

# **City of Madison**

Report on Federal and State Awards

December 31, 2023

# City of Madison

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December 31, 2023

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**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 City Council of the  
City of Madison

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 Madison, Wisconsin (the City) as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated June 26, 2024. Our report includes a reference to other auditors who audited the financial statements of the Library Foundation, Madison Parks Foundation, the limited liability corporations (LLCs) presented as component units of the Community Development Authority of the City of Madison (CDA), Village on Park presented as a major fund of the CDA, and Monona Shores, CDA 95-1 and MRCDC, presented as nonmajor funds of the CDA, as described in our report on the City's financial statements. The financial statements of the Olbrich Botanical Society and Olbrich Botanical Society Foundation, the Library Foundation, Madison Parks Foundation, Monona Shores, Village on Park, CDA 95-1, MRCDC, and the LLCs of the CDA were not audited in accordance with *Government Auditing Standards*, and accordingly, this report does not include reporting on internal control over financial reporting or compliance and other matters associated with the Olbrich Botanical Society and Olbrich Botanical Society Foundation, the Library Foundation, Madison Parks Foundation, Monona Shores, Village on Park, CDA 95-1, MRCDC, and the LLCs of the CDA or that are reported on separately by those auditors who audited the financial statements of the Library Foundation, Madison Parks Foundation, the LLCs of the CDA, Monona Shores, Village on Park, CDA 95-1, and MRCDC.

**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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified a deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2023-001, that we consider to be a material weakness.

### **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*.

### **The City's Response to Finding**

*Government Auditing Standards* requires the auditor to perform limited procedures on the City's response to the finding identified in our audit and 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 the financial statements and, accordingly, we express no opinion on the response.

### **Purpose of This Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

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

Madison, Wisconsin

June 26, 2024, except for finding 2023-001, as to which the date is September 27, 2024

**Report on Compliance  
for Each Major Federal and Major State Program;  
Report on Internal Control Over Compliance; and  
Report on the Schedule of Expenditures of Federal and State Awards  
Required by the Uniform Guidance, the *State Single Audit Guidelines*  
and the U.S. Department of Housing and Urban Development**

Independent Auditors' Report

To the City Council of the  
City of Madison

**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 Madison's (the City) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* and the *State Single Audit Guidelines* (the *Guidelines*) that could have a direct and material effect on each of the City's major federal and major state programs for the year ended December 31, 2023. The City's major federal and major state programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the City complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal and major state programs for the year ended December 31, 2023.

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

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); and the *Guidelines*. Our responsibilities under those standards, the Uniform Guidance, and the *Guidelines* are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

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

### ***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 2023-003. 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.

As discussed in Note 5 to the schedules of expenditures of federal and state awards, this report replaces a previously issued report dated June 26, 2024. The differences between this report and the report previously issued includes the addition of \$4,675,000 in funding received from the U.S. Environmental Protection Agency under Assistance Listing Number (ALN) 66.468 Capitalization Grants for Drinking Water State Revolving Funds. In addition, ALN 66.468 was tested as a major federal program and audit finding 2023-001 was revised to reflect this omission.

## **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 certain deficiencies in internal control that we consider to be significant deficiencies.

*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 deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2023-002 and 2023-003, to be significant deficiencies.

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 other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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 Schedules of Expenditures of Federal and State Awards and the PHA's Statement and Certification of Actual Modernization Costs Required by the Uniform Guidance, the *Guidelines* and the U.S. Department of Housing and Urban Development**

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We issued our report thereon dated June 26, 2024, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedules of expenditures of federal and state awards and the PHA's statement and certification of actual modernization costs are presented for purposes of additional analysis as required by the Uniform Guidance, the *Guidelines*, and the U.S. Department of Housing and Urban Development 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 schedules of expenditures of federal and state awards and the PHA's statement and certification of actual modernization costs are fairly stated in all material respects in relation to the basic financial statements as a whole.

*Baker Tilly US, LLP*

Madison, Wisconsin

June 26, 2024, except for the items discussed in the Other Matters paragraphs and the PHA's Statement and Certification of Actual Modernization Costs, as to which the date is September 27, 2024



**City of Madison**

Schedule of Expenditures of Federal Awards  
Year Ended December 31, 2023

Federal Grantor/Program Title	Assistance Listing Number	Pass-Through Agency	Direct Grant Number/ Pass-Through Grantor's Number	Program of Award Amount	Expenditures	Payments to Subrecipients
<b>Federal Awards</b>						
<b>U.S. Department of Agriculture</b>						
Urban Agriculture and Innovative Production	10.935	N/A	NR213A750001C030	\$ 90,000	<u>43,500</u>	<u>43,500</u>
Total U.S. Department of Agriculture					<u>43,500</u>	<u>43,500</u>
<b>U.S. Department of Housing and Urban Development</b>						
Multifamily Housing Service Coordinators	14.191					
Service Coordinator Multifamily		N/A	MFSC177020	947,012	67,440	-
Service Coordinator Multifamily		N/A	MFSC170289	900,610	<u>89,733</u>	<u>-</u>
					<u>157,173</u>	<u>-</u>
Section 8 Project-Based Cluster						
Section 8 Housing Assistance Payments Program						
New Construction/Substantial Rehabilitation						
Housing Assistance Payments - Karabis	14.182	WHEDA	N/A	N/A	173,194	-
Housing Assistance Payments - Parkside	14.195	WHEDA	N/A	N/A	<u>306,903</u>	<u>-</u>
Total Section 8 Project-Based Cluster					<u>480,097</u>	<u>-</u>
CDBG - Entitlement Grants Cluster						
Community Development Block Grants/Entitlement Grants (CDBG)	14.218					
Community Development Block Grants/Entitlement Grants		N/A	B**-MC-55-0005	N/A	4,271,245	2,488,522
Community Development Block Grants - Program Income		N/A	N/A	N/A	2,425,673	2,012,889
COVID-19 Community Development Block Grants/Entitlement Grants (CDBG) - CARES Act	14.218					
COVID-19 CDBG/Entitlement Grants - CARES Act Supplemental (CDBG-CV)		N/A	B20-MW-55-0005	2,602,959	<u>676,621</u>	<u>620,801</u>
Total CDBG - Entitlement Grants Cluster					<u>7,373,539</u>	<u>5,122,212</u>
Community Development Block Grants/State's Program	14.228					
COVID-19 CDBG/State's Program - CARES Act Supplemental (CDBG-CV)		WI DOA	CDBG-CV 21-36	493,377	385,606	385,606
Emergency Solutions Grants Program (ESG)	14.231					
Emergency Solutions Grant		N/A	E**-MC-55-0005	N/A	156,514	140,650
Emergency Solutions Grant - Program Income		N/A	N/A	N/A	22,500	22,500
Emergency Solutions Grant		WI DOA	EHH **-10	N/A	316,504	306,722
COVID-19 Emergency Solutions Grants Program (ESG)	14.231					
COVID-19 Emergency Solutions Grant - CARES Act Supplemental (ESG-CV)		N/A	E20-MW-55-0005	2,890,929	362,372	272,539
COVID-19 Emergency Solutions Grant - CARES Act Supplemental (ESG-CV)		WI DOA	ESG-CV 20-09	3,514,765	<u>72,636</u>	<u>13,991</u>
					<u>930,526</u>	<u>756,402</u>
HOME Investment Partnerships Program (HOME)	14.239					
HOME Investment Partnerships Program		N/A	M**-MC-55-0201	N/A	2,666,473	2,413,690
COVID-19 HOME—American Rescue Plan Program (HOME-ARP)		N/A	M21-MP-55-0201	5,076,197	702	-
HOME Investment Partnerships Program - Program Income		N/A	N/A	N/A	<u>581,287</u>	<u>470,496</u>
					<u>3,248,462</u>	<u>2,884,186</u>

See notes to schedules of expenditures of federal and state awards

**City of Madison**

Schedule of Expenditures of Federal Awards  
Year Ended December 31, 2023

Federal Grantor/Program Title	Assistance Listing Number	Pass-Through Agency	Direct Grant Number/ Pass-Through Grantor's Number	Program of Award		Payments to Subrecipients
				Amount	Expenditures	
Continuum of Care Program (CoC)	14.267					
CoC Planning Grant FY20		N/A	WI0240L5I032000	\$ 107,304	\$ 3,257	\$ -
CoC Planning Grant FY21		N/A	WI0251L5I032100	114,962	111,465	-
					114,722	-
Youth Homelessness Demonstration Program (YHDP)	14.276					
YHDP Planning Grant FY20		N/A	WI0244Y5I032000	199,200	56,116	56,116
YHDP Joint Transitional Housing & Rapid Re-Housing Grant FY20		N/A	WI0252Y5I032000	1,573,291	132,239	124,372
YHDP System Navigation Grant FY20		N/A	WI0253Y5I032000	720,000	246,484	242,884
					434,839	423,372
Public and Indian Housing	14.850					
Low Income Assistance Program - Operating Subsidy		N/A	N/A	N/A	1,805,851	-
Resident Opportunity and Supportive Services - Service Coordinators	14.870	N/A	ROSS221678	245,850	98,615	-
Housing Voucher Cluster						
Section 8 Housing Choice Voucher Program	14.871	N/A	WI003VO0119 (2010)	N/A	19,382,795	-
Total Housing Voucher Cluster					19,382,795	-
Public Housing Capital Fund	14.872					
Capital Fund Program FY17		N/A	WI39P00350117	1,116,675	248	-
Capital Fund Program FY18		N/A	WI39P00350118	1,598,267	209,834	-
Capital Fund Program FY19		N/A	WI39P00350119	1,684,754	706,547	-
Capital Fund Program FY20		N/A	WI39P00350120	1,804,532	4,758	-
Capital Fund Program FY22		N/A	WI39P00350122	2,300,915	690,274	-
Capital Fund Program FY23		N/A	WI39P00350123	2,348,832	702,438	-
					2,314,099	-
Total U.S. Department of Housing and Urban Development					36,726,324	9,571,778
<b>U.S. Department of Interior</b>						
Certified Local Government Historic Preservation Fund Subgrant	15.904	WI SHPO	WI-22-10015	26,500	19,154	-
Total U.S. Department of Interior					19,154	-
<b>U.S. Department of Justice</b>						
COVID-19 Coronavirus Emergency Supplemental Funding Program	16.034					
COVID-19 Coronavirus Emergency Supplemental Funding (CESF)		WI DOJ	2020-CV-01-1792	25,000	25,000	-
Juvenile Justice and Delinquency Prevention	16.540					
Title II Justice Youth Mentoring		WI DOJ	2019-JF-14-17096	33,066	9,229	-

See notes to schedules of expenditures of federal and state awards

**City of Madison**

Schedule of Expenditures of Federal Awards  
Year Ended December 31, 2023

Federal Grantor/Program Title	Assistance	Pass-Through Agency	Direct Grant Number/ Pass-Through Grantor's Number	Program of Award		Payments to Subrecipients
	Listing Number			Amount	Expenditures	
Project Safe Neighborhoods National Training and Technical Assistance Program	16.609					
Madison Safe Neighborhoods Project 2020		WI DOJ	2020-PW-01-1567	\$ 16,271	\$ 5,978	\$ -
Madison Safe Neighborhoods Project 2021		WI DOJ	2021-PW-01-17204	13,543	8,048	-
Madison Safe Neighborhoods Project 2022		WI DOJ	2022-PW-01-18104		5,189	-
					<u>19,215</u>	<u>-</u>
Public Safety Partnership and Community Policing Grants	16.710					
COPS Law Enforcement Mental Health Awareness Act (LEMWHA) 2022		N/A	15JCOPS-22-GG-04099-LEMH	165,000	58,453	57,825
COPS CPD Microgrant 2022		N/A	15JCOPS-22-GG-04529-PPSE	175,000	44,457	44,457
COPS Hiring 2021		N/A	15JCOPS-21-GG-03531-UHPX	750,000	193,014	-
COPS DE-escalation Training 2021		N/A	15JCOPS-21-GG-02449-SPPS	175,000	38,656	-
COPS CPD Microgrant 2021		N/A	15JCOPS-21-GG-02294-SPPS	175,000	39,889	39,889
Edward Byrne Memorial Justice Assistance Grant Program	16.738					
E. Byrne Memorial Justice Assistance 2023		N/A	15PBJA-23-GG-03929-JAGX	111,454	21,382	-
E. Byrne Memorial Justice Assistance 2022		N/A	15PBJA-22-GG-02226-JAGX	110,389	70,993	27,173
E. Byrne Memorial Justice Assistance 2021		N/A	15PBJA-21-GG-01981-JAGX	101,346	22,542	-
E. Byrne Memorial Justice Assistance 2019 WDOJ RMS		WI DOJ	2019-DJ-01/25-18090	69,615	69,615	-
					<u>184,532</u>	<u>27,173</u>
Byrne Criminal Justice Innovation Program	16.817					
Byrne Criminal Justice Innovation: Downtown / State Street Safety Initiative		N/A	2020-BJ-BX-0003	1,000,000	166,026	17,864
Comprehensive Opioid Abuse Site-Based Program	16.838					
COSSAP First Responder Diversion Program (PTRMDC)		N/A	2019-AR-BX-K032	1,200,000	276,320	106,317
Equitable Sharing Program	16.922					
Asset Forfeiture Program - Task Force (USDOJ)		Dane Co	WI0130100	N/A	181,786	-
Federal Bureau of Investigation	16.UNKNOWN					
Joint Terrorism Task Force		N/A	333-MW-C37208-MOU	20,000	1,314	-
Safe Streets Task Force		N/A	281D-MW-C44708	84,500	17,955	-
					<u>19,269</u>	<u>-</u>
Total U.S. Department of Justice					<u>1,255,846</u>	<u>293,525</u>

See notes to schedules of expenditures of federal and state awards

**City of Madison**

Schedule of Expenditures of Federal Awards  
Year Ended December 31, 2023

Federal Grantor/Program Title	Assistance	Pass-Through Agency	Direct Grant Number/	Program of Award	Expenditures	Payments to
	Listing		Pass-Through Grantor's Number	Amount		Subrecipients
U.S. Department of Transportation						
Federal Transit Cluster						
Federal Transit Capital Investment Grants	20.500					
TOD Planning Pilot Program (20005b)		N/A	WI-2021-038	\$ 290,000	\$ 117,150	\$ -
Federal Transit Capital Investment Grants	20.500					
Section 5309 - CIG - Small Starts (East-West BRT)		N/A	WI-2023-061	110,600,000	33,112,921	-
					33,230,071	-
COVID-19 Federal Transit Formula Grants	20.507					
COVID-19 Section 5307 - CARES Act Stimulus		N/A	WI-2020-049	24,498,820	6,585,934	-
COVID-19 Section 5307 - CRRSA Act Stimulus		N/A	WI-2021-041	14,983,291	1,626,012	-
COVID-19 Section 5307 - ARP Act Stimulus		N/A	WI-2021-042	30,006,405	13,219,701	-
COVID-19 Section 5307 - ARP Act Stimulus Route Planning Restoration Program		N/A	WI-2023-025	436,170	206,389	-
					21,638,036	-
State of Good Repair Grants Program	20.525					
Section 5337 - Capital		N/A	WI-2023-047	880,994	329,302	-
Buses & Bus Facilities Formula, Competitive, and Low or No Emissions Programs	20.526					
Section 5339 - Capital Low or No Emission		N/A	WI-2018-012	1,278,950	13,046	-
Total Federal Transit Cluster					55,210,455	-
Highway Planning and Construction	20.205					
Ped/Bike Safety		WI DOT	5992-08-48	82,000	66,989	-
Transportation Alternatives Program (TAP)						
West Towne Path Phase 3	20.205	WI DOT	5992-00-61/62	407,366	407,366	-
W Main St (Bike Boulevard)		WI DOT	5992-00-65/66	180,024	180,024	-
City of Madison Electric Bicycles		WI DOT	5922-22-00	346,400	304,238	-
					958,617	-
Federal Transit - Metropolitan Planning Grants	20.505					
Federal Highway Planning Grant		WI DOT	0095-05-75	797,351	12,653	-
Federal STP Rideshare Grant		WI DOT	5992-08-37	96,800	10,562	-
State Highway Planning Grant		WI DOT	W095-05-75	47,021	746	-
Federal Highway Planning Grant		WI DOT	0096-22-75	797,351	826,604	-
Federal STP Rideshare Grant		WI DOT	5992-08-37	96,800	93,350	-
State Highway Planning Grant		WI DOT	W0096-22-75	47,021	38,768	-
Federal Highway Planning Grant		Dane Co	0403-84-48	5,457	4,481	-
Federal Transit - Areas of Persistent Poverty (AOPP)	20.505					
Section 5305-2 - Areas of Persistent Poverty (AOPP)		N/A	WI-2023-040	670,000	519,471	-
Statewide Transportation Planning	20.505					
Section 5304 - Statewide Planning Grant Program		WI DOT	2021-5304	320,000	46,834	-
					1,553,469	-

See notes to schedules of expenditures of federal and state awards

**City of Madison**

Schedule of Expenditures of Federal Awards  
Year Ended December 31, 2023

Federal Grantor/Program Title	Assistance Listing Number	Pass-Through Agency	Direct Grant Number/ Pass-Through Grantor's Number	Program of Award Amount	Expenditures	Payments to Subrecipients
Transit Services Program Cluster						
Federal Transit - Enhanced Mobility of Seniors and Individuals with Disabilities	20.513					
Section 5310 - Enhanced Mobility		N/A	WI-2022-028	\$ 280,948	\$ 30,584	\$ 21,633
Section 5310 - Enhanced Mobility		N/A	WI-2023-039	515,241	188,426	85,982
COVID-19 Federal Transit - Enhanced Mobility Formula	20.513					
COVID-19 Section 5310 - Enhanced Mobility-CRRSA Act		N/A	WI-2021-036	54,368	494	-
					<u>219,504</u>	<u>107,615</u>
Total Transit Services Program Cluster					<u>219,504</u>	<u>107,615</u>
Highway Safety Cluster	20.600					
State and Community Highway Safety						
Speed Enforcement 2023		Dane Co	SPD-2023-DANE CO -00017	62,500	62,183	-
National Priority Safety Program	20.616					
Alcohol Enforcement 2023		Dane Co	IDE-2023-DANE CO SO-00045	100,000	85,759	-
Seatbelt Enforcement 2023		Dane Co	SBE-2023-DANE CO SO-00042	68,372	37,957	-
Pedestrian/Bicycle Enforcement 2023		WI DOT	PBS-2023-MADISON PD-00014	50,000	49,098	-
Pedestrian/Bicycle Enforcement 2023		WI DOT	N/A		4,444	-
					<u>177,258</u>	<u>-</u>
Total Highway Safety Cluster					<u>239,441</u>	<u>-</u>
U.S. Department of Transportation					<u>58,181,486</u>	<u>107,615</u>
<b>U.S. Department of the Treasury</b>						
COVID-19 Emergency Rental Assistance	21.023					
COVID-19 Emergency Rental Assistance - Consolidated Appropriations Act 2021 (ERA1)		N/A	ERA0259 (FAIN)	43,598,995	(1,040,205)	36,820
COVID-19 Emergency Rental Assistance - American Rescue Plan Act 2021 (ERA2)		N/A	ERAE0047 (FAIN)	45,387,612	3,143,645	2,931,646
					<u>2,103,440</u>	<u>2,968,466</u>
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027					
COVID-19 State and Local Fiscal Recovery Fund - American Rescue Plan Act 2021		N/A	SLT-0704	47,197,155	4,706,410	3,311,362
Total U.S. Department of Treasury					<u>6,809,850</u>	<u>6,279,828</u>
<b>U.S. Equal Employment Opportunity Commission</b>						
Employment Discrimination - Title VII of the Civil Rights Act of 1964	30.001					
Title VII Processing Contract		N/A	2023	33,790	33,790	-
Title VII Processing Contract		N/A	2024	40,970	93	-
					<u>33,883</u>	<u>-</u>
Total U.S. Equal Employment Opportunity Commission					<u>33,883</u>	<u>-</u>

See notes to schedules of expenditures of federal and state awards

**City of Madison**

Schedule of Expenditures of Federal Awards  
Year Ended December 31, 2023

Federal Grantor/Program Title	Assistance Listing Number	Pass-Through Agency	Direct Grant Number/ Pass-Through Grantor's Number	Program of Award Amount	Expenditures	Payments to Subrecipients
<b>National Endowment for the Arts</b>						
Promotion of the Arts Grants to Organizations and Individuals - Our Town	45.024	N/A	1886758-42	\$ 50,000	\$ 13,000	\$ 13,000
COVID-19 ARPA Promotion of the Arts Grants to Organizations and Individuals (Artists at Work)	45.024	N/A	1894638-66-22	500,000	243,759	225,000
					256,759	238,000
Total National Endowment for the Arts					256,759	238,000
<b>Institute of Museum and Library Services</b>						
National Leadership Grants for Libraries (2022)	45.312	N/A	LG-250134-OLS-21	242,335	61,897	-
Total Institute of Museum and Library Services					61,897	-
<b>U.S. Environmental Protection Agency</b>						
COVID-19 State Environmental Justice Cooperative Agreement Program: COVID-19 Projects	66.312	N/A	AJ84033601	200,000	128,962	128,962
COVID-19 Surveys-Studies-Investigations-Demonstrations and Special Purpose Activities relating to the Clean Air Act	66.034	N/A	5X - 00E03356 - 0	429,746	170,732	28,033
Drinking Water State Revolving Fund (DWSRF) Cluster						
Capitalization Grants for Drinking Water State Revolving Funds	66.468	WI DOA	4837-06	4,675,000	4,675,000	-
Brownfields Assessment Grant	66.818	N/A	N/A	300,000	26,044	26,044
Total U.S. Environmental Protection Agency					5,000,738	183,039
<b>U.S. Department of Energy</b>						
Energy Innovation Grant Program	81.041	WI PSC	EIGP-2020-14	246,595	2,543	2,543
Energy Innovation Grant Program	81.041	WI PSC	EIGP-2021-24	332,897	332,897	-
					335,440	2,543
Connected Communities Grant - Grid Interactive Efficient Buildings	81.086	Slipstream Group, Inc.	DE-FOA-0002206	1,157,855	11,603	-
ARRA-Energy Efficiency and Conservation Block Grant (EECBG)	81.128					
Wisconsin Energy Efficiency Project		MKE	N/A	1,674,756	12,617	-
Total U.S. Department of Energy					359,660	2,543
<b>U.S. Department of Health &amp; Human Services</b>						
COVID-19 Mobilizing Communities for a Just Response						
COVID-19 Just Response	93.391	WI DHS	155813	100,000	66,667	-
COVID-19 Provider Relief Fund	93.498	N/A	N/A	2,611,990	2,611,990	-
Total U.S. Department of Health & Human Services					2,678,657	-
<b>U.S. Department of Homeland Security</b>						
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	WI DMA	465.342	N/A	46,172	-
COVID-19 Disaster Grants - Public Assistance (Presidentially Declared Disasters) - Wisconsin COVID-19 Pandemic - DR-4520-	97.036	WI DMA	465.342	N/A	544,446	-
					590,618	-
Building Resilient Infrastructure and Communities (BRIC)	97.047					
Pheasant Branch Tributary Greenway Enhancement Project		WI DEM	EMC-2021-BR-064-0019	6,028,190	199,249	-
Total U.S. Department of Homeland Security					789,867	-
Total Federal Awards					\$ 112,217,621	\$ 16,719,828

See notes to schedules of expenditures of federal and state awards

## City of Madison

Schedule of Expenditures of State Awards  
Year Ended December 31, 2023

State Grantor/Program Title	State ID Number	Grant Number	Program of Award Amount	Expenditures	Payments to Subrecipients
<b>State Awards</b>					
<b>Wisconsin Department of Natural Resources</b>					
Urban Nonpoint Source Construction Grant					
Vacuum Street Cleaner	370.658	USC13251AY23	\$ 56,730	\$ 56,730	\$ -
Surface Water Grant					
Aquatic Invasive Species Control (Japanese Knotweed)	370.678	AIRR25220	20,000	1,278	-
Aquatic Invasive Species Control (Water Celery)	370.678	AIRR28123	18,750	1,224	-
				2,502	-
Recreational Boating Facilities Grant					
Spring Harbor Dredging	370.573	RBF-1795	249,000	79,570	-
Recycling Grants to Responsible Units	370.670	N/A	N/A	741,609	-
RU Consolidated Grant	370.673	N/A	N/A	69,615	-
Total Wisconsin Department of Natural Resources				950,026	-
<b>Wisconsin Department of Transportation</b>					
Transit Operating Aids, State Funds	395.165	2023	17,759,462	17,759,462	-
Total Wisconsin Department of Transportation				17,759,462	-
<b>Wisconsin Department of Justice</b>					
Beat Patrol 2023	455.275	2023-BP-01A-17643	126,714	126,714	-
Internet Crimes Against Children (ICAC) Task Force Invited	455.284	NA	115,000	31,408	-
Total Wisconsin Department of Justice				158,122	-

See notes to schedules of expenditures of federal and state awards

# City of Madison

Schedule of Expenditures of State Awards  
Year Ended December 31, 2023

State Grantor/Program Title	State ID Number	Grant Number	Program of Award Amount	Expenditures	Payments to Subrecipients
<b>Wisconsin Department of Military Affairs</b>					
Regional Emergency Response Teams	465.306	7/01/2021 - 06/30/2023	320,171	\$ 69,904	\$ -
Regional Emergency Response Teams	465.306	7/01/2023 - 06/30/2025	320,171	96,037	-
				165,941	-
Total Wisconsin Department of Military Affairs				165,941	-
<b>Wisconsin Department of Administration</b>					
Housing Cost Reduction Initiative (HCRI)	505.703A				
Housing Cost Reduction Initiative		HCRI **-07	N/A	142,989	-
Housing Cost Reduction Initiative - Program Income		N/A	N/A	21,719	-
				164,708	-
Homelessness Prevention Program (HPP)	505.703B	EHH **-10	N/A	296,686	296,685
Housing Assistance Program (HAP)	505.707B	EHH **-10	N/A	138,336	138,336
Employment Grants Program (EG)	505.710				
FY23 Employment Grant		EG 23-01	75,000	51,436	51,436
Total Wisconsin Department of Administration				651,166	486,457
<b>Wisconsin Department of Tourism</b>					
Wisconsin Arts Board	N/A	2022 - 2023	11,500	10,510	10,510
Total Wisconsin Department of Tourism				10,510	10,510
Total State Awards				\$ 19,695,227	\$ 496,967

See notes to schedules of expenditures of federal and state awards



# City of Madison

Notes to Schedules of Expenditures of Federal and State Awards  
December 31, 2023

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## 1. Basis of Presentation

The accompanying schedules of expenditures of federal and state awards (the Schedules) includes the federal and state award activity of the City of Madison (the City) under programs of the federal and state government for the year ended December 31, 2023. The information in these Schedules 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) and the *State Single Audit Guidelines*. Because the Schedules present only a selected portion of the operations of the City, they are not intended to and do not present the financial position, changes in net position or cash flows of the City.

## 2. Summary of Significant Accounting Policies

Expenditures reported on the Schedules are reported on the accrual or modified 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. Negative amounts shown on the Schedules represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. Pass-through entity identifying numbers are presented where available.

The underlying accounting records for some grant programs are maintained on the modified accrual basis of accounting. Under the modified accrual basis, revenues are recorded when susceptible to accrual, i.e., both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recorded when the liability is incurred. The accounting records for other grant programs are maintained on the accrual basis, i.e., when the revenue has been earned and the liability is incurred.

## 3. Pass-Through Grantors

Federal funds have been passed through the following grantors:

- WHEDA - Wisconsin Housing and Economic Development Authority
- WI DOJ - Wisconsin Department of Justice
- WI DOT - Wisconsin Department of Transportation
- WI DOA - Wisconsin Department of Administration
- WI SHPO - Wisconsin State Historic Preservation Office
- MKE - City of Milwaukee, Wisconsin
- Dane Co - Dane County, Wisconsin
- WI DEM - Wisconsin Division of Emergency Management
- WI PSC - Wisconsin Public Service Commission
- WI DHS - Wisconsin Department of Health Services
- WI DMA - Wisconsin Department of Military Affairs
- Slipstream Group, Inc.

## 4. Indirect Cost Rate

The City has not elected to use the 10% de minimis indirect cost rate of the Uniform Guidance.

**5. Restatement of Previously Issued Schedule of Expenditures of Federal Awards**

Subsequent to the issuance of the City of Madison's single audit report for the year ended December 31, 2023, the City identified an omission of a federal grant from the schedule of expenditures of federal and state awards. The differences between this report and the report previously issued includes the addition of \$4,675,000 in funding received from the U.S. Environmental Protection Agency under Assistance Listing Number (ALN) 66.468 Capitalization Grants for Drinking Water State Revolving Funds. In addition, ALN 66.468 was tested as a major federal program and audit finding 2023-001 was revised to reflect this omission.

# City of Madison

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

## Section I - Summary of Auditors' Results

### Financial Statements

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

Internal control over financial reporting:  
Material weakness(es) identified? X yes      no  
Significant deficiency(ies) identified?      yes X no

Noncompliance material to financial  
statements noted?      yes X no

### Federal and State Awards

	<u>Federal Programs</u>	<u>State Programs</u>
Internal control over major programs: 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
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Type of auditor's report issued on compliance for major programs:	<u>Unmodified</u>	<u>Unmodified</u>
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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
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Auditee qualified as low-risk auditee?	<u>    </u> yes <u>X</u> no	<u>    </u> yes <u>X</u> no
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Dollar threshold used to distinguish between type A and type B programs:	\$3,000,000	\$250,000
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## City of Madison

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

Identification of major federal programs:

<u>Assistance Listing Numbers</u>	<u>Name of Federal Program or Cluster</u>
14.239	Home Investment Partnership Program (HOME)
21.027	COVID-19 Coronavirus State and Local Fiscal Recovery Funds
20.500	Federal Transit Cluster:
20.507	Federal Transit Capital Investment Grants
20.525	COVID-19 Federal Transit Formula Grants
20.526	State of Good Repair Grants Program
	Buses and Bus Facilities Formula, Competitive and Low or No Emissions Programs
66.468	Drinking Water State Revolving Fund (DWSRF) Cluster:
93.498	Capitalization Grants for Drinking Water State Revolving Funds
	COVID-19 Provider Relief Fund

Identification of major state programs:

<u>State Numbers</u>	<u>Name of State Program</u>
370.670	Recycling Grants to Responsible Units
395.165	Transit Operating Aids

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

### Finding 2023-001: Internal Control Over Financial Statement Close Process

**Criteria:** Auditing Standards contained in AU-C Sec. 265 state that the City should have internal control procedures that ensures the financial statements are free from material errors. Additionally, nonfederal entities in receipt of federal funds must comply with the requirements of 2 CFR 200.303(a), which require an entity to establish and maintain effective internal control over the federal award to ensure compliance with federal statutes, regulations, and the terms and conditions of the federal award. This includes properly identifying all federal awards subject to the Uniform Guidance and fairly presenting the required information in the schedule of expenditures of federal awards (SEFA).

**Condition:** Auditing standards require that we perform procedures to obtain an understanding of your government and its internal control environment as part of the annual audit. This includes an analysis of the City's year-end financial reporting process and preparation of your financial statements, including the schedule of expenditures of federal and state awards. A properly designed system of internal control allows for the presentation of year-end financial data and financial statements without material errors. At this time, the City does not have sufficient internal controls in place that allow for the preparation of complete and accurate financial statements as the auditors identified a material change to the financial statements. In addition, subsequent to the issuance of the City of Madison's single audit report for the year ended December 31, 2023, it was discovered that there was an omission of a federal award with expenditures totaling \$4,675,000 from the schedule of expenditures of federal awards.

**Cause:** Due to staffing constraints, material errors in the financial statements were not identified by city personnel. Furthermore, the omitted award was obtained by a City department that does not typically administer federal awards and was used to retire financing of previously incurred expenditures; therefore, the award was not appropriately identified by the City during the preparation of the schedule of expenditures of federal awards.

*Effect:* The City's financial records may be materially misstated before the annual audit is complete and the schedule of expenditures of federal awards was understated by \$4,675,000, which resulted in the restatement of the previously issued schedule of expenditures of federal awards to correct the omission and the addition of a major program.

*Recommendation:* The City may consider and implement additional internal control procedures in order to prevent material changes to the financial statements.

*Management's Response:* Metro Transit staff will work closely with City finance staff, and engage outside consultants as needed, to thoroughly document standard operating procedures, including an understanding of the financial systems being used, required report formats, roles and responsibilities and where the financial data originates. Staff will review and/or attend training on GASB updates that will be needed in future audit reports. Audit reports and supporting workpapers will be prepared earlier in the process with proper documentation - transit staff has already developed monthly reports to monitor financial results and balances that should help in year-end accuracy and reporting. The City of Madison Water Utility will closely examine all federally funded loan program documents to determine if the program is subject to the single audit. The Water Utility will also coordinate with the City of Madison, Internal Audit and Grants function of the Finance Department, to ensure the loan award is included on the schedule of expenditures of federal awards, if necessary. Other citywide internal control activities will include, the Internal Audit and Grants function of the Finance Department will request and review federally funded award agreements; provide training to city agencies on how to determine if an award is subject to the annual single audit; work with the City's Treasurer's Office to perform inquiries in the City's ERP system to look for additional loans that may be subject to the single audit; and revise the annual single audit instructions to include verbiage regarding federally funded loan programs. These additional internal control procedures will ensure there are no further omissions, and all federal awards are included in the schedule of expenditures of federal awards.

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

#### **Finding 2023-002**

**Assistance Listing Number:** 93.498  
**Program Title:** COVID-19 Provider Relief Fund  
**Award Number / Year:** Not applicable / 2023  
**Pass-Through Entity:** Not applicable

*Criteria:* Non-federal entities in receipt of federal funds must comply with the requirements of 2 CFR 200.303(a), which require an entity to establish and maintain effective internal control over the Federal award to ensure compliance with Federal statutes, regulations and the terms and conditions of the Federal award. Recipients of Provider Relief Funds (PRF) payments must also comply with the reporting requirements described in the PRF terms and conditions and specified in directions issued by the U.S. Department of Health and Human Services (DHHS).

*Condition:* The Period 5 Report (only report for FY2023) and the revenue loss calculation were not reviewed and approved by an independent person separate from the preparer prior to submission to DHHS. The sample was statistically valid.

*Cause:* The City did not have internal control processes and procedures in place requiring an independent person to review the reports before submission to ensure the loss revenue calculation and amounts reported were accurate.

*Effect:* Information within the period reports submitted, including the lost revenue calculations, could contain errors.

## City of Madison

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

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*Questioned Costs:* None noted.

*Recommendation:* The City should review its internal control procedures to ensure there are proper review and approval processes over completeness and accuracy of reports in place before submissions to federal agencies.

*Management's Response:* City of Madison Fire Department will coordinate with the City of Madison, Internal Audit and Grants function of the Finance Department, for an independent person to review the reports before submission to ensure the loss revenue calculation and amounts reported are accurate. This additional internal control procedure will ensure there are proper review and approval processes over completeness and accuracy of reports before submissions to federal agencies.

#### Finding 2023-003

**Assistance Listing Number:** 21.027

**Program Title:** COVID-19 Coronavirus State and Local Fiscal Recovery Funds

**Award Number / Year:** SLT-0704 / 2023

**Pass-Through Entity:** Not applicable

*Criteria:* The award agreement with U.S. Treasury states that the recipient agrees to comply with any reporting obligations established by Treasury as they relate to this award.

*Condition:* Two of the four quarterly Project and Expenditure Reports were selected for testing. For the reports tested, the expenditures related to the Revenue Replacement category were not included. Additionally, the expenditures of Public Health Madison and Dane County (PHMDC), a separate legal entity and subrecipient of the City, were reported rather than the payments made to PHMDC. The sample was not statistically valid.

*Cause:* Management was not aware of the requirement to report the revenue replacement related expenditures until the 2024 quarter 1 report when U.S. Treasury updated the reporting portal to provide clearer guidance. Additionally, since the PHMDC expenditures are included in the City's accounting system, they were erroneously used instead of the transfer to PHMDC.

*Effect:* The cumulative expenditures for the Project and Expenditure Reports were understated.

*Questioned Costs:* None noted.

*Recommendation:* When reviewing the reports, ensure that the total City expenditures are reported for all projects.

*Management's Response:* On the 1st Quarter 2024 Quarterly Project and Expenditure (P&E) Report, the Grant Supervisor reported all expenditures related to the Revenue Recovery Replacement Category and submitted the report through the Treasury Portal. This correction was made prior to the auditor's finding for 2023. Going forward, expenditures related to Revenue Recovery Replacement will be reported under Category 6 per the "Compliance and Reporting Guidance, State and Local Fiscal Recovery Fund", dated March 28, 2024.

As part of the 2nd Quarter 2024 Quarterly P&E Report, the Grant Supervisor will remove the current obligation, recipient and expenditure information for Public Health Madison and Dance County (PHMDC) and recreate the entries as lump sum, to be compliant with the reporting requirements for subrecipients. Going forward, PHMDC will be treated as a subrecipient not as a department of the City.

## City of Madison

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

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### Section IV - Other Issues

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

\_\_\_\_\_ yes        X   no

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

Department of Natural Resources

\_\_\_\_\_ yes        X   no

Department of Tourism

\_\_\_\_\_ yes        X   no

Department of Justice

\_\_\_\_\_ yes        X   no

Department of Transportation

\_\_\_\_\_ yes        X   no

Department of Military Affairs

\_\_\_\_\_ yes        X   no

Department of Administration

\_\_\_\_\_ yes        X   no

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

  X   yes      \_\_\_\_\_ no



Name and signature of principal

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Amanda Blomberg, CPA, Managing Director

Date of report

June 26, 2024

# CITY OF MADISON

## PHA'S STATEMENT AND CERTIFICATION OF ACTUAL MODERNIZATION COSTS For the Year Ended December 31, 2023

1. The Actual Modernization Costs are as follows:

	Project					
	WI39-P003-501-13	WI39-P003-501-14	WI39-P003-501-15	WI39-P003-501-16	WI39-P003-501-17	WI39-P003-501-18
Funds Approved	\$ 852,681	\$ 913,769	\$ 934,240	\$ 1,050,702	\$ 1,116,675	\$ 1,598,267
Funds Expended	\$ 852,681	\$ 913,769	\$ 934,240	\$ 1,050,702	\$ 1,114,892	\$ 1,598,267
EXCESS OF FUNDS APPROVED	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (1,783)</u>	<u>\$ -</u>
Funds Advanced	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EXCESS OF FUNDS ADVANCED	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
RECEIVED DURING CURRENT YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 408</u>	<u>\$ 234,385</u>
Final AMCC Date	9/18/2023	9/18/2023	9/18/2023	9/18/2023	9/18/2023	9/18/2023

2. The distribution of costs by project as shown on the Final Actual Modernization Cost Certificates dated as noted above accompanying the Actual Modernization Grant Cost Certificates submitted to HUD for approval is in agreement with the PHA's records.

3. All modernization grant costs have been paid and all related liabilities have been discharged through payment.



# CITY OF MADISON

## PHA'S STATEMENT AND CERTIFICATION OF ACTUAL MODERNIZATION COSTS For the Year Ended December 31, 2023

1. The Actual Modernization Costs are as follows:

	Project				
	WI39-P003-501-19	WI39-P003-501-20	WI39-P003-501-21	WI39-P003-501-22	WI39-P003-501-23
Funds Approved	\$ 1,684,754	\$ 1,804,532	\$ 1,913,865	\$ 2,300,915	\$ 2,348,832
Funds Expended	\$ 1,215,051	\$ 543,119	\$ 564,702	\$ 690,274	\$ 702,438
EXCESS OF FUNDS APPROVED	<u>\$ (469,703)</u>	<u>\$ (1,261,413)</u>	<u>\$ (1,223,591)</u>	<u>\$ (1,598,477)</u>	<u>\$ (2,348,832)</u>
Funds Advanced	\$ -	\$ -	\$ -	\$ -	\$ -
EXCESS OF FUNDS ADVANCED	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
RECEIVED DURING CURRENT YEAR	<u>\$ 441,689</u>	<u>\$ 2,923</u>	<u>\$ -</u>	<u>\$ 690,274</u>	<u>\$ 702,438</u>
Final AMCC Date	Incomplete	Incomplete	Incomplete	Incomplete	Incomplete

2. The distribution of costs by project as shown on the Final Actual Modernization Cost Certificates dated as noted above accompanying the Actual Modernization Grant Cost Certificates submitted to HUD for approval is in agreement with the PHA's records.

3. All modernization grant costs have been paid and all related liabilities have been discharged through payment.