|---------------------------|-----------------------------|--|
|                     | Direct Programs:   |   |                 |                           |                             |  |
|                     | Food and Drug Administration Research:   |   |                 |                           |                             |  |
| GR3806922000        | 2022 Association of Food & Drug Officials  | 93.103  | G-MP-2108-09786 | \$ 23,429                 | \$ (248)                    | \$ -                                   |
|                     | Passed through Wisconsin Department of Health Services-Division of Public Health:          |   |                 |                           |                             |  |
|                     | Project Grants and Cooperative Agreements For Tuberculosis Control Program                 |   |                 |                           |                             |  |
| GR3802423000        | 2023 Wisconsin TB Program - Ukraine  | 93.116  | NU52PS910191    | 50,000                    | 13,061                      | -                                      |
|                     | Direct Programs:   |   |                 |                           |                             |  |
|                     | Community Programs to Improve Minority Health Grant Program:                               |   |                 |                           |                             |  |
| GR1503121000        | 2021 OAAA-Advancing Health Literacy  | 93.137  | CPIMP211267     | 4,000,000                 | 988,886                     | 711,676                                |
|                     | Direct Programs:   |   |                 |                           |                             |  |
|                     | Substance Abuse and Mental Health Services_Projects of Regional and National Significance: |   |                 |                           |                             |  |
| GR3802623000        | 2023 Violence Prevention - Recast Milwaukee Project  | 93.243  | 5H79SM084935-03 | 100,182                   | 100,181                     | -                                      |
| GR3802622000        | 2022 Violence Prevention - Recast Milwaukee Project  | 93.243  | 5H79SM084935-02 | 1,000,000                 | 696,143                     | -                                      |
|                     | Subtotal ALN 93.243  |   |                 |                           | 796,324                     | -                                      |
|                     | Passed through Wisconsin Department of Health Services-Division of Public Health:          |   |                 |                           |                             |  |
|                     | Immunization Cooperative Agreements:   |   |                 |                           |                             |  |
| GR3801523000        | 2023 Consolidated Immunization Action  | 93.268  | 155020-360      | 251,467                   | 251,462                     | -                                      |
| GR3807021000        | 2021-2024 COVID-19 Immunizations   | 93.268  | 155809-460      | 772,500                   | 189,427                     | -                                      |
|                     | Subtotal ALN 93.268  |   |                 |                           | 440,889                     | -                                      |
|                     | U.S. Centers for Disease Control and Prevention:   |   |                 |                           |                             |  |
|                     | Passed through Association of Public Health Laboratories:                                  |   |                 |                           |                             |  |
|                     | CSELS Partnership: Strengthening Public Health Laboratories:                               |   |                 |                           |                             |  |
| GR3802321000        | 2021 LRN Data Integration  | 93.322  | NU60OE000104    | 136,672                   | (8,957)                     | -                                      |
|                     | Subtotal ALN 93.322  |   |                 |                           | (8,957)                     | -                                      |
|                     | Passed through Wisconsin Department of Health Services-Division of Public Health:          |   |                 |                           |                             |  |
|                     | Epidemiology and Laboratory Capacity for Infectious Diseases (ELC):                        |   |                 |                           |                             |  |
| CG3810232000        | COVID-19 - ELC Project E COVID-19 Rapid Detection and Response Capacity                    | 93.323  | NU50CK000534    | 2,123,382                 | 304,238                     | -                                      |
| GR3802523000        | 2023 Lab Epidemiology and Lab Capacity   | 93.323  | NU50CK000534    | 616,991                   | 88,059                      | -                                      |
| GR3802522000        | 2022 Lab Epidemiology and Lab Capacity   | 93.323  | NU50CK000534    | 452,866                   | 231,441                     | -                                      |
| GR3804522000        | 2022 ELC-Project E Sharp   | 93.323  | NU50CK000534    | 302,812                   | 63,895                      | -                                      |
| GR3806621000        | 2021 AMD Sequencing & Anal Proj E  | 93.323  | NU50CK000534    | 1,338,255                 | 324,736                     | -                                      |
| GR3806823000        | 2023-2026 ELC:Project E  | 93.323  | NU50CK000534    | 1,968,609                 | 289,840                     | -                                      |
| GR3806821000        | 2021-2024 ELC:Project E  | 93.323  | NU50CK000534    | 3,551,276                 | 197,275                     | -                                      |
| GR3808122000        | 2022 ELC Project A2  | 93.323  | NU50CK000534    | 156,000                   | 148,971                     | -                                      |
|                     | Subtotal ALN 93.323  |   |                 |                           | 1,648,455                   | -                                      |

**CITY OF MILWAUKEE**

Schedule of Expenditures of Federal, State, and Other Awards

For the Year Ended December 31, 2023

| <u>Project I.D.</u> | <u>Grantor Agencies</u>  | <u>Assistance Listing (ALN) 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:<br>Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response:  |   |                           |                           |                             |  |
| GR3801723000        | MPOX Crisis Response   | 93.354  | 155197-460                | \$ 90,000                 | \$ 11,220                   | \$ -                                   |
| GR3807221000        | Public Health Workforce  | 93.354  | 155812-360                | 619,900                   | 273,301                     | -                                      |
|                     | Subtotal ALN 93.354  |   |                           |                           | 284,521                     | -                                      |
|                     | Direct Programs:   |   |                           |                           |                             |  |
|                     | Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises:  |   |                           |                           |                             |  |
| GR3805421000        | CDC Health Disparities   | 93.391  | NH75OT000074              | 6,639,489                 | 1,513,727                   | 364,568                                |
|                     | U.S. Centers for Disease Control and Prevention:<br>Passed through the National Association of County and City Health Officials:<br>Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health: |   |                           |                           |                             |  |
| GR3201422000        | IOPSLN NAACHO  | 93.421  | 6NU38OT000306-04-01       | 90,552                    | 14,024                      | -                                      |
| GR3801422000        | Implementing Overdose Strategy   | 93.421  | 6NU38OT000306-04-01       | 497,768                   | 127,005                     | -                                      |
|                     | Subtotal ALN 93.421  |   |                           |                           | 141,029                     | -                                      |
|                     | Passed through Wisconsin Department of Health Services - Division of Public Health:<br>Capacity Building Assistance to Strengthen Public Health Immunization Infrastructure and Performance Financed in Part by Prevention and Public Health Fund (PPHF):      |   |                           |                           |                             |  |
| GR3803522000        | 2022 Hepatitis B Immunization  | 93.539  | Hep B 22                  | 50,000                    | (46,453)                    | -                                      |
|                     | Passed through Wisconsin Department of Health Services-Division of Public Health:<br>Medicaid Cluster:<br>Medical Assistance Program:  |   |                           |                           |                             |  |
| GR3805823000        | 2023 Medical Assistance Outreach-Forward Health  | 93.778  | 445461-360                | 323,361                   | 238,151                     | -                                      |
|                     | Subtotal Medicaid Cluster  |   |                           |                           | 238,151                     | -                                      |
|                     | Passed through Wisconsin Department of Health Services-Division of Public Health:<br>Paul Coverdell National Acute Stroke Program National Center for Chronic Disease Prevention and Health Promotion:   |   |                           |                           |                             |  |
| GR3200523000        | 2023 Coverdell Stroke Program  | 93.810  | 4351-G24-COVERDELL-01     | 21,000                    | 3,202                       | -                                      |
| GR3200522000        | 2022 Coverdell Stroke Program  | 93.810  | 4351-G23-COVERDELL-01     | 21,000                    | 4,542                       | -                                      |
|                     | Subtotal ALN 93.810  |   |                           |                           | 7,744                       | -                                      |
|                     | Passed through Wisconsin Department of Children and Families:<br>Maternal, Infant, and Early Childhood Home Visiting Grant:  |   |                           |                           |                             |  |
| GR3806323000        | 2023 Comprehensive Home Visiting Family Foundation   | 93.870  | 437003-G16-0000701-R07-05 | 1,461,148                 | 352,142                     | -                                      |
| GR3806322000        | 2022 Comprehensive Home Visiting Family Foundation   | 93.870  | 437003-G16-0000701-R06-05 | 1,391,570                 | 1,043,623                   | -                                      |
| RG3806322000        | COVID-19 - 2022 ARPA Comprehensive Home Visiting Family Foundation   | 93.870  | 437003-G16-0000701-R06-05 | 123,720                   | 105,247                     | -                                      |
| GR3806321000        | 2021 Comprehensive Home Visiting Family Foundation   | 93.870  | 437003-G16-0000701-R05-05 | 1,419,570                 | 261                         | -                                      |
|                     | Subtotal ALN 93.870  |   |                           |                           | 1,501,273                   | -                                      |

**CITY OF MILWAUKEE**

Schedule of Expenditures of Federal, State, and Other Awards

For the Year Ended December 31, 2023

| <b>Project I.D.</b> | <b>Grantor Agencies</b>   | <b>Assistance Listing (ALN) or State Appropriation Number</b> | <b>Contract</b>    | <b>Grant Award Amount</b> | <b>Grantor Expenditures</b> | <b>Passed Through to Subrecipients</b> |
|---------------------|---|---|--------------------|---------------------------|-----------------------------|--|
| GR3801022000        | Passed through Wisconsin Department of Health Services-Division of Public Health:<br>Cancer Prevention & Control Programs for State, Territorial & Tribal Organizations:<br>2022-2023 Wisconsin Well Woman<br>Subtotal ALN 93.898 | 93.898  | 157120-360         | \$ 210,000                | \$ 46,245                   | \$ -                                   |
|                     |   |   |                    |                           | <u>46,245</u>               | <u>-</u>                               |
| GR3805919000        | Passed through Children's Health System, Inc:<br>Healthy Start Initiative:<br>2019 Healthy Start<br>Direct Programs:<br>CDC's Collaboration with Academia to Strengthen Public Health:  | 93.926  | H49MC32730-01-00-B | 595,207                   | 129,427                     | -                                      |
| GR3807422000        | 2022 CDC PH Infrastructure A1   | 93.967  | NE11OE000092       | 7,686,593                 | 728,573                     | -                                      |
| GR3807422000        | 2022 CDC PH Infrastructure A2   | 93.967  | NE11OE000092       | 1,278,638                 | 1,443                       | -                                      |
|                     | Subtotal ALN 93.967   |   |                    |                           | <u>730,016</u>              | <u>-</u>                               |
| GR3800123000        | Passed through Wisconsin Department of Health Services-Division of Public Health:<br>Preventive Health Services - Sexually Transmitted Diseases Control Grants:<br>2023 DIS Supplemental  | 93.977  | 155962-360         | 376,779                   | 376,779                     | -                                      |
| GR3800423000        | 2023 Sexually Transmitted Diseases - Applications<br>Subtotal ALN 93.977  | 93.977  | 155027-360         | 381,278                   | 381,276                     | -                                      |
|                     |   |   |                    |                           | <u>758,055</u>              | <u>-</u>                               |
| GR3800523000        | Passed through Wisconsin Department of Health Services-Division of Public Health:<br>Preventive Health and Health Services Block Grant:<br>2023-2024 Preventive Health  | 93.991  | 159220-460         | 57,839                    | 1,925                       | -                                      |
| GR3800522000        | 2022-2023 Preventive Health<br>Subtotal ALN 93.991  | 93.991  | 159220-360         | 57,839                    | 55,093                      | -                                      |
|                     |   |   |                    |                           | <u>57,018</u>               | <u>-</u>                               |
| GR3800623000        | Passed through Wisconsin Department of Health Services-Division of Public Health:<br>Maternal and Child Health Services Block Grant to the States:<br>2023 Family Planning  | 93.994  | 159316-360         | 15,000                    | 6,289                       | -                                      |
| GR3801323000        | 2023 Consolidated Maternal & Child Health   | 93.994  | 159320-360         | 431,918                   | 360,329                     | -                                      |
| GR3804123000        | 2023 Universal Newborn Wisconsin Sound<br>Subtotal ALN 93.994<br>Total U.S. Department of Health and Human Services   | 93.994  | 159377-360         | 111,150                   | 110,325                     | -                                      |
|                     |   |   |                    |                           | <u>476,943</u>              | <u>-</u>                               |
|                     |   |   |                    |                           | <u>10,849,241</u>           | <u>1,076,244</u>                       |
| GR3302223000        | Executive Office of the President:<br>Direct Programs:<br>High Intensity Drug Trafficking Areas Program:<br>2023 HIDTA-Interdiction   | 95.001  | G23ML0002A         | 74,195                    | 25,581                      | -                                      |
| GR3302222000        | 2022 HIDTA-Interdiction   | 95.001  | G22ML0002A         | 92,923                    | 52,195                      | -                                      |
| GR3302423000        | 2023 HIDTA-Investigative  | 95.001  | G23ML0002A         | 80,360                    | 66,309                      | -                                      |
| GR3302422000        | 2022 HIDTA-Investigative  | 95.001  | G22ML0002A         | 81,307                    | 6,806                       | -                                      |
| GR3302523000        | 2023 HIDTA-Opioid Task Force  | 95.001  | G23ML0002A         | 42,759                    | 13,081                      | -                                      |
| GR3302522000        | 2022 HIDTA-Opioid Task Force  | 95.001  | G22ML0002A         | 35,880                    | 9,002                       | -                                      |

**CITY OF MILWAUKEE**

Schedule of Expenditures of Federal, State, and Other Awards

For the Year Ended December 31, 2023

| <b>Project I.D.</b> | <b>Grantor Agencies</b>                                | <b>Assistance Listing (ALN) or State Appropriation Number</b> | <b>Contract</b>    | <b>Grant Award Amount</b> | <b>Grantor Expenditures</b> | <b>Passed Through to Subrecipients</b> |
|---------------------|--|---|--------------------|---------------------------|-----------------------------|--|
| GR3303623000        | 2023 HIDTA-Fugitive Task Force                         | 95.001  | G23ML0002A         | \$ 21,667                 | \$ 4,371                    | \$ -                                   |
| GR3303622000        | 2022 HIDTA-Fugitive Task Force                         | 95.001  | G22ML0002A         | 15,735                    | 4,707                       | -                                      |
| GR3304823000        | 2023 HIDTA-Drug Gang Task Force                        | 95.001  | G23ML0002A         | 86,734                    | 17,569                      | -                                      |
| GR3304822000        | 2022 HIDTA-Drug Gang Task Force                        | 95.001  | G22ML0002A         | 201,023                   | 137,259                     | -                                      |
|                     | Subtotal ALN 95.001                                    |   |                    |                           | <u>336,880</u>              | <u>-</u>                               |
|                     | Total Executive Office of the President                |   |                    |                           | <u>336,880</u>              | <u>-</u>                               |
|                     | U.S. Department of Homeland Security:                  |   |                    |                           |                             |  |
|                     | Direct Programs:                                       |   |                    |                           |                             |  |
|                     | Assistance to Firefighters Grant:                      |   |                    |                           |                             |  |
| GR3200320000        | 21-23 Assistance Firefighters Grant                    | 97.044  | EMW-2020-FG-12977  | 136,364                   | 136,364                     | -                                      |
|                     | Homeland Security Grant Program:                       |   |                    |                           |                             |  |
| GR3301223000        | 2023 HS-WEM/STAC Operations                            | 97.067  | 2021-HSW-40-13234  | 61,000                    | 51,119                      | -                                      |
| GR3301722000        | 2022-2023 HS-WEM/ALERT Marksman Eq                     | 97.067  | 2022-HSW-02A-13155 | 3,500                     | 3,500                       | -                                      |
| GR3301823000        | 2023 HS-WEM/IP Intel Analyst                           | 97.067  | 2021-HSW-40-13207  | 115,000                   | 80,764                      | -                                      |
| GR3302722000        | 2022-2024 HS-WEM/STAC Cam Survey                       | 97.067  | 2021-HSW-10-12957  | 150,000                   | 65,461                      | -                                      |
| GR3302823000        | 2023 HS/Health&MedicalAnalyst                          | 97.067  | 2021-HSW-40-12956  | 80,000                    | 26,677                      | -                                      |
| GR3304522000        | 2022-2023 HS-WEM/ALRT Static X-Ray                     | 97.067  | 2022-HSW-02A-13148 | 32,000                    | 31,658                      | -                                      |
| GR3305522000        | 2022 HS-WEM/ALERT Bomb Tech Eq                         | 97.067  | 2022-HSW-02A-13192 | 13,277                    | 13,277                      | -                                      |
| GR3306023000        | 2023 HS-WEM/ALERT DIVE Equip.                          | 97.067  | 2022-HSW-02A-13239 | 15,750                    | 15,750                      | -                                      |
| GR3306121000        | 2021 HS-WEM/ALRTSWAT SensingX3                         | 97.067  | 2020-HSW-02B-12749 | 5,000                     | 5,000                       | -                                      |
|                     | Subtotal ALN 97.067                                    |   |                    |                           | <u>293,206</u>              | <u>-</u>                               |
|                     | Total Department of Homeland Security                  |   |                    |                           | <u>429,570</u>              | <u>-</u>                               |
|                     | Total Federal Assistance                               |   |                    |                           | <u>\$ 238,873,954</u>       | <u>\$ 48,705,614</u>                   |
|                     | Total Federal Awards - Current                         |   |                    |                           | \$ 223,303,207              | \$ 48,705,614                          |
|                     | Total Prior Years' Loans with Continuing Requirements: |   |                    |                           | 15,570,747                  | -                                      |
|                     | Total Federal Awards                                   |   |                    |                           | <u>\$ 238,873,954</u>       | <u>\$ 48,705,614</u>                   |

**CITY OF MILWAUKEE**

Schedule of Expenditures of Federal, State, and Other Awards

For the Year Ended December 31, 2023

| <b>Project I.D.</b> | <b>Grantor Agencies</b>   | <b>Assistance Listing (ALN) or State Appropriation Number</b> | <b>Contract</b> | <b>Grant Award Amount</b> | <b>Grantor Expenditures</b> | <b>Passed Through to Subrecipients</b> |
|---------------------|---|---|-----------------|---------------------------|-----------------------------|--|
|                     | <b>State Awards:</b>  |   |                 |                           |                             |  |
|                     | Wisconsin Department of Administration:                                   |   |                 |                           |                             |  |
|                     | Direct Programs:  |   |                 |                           |                             |  |
| GR1542200000        | State Emergency Solutions Grant-HPP                                       | 505.703B  | EHH 22-11       | \$ 267,454                | \$ 229,448                  | \$ 201,475                             |
|                     | Subtotal State Approp#505.703B  |   |                 |                           | <u>229,448</u>              | <u>201,475</u>                         |
|                     | Direct Programs:  |   |                 |                           |                             |  |
| GR1542200000        | State Emergency Solutions Grant-HAP                                       | 505.707B  | EHH 22-11       | 25,000                    | 10,857                      | 10,857                                 |
|                     | Subtotal State Approp#505.707B  |   |                 |                           | <u>10,857</u>               | <u>10,857</u>                          |
|                     | Total Wisconsin Department of Administration                              |   |                 |                           | <u>240,305</u>              | <u>212,332</u>                         |
|                     | Wisconsin Department of Health Services - Division of Public Health:      |   |                 |                           |                             |  |
|                     | Direct Programs:  |   |                 |                           |                             |  |
| GR3801023000        | 2023-2024 Wisconsin Well Woman  | 435.119011  | 119011-460      | 115,000                   | 4,869                       | -                                      |
| GR3801022000        | 2022-2023 Wisconsin Well Woman  | 435.119011  | 119011-360      | 115,000                   | 10,890                      | -                                      |
|                     | Subtotal State Approp.# 435.119011  |   |                 |                           | <u>15,759</u>               | <u>-</u>                               |
|                     | Direct Programs:  |   |                 |                           |                             |  |
| GR3800723000        | 2023-2024 Congenital Disorder   | 435.128010  | 128010-460      | 142,026                   | 50,154                      | -                                      |
| GR3800722000        | 2022-2023 Congenital Disorder   | 435.128010  | 128010-360      | 142,026                   | 59,279                      | -                                      |
|                     | Subtotal State Approp.# 435.128010  |   |                 |                           | <u>109,433</u>              | <u>-</u>                               |
|                     | Direct Programs:  |   |                 |                           |                             |  |
| GR3800623000        | 2023 Family Planning Grant  | 435.152003  | 152003-360      | 36,000                    | 36,000                      | -                                      |
|                     | Direct Programs:  |   |                 |                           |                             |  |
| GR3801123000        | Women, Infants, and Children  | 435.154720  | 154720-360      | 15,675                    | 9,209                       | -                                      |
|                     | Direct Programs:  |   |                 |                           |                             |  |
| GR3800223000        | 2023-2024 Communicable Disease Prevention                                 | 435.155800  | 155800-460      | 27,800                    | 8,173                       | -                                      |
| GR3800222000        | 2022-2023 Communicable Disease Prevention                                 | 435.155800  | 155800-360      | 28,900                    | 20,661                      | -                                      |
|                     | Subtotal State Approp.# 435.155800  |   |                 |                           | <u>28,834</u>               | <u>-</u>                               |
|                     | Direct Programs:  |   |                 |                           |                             |  |
| GR3800323000        | 2023 HIV Partner Services   | 435.155957  | 155957-460      | 17,000                    | 17,000                      | -                                      |
|                     | Direct Programs:  |   |                 |                           |                             |  |
| GR3801023000        | 2023-2024 Wisconsin Well Woman  | 435.157010  | 157010-460      | 300,000                   | 201,576                     | -                                      |
| GR3801022000        | 2022-2023 Wisconsin Well Woman  | 435.157010  | 157010-360      | 380,000                   | 254,248                     | -                                      |
|                     | Subtotal State Approp.# 435.157010  |   |                 |                           | <u>455,824</u>              | <u>-</u>                               |
|                     | Direct Programs:  |   |                 |                           |                             |  |
| GR3801023000        | 2023-2024 Wisconsin Well Woman  | 435.157120  | 157120-460      | 295,000                   | 128,301                     | -                                      |
|                     | Direct Programs:  |   |                 |                           |                             |  |
| GR3801923000        | 2023 Consolidated Lead Detection Program                                  | 435.157720  | 157720-360      | 253,643                   | 253,532                     | -                                      |
|                     | Direct Programs:  |   |                 |                           |                             |  |
| GR3800623000        | 2023 Family Planning Grant  | 435.159327  | 159327-360      | 225,000                   | 223,434                     | -                                      |
|                     | Total Wisconsin Department of Health Services - Division of Public Health |   |                 |                           | <u>1,277,326</u>            | <u>-</u>                               |

**CITY OF MILWAUKEE**

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For the Year Ended December 31, 2023

| <b>Project I.D.</b> | <b>Grantor Agencies</b>  | <b>Assistance Listing (ALN) or State Appropriation Number</b> | <b>Contract</b>      | <b>Grant Award Amount</b> | <b>Grantor Expenditures</b> | <b>Passed Through to Subrecipients</b> |
|---------------------|--|---|----------------------|---------------------------|-----------------------------|--|
|                     | Wisconsin Department of Justice:                                 |   |                      |                           |                             |  |
|                     | Direct Programs:   |   |                      |                           |                             |  |
|                     | Juvenile Justice and Delinquency Prevention_Allocation to States |   |                      |                           |                             |  |
| GR3302923000        | 2023-2024 Gunshot Location Grant                                 | 455.207   | 2024-SS-01-18342     | \$ 175,000                | \$ 175,000                  | \$ -                                   |
|                     | Direct Programs:   |   |                      |                           |                             |  |
|                     | Uniform Beat Patrol Officers:                                    |   |                      |                           |                             |  |
| GR3301523000        | 2023 Beat Patrol   | 455.211   | 2023-BP-01/01A-17794 | 126,714                   | 126,714                     | -                                      |
|                     | Total Wisconsin Department of Justice                            |   |                      |                           | 301,714                     | -                                      |
|                     | Wisconsin Department of Military Affairs:                        |   |                      |                           |                             |  |
|                     | Direct Programs:   |   |                      |                           |                             |  |
| GR3200223000        | 2023 Computer & Hazmat Equipment                                 | 465.308   | Not Available        | 7,235                     | 7,101                       | -                                      |
|                     | Total Wisconsin Department of Military Affairs                   |   |                      |                           | 7,101                       | -                                      |
|                     | Wisconsin Department of Natural Resources:                       |   |                      |                           |                             |  |
|                     | Direct Programs:   |   |                      |                           |                             |  |
| GR5800323000        | 2023 Urban Forestory Program                                     | 370.587   | 23UF1547             | 11,000                    | 10,535                      | -                                      |
|                     | Direct Programs:   |   |                      |                           |                             |  |
| GR5800422000        | Road Salt Reduction Education                                    | 370.658   | USP40251Y22          | 31,650                    | 8,624                       | -                                      |
|                     | Direct Programs:   |   |                      |                           |                             |  |
| GR5400123000        | 2023 Recycling Grant-Basic                                       | 370.670   | RU#40251             | 2,165,819                 | 2,165,819                   | -                                      |
|                     | Direct Programs:   |   |                      |                           |                             |  |
| GR5400123010        | 2023 Recycling Grant-Consolidated                                | 370.673   | RU#40251             | 141,553                   | 141,553                     | -                                      |
|                     | Total Wisconsin Department of Natural Resources                  |   |                      |                           | 2,326,531                   | -                                      |
|                     | Wisconsin Department of Transportation:                          |   |                      |                           |                             |  |
|                     | Direct Programs:   |   |                      |                           |                             |  |
|                     | Local Roads Improvement Program:                                 |   |                      |                           |                             |  |
| ST211000000         | Local Roads Improvement Grants                                   | 395.206   | 395-0880-2303        | 1,078,533                 | 229,131                     | -                                      |
|                     | Wisconsin Harbor Assistance Program:                             |   |                      |                           |                             |  |
| PT320200100         | Emergency Terminal Repairs                                       | 395.905   | 0495-21-01           | 1,246,664                 | 143,954                     | -                                      |
|                     | Total Wisconsin Department of Transportation                     |   |                      |                           | 373,085                     | -                                      |
|                     | Total State Awards   |   |                      |                           | 4,526,062                   | 212,332                                |



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For the Year Ended December 31, 2023

| <b>Project I.D.</b> | <b>Grantor Agencies</b>                                | <b>Assistance Listing (ALN) or State Appropriation Number</b> | <b>Contract</b>         | <b>Grant Award Amount</b> | <b>Grantor Expenditures</b> | <b>Passed Through to Subrecipients</b> |
|---------------------|--|---|-------------------------|---------------------------|-----------------------------|--|
|                     | <b>Local Awards:</b>                                   |   |                         |                           |                             |  |
|                     | American Library Association:                          |   |                         |                           |                             |  |
|                     | Direct Programs:                                       |   |                         |                           |                             |  |
| GR8600420000        | Traveling Holocaust Exhibit                            |   | ALA20                   | \$ 2,000                  | \$ 820                      | \$ -                                   |
|                     | Total American Library Association                     |   |                         |                           | 820                         | -                                      |
|                     | Carton Council of North America, Inc.                  |   |                         |                           |                             |  |
|                     | Direct Programs:                                       |   |                         |                           |                             |  |
| GR5400522000        | 2022 FPI-CCNA Robotics Grant                           |   |                         | 125,000                   | 121,532                     | -                                      |
|                     | Total Carton Council of North America, Inc.            |   |                         |                           | 121,532                     | -                                      |
|                     | Cities for Financial Empowerment Fund (CFE Fund):      |   |                         |                           |                             |  |
|                     | Direct Programs:                                       |   |                         |                           |                             |  |
| GR1502820000        | CFE-Financial Navigators Program                       |   |                         | 160,000                   | 27,998                      | -                                      |
|                     | Total Cities for Financial Empowerment Fund (CFE Fund) |   |                         |                           | 27,998                      | -                                      |
|                     | Foodservice Packaging Institute, Inc                   |   |                         |                           |                             |  |
|                     | Direct Programs:                                       |   |                         |                           |                             |  |
| GR5400522000        | 2022 FPI-CCNA Robotics Grant                           |   |                         | 125,000                   | 121,532                     | -                                      |
|                     | Total Foodservice Packaging Institute, Inc             |   |                         |                           | 121,532                     | -                                      |
|                     | Greater Milwaukee Foundation:                          |   |                         |                           |                             |  |
|                     | Direct Programs:                                       |   |                         |                           |                             |  |
| GR1504013000        | Milwaukee Continuum of Care                            |   |                         | 475,000                   | 27,336                      | -                                      |
| GR3802123000        | Breast Cancer GMF-CB Urban Fund                        |   | 2023 GMF                | 15,642                    | 15,642                      | -                                      |
|                     | Total Greater Milwaukee Foundation                     |   |                         |                           | 42,978                      | -                                      |
|                     | Milwaukee County Federated Library System:             |   |                         |                           |                             |  |
|                     | Direct Programs:                                       |   |                         |                           |                             |  |
| GR8600123000        | 2023-2024 Interlibrary Loan                            |   | MCFLS 07/01/23-06/30/24 | 36,450                    | 8,195                       | -                                      |
| GR8600122000        | 2022-2023 Interlibrary Loan                            |   | MCFLS 07/01/22-06/30/23 | 36,450                    | 16,685                      | -                                      |
|                     | Total Milwaukee County Federated Library System        |   |                         |                           | 24,880                      | -                                      |

**CITY OF MILWAUKEE**

Schedule of Expenditures of Federal, State, and Other Awards

For the Year Ended December 31, 2023

| <b>Project I.D.</b> | <b>Grantor Agencies</b>   | <b>Assistance Listing (ALN) or State Appropriation Number</b> | <b>Contract</b> | <b>Grant Award Amount</b> | <b>Grantor Expenditures</b> | <b>Passed Through to Subrecipients</b> |
|---------------------|---|---|-----------------|---------------------------|-----------------------------|--|
|                     | Milwaukee Metropolitan Sewerage District:   |   |                 |                           |                             |  |
|                     | Direct Programs:  |   |                 |                           |                             |  |
|                     | Green Infrastructure Partnership Program Funding Agreement:                       |   |                 |                           |                             |  |
| SM320230100         | Private Property Inflow and Infiltration  |   | M10005MI05      | \$ 1,275,692              | \$ 826,435                  | \$ -                                   |
| SM320230200         | 2022 Good Hope Road Bioswales   |   | G98005P87       | 240,000                   | 220,747                     | -                                      |
| SM320230300         | Jewell Playfield Bioswales  |   | G98005P121      | 182,000                   | 121,291                     | -                                      |
| SM320230400         | Fond du Lac Avenue Bioswales  |   | G98005P120      | 251,000                   | 230,918                     | -                                      |
| SM320230600         | Glendale Ruby Green Alley   |   | G98005P125      | 130,000                   | 111,448                     | -                                      |
| SM320230700         | Euclid Oklahoma Green Alley   |   | G98005P126      | 165,000                   | 81,033                      | -                                      |
| SM320230800         | Private Property Inflow and Infiltration  |   | M10005MI08      | 1,222,500                 | 49,450                      | -                                      |
| SM320220100         | Foundation Drain Disconnection  |   | M10005MI03      | 1,428,875                 | 31,294                      | -                                      |
| SM320220200         | W Congress St to W Glendale Ave. N 66th to N 70th Street                          |   | M10005MI04      | 434,000                   | 107,833                     | -                                      |
| SM320220300         | Alley Paving work and safe route to School  |   | G98005P90       | 560,000                   | 20,587                      | -                                      |
| SM320220400         | Howard Avenue Bioswales   |   | G98005P89       | 287,000                   | 184,475                     | -                                      |
| SM320220500         | Oklahoma Avenue Bioswales   |   | G98005P88       | 115,000                   | 117,879                     | -                                      |
| SM320210200         | 2021 Milwaukee Green Alleys   |   | G98005P76       | 446,556                   | 3,451                       | -                                      |
| SM320210300         | West Morgan Ave and South Honey Creek Dr Bioswales                                |   | G98004P67       | 120,200                   | 1,367                       | -                                      |
| SM320210400         | West Warnimount Ave West Wilbur S 85 and S 87                                     |   | M10005MI02      | 566,000                   | 13,812                      | -                                      |
| SM320210500         | Wisconsin Coastal Management Program  |   | AD219129-022.25 | 28,583                    | 17,831                      | -                                      |
| SM320210600         | Special Provisions for Stormwater Tree Projects                                   |   | GP98005P53      | 896,509                   | 121,697                     | -                                      |
| SM320200100         | Kinnickinnic River Flood Management Project                                       |   | GH 7-1-2019     | 2,400,000                 | 2,997                       | -                                      |
| SM320190200         | West Brown Deer Road Bioswales  |   | G98005P19       | 350,000                   | 3,420                       | -                                      |
| SM320180300         | Green Solutions - Bradley Road Bioswales  |   | G98005P07       | 580,000                   | 3,572                       | -                                      |
| SM320180400         | Two Green Alleys  |   | G98005P06       | 381,000                   | 80,879                      | -                                      |
|                     | Total Milwaukee Metropolitan Sewerage District                                    |   |                 |                           | <u>2,352,416</u>            | <u>-</u>                               |
|                     | Monila Healthcare Charitable Foundation:  |   |                 |                           |                             |  |
|                     | Direct Programs:  |   |                 |                           |                             |  |
| GR1503222000        | 2022 OECI-Welcome to Milwaukee  |   | WI-11-2021      | 20,000                    | 11,695                      | -                                      |
|                     | Total Monila Healthcare Charitable Foundation                                     |   |                 |                           | <u>11,695</u>               | <u>-</u>                               |
|                     | U.S. Department of Health and Human Services:                                     |   |                 |                           |                             |  |
|                     | Passed through Wisconsin Department of Health Services-Division of Public Health: |   |                 |                           |                             |  |
|                     | Temporary Assistance for Needy Families (TANF):                                   |   |                 |                           |                             |  |
| GR3806322010        | 2022 Comprehensive Home Visiting - Program Income                                 |   | Not Available   | 827                       | 261                         | -                                      |
| GR3806321010        | 2021 Comprehensive Home Visiting - Program Income                                 |   | Not Available   | 20,943                    | 6,725                       | -                                      |
|                     | HIV Prevention Activities Health Department Based:                                |   |                 |                           |                             |  |
| GR3800322010        | 2022 HIV Partner Services - Program Income  |   | Not Available   | 221,326                   | 222,790                     | -                                      |
| GR3800321010        | 2021 HIV Partner Services - Program Income  |   | Not Available   | 150,024                   | 7,629                       | -                                      |
| GR3800623010        | 2023 Family Planning Program Income   |   | Not Available   | 31,652                    | 621                         | -                                      |
|                     | Direct Programs:  |   |                 |                           |                             |  |
| GR3800620010        | 2020 Family Planning Program Income   |   | Not Available   | 36,136                    | 31,226                      | -                                      |
|                     | Total U.S. Department of Health and Human Services                                |   |                 |                           | <u>269,252</u>              | <u>-</u>                               |

**CITY OF MILWAUKEE**

Schedule of Expenditures of Federal, State, and Other Awards

For the Year Ended December 31, 2023

| <b>Project I.D.</b> | <b>Grantor Agencies</b>   | <b>Assistance Listing (ALN) or State Appropriation Number</b> | <b>Contract</b>          | <b>Grant Award Amount</b> | <b>Grantor Expenditures</b> | <b>Passed Through to Subrecipients</b> |
|---------------------|---|---|--------------------------|---------------------------|-----------------------------|--|
|                     | U.S. Department of Treasury (received as beneficiary)<br>Passed through Wisconsin Department of Administration<br>Coronavirus State and Local Recovery Funds (SLFRF): |   |                          |                           |                             |  |
| RG1510220000        | COVID-19 - ARPA Neighborhood Investment Fund  |   | Not Available            | \$ 15,000,000             | \$ 2,751,807                | \$ -                                   |
| RGXX10321000        | ARPA COVID-19 Recovery Grant-Violence Prevention Initiative   |   | Not Available            | 8,400,000                 | 1,202,503                   | 679,877                                |
| RG1510331000        | COVID-19 - ARPA Early Intervention Community Violence Prevention Program  |   | Not Available            | 635,224                   | 276,502                     | 276,502                                |
| RG3280071000        | COVID-19 - ARPA Basic Life Support Ambulance Service Support Program  |   | Not Available            | 5,000,000                 | 665,925                     | -                                      |
| RG3310751000        | COVID-19 - ARPA Tribal and Local Law Enforcement Agency Initiative  |   | Not Available            | 5,216,000                 | 4,478,916                   | -                                      |
| RG3600123000        | ARPA-Northridge Demolition & Redevelopment  |   | Not Available            | 15,000,000                | 103                         | -                                      |
| RG5230220XXX        | ARPA-Prevent Reckless Driving Through Design Initiative   |   | Not Available            | 3,647,005                 | 39,756                      | -                                      |
| RG8610051000        | ARPA-Connected Learning of Teens  |   | Not Available            | 400,000                   | 162,056                     | -                                      |
|                     | Passed through Wisconsin Department of Health Services-Division of Public Health:   |   |                          |                           |                             |  |
| RG3280081000        | COVID-19 - ARPA Emergency Medical Services Flex Grant   |   | Not Available            | 122,975                   | 114,873                     | -                                      |
|                     | Passed through Sojourner Peace Center   |   |                          |                           |                             |  |
| RG3310822000        | ARPA DVHRT Grant  |   | Not Available            | 325,000                   | 45,239                      | -                                      |
|                     | Passed through Wisconsin Board of Regents   |   |                          |                           |                             |  |
| RG3806423000        | ARPA-Healthy Wisconsin Families   |   | 0000003136               | 1,150,000                 | 190,266                     | -                                      |
|                     | Passed through META House:  |   |                          |                           |                             |  |
| RG3807423000        | ARPA-Healthy Wisconsin Families   |   | Not Available            | 24,500                    | 49                          | -                                      |
|                     | Total U.S. Department of Treasury   |   |                          |                           | <u>9,927,995</u>            | <u>956,379</u>                         |
|                     | Urban Sustainability Directors Network (USDN):  |   |                          |                           |                             |  |
|                     | Direct Programs:  |   |                          |                           |                             |  |
| GR1501722000        | Holistic Housing for Equity and Efficiency  |   | MC08                     | 60,000                    | 60,000                      | 47,000                                 |
|                     | Total Urban Sustainability Directors Network (USDN)   |   |                          |                           | <u>60,000</u>               | <u>47,000</u>                          |
|                     | Vital Strategies, Inc.:   |   |                          |                           |                             |  |
|                     | Direct Programs:  |   |                          |                           |                             |  |
| GR3806923000        | Vital Strategies  |   | OV-TW-TWGN               | 2,000                     | 1,983                       | -                                      |
|                     | Total Vital Strategies, Inc.  |   |                          |                           | <u>1,983</u>                | <u>-</u>                               |
|                     | Wisconsin Department of Health Services:  |   |                          |                           |                             |  |
|                     | Direct Programs:  |   |                          |                           |                             |  |
| GR3200623000        | MFD-EMS Leave Behind Grant  |   | 435100-G24-EMSLeaveBe-03 | 123,995                   | 58,049                      | -                                      |
|                     | Wisconsin Department of Public Instruction:   |   |                          |                           |                             |  |
|                     | Direct Programs:  |   |                          |                           |                             |  |
| GR8600123000        | 2023-2024 Interlibrary Loan   |   | WIPUBINT23               | 186,900                   | 42,023                      | -                                      |
| GR8600122000        | 2022-2023 Interlibrary Loan   |   | WIPUBINT22               | 72,200                    | 33,049                      | -                                      |
| GR8600223000        | 2023-2024 Regional Library Blind  |   | WI REG LIB 23            | 1,004,300                 | 464,971                     | -                                      |
| GR8600222000        | 2022-2023 Regional Library Blind  |   | WI REG LIB 22            | 1,136,100                 | 446,546                     | -                                      |
|                     | Total Wisconsin Department of Public Instruction  |   |                          |                           | <u>986,589</u>              | <u>-</u>                               |
|                     | Wisconsin Partnership Program:  |   |                          |                           |                             |  |

**CITY OF MILWAUKEE**

Schedule of Expenditures of Federal, State, and Other Awards

For the Year Ended December 31, 2023

| <b>Project I.D.</b> | <b>Grantor Agencies</b>                               | <b>Assistance Listing (ALN) or State Appropriation Number</b> | <b>Contract</b> | <b>Grant Award Amount</b> | <b>Grantor Expenditures</b> | <b>Passed Through to Subrecipients</b> |
|---------------------|---|---|-----------------|---------------------------|-----------------------------|--|
|                     | Direct Programs:                                      |   |                 |                           |                             |  |
| GR3806421000        | 2021-23 Wisconsin Partner Doula                       |   | 4912            | \$ 107,850                | \$ 56,827                   | \$ -                                   |
|                     | Total Wisconsin Partnership Program                   |   |                 |                           | <u>56,827</u>               | <u>-</u>                               |
|                     | Total Local Awards                                    |   |                 |                           | <u>\$ 14,064,546</u>        | <u>\$ 1,003,379</u>                    |
|                     | Total Financial Awards                                |   |                 |                           | <u>\$ 257,464,562</u>       | <u>\$ 49,921,325</u>                   |
|                     | Total Financial Awards - Current                      |   |                 |                           | \$ 241,893,815              | \$ 49,921,325                          |
|                     | Total Prior Years' Loans with Continuing Requirements |   |                 |                           | 15,570,747                  | -                                      |
|                     | Total Financial Awards                                |   |                 |                           | <u>\$ 257,464,562</u>       | <u>\$ 49,921,325</u>                   |

## CITY OF MILWAUKEE

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

Year ended December 31, 2023

#### (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 Annual Comprehensive Financial Report, which can be found on the City's website at <http://city.milwaukee.gov/AnnualComprehensiveFinancialReport>. The Assistance Listing Number (ALN) 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) and the Neighborhood Improvement Development Corporation (NIDC) are not included in this report. The Redevelopment Authority and the Neighborhood Improvement Development 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. The ordinance 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, 2023

**(3) Annual Comprehensive Financial Report**

In the Annual Comprehensive 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 Annual Comprehensive 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) 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, 2023, the outstanding balances of the loans by grant program are as follows:

| CFDA<br>Number | Grant Program                          | Forgivable<br>Loans | Loans with<br>Continuing<br>Monitoring<br>Requirements | Total Loan<br>Balance |
|----------------|--|---------------------|--|-----------------------|
| 14.218         | CDBG-Entitlement Grant Cluster - CDBG  | \$ 10,226           | \$ 3,495,813   | \$ 3,506,039          |
| 14.218         | CDBG-Entitlement Grant Cluster - NSP 1 | 557,111             | 740,000  | 1,297,111             |
| 14.218         | CDBG-Entitlement Grant Cluster - NSP 3 | 857,507             | -  | 857,507               |
| 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   | 3,283,738           | 9,427,584  | 12,711,322            |
| 14.256         | Neighborhood Stabilization Program 2   | 6,657,808           | 1,204,675  | 7,862,483             |
|                | Aggregate Balance                      | <u>\$12,087,078</u> | <u>\$15,277,072</u>                                    | <u>\$27,364,150</u>   |

The loan balances reported include forgivable amounts and the forgiveness occurs when all eligibility requirements have been met.

**(5) Related Party Transactions**

The City expended \$28,000 in 2023 of its CDBG funds for the RACM. The expenditures incurred by RACM related to CDBG planning and environmental inspection reviews of rehabilitation projects in the City. The City entered into a cooperation agreement with RACM, which detailed responsibilities and allowable expenditure categories.

## CITY OF MILWAUKEE

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

Year ended December 31, 2023

### (6) State Programs Excluded from Testing

Certain 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 *Wisconsin State Single Audit Guidelines* as follows:

- Local Roads Improvement Program (State ID #395.206)

### (7) 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, 2023.

### (8) Subsequent Event

The City of Milwaukee received a total of \$394 million of direct award through the American Rescue Plan Act – State and Local Fiscal Recovery Relief Fund (SLFRF) in response to the COVID-19 global pandemic. The SLFRF was received in two installments of \$197 million each in May 2021 and in June 2022. The SLFRF continues to provide direct relief to units of local government in speeding up recovery from the economic and other impact of the COVID-19 pandemic. The funds will cover costs obligated through December 2024.

The City received a total of \$75 million in direct award provided by the United States Department of Justice – Office of Justice Programs to support law enforcement related activities associated with the 2024 Presidential Candidate Nomination during the Republican National Convention. The convention is scheduled to take place in the City of Milwaukee on July 15 through July 18, 2024.

# City of Milwaukee

Schedule of Findings and Questioned Costs  
Year Ended December 31, 2023

## Section I - Summary of Auditors' Results

### Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP:

Unmodified

Internal control over financial reporting:

|   |                   |                            |
|---|-------------------|----------------------------|
| Material weakness(es) identified?                     | <u>      </u> yes | <u>  X  </u> no            |
| Significant deficiency(ies) identified?               | <u>      </u> yes | <u>  X  </u> none reported |
| Noncompliance material to financial statements noted? | <u>      </u> yes | <u>  X  </u> no            |

### Federal and State Awards

Internal control over major programs:

|  | <u>Federal Programs</u> |                            | <u>State Programs</u> |                            |
|--|-------------------------|----------------------------|-----------------------|----------------------------|
| Material weakness(es) identified?  | <u>      </u> yes       | <u>  X  </u> no            | <u>      </u> yes     | <u>  X  </u> no            |
| Significant deficiencies identified that are not considered to be material weakness(es)? | <u>      </u> yes       | <u>  X  </u> none reported | <u>      </u> yes     | <u>  X  </u> none reported |

Type of auditor's report issued on compliance for major programs:

|   | <u>Unmodified</u> | <u>Unmodified</u> |
|---|-------------------|-------------------|
| Any audit findings disclosed that are required to be reported in accordance with section 2 CFR 200.516(a) of the Uniform Guidance or the <i>State Single Audit Guidelines</i> ? | <u>      </u> yes | <u>  X  </u> no   |
| Auditee qualified as low-risk auditee?  | <u>  X  </u> yes  | <u>      </u> no  |
| Dollar threshold used to distinguish between type A and type B programs:  | \$ 3,000,000      | \$ 250,000        |



## City of Milwaukee

Schedule of Findings and Questioned Costs  
Year Ended December 31, 2023

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Identification of major federal programs:

| <u>Assistance Listing Numbers</u> | <u>Name of Federal Program or Cluster</u>                               |
|-----------------------------------|---|
| 10.557                            | Special Supplemental Nutrition Program for Women, Infants, and Children |
| 14.228                            | Community Development Block Grants/State's Program                      |
| 20.205                            | Highway Planning and Construction                                       |
| 21.023                            | COVID-19 Emergency Rental Assistance Program                            |
| 21.027                            | COVID-19 Coronavirus State and Local Fiscal Recovery Fund               |

Identification of major state programs:

| <u>State Numbers</u> | <u>Name of State Program</u>                   |
|----------------------|--|
| 370.670 & 370.673    | Recycling Grant Program – Basic & Consolidated |
| 435.157010           | Wisconsin Well Woman                           |
| 435.157720           | Consolidated Lead Detection Program            |

### **Section II - Financial Statement Findings Required to be Reported in Accordance With Government Auditing Standards**

None reported.

### **Section III - Federal and State Awards Findings and Questioned Costs**

None reported.

# City of Milwaukee

Schedule of Findings and Questioned Costs  
Year Ended December 31, 2023

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## Section IV - Other Issues

Does the auditor's report or the notes to the financial statements include disclosure with regard to substantial doubt as to the auditee's ability to continue as a going concern?

\_\_\_\_\_ yes          X     no

Does the audit report show audit issues (i.e., material non-compliance, non-material non-compliance, questioned costs, material weakness, significant deficiency, management letter comment, excess revenue or excess reserve) related to grants/contracts with funding agencies that require audits to be in accordance with the *State Single Audit Guidelines*:

Department of Administration

\_\_\_\_\_ yes          X     no

Department of Health Services

\_\_\_\_\_ yes          X     no

Department of Justice

\_\_\_\_\_ yes          X     no

Department of Military Affairs

\_\_\_\_\_ yes          X     no

Department of Natural Resources

\_\_\_\_\_ yes          X     no

Department of Transportation

\_\_\_\_\_ yes          X     no

Was a Management Letter or other document conveying audit comments issued as a result of this audit?

\_\_\_\_\_ yes          X     no

Name and signature of partner



\_\_\_\_\_  
Amanda Blomberg, CPA, Managing Director

Date of report

\_\_\_\_\_  
July 25, 2024

# CITY OF MILWAUKEE

## DHS Cost Reimbursement Award Schedule

### For the Audit Period Ended December 31, 2023

|  |               |               |               |               |               |               |               |
|--|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| CARS Profile                                     | 119011        | 119011        | 128010        | 128010        | 152003        | 154710        | 154720        |
| Agency Type                                      | 360           | 460           | 360           | 460           | 360           | 360           | 360           |
| CFDA or State Appropriation Number               | 435.119011    | 435.119011    | 435.128010    | 435.128010    | 435.152003    | 10.557        | 435.154720    |
| City of Milwaukee Project ID                     | GR3801022300  | GR3801023300  | GR3800722000  | GR3800723000  | GR3800623300  | GR3801123100  | GR3801123200  |
| Award Amount                                     | \$115,000     | \$115,000     | \$142,026     | \$142,026     | \$36,000      | \$1,875,487   | \$15,675      |
| Award Period                                     | 07/22 - 06/23 | 07/23 - 06/24 | 07/22 - 06/23 | 07/23 - 06/24 | 01/23 - 12/23 | 01/23 - 12/23 | 01/23 - 12/23 |
| Period of Award Within Audit Period              | 01/23 - 06/23 | 07/23 - 12/23 | 01/23 - 06/23 | 07/23 - 12/23 | 01/23 - 12/23 | 01/23 - 12/23 | 01/23 - 12/23 |
| Expenditures Reported to DHS for Payment:        | 10,890        | 4,869         | 59,279        | 50,154        | 36,000        | 1,297,846     | 9,209         |
| Total Costs of Award:                            |               |               |               |               |               |               |               |
| Employees Salaries and Wages                     | 1,557         | 3,400         | 40,664        | 33,399        | 0             | 579,975       | 5,148         |
| Employees Fringe Benefits                        | 673           | 1,469         | 17,567        | 14,428        | 0             | 250,595       | 2,224         |
| Other  | 8,660         | 0             | 1,048         | 2,327         | 36,000        | 467,276       | 1,837         |
| Total Operating Costs of Award                   | 10,890        | 4,869         | 59,279        | 50,154        | 36,000        | 1,297,846     | 9,209         |
| 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                            | 10,890        | 4,869         | 59,279        | 50,154        | 36,000        | 1,297,846     | 9,209         |

**CITY OF MILWAUKEE**  
**DHS Cost Reimbursement Award Schedule**  
**For the Audit Period Ended December 31, 2023**

|  |                |                |                |               |                |                |                |
|--|----------------|----------------|----------------|---------------|----------------|----------------|----------------|
| CARS Profile                                     | 154760         | 155015         | 155015         | 155015        | 155020         | 155027         | 155050         |
| Agency Type                                      | 360            | 360            | 460            | 460           | 360            | 360            | 360            |
| CFDA or State Appropriation Number               | 10.557         | 93.069         | 93.069         | 93.069        | 93.268         | 93.977         | 93.069         |
| City of Milwaukee Project ID                     | GR3801123400   | GR3801822000   | GR3801823000   | GR3807023000  | GR3801523000   | GR3800423000   | GR3807022000   |
| Award Amount                                     | \$156,005      | \$543,480      | \$331,934      | \$195,000     | \$251,467      | \$381,278      | \$195,000      |
| Award Period                                     | 01/23 - 12/23  | 07/22 - 06/23  | 07/23 - 06/24  | 07/23 - 06/24 | 01/23 - 12/23  | 01/23 - 12/23  | 07/22 - 06/23  |
| Period of Award Within Audit Period              | 01/23 - 12/23  | 01/23 - 06/23  | 07/23 - 12/23  | 07/23 - 12/23 | 01/23 - 12/23  | 01/23 - 12/23  | 01/23 - 06/23  |
| <b>Expenditures Reported to DHS for Payment:</b> | <b>103,157</b> | <b>355,490</b> | <b>125,014</b> | <b>49,970</b> | <b>251,462</b> | <b>381,276</b> | <b>112,331</b> |
| <b>Total Costs of Award:</b>                     |                |                |                |               |                |                |                |
| Employees Salaries and Wages                     | 5,709          | 32,490         | 52,555         | 20,270        | 160,385        | 266,191        | 33,786         |
| Employees Fringe Benefits                        | 2,467          | 14,035         | 22,708         | 8,757         | 69,286         | 114,995        | 14,595         |
| Other  | 94,981         | 308,965        | 49,751         | 20,943        | 21,791         | 90             | 63,950         |
| <b>Total Operating Costs of Award</b>            | <b>103,157</b> | <b>355,490</b> | <b>125,014</b> | <b>49,970</b> | <b>251,462</b> | <b>381,276</b> | <b>112,331</b> |
| 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              |
| <b>Total Allowable Costs</b>                     | <b>103,157</b> | <b>355,490</b> | <b>125,014</b> | <b>49,970</b> | <b>251,462</b> | <b>381,276</b> | <b>112,331</b> |

**CITY OF MILWAUKEE**  
**DHS Cost Reimbursement Award Schedule**  
**For the Audit Period Ended December 31, 2023**

|  |               |               |               |               |               |               |               |
|--|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| CARS Profile                                     | 155050        | 155190        | 155190        | 155191        | 155197        | 155800        | 155800        |
| Agency Type                                      | 460           | 360           | 460           | 360           | 460           | 360           | 460           |
| CFDA or State Appropriation Number               | 93.069        | 93.069        | 93.069        | 93.069        | 93.354        | 435.155800    | 435.155800    |
| City of Milwaukee Project ID                     | GR3801823100  | GR3804422000  | GR3804423000  | GR3804422100  | GR3801723000  | GR3800222000  | GR3800223000  |
| Award Amount                                     | \$10,415      | \$228,848     | \$249,015     | \$13,740      | \$90,000      | \$28,900      | \$27,800      |
| Award Period                                     | 07/23 - 06/24 | 07/22 - 06/23 | 07/23 - 06/24 | 07/22 - 06/23 | 02/23 - 06/24 | 07/22 - 06/23 | 07/23 - 06/24 |
| Period of Award Within Audit Period              | 07/23 - 12/23 | 07/23 - 12/23 | 07/23 - 12/23 | 01/23 - 06/23 | 02/23 - 12/23 | 01/23 - 06/23 | 07/23 - 12/23 |
| Expenditures Reported to DHS for Payment:        | 8,000         | 141,578       | 65,024        | 12,258        | 11,220        | 20,661        | 8,173         |
| Total Costs of Award:                            |               |               |               |               |               |               |               |
| Employees Salaries and Wages                     | 0             | 24,482        | 45,222        | 4,189         | 0             | 0             | 0             |
| Employees Fringe Benefits                        | 0             | 10,576        | 19,543        | 1,810         | 0             | 0             | 0             |
| Other  | 8,000         | 106,520       | 259           | 6,259         | 11,220        | 20,661        | 8,173         |
| Total Operating Costs of Award                   | 8,000         | 141,578       | 65,024        | 12,258        | 11,220        | 20,661        | 8,173         |
| 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                            | 8,000         | 141,578       | 65,024        | 12,258        | 11,220        | 20,661        | 8,173         |

**CITY OF MILWAUKEE**  
**DHS Cost Reimbursement Award Schedule**  
**For the Audit Period Ended December 31, 2023**

|  |              |              |               |               |               |               |               |
|--|--------------|--------------|---------------|---------------|---------------|---------------|---------------|
| CARS Profile                                     | 155809       | 155812       | 155957        | 155962        | 157010        | 157010        | 157120        |
| Agency Type                                      | 460          | 460          | 360           | 360           | 360           | 460           | 360           |
| CFDA or State Appropriation Number               | 93.268       | 93.354       | 435.155957    | 93.977        | 435.157010    | 435.157010    | 93.898        |
| City of Milwaukee Project ID                     | GR3807021000 | GR3807221000 | GR3800323000  | GR3800123000  | GR3801022400  | GR3801023400  | GR3801022100  |
| Award Amount                                     | \$997,500    | \$619,900    | \$17,000      | \$376,779     | \$380,000     | \$300,000     | \$210,000     |
| Award Period                                     | 07/21-06/24  | 07/21-06/24  | 01/23 - 12/23 | 01/23 - 12/23 | 07/22 - 06/23 | 07/23 - 06/24 | 07/22 - 06/23 |
| Period of Award Within Audit Period              | 01/23-12/23  | 01/23-12/23  | 01/23 - 12/23 | 01/23 - 12/23 | 01/23 - 06/23 | 07/23 - 12/23 | 01/23 - 06/23 |
| Expenditures Reported to DHS for Payment:        | 189,427      | 273,301      | 17,000        | 376,779       | 254,248       | 201,576       | 46,245        |
| Total Costs of Award:                            |              |              |               |               |               |               |               |
| Employees Salaries and Wages                     | 94,355       | 44,581       | 0             | 206,158       | 117,941       | 116,234       | 23,255        |
| Employees Fringe Benefits                        | 40,767       | 19,259       | 0             | 89,060        | 50,951        | 50,224        | 10,046        |
| Other  | 54,305       | 209,461      | 17,000        | 81,561        | 85,356        | 35,118        | 12,944        |
| Total Operating Costs of Award                   | 189,427      | 273,301      | 17,000        | 376,779       | 254,248       | 201,576       | 46,245        |
| 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                            | 189,427      | 273,301      | 17,000        | 376,779       | 254,248       | 201,576       | 46,245        |

**CITY OF MILWAUKEE**  
**DHS Cost Reimbursement Award Schedule**  
**For the Audit Period Ended December 31, 2023**

|  |               |               |               |               |               |               |               |
|--|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| CARS Profile                                     | 157120        | 157720        | 159220        | 159220        | 159316        | 159320        | 159327        |
| Agency Type                                      | 460           | 360           | 360           | 460           | 360           | 360           | 360           |
| CFDA or State Appropriation Number               | 435.157120    | 435.157720    | 93.991        | 93.991        | 93.994        | 93.994        | 435.159327    |
| City of Milwaukee Project ID                     | GR3801023100  | GR3801923000  | GR3800522000  | GR3800523000  | GR3800623100  | GR3801323000  | GR3800623200  |
| Award Amount                                     | \$295,000     | \$253,643     | \$57,839      | \$57,839      | \$15,000      | \$431,918     | \$225,000     |
| Award Period                                     | 07/23 - 06/24 | 01/23 - 12/23 | 10/22 - 09/23 | 10/23 - 09/24 | 01/23 - 12/23 | 01/23 - 12/23 | 01/23 - 12/23 |
| Period of Award Within Audit Period              | 07/23 - 12/23 | 01/23 - 12/23 | 01/23 - 09/23 | 10/23 - 12/23 | 01/23 - 12/23 | 01/23 - 12/23 | 01/23 - 12/23 |
| Expenditures Reported to DHS for Payment:        | 128,301       | 253,532       | 55,093        | 1,925         | 6,289         | 360,329       | 223,434       |
| Total Costs of Award:                            |               |               |               |               |               |               |               |
| Employees Salaries and Wages                     | 35,325        | 79,458        | 27,042        | 0             | 0             | 197,479       | 47,073        |
| Employees Fringe Benefits                        | 15,260        | 34,326        | 11,682        | 0             | 0             | 81,505        | 20,335        |
| Other  | 77,716        | 139,748       | 16,369        | 1,925         | 6,289         | 81,345        | 156,026       |
| Total Operating Costs of Award                   | 128,301       | 253,532       | 55,093        | 1,925         | 6,289         | 360,329       | 223,434       |
| 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                            | 128,301       | 253,532       | 55,093        | 1,925         | 6,289         | 360,329       | 223,434       |

**CITY OF MILWAUKEE**  
**DHS Cost Reimbursement Award Schedule**  
**For the Audit Period Ended December 31, 2023**

|  |               |               |
|--|---------------|---------------|
| CARS Profile                                     | 159377        | 445461        |
| Agency Type                                      | 360           | 360           |
| CFDA or State Appropriation Number               | 93.994        | 93.778        |
| City of Milwaukee Project ID                     | GR3804123000  | GR3805823000  |
| Award Amount                                     | \$111,150     | \$323,361     |
| Award Period                                     | 01/23 - 12/23 | 01/23 - 12/23 |
| Period of Award Within Audit Period              | 01/23 - 12/23 | 01/23 - 12/23 |
| <br>   |               |               |
| Expenditures Reported to DHS for Payment:        | 110,325       | 238,151       |
| <br>   |               |               |
| Total Costs of Award:                            |               |               |
| Employees Salaries and Wages                     | 72,020        | 62,201        |
| Employees Fringe Benefits                        | 31,112        | 25,290        |
| Other  | 7,193         | 150,660       |
| <br>   |               |               |
| Total Operating Costs of Award                   | 110,325       | 238,151       |
| <br>   |               |               |
| Less: Disallowed Costs                           | 0             | 0             |
| Less: Program Revenue and Other Offsets to Costs | 0             | 0             |
| <br>   |               |               |
| Total Allowable Costs                            | 110,325       | 238,151       |