

# Employ Milwaukee, Inc.

## Schedule of Expenditures of Federal and State Awards

Year Ended June 30, 2023

| Federal Grantor/<br>Program Title  | AL<br>Number | Pass-Through Entity<br>Identifying Number    | Passed-Through<br>to Subrecipients | Federal<br>Expenditures |
|--|--------------|--|------------------------------------|-------------------------|
| <b>DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>   |              |  |                                    |                         |
| <b>Passed through the City of Milwaukee</b>  |              |  |                                    |                         |
| <b>CDBG - Entitlement Grants Cluster</b>   |              |  |                                    |                         |
| Community Development Block Grants/  |              |  |                                    |                         |
| Community Work Experience (Earn and Learn)   | 14.218       | CD3985052047-101<br>CD3985052048-101 &       | \$ -                               | \$ 26,441               |
| Job Placement (Earn and Learn)   | 14.218       | CD3985052047-101<br>CD3985052045 &           | -                                  | 85,565                  |
| Community Resource Navigators  | 14.218       | CD3985052046-999                             | -                                  | 503,585                 |
| <b>Total Federal Expenditures CDBG - Entitlement Grants Cluster AL #14.218 and #14.225</b> |              |  | -                                  | <b>615,591</b>          |
| <b>Passed through the City of Milwaukee</b>  |              |  |                                    |                         |
| Housing Authority City of the City of Milwaukee-   |              |  |                                    |                         |
| Jobs Plus  | 14.895       | HA-000-0000-999-111100                       | -                                  | <b>5,494</b>            |
| <b>DEPARTMENT OF LABOR</b>   |              |  |                                    |                         |
| <b>Direct</b>  |              |  |                                    |                         |
| Workforce Pathways for Youth   | 17.261       | MI-36498-21-60-A-13                          | -                                  | <b>11,873</b>           |
| <b>Direct</b>  |              |  |                                    |                         |
| Youthbuild   | 17.274       | YB-32979-18-60-A-55 &<br>YB-36481-21-60-A-55 | <b>166,599</b>                     | <b>530,097</b>          |
| <b>Direct</b>  |              |  |                                    |                         |
| Water Works  | 17.289       | CP-39542-23-60-A-55                          | -                                  | <b>23,802</b>           |
| <b>Passed through the Wisconsin Department of Workforce Development</b>                    |              |  |                                    |                         |
| <b>WIOA Cluster</b>  |              |  |                                    |                         |
| WIOA Adult Program   | 17.258       | 6746, 8706                                   | 707,269                            | 2,983,069               |
| WIOA-Admin   | 17.258       | 6706, 8286                                   | -                                  | 607,597                 |
| Winning With Wisconsin   | 17.258       | 5124   | -                                  | 16,737                  |
| Division of Employment & Training-DocuSign   | 17.258       | 7946   | -                                  | 480                     |
| Subtotal 17.258  |              |  | 707,269                            | 3,607,883               |
| WIOA Dislocated Worker Formula Grants  | 17.278       | 6806, 8167, 8726                             | 480,118                            | 809,115                 |
| WIOA Dislocated Worker Rapid Response  | 17.278       | 8266   | -                                  | 101,669                 |
| Subtotal 17.278  |              |  | 480,118                            | 910,784                 |
| WIOA Youth Program   | 17.259       | 6826, 8297                                   | 1,093,249                          | 2,148,685               |
| Division of Employment & Training-DocuSign   | 17.259       | 7946   | -                                  | 480                     |
| Subtotal 17.259  |              |  | 1,093,249                          | 2,149,165               |
| <b>Total Federal Expenditures WIOA Cluster AL #17.258, #17.259, and #17.278</b>            |              |  | <b>2,280,636</b>                   | <b>6,667,832</b>        |
| <b>Passed through the Wisconsin Department of Workforce Development</b>                    |              |  |                                    |                         |
| Wisconsin Senior Employment Program (WISE)   | 17.235       | 435100-G23-3916368354-390                    | -                                  | <b>178,922</b>          |
| <b>Passed through the Wisconsin Department of Workforce Development</b>                    |              |  |                                    |                         |
| DWD Quest  | 17.277       | 8167   | -                                  | <b>41,749</b>           |
| <b>Passed through the Wisconsin Department of Workforce Development</b>                    |              |  |                                    |                         |
| Apprenticeship State Expansion Grant   | 17.285       | 8765   | <b>14,550</b>                      | <b>55,384</b>           |

See Independent Auditor's Report.

# Employ Milwaukee, Inc.

## Schedule of Expenditures of Federal and State Awards (Continued)

Year Ended June 30, 2023

| Federal Grantor/<br>Program Title                                      | AL<br>Number              | Pass-Through Entity<br>Identifying Number              | Passed-Through<br>to Subrecipients | Federal<br>Expenditures |
|--|---------------------------|--|------------------------------------|-------------------------|
| <b>UNITED STATES DEPARTMENT OF THE TREASURY</b>                        |                           |  |                                    |                         |
| <b>Passed through the City of Milwaukee</b>                            |                           |  |                                    |                         |
| COVID-19 - American Rescue Plan Act-<br>Earn & Learn                   | 21.027                    | N/A  | -                                  | 1,792,440               |
| COVID-19 - American Rescue Plan Act-<br>Lead Abatement                 | 21.027                    | N/A  | 668,522                            | 1,012,064               |
| COVID-19 - American Rescue Plan Act-<br>Camp Rise                      | 21.027                    | N/A  | -                                  | 327,247                 |
| <b>Passed through Wisconsin Department of Workforce Development</b>    |                           |  |                                    |                         |
| COVID-19 - American Rescue Plan Act-MobilISE                           | 21.027                    | N/A  | -                                  | 15,505                  |
| COVID-19 - American Rescue Plan Act-WAI                                | 21.027                    | N/A  | 371,304                            | 4,427,038               |
| <b>Passed through Boys &amp; Girls Clubs of Greater Milwaukee</b>      |                           |  |                                    |                         |
| COVID-19 - Workforce Innovation  | 21.027                    | N/A  | -                                  | 87,789                  |
| <b>Passed through Milwaukee County</b>                                 |                           |  |                                    |                         |
| COVID-19 - American Rescue Plan Act-<br>Community Reintegration Center | 21.027                    | N/A  | -                                  | 36,645                  |
| <b>Total Federal Expenditures AL #21.027</b>                           |                           |  | <b>1,039,826</b>                   | <b>7,698,728</b>        |
| <b>DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>                         |                           |  |                                    |                         |
| <b>Passed through Milwaukee County</b>                                 |                           |  |                                    |                         |
| Healthy Marriage Promotion and Responsible<br>Fatherhood Grants        | 93.086                    | 90FK0093-01-00   | -                                  | <b>17,317</b>           |
| <b>Passed through Milwaukee County</b>                                 |                           |  |                                    |                         |
| First Offender Program   | 93.645                    | 1942   | -                                  | <b>26,102</b>           |
| <b>Passed through Milwaukee Careers Cooperative</b>                    |                           |  |                                    |                         |
| Temporary Assistance for Needy Families                                | 93.558                    | N/A  | -                                  | 26,626                  |
| <b>Passed through Wisconsin Department of Children and Families</b>    |                           |  |                                    |                         |
| Brighter Futures   | 93.558                    | 437003-G19-01300-000-02 &<br>437003-G22-0001821-000-02 | 190,994                            | 351,652                 |
| <b>Total Federal Expenditures AL #93.558</b>                           |                           |  | <b>190,994</b>                     | <b>378,278</b>          |
| <b>TOTAL FEDERAL EXPENDITURES</b>                                      |                           |  | <b>\$ 3,692,605</b>                | <b>\$ 16,251,169</b>    |
| State Grantor/Program Title  | State Identifying Number  | Passed-Through<br>to Subrecipients                     | State<br>Expenditures              |                         |
| <b>Wisconsin Department of Corrections</b>                             |                           |  |                                    |                         |
| Windows to Work  | 410039-V17-RLH5725-ING-02 | \$ 266,047   | \$ 336,943                         |                         |
| <b>Wisconsin Department of Workforce Development</b>                   |                           |  |                                    |                         |
| Summer Youth   | 445.118                   | 81,484   | 395,841                            |                         |
| <b>TOTAL STATE EXPENDITURES</b>  |                           |  | <b>\$ 347,531 \$ 732,784</b>       |                         |

### Note 1 - Basis of Presentation

The accompanying schedule of expenditures of federal and state awards the ("Schedule") includes the federal and state award activity of Employ Milwaukee, Inc. under programs of the federal and state governments for the year ended June 30, 2023. The information in this Schedule is presented in accordance with the 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). Because the Schedule presents only a selected portion of the operations of Employ Milwaukee, Inc., it is not intended to and does not present the financial position, changes in net assets or cash flows of Employ Milwaukee, Inc.

### Note 2 - Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

### Note 3 - 10% De Minimis

Employ Milwaukee, Inc. has elected to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

See Independent Auditor's Report.