



**The Single Audit Act
Supplemental
Financial
Report**

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**City
of
Milwaukee,
Wisconsin**

**for the
Year Ended
December 31, 2022**

**Aycha Sawa
Comptroller**

City of Milwaukee

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December 31, 2022

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Aycha Sawa, CPA, CIA
Comptroller

Bill Christianson
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Special Deputy Comptroller

Richard Bare, CPA
Special Deputy Comptroller

July 21, 2023

Honorable Cavalier Johnson, Mayor
The Members of the Common Council
Of the City of Milwaukee
Milwaukee, WI 53202

Dear Mayor and Council Members:

The Single Audit Report for the City of Milwaukee, Wisconsin (the City) for the year ended December 31, 2022 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, 2022. 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.

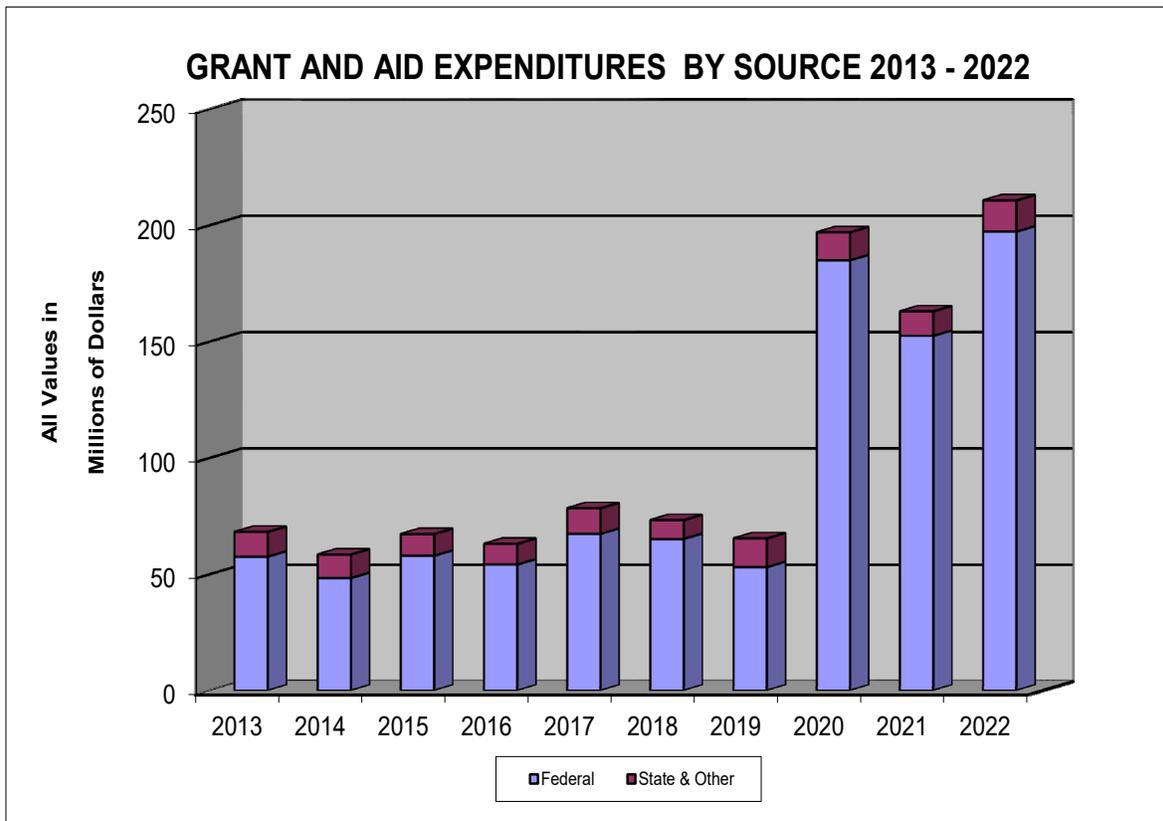


INDEPENDENT AUDIT

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.

2022 GRANT ACTIVITIES

The City of Milwaukee expended \$210.7 million of grant and aid dollars in 2022; an increase of approximately \$47.7 million or 29.2% compared to the previous year. Overall, Federal assistance increased by \$44.8 million or 29.4%; attributable to a substantial increase of \$73.4 million in Treasury Department COVID-19 State and Local Fiscal Recovery Relief Fund (SLFRF); \$4.4 million increase in Justice Department grants; offset by a significant drop of \$23.5 million in Environmental Protection Agency grants, \$4.3 million decrease in Health and Human Services grants and \$5.2 million net decrease in all other Federal grant sources. In aggregate, State assistance decreased by \$2.6 million or 37.5% from the previous year primarily due to reduction in activities of Wisconsin Department of Transportation grants while "Other" assistance experienced a net increase of \$5.5 million or 157.7% resulting from increase in Milwaukee Metropolitan Sewerage District programs and other COVID-19 related assistance.

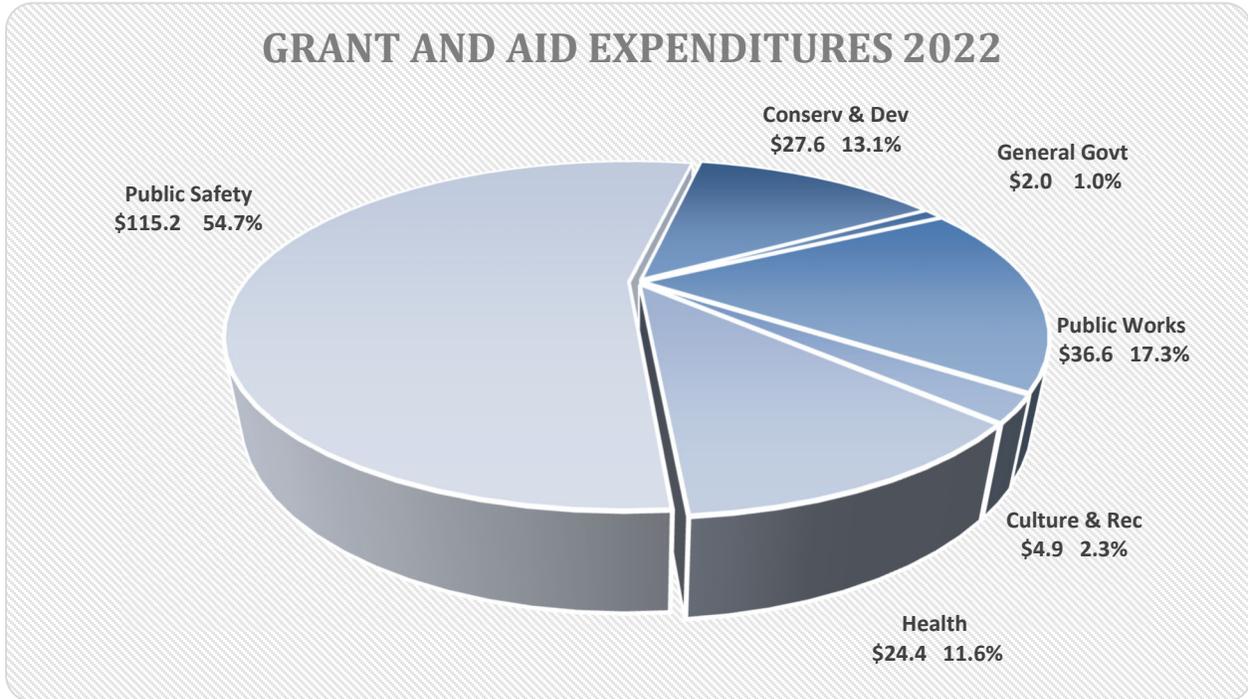


The chart above presents the City's grant and aid expenditures by source over the past 10 years. The chart reflects moderate levels of grants activities from 2013 through 2019, a dramatic increase in 2020, a considerable reduction in 2021 and a rebound in 2022. Increase in grant activities is anticipated in the subsequent year as the SLFRF program continues.

GRANT EXPENDITURES

2013-2022

<u>2013</u>	<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>
\$68.2	\$58.5	\$67.3	\$63.1	\$74.4	\$73.3	\$65.4	\$197.0	\$163.0	\$210.7



The graph above indicates the areas in which the City expended 2022 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 Port Export facility 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,

Aycha Sawa
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
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, 2022, 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 21, 2023.

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.

Baker Tilly US, LLP

Milwaukee, Wisconsin
July 21, 2023

**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
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, 2022. 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, 2022.

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, 2022. 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 have separate audits performed in accordance with 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.

Other Matters

The results of our auditing procedures disclosed an instance of noncompliance, which is required to be reported in accordance with the Uniform Guidance and the *Guidelines* and which is described in the accompanying schedule of findings and questioned costs as item 2022-001. Our opinion on each major federal and major state program is not modified with respect to this matter.

Government Auditing Standards requires the auditor to perform limited procedures on the City's response to the noncompliance finding identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The City's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, as discussed below, we did identify a deficiency in internal control over compliance that we consider to be a significant deficiency.

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. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2022-001, to be a significant deficiency.

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.

Government Auditing Standards requires the auditor to perform limited procedures the City's response to the internal control over compliance finding identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The City's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The City is responsible for preparing a corrective action plan to address each audit finding included in our auditor's report. The City's corrective action plan was not subjected to the auditing procedures applied in the audit of the compliance and, accordingly, we express no opinion on it.

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, 2022, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We issued our report thereon dated July 21, 2023, 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 is fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Information

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

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

Milwaukee, Wisconsin
July 21, 2023

CITY OF MILWAUKEE

Schedule of Expenditures of Federal, State, and Other Awards
For the Year Ended December 31, 2022

Project I.D.	Grantor Agencies	Assistance Listing (ALN) or State Appropriation Number	Contract	Grant Award Amount	Grantor Expenditures	Passed Through to Subrecipients
Federal Awards:						
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:						
GR3801122000	Women, Infants, and Children	10.557	154710-260	\$ 1,461,780	\$ 1,296,214	\$ -
GR3801122000	Women, Infants, and Children	10.557	154720-260	11,458	11,458	-
GR3801122000	Women, Infants, and Children - Outreach	10.557	154760-260	99,080	83,081	-
	Subtotal ALN 10.557				<u>1,390,753</u>	<u>-</u>
Passed through Wisconsin Department of Health Services-Division of Public Health:						
SNAP Cluster:						
State Administrative Matching Grants for Supplemental Nutrition Assistance Program:						
GR3801621000	Women, Infants, and Children Fit Families	10.561	22WI126Q3903	20,000	6,413	-
	Subtotal SNAP Cluster					
Direct Programs:						
Cooperative Forestry Assistance:						
GR5800220000	2020-21 Improving Street Trees	10.664	20-DG-11094200-004	200,000	101,252	-
	Total U.S. Department of Agriculture				<u>1,498,418</u>	<u>-</u>
U.S. Department of Commerce:						
National Oceanic and Atmospheric Administration (NOAA):						
Passed through Wisconsin Department of Administration:						
Coastal Zone Management Administration Awards:						
SM320180100	Wisconsin Coastal Management Program	11.419	AD179125-018.06	24,500	153	-
	Total U.S. Department of Commerce				<u>153</u>	<u>-</u>
U.S. Department of Housing and Urban Development:						
Direct Programs:						
Community Development Block Grant - Entitlement Grants Cluster:						
CD0000000048	Community Development Block Grant 2022	14.218	B-22-MC-55-0006	16,161,496	11,616,111	5,248,001
CD0000000047	Community Development Block Grant 2021	14.218	B-21-MC-55-0006	16,608,219	1,615,123	1,125,853
CD0000000046	Community Development Block Grant 2020	14.218	B-20-MC-55-0006	16,273,484	2,059,517	700,469
CD0000000045	Community Development Block Grant 2019	14.218	B-19-MC-55-0006	15,793,966	374,792	374,792
CD0000000044	Community Development Block Grant 2018	14.218	B-18-MC-55-0006	15,835,003	512,202	281,579
CD0000000042	Community Development Block Grant 2016	14.218	B-16-MC-55-0006	14,561,809	45,000	45,000
CG152XXXXXXX	COVID-19 - Community Development Block Grant	14.218	B-20-MW-55-0006	12,939,382	3,022,799	88,961
Prior Years' Loans with Continuing Requirements:						
CD00000000XX	Community Development Block Grant	14.218	B-14-MC-55-0006	N/A	3,560,275	-
NS1XXXXXXX	Neighborhood Stabilization Program 1	14.218	B-08-MN-55-0006	N/A	740,000	-
	Subtotal CDBG/Entitlement Grants Cluster				<u>23,545,819</u>	<u>7,864,655</u>
Passed through Wisconsin Department of Administration:						
Community Development Block Grants/State's Program:						
CG157XXXXXXX	COVID-19 - 2021 CDBG-CV State	14.228	B-20-DW-55-0001	4,069,176	169,519	-
Prior Years' Loans with Continuing Requirements:						
NS3XXXXXXX	Neighborhood Stabilization Program 1-Loans	14.228	NSP09-17	N/A	259,000	-
NS5XXXXXXX	Neighborhood Stabilization Program 3-Loans	14.228	NSP11-01	N/A	150,000	-
	Subtotal ALN 14.228				<u>578,519</u>	<u>-</u>

CITY OF MILWAUKEE

Schedule of Expenditures of Federal, State, and Other Awards
For the Year Ended December 31, 2022

Project I.D.	Grantor Agencies	Assistance Listing (ALN) or State Appropriation Number	Contract	Grant Award Amount	Grantor Expenditures	Passed Through to Subrecipients
	Direct Programs:					
	Emergency Solutions Grant Program:					
CG1500211000	COVID-19 - 2020 Emergency Solutions Grant 2	14.231	E-20-MW-55-0006	\$ 5,763,381	\$ 3,155,132	\$ 927,925
CG1500201000	COVID-19 - 2020 Emergency Solutions Grant	14.231	E-20-MW-55-0006	4,785,445	736,404	736,404
GR1552200000	2022 Emergency Solutions Grant	14.231	E-22-MC-55-0006	1,396,094	810,925	736,445
GR1552100000	2021 Emergency Solutions Grant	14.231	E-21-MC-55-0006	1,300,000	110,373	104,000
GR1552000000	2020 Emergency Solutions Grant	14.231	E-20-MC-55-0006	1,387,779	164,147	134,647
	Passed through Wisconsin Department of Administration:					
CG1540200000	COVID-19 - 2020 State Emergency Solutions Grant	14.231	ESG-CV 20-10	1,281,386	122,694	122,694
GR1542200000	2022 State Emergency Solutions Grant	14.231	EHH 22-11	296,781	108,058	108,058
GR1542100000	2021 State Emergency Solutions Grant	14.231	EHH 21-10	400,000	330,993	325,143
GR1542000000	2020 State Emergency Solutions Grant	14.231	EHH 20-11	423,965	(5,221)	(5,221)
	Subtotal ALN 14.231				<u>5,533,505</u>	<u>3,190,095</u>
	Direct Programs:					
	Home Investment Partnerships Program:					
HG2200000000	2022 Home Grant	14.239	M-22-MC-55-0204	6,427,949	1,030,381	730,273
HG2200000000	2022 Home Grant-Loans	14.239	M-22-MC-55-0204	N/A		
HG2100000000	2021 Home Grant	14.239	M-21-MC-55-0204	5,603,666	540,429	510,897
HG2100000000	2021 Home Grant-Loans	14.239	M-21-MC-55-0204	N/A	511,331	361,713
HG2000000000	2020 Home Grant	14.239	M-20-MC-55-0204	5,641,812	389,996	388,126
HG2000000000	2020 Home Grant-Loans	14.239	M-20-MC-55-0204	N/A	647,196	596,666
HG1900000000	2019 Home Grant	14.239	M-19-MC-55-0204	5,379,947	1,018,020	1,017,644
HG1900000000	2019 Home Grant-Loans	14.239	M-19-MC-55-0204	N/A	33,753	33,753
HG1800000000	2018 Home Grant	14.239	M-18-MC-55-0204	5,967,429	499,957	499,957
HG1800000000	2018 Home Grant-Loans	14.239	M-18-MC-55-0204	N/A	17,603	1,500
HG1700000000	2017 Home Grant	14.239	M-17-MC-55-0204	4,326,217	185,213	185,213
	Prior Years' Loans with Continuing Requirements:					
HM00000000	Home Grants-2014 and Prior-Loans	14.239	M-14-MC-55-0204	N/A	9,912,509	-
	Subtotal ALN 14.239				<u>14,786,388</u>	<u>4,325,742</u>
	Direct Programs:					
	Housing Opportunities for Persons with AIDS:					
GR1500122000	2022 HOPWA Grant	14.241	WIH22F001	1,296,389	700,472	685,618
	Subtotal ALN 14.241				<u>700,472</u>	<u>685,618</u>
	Direct Programs:					
	Neighborhood Stabilization Program (NSP):					
	Prior Years' Loans with Continuing Requirements:					
NS2XXXXXXXX	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>
	Direct Programs:					
	Continuum of Care Program:					
GR1505022000	2022 Continuum of Care-Planning	14.267	WI0238L5I012000	420,110	368,044	-
	Direct Programs:					
	Lead-Based Paint Hazard Control in Privately-Owned Housing:					
GR3803520000	Lead Hazard Reduction Demonstration	14.900	WILHD0328-19	5,600,000	1,696,468	-
	Direct Programs:					
	Lead Hazard Reduction Demonstration Grant Program:					
GR3803316000	2016 Lead Hazard Reduction Demonstration	14.905	WILHD0290-16	3,400,298	(242)	-
	Total U.S. Department of Housing and Urban Development				<u>48,413,648</u>	<u>16,066,110</u>

CITY OF MILWAUKEE

Schedule of Expenditures of Federal, State, and Other Awards
For the Year Ended December 31, 2022

Project I.D.	Grantor Agencies	Assistance Listing (ALN) or State Appropriation Number	Contract	Grant Award Amount	Grantor Expenditures	Passed Through to Subrecipients
GR3803919000	U.S. Department of Justice: Direct Programs: Justice Systems Response to Families: Justice for Families	16.021	2016-FJ-AX-0006	\$ 550,000	\$ 162,580	\$ 125,664
CG3310200000	Direct Programs: Coronavirus Emergency Supplemental Funding Program: COVID-19 - 2020 Coronavirus Emergency Supplemental Funding Program Passed through Wisconsin Department of Justice:	16.034	2020-VD-BX-1636	2,939,610	1,453,324	-
GR3303822000	Missing Children's Assistance: 2021-2023 Wisconsin Internet Crimes	16.543	Not Available	80,000	7,856	-
GR3303820000	2020-2021 Wisconsin Internet Crimes	16.543	2018-MC-FX-K029	40,000	3,231	-
	Subtotal ALN 16.543				11,087	-
GR3305020000	Direct Programs: Public Safety Partnership and Community Policing Grants: 2020-2023 COPS Hiring Program	16.710	2020ULWX0009	9,712,096	2,989,875	-
GR3305722000	Passed through Wisconsin Department of Justice: 2022 Anti-Heroin Task Force	16.710	Not Available	20,000	18,346	-
	Subtotal ALN 16.710				3,008,221	-
GR3306522000	Passed through National Association of Police Athletics/Activities Leagues(PAL), Inc: Juvenile Monitoring Program: 2022 National PAL Mentoring Program Passed through Milwaukee County: Edward Byrne Memorial Justice Assistance Grant Program:	16.726	15PJDP-21-GG-02764-MENT	12,600	900	-
GR3307123000	2021-2025 JAG - Edward Byrne Memorial	16.738	15PBJA-22-GG-02100-JAGX	955,716	74,695	-
GR3307122000	2021-2024 JAG - Edward Byrne Memorial	16.738	15PBJA-21-GG-01982-JAGX	891,261	494,492	132,611
GR3307121000	2020-2023 JAG - Edward Byrne Memorial	16.738	2020-DJ-BX-0707	636,533	215,667	137,868
GR3307119000	2019-2022 JAG - Edward Byrne Memorial	16.738	2019-DJ-BX-0622	401,895	149,829	-
GR3300222000	2022 Milwaukee Metro Drug Enforcement	16.738	Not Available	164,136	164,136	-
GR3303321000	Passed through State of Wisconsin Department of Justice: 2020 Operation Legend	16.738	2020-OL-01-16494	1,822,142	829,301	-
	Subtotal ALN 16.738				1,928,120	270,479
GR3308916000	Direct Programs: Edward Byrne Memorial Competitive Grant Program: 2016-2019 Crime Gun Intelligence Center	16.751	2016-DG-BX-0014	1,000,000	(23,071)	-
GR3306022000	Direct Programs: Byrne Criminal Justice Innovation Program: 2021-2024 BCJI-VR-PHAST	16.817	O-BJA-2021-94001	218,562	6,676	-
GR3200621000	Direct Programs: Comprehensive Opioid Abuse Site-Based Program: 2021-2024 COSSAP Grant	16.838	15PBJA-21-GG-04531-COAP	1,200,000	278,847	-
GR3303219000	Direct Programs: STOP School Violence: 2019-2022 STOP School Violence	16.839	2019-YS-BX-0072	250,000	3,839	-
GR3803420000	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: Safer Communities for Youth	16.888	2020-CY-AX-0005	500,000	10,387	-

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<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>
Fund 0001-D3XX	Federal Bureau of Investigation: Direct Programs: Equitable Sharing Program: 2022 Federal Asset Forfeiture Total U.S. Department of Justice	16.922	Not Available		\$ 1,061,073 7,901,983	\$ - 396,143
BR & ST	U.S. Department of Transportation: Passed through Wisconsin Department of Transportation: Highway Planning and Construction Cluster: Highway Planning and Construction: Federal Aid Highway Program Subtotal Highway Planning and Construction Cluster	20.205	Various	137,893,662	4,624,008 4,624,008	- -
ST3201230XX RG6612220200 WK661221108	Federal Transit and Administration Division: Direct Programs: Federal Transit Cluster: Federal Transit - Formula Grants: Interstate Cost Estimate Substitute - Milwaukee Connector COVID-19 - ARPA Streetcar: Additional Assistance Funds Milwaukee Streetcar: Preventative Maintenance Subtotal Federal Transit Cluster	20.507 20.507 20.507	WI-95-X033-01 WI-2022-046-00 WI-2022-030-00	52,692,803 6,832,955 273,437	134,012 1,797,275 273,437	- - -
GR3300322000 GR3307922000	Passed through Wisconsin Department of Transportation: Highway Safety Cluster: State and Community Highway Safety: 2022 Speed Enforcement 2022 Pedestrian Enforcement Subtotal ALN 20.600	20.600 20.600	FG-2022-MILWAUKEE-05940 FG-2022-MILWAUKEE-05978	160,000 57,750	88,471 4,024	- -
GR3300422000 GR3300421000 GR3301122000 GR3303522000 GR3304721000	Passed through Wisconsin Department of Transportation: National Priority Safety Programs: 2022-2023 Impaired Driving 2021-2022 Impaired Driving 2022 Drug Recognition Expert #2 2022 Drug Recognition Expert 2021-2022 Seat Belt Enforcement Subtotal ALN 20.616 Subtotal Highway Safety Cluster	20.616 20.616 20.616 20.616 20.616	Not Available Not Available 3950983-31-06 3950982-31-06 FG-2022-MILWAUKEE-05788	199,200 199,200 19,600 18,011 99,600	3,777 54,928 17,006 18,011 50,870	- - - - -
PT320210100	Direct Programs: Port Infrastructure Development Program: Maritime MARAD Agreement for Port Infrastructure	20.823	693JF71910015	15,893,543	6,766,832	-
ST3201240XX	Direct Programs: National Infrastructure Investments: TIGER Discretionary Grants Total U.S. Department of Transportation	20.933	WI-2017-008-00	14,200,000	189 13,832,840	- -
GR3803620000	U.S. Department of the Treasury: Passed through Wisconsin Department of Health Services-Division of Public Health: Coronavirus Relief Fund: COVID-19 - Pilot Testing Program	21.019	435505-W22-FMB1188-15	6,595,095	2,535,315	-

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	Direct Programs:					
	Emergency Rental Assistance Program (ERAP):					
CG1550210000	COVID-19 - Emergency Rental Assistance Program #1	21.023	1505-0266	\$ 17,641,553	\$ 241,553	\$ 241,553
CG1551210000	COVID-19 - Emergency Rental Assistance Program #1-Reprogramming	21.023	1505-0266	61,000,000	43,589,547	43,589,547
	Subtotal ALN 21.023				<u>43,831,100</u>	<u>43,831,100</u>
	Direct Programs:					
	Coronavirus State and Local Recovery Funds (SLFRF)					
RG15121XXXXX	COVID-19 - 2021-2026 American Rescue Plan Act Grant	21.027	Not Available	394,226,649	76,853,967	8,968,955
	Passed through Wisconsin Department of Administration:					
RG1510220000	COVID-19 - ARPA Neighborhood Investment Fund	21.027	Not Available	15,000,000	920,215	920,215
RG1510331000	COVID-19 - ARPA Early Intervention Community Violence Prevention Program	21.027	Not Available	635,224	325,903	325,903
RG3810321000	ARPA COVID-19 Recovery Grant-Violence Prevention Initiative	21.027	Not Available	8,400,000	379,158	-
	Passed through Wisconsin Department of Health Services-Division of Public Health:					
RG3280081000	COVID-19 - ARPA Emergency Medical Services Flex Grant	21.027	Not Available	122,975	8,102	-
RG3810211000	ARPA COVID-19 Recovery Grant	21.027	155811-460	3,695,000	1,570	-
	Subtotal ALN 21.027				<u>78,488,915</u>	<u>10,215,073</u>
	Total U.S. Department of the Treasury				<u>124,855,330</u>	<u>54,046,173</u>
	National Endowment for the Arts:					
	Direct Programs:					
	Promotion of the Arts - Grants to Organizations and Individuals:					
GR1900722000	2022 WI Arts Board Regranting	45.024	FY22-2086	23,060	23,060	-
	Total National Endowment for the Arts				<u>23,060</u>	<u>-</u>
	Institute of Museum and Library Services:					
	Direct Programs:					
	National Leadership Grants:					
GR8600921000	Restorative Justice Practice: Circle Keep Initiative	45.312	ARPLM-250669-OMLS-22	50,000	13,872	-
	Total Institute of Museum and Library Services				<u>13,872</u>	<u>-</u>
	U.S. Environmental Protection Agency:					
	Direct Programs:					
	Survey, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act:					
GR1501321000	21 Eco-Net Zero Energy (EPA)	66.034	00E03018	25,000	17,920	-
	Direct Programs:					
	State Environmental Justice Cooperative Agreement Program (SEJCA):					
GR1501421000	2021 ARP/SEJCA - Healthy People, Homes, and Neighborhoods Project	66.312	AJ-84033701-0	200,000	42,734	3,553
	Passed through Wisconsin Department of Administration:					
	Drinking Water State Revolving Fund Cluster:					
	Capitalization Grants for Drinking Water State Revolving Funds:					
WT4101XXXXXX	2022 Wisconsin Environmental Improvement Fund	66.468	4851-39	24,022,175	4,810,771	-
	Subtotal Drinking Water State Revolving Fund Cluster				<u>4,810,771</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	15,459	-
	Total U.S. Environmental Protection Agency				<u>4,886,884</u>	<u>3,553</u>

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	U.S. Department of Energy: Passed through Wisconsin Office of Energy Conservation: Energy Efficiency and Conservation Block Grant Program (EECBG):					
GR1501619000	2019-2021 Comprehensive Energy-Me2 Staff & Customer Incentives	81.128	DE-EE0003579	\$ 160,000	\$ 88,957	\$ -
GR1501619030	2021-2024 Comprehensive Energy-Smart Lights	81.128	DE-EE0003579	6,472	500	-
GR1501619020	2019-2021 Comprehensive Energy-GHG Inventory & Planning	81.128	DE-EE0003579	53,527	19,859	-
	Total U.S. Department of Energy				<u>109,316</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	388,870	35	-
GR3807521000	2021-2023 Impact of Immune Failure on SARS-CoV-2 Evolutionary Potential	93.000	75D30121C11060	488,970	<u>363,040</u>	<u>-</u>
	Subtotal ALN 93.000				<u>363,075</u>	<u>-</u>
	Passed through Wisconsin Department of Health Services-Division of Public Health: Public Health Emergency Preparedness:					
GR3801822000	2022 Public Health Emergency Preparedness	93.069	155015-360	526,934	161,030	-
GR3801821000	2021 Public Health Emergency Preparedness	93.069	155015-260	388,426	240,096	-
GR3802821000	2021-2022 Bioterrorism Focus - Lab	93.069	155015-260	250,000	47,142	-
GR3804422000	2022-2023 Bioterrorism Focus CRI	93.069	155190-360	228,848	72,384	-
GR3804421000	2021-2022 Bioterrorism Focus CRI	93.069	155190-260	215,219	<u>106,810</u>	<u>-</u>
	Subtotal ALN 93.069				<u>627,462</u>	<u>-</u>
	Direct Programs:					
	Food and Drug Administration Research:					
GR3806922000	2022 Association of Food & Drug Officials	93.103	G-MP-2108-09786	23,429	<u>23,429</u>	<u>-</u>
	Direct Programs:					
	Community Programs to Improve Minority Health Grant Program:					
GR1503121000	2021 OAAA-Advancing Health Literacy	93.137	CPIMP211267	4,000,000	<u>611,664</u>	<u>468,671</u>
	Direct Programs:					
	Substance Abuse and Mental Health Services_Protocols of Regional and National Significance:					
GR3802622000	2022 Violence Prevention - Recast Milwaukee Project	93.243	5HM79SM084935-02	1,000,000	49,227	-
GR3802621000	2021 Violence Prevention - Recast Milwaukee Project	93.243	1HM79SM084935-01	1,000,000	<u>676,754</u>	<u>405,769</u>
	Subtotal ALN 93.243				<u>725,981</u>	<u>405,769</u>
	Passed through Wisconsin Department of Health Services-Division of Public Health: Immunization Cooperative Agreements:					
GR3801522000	2022 Consolidated Immunization Action	93.268	155020-260	262,264	234,674	-
GR3807021000	2021-2024 COVID-19 Immunizations	93.268	155809-460	772,500	<u>286,783</u>	<u>-</u>
	Subtotal ALN 93.268				<u>521,457</u>	<u>-</u>
	U.S. Centers for Disease Control and Prevention: Passed through Association of Public Health Laboratories: CSELS Partnership: Strengthening Public Health Laboratories:					
GR3807922000	2022 APHL MTBC	93.322	56401-250-453-22-04	10,000	9,609	-
GR3802321000	2021 LNR Data Integration	93.322	NU60OE000104	136,672	<u>136,672</u>	<u>-</u>
	Subtotal ALN 93.322				<u>146,281</u>	<u>-</u>

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CG3810202000	Passed through Wisconsin Department of Health Services-Division of Public Health: Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) COVID-19 - ELC Project: S - Threat of Antibiotic-Resistant Gonorrhea: Rapid Detection and Response Capacity	93.323	NU50CK000534	\$ 7,188,616	\$ 1,360,985	\$ -
GR3802522000	2022 Lab Epidemiology and Lab Capacity	93.323	NU50CK000534	452,866	80,802	-
GR3802521000	2021 Lab Epidemiology and Lab Capacity	93.323	NU50CK000534	429,775	209,817	-
GR3802520000	2020 Lab Epidemiology and Lab Capacity	93.323	NU50CK000534	324,692	5,676	-
GR3804522000	2022 ELC-Project E Sharp	93.323	NU50CK000534	302,812	17,402	-
GR3806621000	2021 AMD Sequencing & Anal Proj E	93.323	NU50CK000534	1,338,255	69,018	-
GR3806521000	2021-2022 Strengthening Public Health Lab Preparedness	93.323	NU50CK000534	142,523	133,913	-
GR3806821000	2021-2024 ELC:Project E	93.323	NU50CK000534	3,551,276	884,124	-
GR3808122000	2022 ELC Project A2	93.323	NU50CK000534	156,000	7,029	-
	Subtotal ALN 93.323				<u>2,768,766</u>	<u>-</u>
GR3807221000	Passed through Wisconsin Department of Health Services-Division of Public Health: Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response: Public Health Workforce	93.354	155812-360	619,900	323,488	-
GR3805421000	Direct Programs: Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises: CDC Health Disparities	93.391	NH75OT000074	6,639,489	1,259,753	344,726
GR3201422000	U.S. Centers for Disease Control and Prevention: Passed through the National Association of County and City Health Officials: Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health: IOPSLN NAACHO	93.421	6NU38OT000306-04-01	90,552	5,537	-
GR3801422000	Implementing Overdose Strategy	93.421	6NU38OT000306-04-01	497,768	365,184	-
	Subtotal ALN 93.421				<u>370,721</u>	<u>-</u>
GR3801021000	Passed through Wisconsin Department of Health Services-Division of Public Health: Well Integrated Screening and Evaluation for Women Across the Nation: 2021-2022 Wisconsin Well Woman	93.436	157125-260	10,000	10,000	-
GR3803522000	Passed through Wisconsin Department of Health Services - Division of Public Health: Capacity Building Assistance to Strengthen Public Health Immunization Infrastructure and Performance Financed in Part by Prevention and Public Health Fund (PPHF): 2022 Hepatitis B Immunization	93.539	Hep B 22	50,000	45,528	-
GR3800622000	Passed through Wisconsin Department of Health Services-Division of Public Health: Medicaid Cluster: Medical Assistance Program: 2022 Family Planning Grant	93.778	159322-260	18,138	3,961	-
GR3805822000	2022 Medical Assistance Outreach-Forward Health	93.778	445461-260	418,596	280,076	-
	Subtotal Medicaid Cluster				<u>284,037</u>	<u>-</u>
GR3200522000	Passed through Wisconsin Department of Health Services-Division of Public Health: Paul Coverdell National Acute Stroke Program National Center for Chronic Disease Prevention and Health Promotion: 2022 Coverdell Stroke Program	93.810	4351-G22-COVERDELL-01	9,500	1,014	-
GR3200521000	2021 Coverdell Stroke Program	93.810	4351-G23-COVERDELL-01	21,000	3,466	-
	Subtotal ALN 93.810				<u>4,480</u>	<u>-</u>

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Project I.D.	Grantor Agencies	Assistance Listing (ALN) or State Appropriation Number	Contract	Grant Award Amount	Grantor Expenditures	Passed Through to Subrecipients
GR3806322000	Passed through Wisconsin Department of Children and Families: Maternal, Infant, and Early Childhood Home Visiting Grant:					
	2022 Comprehensive Home Visiting Family Foundation	93.870	437003-G16-0000701-R06-05	\$ 1,391,570	\$ 281,350	\$ -
RG3806322000	COVID-19 - 2022 ARPA Comprehensive Home Visiting Family Foundation	93.870	437003-G16-0000701-R06-05	123,720	15,501	-
GR3806321000	2021 Comprehensive Home Visiting Family Foundation	93.870	437003-G16-0000701-R05-05	1,419,570	871,454	-
	Subtotal ALN 93.870				1,168,305	-
GR3801022000	Passed through Wisconsin Department of Health Services-Division of Public Health: Cancer Prevention & Control Programs for State, Territorial & Tribal Organizations:					
	2022-2023 Wisconsin Well Woman	93.898	157120-360	210,000	154,634	-
GR3801021000	2021-2022 Wisconsin Well Woman	93.898	157120-260	250,000	121,079	-
	Subtotal ALN 93.898				275,713	-
GR3805919000	Passed through Children's Health System, Inc: Healthy Start Initiative: 2019 Healthy Start	93.926	H49MC32730-01-00-B	595,207	112,465	-
GR3800322000	Passed through Wisconsin Department of Health Services-Division of Public Health: HIV Prevention Activities-Health Department Based: 2022 HIV Partner Services	93.940	155957-260	27,000	27,000	-
GR3807422000	Direct Programs: CDC's Collaboration with Academia to Strengthen Public Health: 2022 CDC PH Infrastructure A1	93.967	NE11OE000092	8,151,554	26,323	-
GR3800322000	Passed through Wisconsin Department of Health Services-Division of Public Health: Preventive Health Services - Sexually Transmitted Diseases Control Grants: 2022 HIV Partner Services	93.977	155962-260	514,793	480,084	-
GR3800422000	2022 Sexually Transmitted Diseases - Applications	93.977	155027-260	496,632	496,632	-
	Subtotal ALN 93.977				976,716	-
GR3800522000	Passed through Wisconsin Department of Health Services-Division of Public Health: Preventive Health and Health Services Block Grant: 2022-2023 Preventive Health	93.991	159220-360	57,839	2,746	-
GR3800521000	2021-2022 Preventive Health	93.991	159220-260	57,845	25,662	-
	Subtotal ALN 93.991				28,408	-
GR3800822000	Passed through Wisconsin Department of Health Services-Division of Public Health: Maternal and Child Health Services Block Grant to the States: 2022 Family Planning - Dual Protection	93.994	159316-260	15,000	1,587	-
GR3801322000	2022 Consolidated Maternal & Child Health	93.994	159320-260	432,388	314,564	-
GR3804122000	2022 Universal Newborn Hearing Screening	93.994	159365-260	83,288	79,807	-
	Subtotal ALN 93.994				395,958	-
	Total U.S. Department of Health and Human Services				11,097,010	1,219,166

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	Executive Office of the President:					
	Direct Programs:					
	High Intensity Drug Trafficking Areas Program:					
GR3302222000	2022 HIDTA-Interdiction	95.001	G22ML0002A	\$ 88,391	\$ 40,728	\$ -
GR3302221000	2021 HIDTA-Interdiction	95.001	G21ML0002A	95,585	31,540	-
GR3302422000	2022 HIDTA-Investigative	95.001	G22ML0002A	79,526	74,501	-
GR3302421000	2021 HIDTA-Investigative	95.001	G21ML0002A	71,670	2,405	-
GR3302522000	2022 HIDTA-Opioid Task Force	95.001	G22ML0002A	37,661	26,877	-
GR3302521000	2021 HIDTA-Opioid Task Force	95.001	G21ML0002A	22,985	3,642	-
GR3303622000	2022 HIDTA-Fugitive Task Force	95.001	G22ML0002A	23,335	11,028	-
GR3304822000	2022 HIDTA-Drug Gang Task Force	95.001	G22ML0002A	202,956	63,764	-
GR3304821000	2021 HIDTA-Drug Gang Task Force	95.001	G21ML0002A	167,624	55,089	-
	Subtotal ALN 95.001				309,574	-
	Total Executive Office of the President				309,574	-
	U.S. Department of Homeland Security:					
	Passed through Wisconsin Department of Military Affairs:					
	Disaster Grants - Public Assistance (Presidentially Declared Disasters):					
GR5230122000	FEMA Safe Operation Masks	97.036	FEMA-4520-WI-DR	27,000	11,800	-
	Homeland Security Grant Program:					
GR3301222000	2022 HS-WEM/STAC Operations	97.067	2020-HSW-40-12738	61,000	42,888	-
GR3301422000	2022 HS-WEM/ALERT Bomb Training	97.067	2021-HSW-02B-12800	4,000	4,000	-
GR3301822000	2022 HS-WEM/IP Intel Analyst	97.067	2020-HSW-40-12740	115,000	44,503	-
GR3301820000	2020-2021 HS-WEM/IP Intel Analyst	97.067	2019-HSW-40-12020	140,000	24,966	-
GR3301921000	2021 HS-WEM/ALERT-Rappelling	97.067	2020-HSW-02A-12387	6,000	5,206	-
GR3306222000	2022-2023 HS-WEM/SWAT Maritime Equipment	97.067	2019-HSW-02A-13073	7,750	7,750	-
GR3306221000	2021 HS-WEM/SWAT Shield Training	97.067	2021-HSW-02B-12778	2,400	2,400	-
GR3306122000	2022-2023 HS-WEM/SWAT Tactical Equipment	97.067	2019-HSW-02A-13078	15,250	12,476	-
GR3306021000	2021 HS-WEM/ALERT Dive Equipment	97.067	2021-HSW-02A-12748	15,000	15,000	-
GR3305822000	2022 HS-WEM/ALERT Breach Training	97.067	2021-HSW-02B-12810	3,350	3,032	-
GR3305821000	2021 HS-WEM/ALERT Breaching Tools	97.067	2021-HSW-02A-12724	9,000	9,000	-
GR3305922000	2022 HS-WEM/ALERT Bomb Com Hdset	97.067	2020-HSW-02A-12846	4,500	4,450	-
GR3305921000	2021 HS-WEM/ALERT SWAT CarCamera	97.067	2021-HSW-02A-12742	15,000	15,000	-
	Subtotal ALN 97.067				190,671	-
	Total Department of Homeland Security				202,471	-
	Total Federal Assistance				\$ 213,144,559	\$ 71,731,145
	Total Federal Awards - Current				\$ 197,318,100	\$ 71,731,145
	Total Prior Years' Loans with Continuing Requirements:				15,826,459	-
	Total Federal Awards				\$ 213,144,559	\$ 71,731,145

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State Awards:						
Wisconsin Department of Administration:						
Direct Programs:						
GR1542200000	State Emergency Solutions Grant-HPP	505.703B	EHH 22-11	\$ 267,454	\$ 14,143	\$ 14,143
GR1542100000	State Emergency Solutions Grant-HPP	505.703B	EHH 21-10	196,983	16,330	16,330
GR1542000000	State Emergency Solutions Grant-HPP	505.703B	EHH 20-11	166,983	(5,693)	(5,693)
	Subtotal State Approp#505.703B				24,780	24,780
Direct Programs:						
GR1542100000	State Emergency Solutions Grant-HAP	505.707B	EHH 21-10	50,000	86,129	68,637
GR1542000000	State Emergency Solutions Grant-HAP	505.707B	EHH 20-11	50,000	(16,192)	(16,192)
	Subtotal State Approp#505.707B				69,937	52,445
	Total Wisconsin Department of Administration				94,717	77,225
Wisconsin Department of Health Services - Division of Public Health:						
Direct Programs:						
GR3804121000	2021-2022 Universal Newborn Hear Screen	435.115002	115002-260	27,762	2,862	-
Direct Programs:						
GR3801022000	2022-2023 Wisconsin Well Woman	435.119011	119011-360	115,000	104,109	-
GR3801021000	2021-2022 Wisconsin Well Woman	435.119011	119011-260	115,000	60,485	-
	Subtotal State Approp.# 435.119011				164,594	-
Direct Programs:						
GR3800722000	2022-2023 Congenital Disorder	435.128010	128010-360	142,026	33,269	-
GR3800721000	2021-2022 Congenital Disorder	435.128010	128010-260	142,026	72,955	-
	Subtotal State Approp.# 435.128010				106,224	-
Direct Programs:						
GR3800622000	2022 Family Planning Grant	435.152003	152003-260	36,000	27,481	-
Direct Programs:						
GR3800222000	2022-2023 Communicable Disease Prevention	435.155800	155800-360	28,900	1,863	-
GR3800921000	2021-2022 Communicable Disease Prevention	435.155800	155800-260	28,900	2,037	-
	Subtotal State Approp.# 435.155800				3,900	-
Direct Programs:						
GR3801022000	2022-2023 Wisconsin Well Woman	435.157010	157010-360	380,000	125,145	-
GR3801021000	2021-2022 Wisconsin Well Woman	435.157010	157010-260	303,000	57,130	-
	Subtotal State Approp.# 435.157010				182,275	-
Direct Programs:						
GR3801922000	2022 Consolidated Lead Detection Program	435.157720	157720-260	255,591	133,514	-
Direct Programs:						
GR3800922000	2022 Family Planning Grant	435-159317	159317-260	14,814	902	-
Direct Programs:						
GR3800622000	2022 Family Planning Grant	435.159327	159327-260	225,000	210,121	-
	Total Wisconsin Department of Health Services - Division of Public Health				831,873	-
Wisconsin Department of Justice:						
Direct Programs:						
GR3302922000	Juvenile Justice and Delinquency Prevention_Allocation to States 2022-2023 Gunshot Location Grant	455.207	2023-SS-01-17258	175,000	175,000	-

CITY OF MILWAUKEE

Schedule of Expenditures of Federal, State, and Other Awards
For the Year Ended December 31, 2022

Project I.D.	Grantor Agencies	Assistance Listing (ALN) or State Appropriation Number	Contract	Grant Award Amount	Grantor Expenditures	Passed Through to Subrecipients
GR3301522000	Direct Programs: Uniform Beat Patrol Officers: 2022 Beat Patrol Total Wisconsin Department of Justice	455.211	2022-BP-01-16837	\$ 126,714	\$ 126,714	\$ -
					301,714	-
GR3200222000	Wisconsin Department of Military Affairs: Passed through Milwaukee County Emergency Management: 2022 Computer & HazMat Equipment Total Wisconsin Department of Military Affairs	465.308	Not Available	7,517	3,755	-
					3,755	-
GR5800321000	Wisconsin Department of Natural Resources: Direct Programs: 2021-2022 Urban Forestry Program	350.587	Not Available	11,000	11,000	-
GR5400122000	Direct Programs: 2022 Recycling Grant-Basic	370.670	RU#40251	2,166,000	2,166,000	-
GR5400122010	Direct Programs: 2022 Recycling Grant-Consolidated Total Wisconsin Department of Natural Resources	370.673	RU#40251	147,413	147,413	-
					2,324,413	-
ST211000000	Wisconsin Department of Transportation: Direct Programs: Local Roads Improvement Program: Local Roads Improvement Grants Total Wisconsin Department of Transportation Total State Awards	395.206	395-0880-2103	1,078,533	849,402	-
					849,402	-
					\$ 4,405,874	\$ 77,225
Local Awards:						
GR8600321000	American Library Association: Direct Programs: NASA @ My Library		NASA 21	\$ 1,600	\$ 625	\$ -
GR8600821000	Thinking Money for Kids Total American Library Association		KIDS 21	1,000	165	-
					790	-
GR1502820000	Cities for Financial Empowerment Fund (CFE Fund): Direct Programs: Financial Navigators Program Total Cities for Financial Empowerment Fund (CFE Fund)			160,000	42,502	-
					42,502	-
GR1501522000	Fidelity Charitable: Direct Programs: 2022 ECO-Climate and Equity Plan		4687	30,000	30,000	-
GR1501521000	2021 ECO-Climate and Equity Plan Total Fidelity Charitable		4605	30,000	9,380	-
					39,380	-

CITY OF MILWAUKEE

Schedule of Expenditures of Federal, State, and Other Awards
For the Year Ended December 31, 2022

Project I.D.	Grantor Agencies	Assistance Listing (ALN) or State Appropriation Number	Contract	Grant Award Amount	Grantor Expenditures	Passed Through to Subrecipients
	Greater Milwaukee Foundation:					
	Direct Programs:					
GR1504013000	Milwaukee Continuum of Care			\$ 450,000	\$ 16,396	\$ -
GR3802122000	Breast Cancer GMF-CB Urban Fund		2022 GMF	14,944	14,944	-
	Total Greater Milwaukee Foundation				<u>31,340</u>	<u>-</u>
	Hologic Assay:					
	Direct Programs:					
GR3807822000	Hologic Assay		HOLOGIC-2022	9,455	543	-
	Total Hologic Assay				<u>543</u>	<u>-</u>
	Lakeshores Library System:					
	Direct Programs:					
GR8600622000	2022 De-escalation Training		DE-ESCALA 22	3,000	3,000	-
	Total Lakeshores Library Systems				<u>3,000</u>	<u>-</u>
	Milwaukee County:					
	Direct Programs:					
GR3802721000	2021 Credible Messenger		40-21959-400	300,500	300,500	-
	Total Milwaukee County				<u>300,500</u>	<u>-</u>
	Milwaukee County Federated Library System:					
	Direct Programs:					
GR8600122000	2022-2023 Interlibrary Loan		MCFLS 7/1/22-12/31/22	36,450	18,351	-
GR8600121000	2021-2022 Interlibrary Loan		MCFLS 1/1/22-6/30/22	36,450	26,241	-
	Total Milwaukee County Federated Library System				<u>44,592</u>	<u>-</u>
	Milwaukee Metropolitan Sewerage District:					
	Direct Programs:					
	Green Infrastructure Partnership Program Funding Agreement:					
SM320220100	Foundation Drain Disconnection		M10005MI03	1,428,875	104,400	-
SM320220300	Alley Paving Work and Safe Route to School		G98005P90	560,000	399,804	-
SM320210200	2021 Milwaukee Green Alleys		G98005P76	446,556	100,897	-
SM320210300	West Morgan Ave and South Honey Creek Dr Bioswales		G98004P67	120,200	118,313	-
SM320210400	West Wamimount Ave West Wilbur S 85 and S 87		M1005MI02	566,000	340,385	-
SM320210600	Special Provisions for Stormwater Tree Projects		GP98005P53	896,509	771,808	-
SM320200100	Kinnickinnic River Flood Management Project		GH 7-1-2019	2,400,000	16,201	-
SM320200200	Three Green Alleys		G98005P49	716,826	323	-
SM320200300	Milwaukee 2020 Green Alleys Phase 2		G98005P54	150,000	2,324	-
SM320190100	West Dakota Street Permeable Pavers		G98005P18	174,000	174,000	-
SM320190200	West Brown Deer Road Bioswales		G98005P19	350,000	11,176	-
SM320190300	West Keefe Avenue Bioswales		G98005P17	90,000	522	-
SM320180500	West Harrison River Parkway		MI07	4,863,000	(8,654)	-
SM320170100	Lateral Lining Project		MI06	2,835,000	(18,165)	-
SM320160500	Good Hope Road Bioswales		M03076P41	208,102	741	-
	Total Milwaukee Metropolitan Sewerage District				<u>2,014,075</u>	<u>-</u>
	Monila Healthcare Charitable:					
	Direct Programs:					
GR1503222000	2022 OECL-Welcome to Milwaukee		WI-11-2021	20,000	8,305	-
	Total Monila Healthcare Charitable				<u>8,305</u>	<u>-</u>

CITY OF MILWAUKEE

Schedule of Expenditures of Federal, State, and Other Awards
For the Year Ended December 31, 2022

Project I.D.	Grantor Agencies	Assistance Listing (ALN) or State Appropriation Number	Contract	Grant Award Amount	Grantor Expenditures	Passed Through to Subrecipients
GR3806721000	The Rockefeller Foundation: Passed through the Board of Regents of the University of Wisconsin System: Upper Midwest Regional Accelerators for Genomic Surveillance Total Rockefeller Foundation		2021 HTH 011	\$ 25,846	\$ 18,443	\$ -
					18,443	-
GR3805620000	U.S. Center for Disease Control (CDC): Passed through Wisconsin Department of Commerce: COVID-19 Sequencing Total U.S. Center for Disease Control		1123	154,137	67,217	-
					67,217	-
GR3801122010	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: Women, Infants, and Children - Program Income Total U.S. Department of Agriculture		Not Available	31,028	12,475	-
					12,475	-
GR3806322010	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): 2022 Comprehensive Home Visiting - Program Income		Not Available	6,869	402	-
GR3806321010	2021 Comprehensive Home Visiting - Program Income		Not Available	6,869	1,395	-
GR3800322010	HIV Prevention Activities Health Department Based: 2022 HIV Partner Services - Program Income		Not Available	221,326	4,959	-
GR3800321010	2021 HIV Partner Services - Program Income		Not Available	150,024	91,023	-
GR3804420000	Public Health Emergency Preparedness: 2020-2021 Bioterrorism Focus CRI		Not Available	244,365	71	-
GR3800620010	Direct Programs: Family Planning Program Income Total U.S. Department of Health and Human Services		Not Available	36,136	4,907	-
					102,757	-
RG3280071000	U.S. Department of Treasury Passed through Wisconsin Department of Administration Coronavirus State and Local Recovery Funds (SLFRF) received as beneficiary COVID-19 - ARPA Basic Life Support Ambulance Service Support Program		Not Available	5,000,000	4,334,075	-
RG3310751000	COVID-19 - ARPA Tribal and Local Law Enforcement Agency Initiative Total U.S. Department of Treasury		Not Available	5,216,000	737,084	-
					5,071,159	-
GR8600122000	Wisconsin Department of Public Instruction: Direct Programs: 2022-2023 Interlibrary Loan		WIPUBINT22	72,200	36,345	-
GR8600121000	2021-2022 Interlibrary Loan		WIPUBINT21	69,300	30,485	-
GR8600222000	2022-2023 Regional Library Blind		WI REG LIB 22	1,136,100	475,261	-
GR8600221000	2021-2022 Regional Library Blind Total Wisconsin Department of Public Instruction		WI REG LIB 21	1,132,000	419,096	-
					961,187	-
GR1902721000	Wisconsin Economic Development Corporation: Direct Programs: 2021 WEDC-CDI-Granville Total Wisconsin Economic Development Corporation		CDIFY21-52838	250,000	226,000	-
					226,000	-

CITY OF MILWAUKEE

Schedule of Expenditures of Federal, State, and Other Awards
For the Year Ended December 31, 2022

Project I.D.	Grantor Agencies	Assistance Listing (ALN) or State Appropriation Number	Contract	Grant Award Amount	Grantor Expenditures	Passed Through to Subrecipients
GR3806421000	Wisconsin Partner Doula:					
	Direct Programs:					
	2021-23 Wisconsin Partner Doula		4912	\$ 107,850	\$ 34,108	\$ -
	Total Wisconsin Partner Doula				<u>34,108</u>	<u>-</u>
	Total Local Awards				<u>\$ 8,978,373</u>	<u>\$ -</u>
	Total Financial Awards				<u>\$ 226,528,806</u>	<u>\$ 71,808,370</u>
	Total Financial Awards - Current				\$ 210,702,347	\$ 71,808,370
Total Prior Years' Loans with Continuing Requirements				<u>15,826,459</u>	<u>-</u>	
Total Financial Awards				<u>\$ 226,528,806</u>	<u>\$ 71,808,370</u>	

CITY OF MILWAUKEE

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

Year ended December 31, 2022

(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. It also provides other procedural guidelines for budgeting and accounting of grant programs.

CITY OF MILWAUKEE

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

Year ended December 31, 2022

(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 Annual Comprehensive 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, 2022, the outstanding balances of the loans by grant program are as follows:

CFDA Number	Grant Program	Forgivable Loans	Loans with Continuing Monitoring Requirements	Total Loan Balance
14.218	CDBG-Entitlement Grant Cluster - CDBG	\$ 9,796	\$ 3,566,505	\$ 3,576,301
14.218	CDBG-Entitlement Grant Cluster - NSP 1	722,407	740,000	1,462,407
14.218	CDBG-Entitlement Grant Cluster - NSP 3	869,136	-	869,136
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	3,687,915	9,650,567	13,338,482
14.256	Neighborhood Stabilization Program 2	6,822,337	1,204,675	8,027,012
	Aggregate Balance	<u>\$12,832,279</u>	<u>\$15,570,747</u>	<u>\$28,403,026</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 \$19,226 in 2022 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, 2022

(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, 2022.

(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 will provide direct relief to units of local government to speed up recovery from the economic and other impact of the COVID-19 pandemic. The City received the SLFRF in two installments of \$197 million each in May 2021 and in June 2022. Remaining SLFRF funds of \$319 million as of year-end will be used to cover costs incurred through December 2024.

Additionally, the City received a total of \$108 million in direct awards under the American Rescue Plan - Emergency Rental Assistance (ERA). \$37 million of ERA funding remains at year end and will be used to assist eligible households facing rental debt and fear of evictions and loss of basic housing security in the subsequent year.

City of Milwaukee

Schedule of Findings and Questioned Costs
Year Ended December 31, 2022

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> X </u> yes	<u> </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> X </u> yes	<u> </u> no	<u> </u> yes	<u> X </u> no
Auditee qualified as low-risk auditee?	<u> X </u> yes	<u> </u> no	<u> X </u> yes	<u> </u> no
Dollar threshold used to distinguish between type A and type B programs:	<u>\$ 3,000,000</u>		<u>\$ 250,000</u>	
Dollar threshold used to distinguish between DHS type A and type B programs:			<u>\$ 331,893</u>	

City of Milwaukee

Schedule of Findings and Questioned Costs
Year Ended December 31, 2022

Identification of major federal programs:

<u>Assistance Listing Number(s)</u>	<u>Name of Federal Program or Cluster</u>
14.218	Community Development Block Grant – Entitlement Cluster:
14.218	Community Development Block Grant
	COVID-19 Community Development Block Grant
16.710	Public Safety Partnership and Community Policing Grants
21.023	COVID-19 Emergency Rental Assistance Program
21.027	COVID-19 Coronavirus State and Local Fiscal Recovery Fund
66.468	Drinking Water State Revolving Fund Cluster: Capitalization Grants for Drinking Water State Revolving Funds
93.323	Epidemiology and Laboratory Capacity for Infectious Diseases
93.323	COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases

Identification of major state programs:

<u>State Number</u>	<u>Name of State Program</u>
370.670 & 370.673	Recycling Grant Program – Basic & Consolidated

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

None reported.

City of Milwaukee

Schedule of Findings and Questioned Costs
Year Ended December 31, 2022

Section III - Federal and State Awards Findings and Questioned Costs

FINDING 2022-001

**Assistance Listing
Number and Title**

14.218 – Community Development Block Grant - Entitlement
Grants Cluster: Community Development Block Grant and
COVID-19 Community Development Block Grant

Federal Agency

U.S. Department of Housing and Urban Development

Pass-through Agency

Not applicable

Award Numbers / Years

B-XX-MC-55-0006, B-20-MW-55-0006 / 2016-2022

Criteria: Under the requirements of the Federal Funding Accountability and Transparency Act (FFATA), direct recipients of federal awards are required to report first-tier subawards of \$30,000 or more to the Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS). Reporting is due no later than the last day of the month following the month in which the subaward obligation was made.

Condition/Context: FFATA reports were not submitted during calendar year 2022 for the CDBG program. Because no submissions were made, we did not select a sample for testing.

Effect: Reporting required under the FFATA was not completed, therefore, information about subawards was not shared with the federal government.

Questioned Costs: None.

Cause: There was turnover in the position responsible for the FFATA reporting. These responsibilities did not get passed on to another individual.

Recommendation: We recommend the City establish written procedures for filing reports under FFATA as a reference to other personnel in the case of employee turnover, absences, or shifts in responsibilities.

Views of Responsible Officials: The City of Milwaukee Community Development Grants Administration (CDGA) recognizes the importance and requirements of the Federal Funding Accountability and Transparency Act (FFATA) reporting. CDGA has established a protocol for the timely submission of FFATA requirements. These procedures cover all eligible grant reporting for first-tier subawards (\$30,000 or more) to the FFATA Reporting System (FSRS). Additionally, a third-party vendor's services have been contracted to collect, review and submit all Fiscal Year 2022 FFATA and Fiscal Year 2023 FFATA eligible grant reporting in the FSRS reporting system.

City of Milwaukee

Schedule of Findings and Questioned Costs
Year Ended December 31, 2022

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	<u> </u> yes	<u> X </u> no
Department of Health Services	<u> </u> yes	<u> X </u> no
Department of Justice	<u> </u> yes	<u> X </u> no
Department of Military Affairs	<u> </u> yes	<u> X </u> no
Department of Natural Resources	<u> </u> yes	<u> X </u> no
Department of Transportation	<u> </u> yes	<u> X </u> 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, Firm Director

Date of report

July 21, 2023

CITY OF MILWAUKEE
DHS Cost Reimbursement Award Schedule
For the Audit Period Ended December 31, 2022

CARS Profile	115002	119011	119011	128010	128010	152003	154710
Agency Type	260	260	360	260	360	260	260
CFDA or State Appropriation Number	435.115002	435.119011	435.119011	435.128010	435.128010	435.152003	10.557
City of Milwaukee Project ID	GR3804121000	GR3801021300	GR3801022300	GR3800721000	GR3800722000	GR3800622300	GR3801122100
Award Amount	\$27,762	\$115,000	\$115,000	\$142,026	\$142,026	\$36,000	\$1,461,780
Award Period	04/21 - 03/22	07/21 - 06/22	07/22 - 06/23	07/21 - 06/22	07/22 - 06/23	01/22 - 12/22	01/22 - 12/22
Period of Award Within Audit Period	01/22 - 03/22	01/22 - 06/22	07/22 - 12/22	01/22 - 06/22	07/22 - 12/22	01/22 - 12/22	01/22 - 12/22
Expenditures Reported to DHS for Payment:	2,862	60,485	104,109	72,955	33,269	27,481	1,296,214
Total Costs of Award:							
Employees Salaries and Wages	1,977	31,912	33,487	49,518	16,203	0	737,203
Employees Fringe Benefits	885	14,293	14,980	22,179	7,257	0	330,064
Other	0	14,280	55,642	1,258	9,809	27,481	228,947
Total Operating Costs of Award	2,862	60,485	104,109	72,955	33,269	27,481	1,296,214
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	2,862	60,485	104,109	72,955	33,269	27,481	1,296,214

CITY OF MILWAUKEE
DHS Cost Reimbursement Award Schedule
For the Audit Period Ended December 31, 2022

CARS Profile	154720	154760	155015	155015	155015	155020	155027
Agency Type	260	260	260	260	360	260	260
CFDA or State Appropriation Number	10.557	10.557	93.069	93.069	93.069	93.268	93.977
City of Milwaukee Project ID	GR3801122200	GR3801122400	GR3801821000	GR3802821000	GR3801822000	GR3801522000	GR3800422000
Award Amount	\$11,458	\$99,080	\$388,426	\$250,000	\$331,934	\$262,264	\$496,632
Award Period	01/22 - 12/22	01/22 - 12/22	07/21 - 06/22	07/21 - 06/22	07/22 - 06/23	01/22 - 12/22	01/22 - 12/22
Period of Award Within Audit Period	01/22 - 12/22	01/22 - 12/22	01/22 - 06/22	01/22 - 06/22	07/22 - 12/22	01/22 - 12/22	01/22 - 12/22
Expenditures Reported to DHS for Payment:	11,458	83,081	240,096	47,142	161,030	234,674	496,632
Total Costs of Award:							
Employees Salaries and Wages	2,406	8,782	84,723	9,687	71,537	127,137	300,799
Employees Fringe Benefits	1,078	3,930	37,948	4,339	32,025	56,931	134,728
Other	7,974	70,369	117,425	33,116	57,468	50,606	61,105
Total Operating Costs of Award	11,458	83,081	240,096	47,142	161,030	234,674	496,632
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	11,458	83,081	240,096	47,142	161,030	234,674	496,632

CITY OF MILWAUKEE
DHS Cost Reimbursement Award Schedule
For the Audit Period Ended December 31, 2022

CARS Profile	155190	155190	155800	155800	155809	155811	155812
Agency Type	260	360	260	360	460	460	360
CFDA or State Appropriation Number	93.069	93.069	435.155800	435.155800	93.268	21.027	93.354
City of Milwaukee Project ID	GR3804421000	GR3804422000	GR3800921000	GR3800222000	GR3807021000	RG3810211000	GR3807221000
Award Amount	\$215,219	\$228,848	\$28,900	\$28,900	\$772,500	\$3,695,000	\$619,900
Award Period	07/21 - 06/22	07/22 - 06/23	07/21 - 06/22	07/22 - 06/23	07/21-06/24	03/21-12/24	07/21-06/23
Period of Award Within Audit Period	01/22 - 06/22	07/22 - 12/22	01/22 - 06/22	07/22 - 12/22	01/22-12/22	01/22-12/22	01/22-12/22
Expenditures Reported to DHS for Payment:	106,810	72,384	2,037	1,863	286,783	1,570	323,488
Total Costs of Award:							
Employees Salaries and Wages	51,215	47,890	0	0	83,673	0	78,451
Employees Fringe Benefits	22,939	21,440	0	0	37,475	0	35,126
Other	32,656	3,054	2,037	1,863	165,635	1,570	209,911
Total Operating Costs of Award	106,810	72,384	2,037	1,863	286,783	1,570	323,488
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	106,810	72,384	2,037	1,863	286,783	1,570	323,488

CITY OF MILWAUKEE
DHS Cost Reimbursement Award Schedule
For the Audit Period Ended December 31, 2022

CARS Profile	155957	155962	157010	157010	157120	157120	157125
Agency Type	260	260	260	360	260	360	260
CFDA or State Appropriation Number	93.940	93.977	435.157010	435.157010	93.898	93.898	93.436
City of Milwaukee Project ID	GR3800322000	GR3800322000	GR3801021400	GR3801022400	GR3801021100	GR3801022100	GR3801021200
Award Amount	\$27,000	\$487,793	\$303,000	\$380,000	\$250,000	\$210,000	\$10,000
Award Period	01/22 - 12/22	01/22 - 12/22	07/21 - 06/22	07/22 - 06/23	07/21 - 06/22	07/22 - 06/23	10/21 - 09/22
Period of Award Within Audit Period	01/22 - 12/22	01/22 - 12/22	01/22 - 06/22	07/22 - 12/22	01/22 - 06/22	07/22 - 12/22	01/22 - 09/22
Expenditures Reported to DHS for Payment:	27,000	480,084	57,130	125,145	121,079	154,634	10,000
Total Costs of Award:							
Employees Salaries and Wages	18,648	189,783	39,457	57,979	66,312	59,787	6,907
Employees Fringe Benefits	8,352	84,973	17,673	25,959	29,701	26,748	3,093
Other	0	205,328	0	41,207	25,066	68,099	0
Total Operating Costs of Award	27,000	480,084	57,130	125,145	121,079	154,634	10,000
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	27,000	480,084	57,130	125,145	121,079	154,634	10,000

CITY OF MILWAUKEE
DHS Cost Reimbursement Award Schedule
For the Audit Period Ended December 31, 2022

CARS Profile	157720	159220	159220	159316	159317	159320	159322
Agency Type	260	260	360	260	260	260	260
CFDA or State Appropriation Number	435.157720	93.991	93.991	93.994	435.159317	93.994	93.778
City of Milwaukee Project ID	GR3801922000	GR3800521000	GR3800522000	GR3800822000	GR3800922000	GR3801322000	GR3800622100
Award Amount	\$255,591	\$57,845	\$57,839	\$15,000	\$14,814	\$432,388	\$18,138
Award Period	01/22 - 12/22	10/21 - 09/22	10/22 - 09/23	01/22 - 12/22	01/22 - 12/22	01/22 - 12/22	01/22 - 12/22
Period of Award Within Audit Period	01/22 - 12/22	01/22 - 09/22	10/22 - 12/22	01/22 - 12/22	01/22 - 12/22	01/22 - 12/22	01/22 - 12/22
Expenditures Reported to DHS for Payment:	133,514	25,662	2,746	1,587	902	314,564	3,961
Total Costs of Award:							
Employees Salaries and Wages	64,560	6,354	1,536	0	0	159,553	0
Employees Fringe Benefits	28,916	2,846	680	0	0	71,436	0
Other	40,038	16,462	530	1,587	902	83,575	3,961
Total Operating Costs of Award	133,514	25,662	2,746	1,587	902	314,564	3,961
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	133,514	25,662	2,746	1,587	902	314,564	3,961

CITY OF MILWAUKEE
DHS Cost Reimbursement Award Schedule
For the Audit Period Ended December 31, 2022

CARS Profile	159327	159365	445461
Agency Type	260	260	260
CFDA or State Appropriation Number	435.159327	93.994	93.778
City of Milwaukee Project ID	GR3800622200	GR3804122000	GR3805822000
Award Amount	\$225,000	\$83,288	\$418,596
Award Period	01/22 - 12/22	01/22 - 12/22	01/22 - 12/22
Period of Award Within Audit Period	01/22 - 12/22	01/22 - 12/22	01/22 - 12/22
Expenditures Reported to DHS for Payment:	210,121	79,807	280,076
Total Costs of Award:			
Employees Salaries and Wages	32,822	52,768	120,234
Employees Fringe Benefits	14,632	23,635	53,838
Other	162,667	3,404	106,004
Total Operating Costs of Award	210,121	79,807	280,076
Less: Disallowed Costs	0	0	0
Less: Program Revenue and Other Offsets to Costs	0	0	0
Total Allowable Costs	210,121	79,807	280,076