

An Audit

State of Wisconsin 2006-07

2007-2008 Joint Legislative Audit Committee Members

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Legislative Audit Bureau

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Janice Mueller
State Auditor

March 31, 2008

Senator Jim Sullivan and
Representative Suzanne Jeskewitz, Co-chairpersons
Joint Legislative Audit Committee
State Capitol
Madison, Wisconsin 53702

Dear Senator Sullivan and Representative Jeskewitz:

We have completed our annual financial and compliance audit of the State of Wisconsin. This audit satisfies state agencies' audit requirements under the federal Single Audit Act of 1984, as amended, and the federal Office of Management and Budget Circular A-133. It also assists us in meeting audit requirements under s. 13.94, Wis. Stats.

This audit covers \$9.6 billion in federal financial assistance that state agencies administered in fiscal year 2006-07. We assessed the propriety of revenues and expenditures and tested internal controls and compliance with laws and regulations for 22 federal programs that were selected for review using risk-based assessment criteria established by the federal government.

Our report contains the auditor's reports on internal control over financial reporting and on compliance with program requirements, and our unqualified audit opinion on the State of Wisconsin Schedule of Expenditures of Federal Awards. We also discuss the results of our follow-up to prior audit findings. Overall, state agencies have complied with federal grant requirements and have taken steps to address findings included in last year's single audit report. However, we report several new and continuing internal control deficiencies and areas of federal noncompliance. The federal government will contact state agencies to resolve the findings and questioned costs included in our report.

We appreciate the courtesy and cooperation extended to us by state agency staff during our audit. Agencies' comments on individual findings, along with their corrective action plans to address our concerns, are included within the agency narratives.

Respectfully submitted,

Janice Mueller
State Auditor

JM/BN/ss

Introduction ■

The State of Wisconsin administered \$9.6 billion in federal financial assistance during fiscal year (FY) 2006-07, consisting of \$8.5 billion in cash assistance and \$47.7 million in noncash assistance reported in the Schedule of Expenditures of Federal Awards, and \$1.1 billion in outstanding loan balances. As a condition of receiving federal funds, the State must meet the audit requirements of the federal Single Audit Act of 1984, as amended, and federal Office of Management and Budget (OMB) Circular A-133. We performed this audit for FY 2006-07 at the request of the various state agencies that received federal financial assistance, and to meet our audit responsibilities under s. 13.94, Wis. Stats.

We are required by federal rules to:

- render an opinion on the State's financial statements;
- issue a report on the State's internal control and compliance related to financial reporting; and
- issue a report on the State's compliance with requirements applicable to each major program, on its internal control over compliance, and on its schedule of expenditures of federal awards.

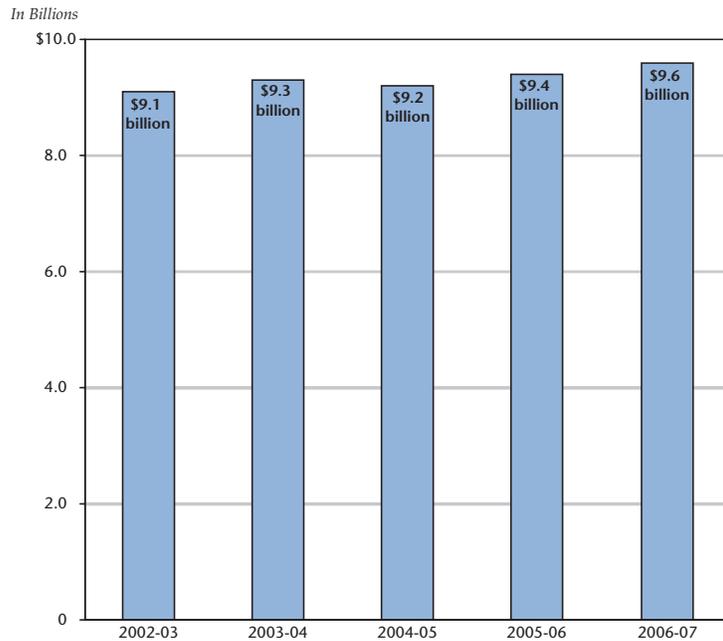
Our unqualified opinion on the State's FY 2006-07 financial statements was included in the Comprehensive Annual Financial Report issued by the Wisconsin Department of Administration (DOA) in December 2007 and is available from the State Controller's Office. The other required auditor's reports, along with the agencies' responses to our findings and their corrective action plans, are included in this single audit report, which we have submitted to the federal government

along with other required information. Doing so fulfills the State’s single audit report distribution requirements under OMB Circular A-133.

Federal financial assistance has increased from \$9.1 billion in FY 2002-03 to \$9.6 billion in FY 2006-07, or \$0.5 billion in the five-year period shown in Figure 1.

Figure 1

Total Federal Financial Assistance
FY 2002-03 through FY 2006-07



While funding under some federal programs decreased during FY 2006-07, funding for many of the State’s larger programs that provide assistance payments to individuals increased. For example, funding for the Medicaid Cluster, which provides medical assistance to low-income households, increased \$57.5 million during FY 2006-07, and funding for the Food Stamp Cluster, which helps low-income households buy food, increased \$26.4 million. Further, expenditures under the Unemployment Insurance (UI) program, which is financed primarily by employer contributions but is subject to federal rules and regulations, increased \$62.2 million in FY 2006-07. Finally the Student Financial Aid Cluster, which provides financial assistance to students attending a University of Wisconsin (UW) institution, increased \$29.6 million.

As shown in Table 1, the State expended \$8.5 billion in federal cash and noncash assistance during FY 2006-07. The 12 largest federal programs accounted for 82.3 percent of total cash and noncash assistance. Appendix 1 provides detail on the federal funds expended under these 12 programs over the past five years.

The Department of Health and Family Services (DHFS) is responsible for administering 3 of the 12 largest federal grant programs, including the Medicaid Cluster, which is the largest federal program administered by the State and accounts for 33.4 percent of Wisconsin's federal cash and noncash assistance. The largest portion of the Medicaid Cluster is the Medical Assistance (MA) Program. During FY 2006-07, the State expended \$2.8 billion in federal funds under this program, plus an additional \$1.9 billion it provided in general purpose revenue (GPR) and from the Medical Assistance Trust Fund. In addition, DHFS disbursed \$405.7 million in federal funds and benefits under the Food Stamp Cluster and \$96.9 million under the State Children's Insurance Program (CHIP), which helps to provide health insurance to uninsured children and low-income families.

Table 1

Federal Expenditures
FY 2006-07

Federal Program	Primary Grant Recipient	FY 2006-07 Expenditures	Percentage of Federal Expenditures
Medicaid Cluster	DHFS	\$2,835,021,092	33.4%
Unemployment Insurance ¹ (UI)	DWD	946,033,472	11.1
Student Financial Aid Cluster	UW System	648,530,093	7.6
Highway Planning and Construction Cluster	DOT	638,238,959	7.5
Research and Development Cluster	UW System	512,918,933	6.0
Food Stamp Cluster	DHFS	405,665,464	4.8
Temporary Assistance for Needy Families (TANF)	DWD	260,875,998	3.1
Special Education Cluster	DPI	203,914,810	2.4
Title I Grants to Local Educational Agencies	DPI	163,110,067	1.9
Child Nutrition Cluster	DPI	147,720,262	1.7
Child Care Cluster	DWD	132,435,650	1.6
State Children's Insurance Program (CHIP)	DHFS	96,926,014	1.2
Subtotal		6,991,390,814	82.3
Other Federal Programs		1,504,880,263	17.7
Total		\$8,496,271,077²	100.0%

¹ Consists primarily of insurance benefits paid from employer contributions, in accordance with federal requirements.

² Represents cash and noncash assistance, such as food commodities, but does not include \$1.1 billion in outstanding loan balances. Cash and noncash assistance plus outstanding loan balances equal the total federal financial assistance administered by the State of Wisconsin during FY 2006-07, which was \$9.6 billion.

The Department of Workforce Development (DWD) is responsible for 3 more of the 12 largest federal grant programs administered by the State. In addition to administering UI, DWD is responsible for the Temporary Assistance for Needy Families (TANF) program, for which it disbursed \$260.9 million in federal funds to provide assistance payments to qualifying individuals, and the Child Care Cluster, for which it disbursed \$132.4 million.

Other state agencies administering large federal grant programs include UW System, which expended \$648.5 million for student financial aid and \$512.9 million under a variety of research and development grants; the Department of Transportation (DOT), which expended \$638.2 million for the Highway Planning and Construction Cluster; and the Department of Public Instruction (DPI), which expended \$514.7 million to provide funds to local schools and other entities under the Special Education Cluster, the Title I grant program, and the Child Nutrition Cluster.

During FY 2006-07, the State administered more than 760 individual grant programs and 930 research and development grants. As required by OMB Circular A-133, we tested compliance with laws and regulations related to the State's administration. Federal rules allow the auditor to use judgment to select those grant programs that may contain a higher risk of noncompliance with federal regulations. OMB Circular A-133 categorizes federal programs as "type A" (large programs) and "type B" (smaller programs). For the State of Wisconsin, type A programs are those for which the State expended \$25.5 million or more in federal funds. We reviewed and tested the type A programs that we believe are subject to a higher risk of noncompliance. Federal rules allow the auditor to test lower-risk type A programs every three years, rather than each year. In addition, we audited a selection of type B programs, which are those with expenditures under the \$25.5 million threshold.

Our compliance review focused on the 17 type A programs and 5 type B programs listed in Note 2 to the Schedule of Expenditures of Federal Awards. These programs were administered by eight different state agencies, including UW System, and accounted for 69.9 percent of the federal financial assistance administered by the State. We also followed up on findings included in our prior audit report for the State of Wisconsin (report 07-4).

In addition to satisfying federal audit requirements, the audit work performed at state agencies assists in meeting state audit requirements identified in s. 13.94, Wis. Stats. The scope of the single audit did not include the federal awards administered by the Wisconsin Housing and Economic Development Authority or the University of Wisconsin Hospitals and Clinics Authority, which were audited separately by other auditors.

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Auditor's Report ■

***Independent Auditor's 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***

We have audited the State of Wisconsin's basic financial statements as of and for the year ended June 30, 2007, and have issued our report thereon dated December 14, 2007. The basic financial statements and related auditor's opinion have been included in the State of Wisconsin's Comprehensive Annual Financial Report for fiscal year 2006-07. We did not audit the following financial statements: the Wisconsin Department of Transportation Revenue Bond Program and Commercial Paper Program, which represent 12 percent of the liabilities of the governmental activities and 3 percent of the expenditures of the aggregate remaining fund information; the Badger Tobacco Asset Securitization Fund, which represents 10 percent of the liabilities of the governmental activities and 1 percent of the expenditures of the aggregate remaining fund information; the Environmental Improvement Fund, which is a major fund and represents 19 percent of the assets and 20 percent of the liabilities of the business-type activities; and the College Savings Program Trust, which represents 2 percent of the assets of the aggregate remaining fund information. Those financial statements were audited by other auditors whose reports thereon have been furnished to us, and our opinions, insofar as they relate to the amounts audited by others, are based solely upon their reports. In addition, we did not audit the financial statements of the discretely presented component units. Those financial statements were audited by other auditors. Our opinion on the aggregate discretely presented component units, insofar as it relates to the amounts audited by others, is based upon the reports of the Wisconsin Housing and Economic Development Authority, the University of Wisconsin Hospitals and Clinics Authority, and the University of Wisconsin Foundation.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. The financial statements of the Wisconsin Housing and Economic Development Authority, which were audited by other auditors, were also audited in accordance with these standards. The financial statements of the other funds and component units that were audited by other auditors upon whose reports we are relying were audited in accordance with auditing standards generally accepted in the United States of America, but not in accordance with *Government Auditing Standards*. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that may have been reported on separately by those auditors.

INTERNAL CONTROL OVER FINANCIAL REPORTING

In planning and performing our audit, we considered the State's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the State's basic financial statements but not for the purpose of expressing an opinion on the effectiveness of the State's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the State's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies and, accordingly, would not necessarily disclose all significant deficiencies that are also considered material weaknesses. However, as discussed below, we identified certain deficiencies in internal control over financial reporting that we consider to be significant deficiencies.

A control deficiency 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 misstatements on a timely basis. *A significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control. We consider the deficiencies described in Section II of the Schedule of Findings and Questioned Costs as findings WI-07-28 through WI-07-36 to be significant deficiencies in internal control over financial reporting.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control. We believe none of the significant deficiencies described above to be a material weakness.

COMPLIANCE AND OTHER MATTERS

As part of obtaining reasonable assurance about whether the State of Wisconsin's basic financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

The State's written responses to findings identified in our audit are described in Section II of the Schedule of Findings and Questioned Costs. We did not audit the responses and, accordingly, express no opinion on them.

We noted certain additional matters, which we will report or have already reported to the management of certain state agencies in separate communications.

This independent auditor's report is intended for the information and use of the management of the State of Wisconsin, the Wisconsin Legislature, federal awarding agencies, and pass-through entities. This report, upon submission to the Joint Legislative Audit Committee, is a matter of public record and its distribution is not limited. However, because we do not express an opinion on the effectiveness of the State's internal control or on compliance, this report is not intended to be used by anyone other than these specified parties.

December 14, 2007

LEGISLATIVE AUDIT BUREAU
by 
Bryan Naab
Deputy State Auditor for Financial Audit

Auditor's Report ■

Independent Auditor's Report on the State of Wisconsin's Compliance with Requirements Applicable to Each Major Program, Internal Control over Compliance, and the Schedule of Expenditures of Federal Awards, in Accordance with OMB Circular A-133

COMPLIANCE

We have audited the State of Wisconsin's compliance with the types of compliance requirements described in the federal Office of Management and Budget Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended June 30, 2007. The State of Wisconsin's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs, as well as in Note 2 of the accompanying Notes to the State of Wisconsin Schedule of Expenditures of Federal Awards for the year ended June 30, 2007. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the management of Wisconsin state agencies. Our responsibility is to express an opinion on the State of Wisconsin's compliance based on our audit.

The State of Wisconsin's basic financial statements include the operations of the Wisconsin Housing and Economic Development Authority and the University of Wisconsin Hospitals and Clinics Authority, which are component units of the State of Wisconsin. These entities expended \$144.4 million and \$785,433 respectively, in federal awards that are not included in the State of Wisconsin's Schedule of Expenditures of Federal Awards for the year ended June 30, 2007. Our federal

compliance audit, as described in the following paragraph, did not include the operations of the Wisconsin Housing and Economic Development Authority or the University of Wisconsin Hospitals and Clinics Authority because these component units engaged other auditors to perform an audit in accordance with OMB Circular A-133.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to in the first paragraph that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the State of Wisconsin's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the State of Wisconsin's compliance with those requirements.

In our opinion, the State of Wisconsin complied, in all material respects, with the requirements referred to in the first paragraph that are applicable to each of its major federal programs for the year ended June 30, 2007. However, the results of our auditing procedures disclosed instances of noncompliance with those requirements, which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying agency report narratives and in Section III of the Schedule of Findings and Questioned Costs as findings WI-07-1, WI-07-4 through WI-07-9, WI-07-11 through WI-07-16, WI-07-18, WI-07-21, and WI-07-24 through WI-07-27.

INTERNAL CONTROL OVER COMPLIANCE

The management of Wisconsin state agencies is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the State of Wisconsin's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the State of Wisconsin's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in the entity's internal control that might be significant deficiencies or

material weaknesses as defined on the following page. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be significant deficiencies.

A control deficiency in an entity's internal control over compliance 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 noncompliance with a type of compliance requirement of a federal program on a timely basis. *A significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control. We consider the deficiencies in internal control over compliance described in the accompanying agency report narratives and in Section III of the Schedule of Findings and Questioned Costs as findings WI-07-1, WI-07-2, WI-07-4, WI-07-6 through WI-07-16, WI-07-18 through WI-07-21, and WI-07-23 through WI-07-27 to be significant deficiencies.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control. We did not consider any of the deficiencies described in the accompanying report narratives and in Section III of the Schedule of Findings and Questioned Costs to be material weaknesses.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

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 State of Wisconsin as of and for the year ended June 30, 2007, which collectively comprise the State of Wisconsin's basic financial statements, and have issued our report thereon dated December 14, 2007. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the State of Wisconsin's basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. The information in the schedule has been subjected to the auditing procedures applied in the audit of the basic financial statements as well as certain additional procedures performed through March 21, 2008, and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

The responses of management of the Wisconsin state agencies to the findings identified in our audit are described in the accompanying report narratives. We did not audit the responses and, accordingly, we express no opinion on them.

This independent auditor's report is intended for the information and use of the management of the State of Wisconsin, the Wisconsin Legislature, federal awarding agencies, and pass-through entities. This independent auditor's report, upon submission to the Joint Legislative Audit Committee, is a matter of public record and its distribution is not limited. However, this report is not intended to be used by anyone other than these specified parties.

LEGISLATIVE AUDIT BUREAU

December 14, 2007
March 21, 2008

by 
Bryan Naab
Deputy State Auditor for Financial Audit

Statewide Issues ■

As part of our current audit, we followed up on issues identified in our prior audits that affected more than one state agency and multiple federal grant programs. We found the State has implemented corrective actions to address Finding WI-06-2 related to federal cash management. In addition, as discussed below, the Department of Administration has taken steps to address our concerns with internal service fund rate-setting and lapses (Finding WI-06-1). Nevertheless, excess balances continue to accumulate in various cost pools in the Technology Services internal service fund.

Internal Service Funds Rate-Setting

Centrally, the State provides various services to other state agencies through several internal service funds and accounts administered by DOA. During FY 2006-07, DOA administered centralized computer processing, telecommunications and networking services, fleet services, financial services, facilities operations and maintenance services, procurement services, and risk management. DOA billed state agencies for services based on an established billing rate and their level of use. State agencies, in turn, charged user fees to state and federal accounts and sought reimbursement from the federal government for its share of the charges.

DOA is responsible for setting billing rates for these central services that are sufficient to recover its costs but not generate profits. For each internal service fund or billable service, federal rules outlined in OMB Circular A-87 allow DOA to maintain a working capital reserve of not more than 60 days' operating expenses. If a fund or service generates a balance that exceeds the allowed reserve, this excess balance may be reduced by providing a rebate to users or by adjusting user rates, both of which will free up grant funds to be used on other grant-related activity. In

lieu of adjusting user charges or providing a rebate, federal rules also allow the State to return the federal government's share of any excess balances that accumulate.

DOA's Division of Enterprise Technology administers the Technology Services internal service fund, which primarily accounts for centralized mainframe computer processing, telecommunications, and networking services. Within this fund, the Division has established cost pools and billing rates for various mainframe computer services, such as for the central processing unit (CPU) and data storage. We have expressed concern since our FY 1998-99 audit with the Division's procedures to establish mainframe computer billing rates, because these procedures have allowed significant excess balances to accumulate in various cost pools. Since many state agencies allocate costs to federal programs, we expressed concern that the federal government has been overcharged for mainframe computer and other services.

During our prior audit, we found DOA reassigned rate-setting responsibility to its Division of Administrative Services and implemented a new rate-setting process for FY 2006-07 that included:

- estimating annual expenses for each cost pool;
- considering the surplus or deficit program position, which approximates the retained earnings balance reported in the A-87 Reconciliation submitted to the federal government. This consideration includes developing a plan that will bring any surplus positions within the allowable 60-day cash reserve level or eliminate any deficit positions;
- estimating usage for the services in each cost pool, based primarily on the prior year's usage with adjustments if staff expect significant variation; and
- calculating the rate(s) based on estimated expenses and usage.

We recommended DOA work with the U.S. Department of Health and Human Services (DHHS) to obtain approval of its new rate-setting process and ensure that it take into consideration beginning surplus and deficit balances in cost pools as it sets rates (Finding WI-06-1).

As a result of DOA's new rate-setting process, many FY 2006-07 user rates were reduced or, in some cases, increased. For example, rates for CPU and mainframe printing services were reduced by 22 percent and 58 percent, respectively. At the time rates were set, DOA estimated that the rate reductions for these two services would decrease the program position by a total of \$2.8 million during FY 2006-07. However, this did not occur; in fact, the program position related to these services increased by a total of \$12.3 million, from \$47.4 million at June 30, 2006, to \$59.7 million at June 30, 2007. DOA indicated that this increase is primarily the result of significant changes in technology that unexpectedly increased the usage of the various services.

As part of our current audit procedures, we reviewed the rates set for FY 2007-08. We found that DOA continues to adjust user rates. For example, rates related to the CPU cost pool were decreased by 30 percent for FY 2007-08 because of anticipated increases in usage of the services within the cost pool. However, in setting rates for FY 2007-08, DOA did not specifically adjust rates in an effort to reduce the surplus balance that existed at the end of FY 2006-07, as was anticipated in DOA's prior audit corrective action plan. DOA staff explained that, rather than considering the excess balances when adjusting rates, DOA is continuing to work with DHHS to calculate the excess balances and to return the federal government's share of any excess balances that have accumulated. DOA has completed this analysis for FY 2004-05 and has negotiated a settlement agreement with DHHS. For the Technology Services internal service fund, a letter from DHHS dated November 17, 2007, indicated that the federal share of the excess balance that existed on June 30, 2005, was \$12.9 million. This amount, along with interest totaling \$2.6 million, was paid to the federal government over two payments dated October 29, 2007, and December 6, 2007.

DOA is currently reviewing excess balances that existed at the end of FY 2005-06 and FY 2006-07 and, as noted, staff indicated they will continue to work with DHHS to determine the federal share of these balances. We continue to believe it is preferable that DOA reduce user rates or provide users a rebate in order to reduce excess balances in internal service funds, since these methodologies free up grant funds for state agencies to use on other grant-related activities. Over the last several fiscal years and through December 2007, DOA has returned \$39.0 million to the federal government related to excess balances, some of which previously lapsed to the General Fund. Had DOA used the preferred methodology, these funds would have been retained by state agencies and made available to further federal programs.

DOA continues its current negotiations with DHHS, and staff informed us that after current excess balances are resolved, they intend to come to an agreement with DHHS on its rate-setting methodology and how best to resolve excess balances in the future. We will monitor the resolution of this issue during next year's single audit.

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Department of Health and Family Services ■

The Wisconsin Department of Health and Family Services provides a wide range of services to clients in communities and institutions, regulates certain care providers, and supervises and consults with local public and voluntary agencies. It administers state and federal programs involving public health, mental health, substance abuse, long-term care, services to the disabled, medical assistance, and children's services. DHFS disbursed \$7.0 billion during FY 2006-07; direct federal grants financed \$3.8 billion of that amount.

As part of our standard audit procedures, we reviewed DHFS's internal controls over revenues, expenditures, and the administration of federal programs. We tested compliance with grant requirements for seven type A programs and one type B program. Overall, internal controls were adequate, and the agency complied with the grant requirements for the programs we tested. However, we have findings related to the Social Services Block Grant (CFDA #93.667) and Food Stamps (CFDA #10.551). In addition, we identified concerns related to one of DHFS's cost allocation processes. We also followed up on the progress DHFS has made in implementing Findings WI-06-3 through WI-06-7 of our FY 2005-06 single audit report and have continuing findings related to Foster Care—Title IV-E (CFDA #93.658); Adoption Assistance (CFDA #93.659); the Medical Assistance (MA) Program (CFDA #93.778); and subrecipient monitoring.

Finding WI-07-1: Costs Allocated Based on the Time and Task Time Study

DHFS is responsible for administering a variety of programs that receive federal funding. As required, DHFS develops and submits its cost allocation plan (CAP), which contains multiple cost allocation methodologies, to the U.S. Department of Health and Human Services for its review and approval.

One methodology included in the CAP is the Time and Task process, which is used by certain areas within DHFS's divisions of Children and Family Services, Mental Health and Substance Abuse Services, Long Term Care, and Enterprise Services, as well as the Office of Policy Initiatives and Budget. The Time and Task process has two components—the Time and Task reporting system used to accumulate work effort, and the Quarterly Time Study process through which the cost allocations are determined.

The CAP states that all staff included in the Time and Task process are to report 100 percent of their work effort on biweekly time sheets that are to be approved by supervisors. Quarterly, DHFS's Bureau of Fiscal Services staff summarize the actual work effort and calculate the percentage worked on the various state and federal programs. These percentages are used to allocate certain costs, including salaries, fringe benefits, and supplies and services, to the various state and federal programs administered by the areas using the Time and Task process.

Because DHFS may subsequently receive reimbursement for the federal government's share of costs allocated to the federal programs, it is important that employees appropriately report work effort in a timely manner to ensure the calculated percentages for work effort are accurate and costs are properly allocated. In addition, the Time and Task process should include only costs that benefit more than one state or federal program and should not include costs that directly benefit one specific program. For example, travel costs directly related to MA should be charged to that program and not included in the costs allocated to all programs.

During our review, we identified three concerns related to the Time and Task process. First, while all affected employees are required to complete time sheets for the Time and Task process, we identified three biweekly time sheets that were either not submitted or not approved prior to the calculation of the quarterly percentages used to allocate costs to state and federal programs. Because the reported work effort was not complete, the calculated percentages of work effort for the various state and federal programs were inaccurate, and costs allocated to various programs were overstated or understated.

We reviewed time sheets for 11 individuals in 2 of 25 "responsibility areas" within the Division of Enterprise Services and the Office of Policy Initiatives and Budget. We noted that three of seven time sheets for one individual were not included in the Time and Task process for the quarter ended September 30, 2006. We subsequently obtained these time sheets and included them in a calculation of the actual percentages of work effort for the various state and federal programs. We determined that without these time sheets, the costs allocated to the MA Community Options Program had been overstated by \$2,952, while costs allocated to MA administration and Adoption Assistance administration had been understated by \$2,591 and \$4,541, respectively. A variety of other state and federal programs were

overallocated or underallocated a net amount of \$4,893. We note that DHFS did not make any retroactive adjustments to the costs allocated to state and federal programs for these time sheets, which were submitted after the deadline for the September 30, 2006 quarter.

Our second concern relates to the following costs that directly benefited a specific program, but were erroneously allocated through the Time and Task process:

- \$46,835 of travel and training costs directly benefiting the Medicaid Infrastructure Grants to Support the Competitive Employment of People with Disabilities (CFDA # 93.768) program;
- \$15,415 of travel costs directly benefiting the Centers for Medicare and Medicaid Services Research, Demonstrations and Evaluations (CFDA #93.779) program;
- \$2,635 of travel and training costs directly related to the Block Grants for Prevention and Treatment of Substance Abuse (CFDA #93.959) program; and
- \$865 of travel and training costs directly benefiting the MA Program.

Because these costs were erroneously included in the Time and Task process and allocated to all state and federal programs, the federal programs noted above were undercharged, while other state and federal programs were overcharged.

We discussed our concerns with DHFS staff, who agreed that these costs should have been charged directly to federal programs rather than allocated through the Time and Task process. DHFS indicated that staff should have informed the program accountants which costs should have been charged directly. DHFS staff also note that, due to a recent department-wide reorganization, some staff were newer to the Time and Task process and may not have fully understood how costs should be handled.

Finally, in following up on a significant decline in costs charged to the MA Brain Injury Waiver program for the quarter ending March 31, 2007, we identified a keying error in the summarization of reported work effort for the Time and Task process. This error caused the calculated percentages of work effort for the quarter to be inaccurate. Had the correct percentages been used, \$27,663 in costs would have been allocated to the MA Program, resulting in federal reimbursement for 50 percent of the costs, or \$13,831.

☑ Recommendation

We recommend the Wisconsin Department of Health and Family Services:

- *ensure all staff report work effort for the Time and Task process, as required by the Department's cost allocation plan;*
- *ensure costs directly benefiting specific programs are charged to those programs, rather than allocated through the Time and Task process; and*
- *claim \$13,831 in federal reimbursements under the Medical Assistance Program for allowable costs that were erroneously allocated to a state program, and take more care when summarizing reported work effort to ensure costs are appropriately allocated through the Time and Task process.*

Finding WI-07-1: Costs Allocated Based on the Time and Task Time Study

Multiple Programs

Questioned Costs: Undetermined

DHFS Response and Corrective Action Plan: DHFS agrees that a relatively small number of time sheets were left out of the percentage calculations for the quarter ended September 30, 2006. However, for this quarter, there were only 9 reports out of 2,500 from six staff that were not included in the calculations. This represents less than one-half of one percent of the time reports for the quarter. DHFS has always made serious efforts to collect all time sheets for inclusion into the percentage calculation for each quarter. Initially, a list of late reports is sent to each affected supervisor. A series of phone calls and e-mails follow if necessary. In the past, a small number of time sheets has remained unsubmitted despite these efforts. But again, for the quarter audited, it amounted to less than one-half of one percent of the total. In order to ensure that all time sheets are received in the future, staff will refer delinquent employees/supervisors to bureau or division management if needed to obtain compliance.

DHFS will continue to work with program staff to ensure costs directly benefiting specific programs are charged to those programs, rather than allocated through the Time and Task process. As recognized in the report, a recent reorganization may have resulted in some program staff not fully understanding how costs should be charged.

DHFS accountants will perform additional reviews of the quarterly Time and Task allocation calculations to ensure costs are accurately reported and allocated. The \$13,831 in additional federal reimbursements will be claimed on the March 2008 CMS-64 quarterly report.

Finding WI-07-2: TANF Funds Spent through the SSBG Program

DHFS is responsible for administering the Social Services Block Grant (SSBG). SSBG funds are to be used to provide services to individuals, families, and population groups in a variety of areas. Generally, to be eligible for services supported by SSBG funds, individuals or their families must have an income less than 75 percent of the State's median income. During FY 2006-07, DHFS distributed over \$30.0 million in SSBG funds to counties and tribes, which then provide the services, as part of the overall community aids program, which totaled in excess of \$230.0 million.

In addition to the SSBG funds, DHFS also receives a portion of the TANF grant administered by the Department of Workforce Development. As allowed by federal rules, the transferred TANF funds are considered part of the SSBG program. During FY 2006-07, \$13.4 million of TANF funds were transferred into the SSBG program, and DHFS distributed these funds as part of the overall community aids program.

While the transferred TANF funds support the same programs as other SSBG funds, the use of the transferred TANF funds is more stringent in one area: the transferred TANF funds may be used only to provide services to children or their families whose income is less than 200 percent of the federal poverty level, which is less than the general income threshold for SSBG. However, we found during our review of the SSBG grant and the transferred TANF funds that DHFS did not appear to be aware of this requirement and was unable to provide documentation that this requirement was met.

We agree with DHFS staff that verifying with certainty that this requirement was met would be cost prohibitive. In addition, based on our understanding of the various services provided to individuals, families, and population groups through the State's overall community aids program, we believe it is highly likely that the State spent at least \$13.4 million as part of the overall community aids program on services allowable under SSBG and provided to children or their families whose income is less than 200 percent of the federal poverty level. Therefore, we do not question any costs charged to the federal government related to the transferred TANF funds. However, it would be expected that DHFS maintain documentation to provide reasonable support that the eligibility requirement was met for the transferred TANF funds.

Recommendation

We recommend the Wisconsin Department of Health and Family Services document that TANF funds provided through the Social Services Block Grant are used to provide allowable services to children or their families whose income is less than 200 percent of the federal poverty level.

Finding WI-07-2: TANF Funds Spent through the SSBG Program

Social Services Block Grant (CFDA #93.667)

<u>Award Numbers</u>	<u>Award Years</u>
G0602WISOSR	2006
G0702WISOSR	2007

Questioned Costs: None

DHFS Response and Corrective Action Plan: DHFS agrees with the recommendation. Based on its analysis, DHFS believes that the eligibility requirements for transferred TANF funds are met and DHFS can provide this documentation.

DHFS notes that counties incurred eligible administration costs for both Foster Care—Title IV-E eligible and non-eligible children. To be Foster Care—Title IV-E eligible, the child’s family must have income at or below the income eligibility standard for the former Assistance to Families with Dependent Children (AFDC) program as of June 1996. This income standard was below 100 percent of the federal poverty level. Therefore, any costs for Foster Care—Title IV-E children would be eligible to be funded with transferred TANF funds.

DHFS has concluded that counties use at least \$13.4 million of the basic county allocation (BCA) for services for children and families below 200 percent of the federal poverty level, based on costs reported to DHFS by the counties and the results of the statewide Random Moment Time Study (RMTS). The RMTS is used to claim federal Foster Care—Title IV-E funds. RMTS results for FY 2006-07 indicate the counties (excluding Milwaukee) spent \$91,080,864 during the period for Foster Care—Title IV-E eligible administrative costs related to case management and service delivery for foster children. Based on the percentage of Foster Care—Title IV-E children in non-licensed homes, it can be assumed that 18 percent, or \$17,185,225, of Foster Care—Title IV-E eligible administrative costs identified through the RMTS was spent on these children. This amount is larger than the \$13.5 million in transferred TANF funds budgeted in the BCA. Counties would have funded these costs with their BCA allocations and/or county tax levy.

Finding WI-07-3: Food Stamp Benefits Provided to Inmates

DHFS is responsible for administering the Food Stamps program, which provides benefits to low-income households to aid in purchasing food needed for good health. DHFS has entered into contracts with counties and tribes to perform functions such as obtaining eligibility information from program applicants and entering it into the statewide Client Assistance for Reemployment and Economic Support (CARES) computer system.

Eligible food stamp recipients receive a QUEST card (an electronic benefits debit card) to which food stamp benefits are credited. When presented for payment, the card is charged for the purchase of eligible food products. To be eligible for food stamp benefits, individuals must meet certain financial and nonfinancial requirements, which are established by the federal government. The amount of food stamp benefits received depends on household income, the number of eligible individuals in the household, and other factors. For example, a household of three generally must have a monthly net income below \$1,385 to receive food stamp benefits, and if unemployed, the head of the household must actively seek employment. Individuals who are detained or incarcerated in a federal, state, or local detention facility are not eligible to receive food stamp benefits.

CARES calculates the level of food stamp benefits based on the information provided by applicants. During a period of certification for food stamp benefits, applicants are required to report increases in household income, but federal regulations do not require them to report other changes, such as the death of a household member or whether a household member has been incarcerated and is no longer eligible for benefits. An individual or household determined eligible for food stamps may be certified to receive benefits for a 12-month period, with a Six Month Report Form due halfway through the certification period. Food stamp recipients are required to be recertified for eligibility at least annually, at which time they are required to disclose various information that may affect their eligibility, including changes in the number of household members.

As required by federal regulations, DHFS takes a variety of steps to ensure the accuracy of the information used to determine eligibility for food stamps. For example, DHFS requires that individuals provide social security numbers to verify identity, paystubs or other wage statements to verify reported income, and utility billings or other records to support the reported mailing address. In addition, DHFS matches the reported social security numbers against U.S. Social Security Administration (SSA) records.

The federal Food Stamp Act of 1977, as amended by the Balanced Budget Act of 1997, requires DHFS to regularly review and verify that individuals detained for more than 30 days in federal, state, or local prisons or detention facilities do not receive food stamp benefits. We reviewed DHFS's efforts to ensure that detained or incarcerated individuals do not receive these benefits.

We found DHFS does not have adequate verification procedures in place. For example, DHFS does not regularly perform computerized data matches that would compare its records of food stamp beneficiaries to the Wisconsin Department of Corrections' records of individuals incarcerated in state detention facilities. Instead, its principal efforts appear to be limited to relying upon applicants to properly inform caseworkers of any household members who are incarcerated or may have been incarcerated subsequent to the time they were certified for food stamp benefits.

To determine whether individuals incarcerated in state detention facilities inappropriately received food stamp benefits, we compared, as of December 2006, the social security numbers, dates of birth, and names of food stamp recipients to the same information available from the Department of Corrections on incarcerated individuals. We further reviewed a selection of 12 incarcerated individuals who appeared most likely to have improperly received food stamp benefits. Nine of these individuals were incarcerated for more than 12 months, during which time caseworkers would have been required to recertify their eligibility for food stamps.

We found that 10 of the 12 incarcerated individuals whose cases we reviewed in more detail had inappropriately received food stamp benefits. Three of these ten individuals received a total of \$2,904 in food stamp benefits as "single-person households," meaning there were no other household members involved with the benefit determination, for a cumulative total of 19 months during the periods of their incarceration. Benefits for one of the three, who received two months' worth of benefits while incarcerated, terminated automatically when he did not report to his caseworker that he was actively seeking a job as required for a single-person household. Benefits for another, who received food stamps for five months while incarcerated, were terminated when the individual failed to submit the required Six Month Report Form. The third individual received 12 monthly benefit payments through February 2007, at which time he was released from incarceration. We note that while the individuals were incarcerated and unable to use the food stamps, DHFS records indicate that the QUEST cards were, in fact, used.

The seven other incarcerated individuals that we identified were included as eligible members of households that consequently received, for a cumulative total of 124 benefit payments, higher food stamp benefits than they otherwise would have received had these individuals been determined ineligible. DHFS records indicate that the households used the full value of the benefits credited to their QUEST cards. Due to the complexities of determining food stamp benefit amounts for multiple-member households, we did not calculate the amount of excess benefits received.

We discussed our concerns with DHFS staff and provided the names of the individuals who received food stamp benefits while incarcerated. DHFS staff acknowledge that additional steps could be taken to detect or prevent incarcerated individuals from receiving food stamp benefits and indicated they will further research the cases we identified and, if necessary, may seek to recover the value of food stamp benefits inappropriately used.

☑ Recommendation

We recommend the Wisconsin Department of Health and Family Services develop a plan to regularly verify that Food Stamps program participants are not ineligible due to incarceration and seek collection of any overpayments when identified.

Finding WI-07-3: Food Stamp Benefits Provided to Inmates***Food Stamps*** (CFDA #10.551)

<u>Award Number</u>	<u>Award Year</u>
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N/A	
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Questioned Costs: Undetermined

DHFS Response and Corrective Action Plan: DHFS agrees with the recommendation to develop a plan to periodically verify that Food Stamps program participants are not ineligible due to incarceration and seek collection of any overpayments when identified. DHFS has an existing data sharing agreement with SSA to identify food stamp recipients who have been incarcerated in prison. Currently, the match is initiated by local agencies when information about household composition is considered questionable.

DHFS will work toward automation of the data match so that it occurs in a more automated and consistent manner. DHFS will initiate discussions with the Department of Corrections to determine the feasibility of a periodic match of Food Stamps, MA, and BadgerCare Plus members with its database of individuals incarcerated in Wisconsin correctional facilities. DHFS will also explore the feasibility of creating data matches with larger municipalities and counties to identify Food Stamps, MA, and BadgerCare Plus members who are incarcerated in municipal and county correctional facilities. In seeking solutions, DHFS is mindful that the cost and scope of strategies implemented will need to be balanced against available funds, risks, and other important program priorities. The ten cases in which the auditors found errors represent less than 0.003 percent of the more than 377,000 persons receiving benefits in the month in question. DHFS needs to address this issue but also make other important changes to promote achieving the Food Stamps program's pivotal mission.

In the meantime, DHFS will analyze whether to direct income maintenance agencies to use the existing match process when processing Six Month Report Forms and during annual redeterminations in order to identify individuals who are incarcerated and need to be removed from the food stamp case. Further, DHFS will work with local agencies to ensure overpayment claims are established for the cases that were identified by the auditors.

Prior Audit Follow-Up

As part of our current audit, we followed up on DHFS's progress in addressing Finding WI-06-3 through Finding WI-06-7 of our FY 2005-06 single audit report. DHFS has addressed our concerns related to the completion of reconciliations of benefit expenditures for MA and the State Children's Insurance Program (CHIP) (CFDA #93.767). In addition, DHFS has completed its analysis to address our concerns related to eligibility of Adoption Assistance cases. As noted on page 112 of the Summary Schedule of Prior Audit Findings, DHFS has also addressed our concerns related to licensing of providers for the Foster Care—Title IV-E program. However, DHFS needs to continue its efforts to ensure the accuracy of quarterly reports prepared for the Foster Care—Title IV-E and Adoption Assistance programs, the timeliness of reviewing subrecipient audit reports, and that follow-up is completed for discrepancies identified through computer data matches between CARES and other databases.

Finding WI-07-4: Federal Reporting and Claiming of Expenditures—Foster Care and Adoption Assistance

During FY 2006-07, DHFS disbursed \$55.1 million in federal funds under the Foster Care—Title IV-E program, which helps the State provide safe, appropriate substitute care for children who are under its jurisdiction and need temporary placement and care outside their homes. DHFS also disbursed \$43.3 million in federal funds under the Adoption Assistance program, which helps the State to find adoptive homes for children and provides monthly subsidy payments to adoptive parents. As a part of receiving federal funds under these programs, DHFS is required to prepare a quarterly expenditure report for the Foster Care—Title IV-E and the Adoption Assistance programs. This report includes payments to foster care providers and adoptive families for federally eligible cases and program administration costs. This report is critical because it is used to calculate the federal government's share of both programs' costs. Preparation of the report is complex and time-consuming because costs are accumulated from various sources, including the Wisconsin Statewide Automated Child Welfare Information System (WiSACWIS), the DHFS accounting system, DHFS's and the counties' time studies, and the Community Aids Reporting System (CARS). Amounts from these sources are manually entered into various spreadsheets used to calculate the amounts included in the report and the claim for federal reimbursement.

During our FY 2003-04 audit (report 05-5), we reported various errors in the quarterly reports and made recommendations for improvement. In our FY 2004-05 audit (report 06-4), we reported that DHFS had taken or was in the process of taking corrective actions to address those concerns, and we did not repeat our recommendations because we noted improvements in the report reviewed. However, because of staff turnover and other reasons, during our FY 2005-06 audit (report 07-4) we again noted various errors in the quarterly reports and again made recommendations for improvement (Finding WI-06-3).

In its corrective action plan, DHFS indicated that it agreed with our concerns and that it would take additional steps to ensure accurate reporting, including the development and implementation of a supervisory review tool for the quarterly report, and would explore options to reduce the manual entry of data into the electronic spreadsheets used to prepare the reports.

During our current audit, we reviewed DHFS's efforts to implement corrective actions. We found that DHFS did, in fact, perform a supervisory review of the reports for the quarters ended September 30, 2006, and December 31, 2006, and identified and corrected a variety of errors. However, due to staff turnover, the supervisor prepared the reports for the quarters ended March 31, 2007, and June 30, 2007 and, therefore, there was no secondary review of the reports. In addition, DHFS has performed only a limited review of options to automate portions of the reporting process.

While improvements have been made in the process used to prepare the quarterly reports, we continued to identify errors that were not detected during the supervisory review of the report for the quarter ended September 30, 2006, which is the report we selected for detailed review. In addition, we identified additional errors in the reports for other quarters that were not identified through DHFS's secondary review process. In some cases, similar errors were identified through the secondary review process, but the need for adjustments to prior reports for these same types of errors was not considered.

The errors we identified resulted in a net overclaim for federal reimbursement of \$296,144 and included the following:

- DHFS made duplicate claims of the same costs related to the subsidized guardianship program under both the Foster Care—Title IV-E program and the Adoption Assistance program for the quarters ending September 30, 2006, and December 31, 2006, resulting in an overclaim for federal reimbursement of \$143,432 under the Foster Care—Title IV-E program and \$16,372 under the Adoption Assistance program. We note that DHFS identified that the claims were duplicated when preparing the report for the quarter ending March 31, 2007, and correctly reported the costs for that quarter. However, DHFS did not investigate to determine whether prior quarters were in error.
- In August 2006, the eligibility rates for the quarters ending March 31, 2006, and June 30, 2006, were revised to incorporate the Deficit Reduction Act provisions. While staff made the necessary adjustment for the quarter ending June 30, 2006, it did not make any adjustments for the quarter ended March 31, 2006, resulting in an overclaim for federal reimbursement of \$24,085 under the Foster Care—Title IV-E program.

- In preparing the report for the quarter ended June 30, 2007, we found that DHFS staff misinterpreted eligibility data included in WiSACWIS related to “wrap-around” cases and overclaimed \$47,322 in federal reimbursement for ineligible cases under the Foster Care—Title IV-E program. After our discussions, DHFS staff reviewed the report for the quarter ended September 30, 2007, and calculated an additional overclaim of \$62,359 in federal reimbursement for ineligible cases under the Foster Care—Title IV-E program.
- DHFS applied an incorrect “facility percentage” to one wrap-around case and overclaimed \$2,574 for federal reimbursement under the Foster Care—Title IV-E program.

As noted, the preparation of the quarterly expenditure report is complex and time-consuming. In addition, the manual process used to prepare the report is susceptible to human error, which can result in inaccurate claims for federal reimbursement. While DHFS has made some improvements, given the errors noted during our current review, we believe further steps should be taken to ensure the accuracy of the quarterly report. For example, more care should be taken to review whether errors identified for one quarterly report have been made in prior quarterly reports, and whether adjustments are needed to amounts previously claimed. However, we do not question any costs for our current audit because DHFS has corrected for the errors we identified. On the report for the quarter ending December 31, 2007, DHFS returned to the federal government a total of \$298,789, including a total of \$296,144 related to the previously discussed errors, and an additional \$2,645 related to an error we noted for the quarter ending September 30, 2005, which was before our current audit period. DHFS staff note that a recently hired staff person has been assigned responsibility for preparing the quarterly reports and that other steps have been taken to ensure the accuracy of future quarterly reports. We will review the effectiveness of these corrective actions during our next audit.

Recommendation

We recommend the Wisconsin Department of Health and Family Services continue its efforts to ensure future quarterly reports for the Foster Care—Title IV-E program and Adoption Assistance program are accurately prepared, such as additional supervisory review and reduction of manual data entry:

Finding WI-07-4: Federal Reporting and Claiming of Expenditures—Foster Care and Adoption Assistance

Foster Care—Title IV-E (CFDA #93.658)

<u>Award Numbers</u>	<u>Award Years</u>
G0601WI1401	2006
G0701WI1401	2007

Questioned Costs: None

Adoption Assistance (CFDA #93.659)

<u>Award Numbers</u>	<u>Award Years</u>
G0601WI1407	2006
G0701WI1407	2007

Questioned Costs: None

DHFS Response and Corrective Action Plan: As noted in the report, the preparation of the quarterly expenditure report is complex and time-consuming. In addition, DHFS continues to experience turnover in the position assigned responsibility for preparing the quarterly reports. The Bureau of Fiscal Services agrees with the recommendation and will continue its efforts to ensure future quarterly reports are accurately prepared.

Finding WI-07-5: Subrecipient Monitoring

DHFS is the state cognizant agency for counties, Indian tribes, and various other entities. According to OMB Circular A-133 and *State Single Audit Guidelines* published by the Department of Administration, DHFS is to receive audit reports from subrecipients required to have an audit, perform desk reviews, issue timely management decisions on audit findings, and require subrecipients to take timely corrective action on deficiencies identified in audits. The *State Single Audit Guidelines* and the OMB Circular A-133 Compliance Supplement require that these tasks are to be completed within 180 days of receipt of the audit report.

During our prior audit we found that, because of position vacancies, DHFS had not met the 180-day guideline for 69 percent of the reports we reviewed (Finding WI-06-5). In response to our prior audit recommendation, DHFS identified several steps it would take to address our concerns. For example, DHFS submitted proposed revisions to ch. 46, Wis. Stats., to raise the threshold for provider audits from \$25,000 to \$100,000, which would have reduced staff workload. While the statutes were not amended, DHFS is now performing more limited reviews of reports from subrecipients receiving less than \$100,000.

However, DHFS has yet to fill the vacant positions, and we again found that DHFS had not met the 180-day guideline for reviewing and resolving subrecipient audit reports. For example, the review was not completed within the 180-day guideline for 58 of 72, or 80 percent, of the calendar year 2005 audit reports received from counties for which the review should have been completed during our current audit period. As of December 2007, DHFS had finalized its review of 50 of the 58 reports, but not within the 180-day guideline, and the 8 remaining reports were still in the review process.

Staff in the Office of Audit indicated that DHFS has been working to fill the vacant staff position and hopes to have it filled in the near future. However, it is uncertain whether a remaining contractor position will be filled.

Recommendation

We again recommend the Wisconsin Department of Health and Family Services take steps to meet timeliness standards for reviewing subrecipient audit reports.

Finding WI-07-5: Subrecipient Monitoring

Multiple Programs

Questioned Costs: None

DHFS Response and Corrective Action Plan: DHFS agrees with the auditor's finding and recommendation. The most significant factor in taking longer than 180 days to complete the reviews is having enough people to perform those reviews and other work related to the subrecipient audits. DHFS has an accepted offer for the vacant auditor position, and the person will start in the position by April 2008. In addition, DHFS is considering hiring short-term staff to assist with reducing the backlog of reviews.

However, even when fully staffed, DHFS must also balance the need for timeliness of reviews of audit reports against other critical functions, which include providing technical assistance and training to auditors and auditees, consulting with DHFS staff on compliance and audit issues, preparing annual updates to the instructions to auditors for auditing DHFS's programs, ensuring timely completion and collection of the audit reports, and performing quality control reviews to assess quality of the audit work.

Adoption Assistance Eligibility

The Adoption Assistance program provides monthly subsidy payments to adoptive parents for approximately 7,100 children with special needs. Monthly subsidy payments are established at the time of adoption and continue until the child attains the age of 18 or, if the child is a full-time high school student, when the child either turns 19 or graduates. Payments also end if the adoptive parents no longer support the child, such as if the child enlists in the military or gets married. The federal government shares in the monthly subsidy payment for federally eligible children based on the federal matching rate, which was 57.47 percent for federal fiscal year (FFY) 2006-07.

Determination of the monthly subsidy payments to the adoptive parents, and whether the State is eligible for federal reimbursement for a share of the payments, is the responsibility of the Division of Children and Family Services' regional offices or, for children in Milwaukee County, the Bureau of Milwaukee Child Welfare. Once a child is determined to be eligible for federal reimbursement, that child remains eligible until the monthly subsidy payments end. There are no federal requirements that periodic eligibility redeterminations be performed.

The State uses WiSACWIS to maintain case information; to document eligibility determinations; to issue payments to adoptive parents; and to determine the amount, if any, to claim as reimbursement from the federal government. Paper case files are also maintained that may include some of the supporting documentation for the eligibility determinations.

During our FY 2004-05 audit, we identified four cases, or 11 percent of the total we reviewed, that DHFS was claiming for federal reimbursement but that were ineligible for reimbursement under the eligibility criteria for the Adoption Assistance program. We recommended that DHFS develop a plan to review cases determined to be eligible for federal reimbursement and return to the federal government any reimbursement received for ineligible cases (Finding WI-05-2).

DHFS implemented several actions to address our finding. To ensure that proper eligibility determinations were made going forward, beginning in September 2006 DHFS began requiring contractor staff with expertise in the eligibility requirements for the program to take a more active role by recommending an eligibility determination for all new adoption assistance cases. As a part of this process, contractor staff enter an eligibility determination recommendation directly into WiSACWIS and subsequently send the case to regional DHFS staff for review and approval. As part of our current audit, we tested 36 cases and found no exceptions.

In addition, in spring 2006 DHFS began a review of eligibility determinations for children entering the Adoption Assistance program prior to April 2006. This review was completed in two phases. First, as noted in our prior audit, DHFS reviewed cases for all of the more than 1,500 children who entered the Adoption Assistance program from January 2004 through March 2006. This review identified 63 cases eligible for federal reimbursement that were initially determined to be ineligible for federal reimbursement. The review also identified 66 cases ineligible for federal reimbursement that were initially determined to be eligible for federal reimbursement. DHFS returned to the federal government the net amount it calculated as being claimed in error on the report for the quarter ending September 30, 2006.

Second, DHFS reviewed a selection of cases from the more than 4,700 children entering the Adoption Assistance program prior to 2004. Unlike the first phase, which included cases with extensive WiSACWIS documentation that were easier to review, the cases included in the second phase did not have extensive WiSACWIS documentation, and the paper case files needed to be retrieved and reviewed and, in some cases, further researched, such as by reviewing court records that were not

included in the case files. Due to the difficulties with reviewing the cases included in the second phase, DHFS divided the cases into two subgroups. DHFS reviewed all of the cases included in the first subgroup, which required a lesser review of the paper case files, and returned to the federal government the net amount it calculated as being claimed in error on the report for the quarter ending March 31, 2007. For the remaining cases, which were included in the second subgroup and required more extensive review of the paper case files, DHFS reviewed a selection of 100 cases. Based on the review of these 100 cases, DHFS determined that 10 cases had federal payments claimed in error and returned to the federal government the net amount it calculated as being claimed in error on the report for the quarter ending December 31, 2007.

DHFS, at this time, does not plan to review additional phase two cases within the second subgroup, nor estimate any additional amounts that may have been overclaimed or underclaimed for the remaining cases. Staff indicate that DHFS discussed its progress in completing this review with the Administration of Children and Families (ACF) and, in November 2007, DHFS informed ACF of its plan and included the final adjustment for these cases on the claim for the quarter ending December 31, 2007. The federal government will need to determine whether DHFS' corrective actions are sufficient to resolve finding WI-05-2.

Finding WI-07-6: Computer Data Matches

DHFS administers the MA Program, which pays for health care services provided to qualified individuals. For purposes of administering MA, DHFS has entered into contracts with counties and tribes to perform eligibility determination functions, such as obtaining information from program applicants and entering the information into CARES, which is used for determining eligibility for various income-maintenance programs. To assist county and tribal staff in making eligibility determinations, DHFS has provided manuals and other policy and procedure documents.

Federal regulations require states to use the Income Eligibility and Verification System (IEVS) to verify the reasonableness of wage and other information provided by individuals applying for assistance and used in making eligibility determinations. As part of IEVS, DHFS is required to perform data matches to compare the information recorded in CARES with the information contained in other computer databases, including:

- state wage information collected by the Division of Unemployment Insurance within the Department of Workforce Development, which is Wisconsin's state wage information collection agency (SWICA);
- unemployment compensation (UC) information maintained by the Division of Unemployment Insurance within the Department of Workforce Development;

- all available information from SSA, including supplemental security income (SSI) payments; and
- unearned income from the Internal Revenue Service (IRS).

During our audit period, DHFS performed all required data matches. While DHFS performed the IRS data matches, federal regulations prohibit access to IRS information by outside personnel, including auditors. We were provided with reports that had identifying information removed and that showed these matches had been performed, but we were not able to test whether DHFS appropriately followed up on the IRS data matches.

While the SSA data matches automatically update CARES for social security numbers and SSI payments, caseworkers in the counties and W-2 agencies are required to follow up on the SWICA and UC data matches, resolve any discrepancies identified, and as appropriate, update information in CARES. During our prior three audits, we found that DHFS did not ensure compliance with the federal requirements to investigate and complete actions on at least 80 percent of the SWICA and UC data matches within 45 days of the data match, and on all of the data matches within 90 days of the match (Finding WI-06-6).

As reported in our prior single audit report, DHFS has taken some steps to address concerns related to timely follow-up of SWICA and UC data matches. For example, according to DHFS staff, DHFS required counties and tribes to review a random sample of MA cases for compliance with data match review requirements. In addition, in response to our prior audit recommendation, DHFS indicated that it would perform additional corrective actions, including developing new CARES instructions to describe in more detail steps caseworkers are to follow to correctly process data matches in a timely manner, as well as performing quality control reviews to ensure the required follow-up is completed.

However, based on our current audit, it does not appear that DHFS implemented the additional corrective actions it had planned in response to our prior audit recommendation. In addition, it appears the corrective actions previously implemented and described in our prior single audit report have not been effective in ensuring compliance with the data match review requirements. As a result, county and tribal caseworkers continue to be untimely in following up on SWICA and UC data matches.

For example, during our current audit, we tested the follow-up efforts for 20 SWICA data matches and 20 UC data matches. We found 15 timeliness exceptions for the 20 SWICA data matches and 8 timeliness exceptions for the 20 UC data matches. As a result, it is not known whether the most accurate information available was used to make eligibility determinations, and it is possible that some individuals received services for which they were not eligible and for which DHFS received federal reimbursements. Therefore, we question an undetermined amount related to the MA Program.

Recommendation

We again recommend the Wisconsin Department of Health and Family Services ensure counties and tribes follow up in a timely manner on data matches between CARES and other databases.

Finding WI-07-6: Computer Data Matches

Medical Assistance Program (CFDA #93.778)

<u>Award Numbers</u>	<u>Award Years</u>
050405WI5028	2004
050505WI5028	2005
050605WI5028	2006
050705WI5028	2007

Questioned Costs: Undetermined

DHFS Response and Corrective Action Plan: In general, the Division of Health Care Access and Accountability, Bureau of Enrollment Management (BEM) agrees with the recommendation. In particular, BEM will continue past efforts described by the auditors, including:

- continuing second-party reviews of MA cases, which is required under the DHFS contract with local agencies;
- continuing quality control reviews to determine if workers follow up on discrepancies to data matches;
- continuing improvement, when necessary, to the CARES Worker Web Process Help to clearly explain what workers are to do; and
- identifying when additional operations memos would be needed to clarify policy and process.

In addition, in 2007 BEM did perform research and requirements-gathering for the following items. The systems items were not prioritized for implementation in 2007 due to competing priorities and resources. These items remain as items on the systems work plan awaiting approval and prioritization for implementation:

- Enhance CARES Worker Web Process Help instructions to describe in more detail what workers are to do to correctly process data matches and dispositions, as well as the requirements for timely processing. Explore and implement options to increase the use of CARES Worker Web Process Help.
- Explore the capabilities offered by available software and prioritize implementation. For example, New Hampshire has implemented a quality assurance tool referred to as the “Worker Dashboard.” This tool makes data match information readily available to the worker on a daily basis in an easy-to-follow format. A work group that defined high-level requirements for an Integrated Quality Assurance Tool will continue with requirement refinement. BEM will prioritize implementation and work on scheduling.
- Automatically require the worker to view and complete pages pertinent for completing specific data matches. BEM will continue working toward requirement development and implementation prioritization and scheduling.
- Explore ways to assist the worker in focusing on discrepancies that affect MA eligibility.

BEM would like to note it is possible that the agency acted upon the information in a timely manner, but failed to complete the follow-up disposition until later.

Reconciliation of Quarterly Report to the Cash Management System: Medical Assistance and the State Children’s Insurance Program

In addition to MA, DHFS administers CHIP, which funds BadgerCare, a program to provide health insurance for uninsured families whose incomes fall below a certain level. DHFS uses the State’s cash management system to request reimbursement for the federal portion of expenditures related to MA and CHIP. Project monitors within DHFS complete required financial reports, including the quarterly CMS-64 financial report for MA and the quarterly CMS-21 financial report for CHIP. These reports summarize the costs DHFS incurred during the quarter related to each grant, as well as adjustments to amounts reported in previous quarters. In addition, the reports present the applicable federal funding percentage for various service categories.

The project monitors prepare the quarterly financial reports based on information from the DHFS accounting system, various time studies, and reports from the fiscal administrator for the MA and CHIP programs. It is important that the project monitors ensure this information and the information in the State's cash management system are in agreement and consistent with the quarterly financial reports. Ideally, the information from the accounting system, time studies, fiscal agent reports, and the cash management system would be reconciled before the quarterly reports are submitted to the federal government. However, because of the complexity of MA and CHIP and various delays in obtaining certain cost information, DHFS project monitors continue to work on the reconciliations after quarterly reports are submitted.

The reconciliations may identify errors or omissions that require adjustments to the quarterly reports, which serve as the official "claim" for the federal government's share of program costs. It is important to complete the reconciliations in a timely manner because federal regulations allow for federal reimbursement of an expenditure only if a claim is filed within two years after the calendar quarter in which the expenditure was made. In addition, the reconciliations may identify errors or omissions that require adjustments to the cash management system, either to draw additional federal funds or to return funds to the federal government.

Since our FY 1997-98 audit, we have recommended that DHFS complete timely reconciliations between information included in the quarterly financial reports and information included in the cash management system. Our prior report noted that DHFS had become current in reconciliations for MA and CHIP administrative expenditures but was still in the process of reconciling MA and CHIP benefit expenditures.

During our current audit, we found that DHFS continues to be current in its reconciliations of MA and CHIP administrative expenditures. In addition, DHFS gave priority and devoted resources to implement corrective actions to address our prior audit recommendation to reconcile MA and CHIP benefit expenditures. DHFS has completed the reconciliations and determined that, for FFY 1998-99 through FFY 2005-06, the amounts claimed for federal reimbursement on the CMS-64 and CMS-21 reports exceeded the amounts actually received from the federal government through the State's cash management system. Through additional analyses, DHFS has tentatively determined that because of a change in the timing of claiming costs for MA-funded home and community-based services, it inadvertently made duplicate claims on the FFY 2004-05 CMS-64 reports. DHFS staff informed us that they plan to verify their initial calculations and make a prior-period adjustment to remove these claims from a future CMS-64 report. After taking into consideration the duplicate claims, a variance of \$44,013,000 remained.

DHFS determined that the remaining \$44,013,000 variance was appropriately claimed on prior CMS-64 and CMS-21 reports, which were reviewed and approved by the federal Center for Medicaid Services. However, there were differences between the reports provided by the fiscal agent that DHFS used to prepare the CMS-64 and CMS-21 reports and the reports provided by the fiscal agent that DHFS used to request federal reimbursement through the State's cash management system. For example, the information used to prepare the CMS-64 reports included the correct costs and federal participation rates, while the information used to draw federal funds contained various errors, such as inappropriately omitted costs and incorrect federal participation rates. As a result of these errors, the State did not draw \$44,013,000 in federal reimbursements for costs that it appropriately claimed from FFY 1998-99 through FFY 2005-06.

In June 2007, DHFS drew \$36,165,000 in federal funds as reimbursement for the previously unreimbursed but approved claims for FFY 1998-99 through FFY 2004-05. These funds were deposited to the General Fund as general purpose revenue on June 27, 2007, and were a principal reason that the State was able to transfer \$55.6 million from the General Fund to the Budget Stabilization Fund, which is the State's rainy day fund, at the end of state FY 2006-07. At the time of our fieldwork, DHFS had not drawn the remaining \$7,848,004 claimed for federal reimbursement for FFY 2005-06 because it was awaiting the Center for Medicaid Services' review of these claims and resolution of a deferral for MA school-based services. DHFS staff indicate that this deferral has been resolved but also note that DHFS's final reconciliation and the federal review of the FFY 2005-06 claims for reimbursement determined that only \$4,703,819 of the \$7,848,004 could be drawn. DHFS intends to draw the \$4,703,819 by June 30, 2008.

At the time of our fieldwork, DHFS staff were working on the benefit expenditure reconciliations for FFY 2006-07, which they anticipate completing by June 30, 2008. We continue to encourage DHFS to give priority to completing timely reconciliations of the MA and CHIP programs.

**Wisconsin Department of Health and Family Services
Summary of Findings and Questioned Costs
FY 2006-07**

U.S. Department of Health and Human Services

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-07-4	93.658	Foster Care—Title IV-E	Federal Reporting and Claiming of Expenditures*	\$ 0
WI-07-4	93.659	Adoption Assistance	Federal Reporting and Claiming of Expenditures*	0
WI-07-2	93.667	Social Services Block Grant	TANF Funds Spent through the SSBG Program	0
WI-07-6	93.778	Medical Assistance Program	Computer Data Matches*	Undetermined

Noncompliance Findings Affecting Multiple Programs

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-07-1		Multiple Programs	Costs Allocated Based on the Time and Task Time Study	Undetermined
WI-07-5		Multiple Programs	Subrecipient Monitoring*	\$ 0

* Repeat finding from audit report 07-4.

Inquiries regarding resolution of findings and questioned costs should be directed to the agency contact person listed in Appendix 2 of this report.

Department of Workforce Development ■

The Wisconsin Department of Workforce Development administers programs for unemployment insurance, workers' compensation, equal rights in employment and housing, apprenticeship job training, employment services and training, income maintenance, vocational rehabilitation, and other related programs. DWD also administers Wisconsin Works (W-2), Wisconsin's work-based public assistance program that is designed to help participants achieve self-sufficiency. Excluding unemployment insurance benefits, DWD disbursed \$1.95 billion during FY 2006-07; direct federal grants financed \$667.8 million of that amount. In addition, during FY 2006-07 the Wisconsin Unemployment Reserve Fund financed \$850.6 million in unemployment insurance benefits and \$31.3 million in federally funded benefits.

As part of our standard audit procedures, we reviewed DWD's internal controls over revenues, expenditures, and the administration of federal programs. We tested compliance with grant requirements for four type A programs received directly from the federal government, and we followed up on the progress DWD made in addressing findings WI-06-8 through WI-06-11 of our prior single audit report.

Overall, DWD's internal controls were adequate, and the agency complied with the federal requirements for the grant programs we tested. However, we continue to have concerns related to computer data matches for the Temporary Assistance for Needy Families (TANF) program (CFDA #93.558) and the 60-month limit that individuals may receive assistance payments under that program.

Prior Audit Follow-Up

Our prior audit follow-up found that DWD has addressed concerns related to Social Security Administration (SSA) claims reimbursement and the use of TANF funds for the State's Earned Income Tax Credit (EITC). However, we continue to have concerns related to the Income Eligibility and Verification System (IEVS) computer data matches and the 60-month limit on individual assistance payments under the TANF program.

Finding: WI-07-7: Computer Data Matches

As the State's administering agency for the TANF program, DWD is responsible for, among other things, determining the eligibility of individuals applying for assistance and maintaining the integrity of the program. For purposes of administering this program, DWD has entered into contracts with counties and W-2 agencies. These contracts require that the counties and W-2 agencies perform eligibility determination functions, such as obtaining information from individuals applying for participation in the program and entering the information into the statewide CARES computer system that is used for determining eligibility for various income maintenance programs.

Section 1137 of the Social Security Act requires states to participate in IEVS to verify the reasonableness of wage and other information provided by individuals applying for assistance and used in making eligibility determinations. As part of IEVS, DWD is required to perform data matches to compare the information recorded in CARES with the information contained in other computer databases, including:

- unearned income from the Internal Revenue Service (IRS);
- information from the Immigration and Naturalization Service (INS);
- state wage information collected by the Division of Unemployment Insurance within DWD, which is Wisconsin's state wage information collection agency (SWICA);
- unemployment compensation (UC) information maintained by the Division of Unemployment Insurance; and
- all available information from SSA, including supplemental security income (SSI) payments.

DWD performs all required data matches except for the match with INS databases, because the INS has not yet programmed its computers to allow for data matches. While DWD performs the IRS data matches, federal regulations prohibit access to IRS information by outside personnel, including auditors. We were provided with reports that had identifying information removed and that showed these matches had been performed, but we were not able to test whether DWD appropriately followed up on the IRS data matches.

While the SSA data matches automatically update CARES for social security numbers and SSI payments, caseworkers in the counties and W-2 agencies are required to follow up on the SWICA and UC data matches, resolve any discrepancies identified, and update information in CARES as appropriate. During our prior audit, we reported that DWD did not ensure compliance with the federal requirements to investigate and complete actions on at least 80 percent of the identified data matches within 45 days of the data match, and on all identified data matches within 90 days of the match (Finding WI-06-10).

During our current audit, we followed up on DWD's efforts to address data matching concerns. DWD continues to monitor the disposition of the SWICA and UC data matches and has taken additional steps to assist caseworkers in following up on identified data matches in a timely manner. For example, as reported during our prior single audit, starting in August 2006, staff in the Bureau of Wisconsin Works have been reviewing online CARES reports that identify whether a data match has been acted upon within the 45-day time frame. In addition, according to DWD staff, DWD contacts county or W-2 agency staff if data matches have not been acted upon within the required time frame. DWD has also developed a self-study guide and, in April 2007, provided training to caseworkers on how to follow up on the data matches. Finally, in July 2007 a new screen was added to CARES to allow caseworkers to obtain a listing of all incomplete data match dispositions for their assigned cases.

However, despite these efforts, county and W-2 agencies continue to be untimely in following up on SWICA and UC data matches. For our current audit period, we tested the follow-up efforts for 20 cases for which a SWICA data match occurred and 20 cases for which a UC data match occurred. We found 14 timeliness exceptions for the 20 SWICA data matches and 5 timeliness exceptions for the 20 UC data matches.

Because county and W-2 agency caseworkers are not following up on all of the identified data matches, it is not known whether the most recent and reliable data were used to make eligibility determinations and to establish the level of benefits and assistance received under the TANF program. Therefore, it is possible that some individuals received TANF benefits for which they were not eligible.

☑ Recommendation

We again recommend the Wisconsin Department of Workforce Development take effective measures to ensure that counties and W-2 agencies follow up in a timely manner on data matches between CARES and other databases.

Finding WI-07-7: Computer Data Matches***Temporary Assistance for Needy Families*** (CFDA #93.558)

<u>Award Numbers</u>	<u>Award Years</u>
G-0501WITANF	2005
G-0602WITANF	2006
G-0701WITANF	2007

Questioned Costs: Undetermined

DWD Response and Corrective Action Plan: DWD agrees with the recommendation. DWD will continue to monitor this locally. In addition, DWD will have central office staff monitor the timeliness of the data match dispositions and contact the county and W-2 agency staff as necessary to ensure timely follow-up. DWD has updated the self-study training material in its DWD Learning Center. DWD will recommend that county and W-2 agency staff use the self-study training materials developed for processing data match dispositions.

Finding WI-07-8: TANF 60-Month Limit

Federal TANF rules impose a 60-month lifetime limit for cash assistance. However, states may extend assistance to a family based on hardships, as defined by the states, or if a family member has been battered or subjected to extreme cruelty. CARES tracks the number of months that families participate in the TANF program and prevents assistance payments for those families that exceed the 60-month limit, unless an extension has been granted. However, it is noted that there are occasions when a caseworker retroactively determines that an individual was eligible for cash assistance in a prior month. In these cases, the caseworker is to make a special entry into CARES to allow CARES to count the additional months in which assistance payments were made for purposes of tracking the 60-month limit.

During prior audits, we found that caseworkers did not consistently make the necessary entries into CARES for months for which retroactive eligibility was granted (Finding WI-06-11). As reported in our FY 2005-06 single audit report, DWD has taken steps to address our prior audit concerns, including updating its policy for tracking the 60-month limit in CARES to include any retroactive eligibility determinations, and requiring counties and W-2 agencies to review all cases approaching 54 months to ensure that any months for which retroactive

eligibility was granted were correctly counted. These steps were communicated to counties and W-2 agencies in an operations memo dated December 19, 2006.

Because corrective actions were not implemented until after the beginning of our current audit period, it would not be unexpected for concerns in this area to continue during our audit period, for which we selected seven cases that had reached the 60-month limit. We identified two cases in which benefit payments had been made beyond the 60-month limit without approved extensions. We question \$2,698, which is the federal share of the unallowed benefit payments for these two cases. We note that one of these exceptions occurred after DWD issued its operations memo of December 19, 2006.

Recommendation

We recommend the Wisconsin Department of Workforce Development ensure it complies with the 60-month lifetime limit for TANF assistance payments.

Finding WI-07-8: TANF 60-Month Limit

Temporary Assistance for Needy Families (CFDA #93.558)

<u>Award Numbers</u>	<u>Award Years</u>
G-0501WITANF	2005
G-0602WITANF	2006
G-0701WITANF	2007

Questioned Costs: \$2,698

DWD Response and Corrective Action Plan: DWD agrees with the recommendation and will continue to require the review of cases approaching 54 months of cash assistance payments to ensure that retroactive eligibility determinations have been correctly counted. Additionally, DWD will identify cases that received more than 60 months of W-2 benefit payments but were identified in CARES as having received 60 months or less. DWD will follow up with counties and W-2 agencies to determine whether the case-count information in CARES is correct or needs adjustment, or whether an overpayment occurred and a recovery needs to be processed.

SSA Reimbursement Claims

The Division of Vocational Rehabilitation (DVR) within DWD administers Rehabilitation Services—Vocational Rehabilitation Grants to States (CFDA #84.126). This program assists eligible individuals with disabilities so that they can prepare for and engage in gainful employment.

Through the Vocational Rehabilitation Reimbursement Program, SSA reimburses states for the costs of certain vocational rehabilitation services provided to clients receiving SSI and Social Security Disability Income (SSDI). Clients who are eligible for disability benefits under SSI or SSDI are presumed to be eligible for vocational rehabilitation services, provided they intend to achieve gainful employment.

During our prior audit, we were concerned because DWD did not claim SSA reimbursement for the costs of some clients eligible for federal reimbursement. We found that DWD failed to seek SSA reimbursement for 19 of 30 cases eligible for reimbursement. As noted in our prior audit report, DWD claimed \$408,510 from SSA for these 19 claims in January 2007 (Finding WI-06-08). Through February 2008, DWD has been reimbursed for \$307,177 of this amount.

During our current audit, we reviewed DWD's efforts to ensure it seeks SSA reimbursement for all cases for which it is entitled to receive reimbursement. DWD reviewed and submitted reimbursement claims for eligible cases closed during calendar years 2005 and 2006. As of February 2008, DWD has received \$1.1 million of the \$1.9 million claimed for cases closed during calendar year 2005, and \$1.1 million of the \$1.7 million claimed for cases closed during calendar year 2006.

In addition, DWD has taken steps to ensure that claims for all cases that meet SSA reimbursement requirements are submitted in a timely manner. For example, DWD has developed an Access database to store case information. DWD staff have been using this database to monitor the status of cases closed during 2007 to determine if they are eligible for reimbursement from SSA. We will review the effectiveness of these new procedures during next year's single audit.

Use of TANF Funds for the State Earned Income Tax Credit

Since FY 1998-99, the Wisconsin Legislature has appropriated TANF funds to fund a portion of the State's EITC, which is provided to families regardless of whether they earn enough wages to have Wisconsin taxes withheld and, therefore, is a form of assistance that benefits needy families. The State's EITC is administered by the Department of Revenue (DOR). Federal regulations allow TANF funds to be used for the "refundable" portion of the EITC, which is defined as the portion that exceeds the taxpayer's state income tax liability.

During our prior audit, we reviewed to ensure that the State charged only allowable costs of the EITC to the TANF program. However, DWD could not provide documentation of the refundable portion of the EITC paid to eligible individuals during the federal fiscal year. While it seemed unlikely that the State received more TANF funds than were allowable during FFY 2005-06, we reported that there may have been unallowed costs for FFY 2003-04 (Finding WI-06-9).

During our current audit, we found that DWD has worked with DOR to obtain documentation to support the refundable portion of the EITC paid to eligible individuals during FFY 2003-04 and is awaiting contact from the federal government to resolve this issue. Therefore, we make no further recommendation at this time.

**Wisconsin Department of Workforce Development
Summary of Findings and Questioned Costs
FY 2006-07**

U.S. Department of Health and Human Services

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-07-7	93.558	Temporary Assistance for Needy Families	Computer Data Matches*	Undetermined
WI-07-8	93.558	Temporary Assistance for Needy Families	TANF 60-Month Limit*	\$ 2,698

* Repeat finding from audit report 07-4.

Inquiries regarding resolution of findings and questioned costs should be directed to the agency contact person listed in Appendix 2 of this report.

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University of Wisconsin System ■

The University of Wisconsin System, which provides postsecondary academic education for approximately 170,000 students, consists of 13 campuses, UW Colleges, UW-Extension, and UW System Administration. The 18-member Board of Regents establishes policies to govern UW System and plans for the future of public higher education in Wisconsin. Each of the 13 campuses awards bachelor's and master's degrees; UW-Madison and UW-Milwaukee also confer doctoral degrees. UW Colleges are 13 two-year branch campuses that offer general education associate degrees and course credits that transfer to other degree-granting universities. UW-Extension, in cooperation with the UW campuses, provides continuing education courses in classrooms and via distance education, as well as wide-ranging public service programs to Wisconsin residents. UW System Administration is the UW President's staff to assist the Board of Regents in establishing policies; reviewing policy administration; and planning the programmatic, financial, and physical development of UW System.

UW System, which had operating costs that totaled approximately \$3.6 billion, disbursed \$1.3 billion in federal financial assistance during FY 2006-07, including \$512.9 million in awards under the Research and Development Cluster and \$648.5 million under the Student Financial Aid Cluster. As required by OMB Circular A-133, we tested compliance with laws and regulations related to the federal programs, contracts, and subgrants that UW System administered during the audit period. Our compliance review for FY 2006-07 focused on the Research and Development Cluster at UW-Madison and on the Student Financial Aid Cluster at four UW campuses.

The Research and Development Cluster, which is a major type A program, is defined by OMB Circular A-133 as including all research activities, both basic and applied, and all development activities that are supported at universities, colleges, and nonprofit

institutions. “Research” is defined as a systematic study directed toward fuller scientific knowledge or understanding of the subject studied. “Development” is a systematic use of knowledge and understanding gained from research directed toward the production of useful materials, devices, systems, or methods, including design and development of prototypes and processes. The research and development grants, which were administered by all 13 UW campuses, as well as by UW Colleges and UW-Extension, accounted for 40.4 percent of federal funds disbursed by UW System during FY 2006-07. Of that amount, 94.4 percent was disbursed by UW-Madison. Accordingly, we documented and tested controls used in administering the Research and Development Cluster at UW-Madison and tested compliance with grant requirements for selected research and development grants at UW-Madison.

The Student Financial Aid Cluster is defined by OMB Circular A-133 as including those programs of general student assistance in which institutions participate, such as those authorized by Title IV of the Higher Education Act of 1965, as amended. It does not include programs that provide fellowships or similar awards to students on a competitive basis. The Student Financial Aid Cluster accounted for 51.1 percent of federal funds disbursed by UW System during FY 2006-07. The Student Financial Aid Cluster is a low-risk type A program and, therefore, must be audited at least once every three years. The Legislative Audit Bureau audits the Student Financial Aid Cluster at the UW campuses over a three-year cycle. During the FY 2006-07 audit, we audited the Student Financial Aid Cluster as a major program at UW-Madison, UW-Green Bay, UW-River Falls, and UW Colleges. We documented and tested controls used in administering the student financial aid programs and tested compliance with grant requirements for the student financial aid programs at these four entities.

In addition, for our FY 2006-07 audit, the Gaining Early Awareness and Readiness for Undergraduate Programs (GEAR UP) grant (CFDA #84.334), was selected for review as a high-risk type B program. We documented and tested controls used in administering this grant, and we tested compliance with grant requirements at UW-Milwaukee and UW-Eau Claire.

We also followed up on progress made at all UW campuses on findings included in our prior single audit report. There were no findings or follow-up work resulting in findings to be reported for UW-La Crosse, UW-Oshkosh, UW-Parkside, UW-Platteville, UW-Superior, UW-Whitewater, or UW System Administration; consequently, this report does not include subsections for these components of UW System. However, we continue to note concerns related to prior-year findings at UW-Stevens Point, UW-Stout, and UW-Extension.

Finally, we included the Wisconsin Humanities Council in our FY 2006-07 audit of UW System and audited the Promotion of the Humanities—Federal/State Partnership (CFDA #45.129) grant. The Wisconsin Humanities Council is a nonprofit organization tied to UW System through its relationship with UW-Extension, which is responsible for fiscal and personnel administration of the Humanities Council. We documented and tested controls used in administering the grant and tested federal

grant requirements. There were no findings to report and, therefore, this report does not include a subsection for the Humanities Council.

University of Wisconsin-Madison

UW-Madison, which provides instruction to 41,000 students seeking undergraduate or graduate degrees, had operating costs totaling \$2.1 billion in FY 2006-07. Federal grant expenditures for that period totaled \$705.7 million, including \$484.2 million for the Research and Development Cluster and \$167.2 million for the Student Financial Aid Cluster.

We documented and tested UW-Madison's internal controls used in administering the Student Financial Aid Cluster. In addition, we tested compliance with grant requirements for the Student Financial Aid Cluster. Overall, UW-Madison's internal controls appear adequate to ensure compliance with grant requirements for the Student Financial Aid Cluster. However, we identified concerns regarding the return of student financial aid funds and with the timeliness of requests for federal reimbursement.

Finding WI-07-9: Return of Student Financial Aid Funds

Student financial aid funds are awarded and disbursed to UW-Madison students to offset attendance costs, such as tuition and housing. When a financial aid recipient withdraws from school, the student may no longer be eligible for the full amount of funds that he or she was originally awarded. Therefore, if the amount disbursed to the student is greater than the amount earned, as determined by the percentage of school days in attendance, UW-Madison must calculate the amount to be returned to the financial aid programs. Both the school and the student may be responsible for returning funds to the programs. Federal regulations also state that no amounts need to be returned to the federal aid programs if a student remains in attendance for at least 60 percent of the semester.

During our audit, we found that by including a nine-day institutional break period in the return calculation, UW-Madison staff incorrectly determined the amount of financial aid earned for students who withdrew during the 2007 spring semester. The return calculations are performed electronically using UW-Madison's Integrated Student Information System (ISIS). To aid in this process, a term table, which includes the beginning and ending dates of the semester and is populated by the Registrar's Office, allows for the calculation of the number of days in that semester. In addition, a holiday schedule, which is populated by the Registrar's Office, is linked to the term table to calculate the number of holidays.

For the spring 2007 semester, due to apparent oversight, the Registrar's Office did not properly link the holiday schedule to the term table and, therefore, the return calculation did not subtract the number of holidays from the total number of days. As a result, the system incorrectly calculated the amounts to be returned to the financial

aid programs. Based on our original selection of four students who withdrew during the spring semester, we found that UW-Madison returned \$249 more than it should have to Federal Family Education Loans (FFEL) and \$909 more than it should have to the Perkins Loan Program.

Upon notification of these errors, UW-Madison staff recalculated the amounts that should have been returned to the financial aid programs for all 62 students who previously had return calculations completed for the 2007 spring semester. We reviewed the recalculated amounts for six students who withdrew during the 2007 spring semester and found that UW-Madison had correctly revised its calculation of the amounts to return to the financial aid programs. In total, UW-Madison staff recalculated overpayments to the following federal programs for all students who withdrew during the 2007 spring semester:

- \$283 to the Pell Grant Program;
- \$1,172 to the Perkins Loan Program;
- \$202 to the Federal Supplemental Educational Opportunity Grants (FSEOG) program; and
- \$46 to the Academic Competitiveness Grant program.

Since UW-Madison adjusted the financial aid program accounts accordingly, we do not question any costs.

Recommendation

We recommend the University of Wisconsin-Madison take steps to ensure that institutional break periods are correctly considered when completing student financial aid return calculations.

Finding WI-07-9: Return of Student Financial Aid Funds

Student Financial Aid Cluster

<u>Award Numbers</u>	<u>Award Year</u>
Various	FY 2006-07

Questioned Costs: None

UW-Madison Response and Corrective Action Plan: UW-Madison agrees with the recommendation. UW-Madison will continue to monitor and to ensure that break periods are correctly considered when performing the return-of-funds calculation.

Finding WI-07-10: Cash Management

Student financial aid funds are requested from the U.S. Department of Education on a reimbursement basis. Under the reimbursement method, UW-Madison must disburse the funds to eligible students before requesting funds from the federal government. Effective cash management procedures include requesting reimbursement as soon as possible after disbursing the funds to students. Such procedures ensure that neither the federal government nor the State earns interest income at the expense of the other.

In prior years, UW-Madison staff received a daily report that detailed the balances of the student financial aid accounts. If the report showed a negative cash balance, or excess disbursements over receipts greater than \$100,000 for FSEOG, Pell grants, and Federal Work-Study (FWS) funds, a request for reimbursement was processed. At the beginning of the fall 2006 semester, the daily report had changed and was no longer accurate. Therefore staff needed to electronically access the Student Financial System and review each financial aid account balance to determine whether a draw request needed to be made. However, these reviews were not completed on a regular and timely basis, and as a result some reimbursement requests were delayed.

For example, UW-Madison disbursed \$984,177 in FSEOG funds and \$3,481,675 in Pell funds on January 12, 2007, but did not request federal reimbursement until January 29, 2007, 17 days later. We estimate lost interest to the State of \$10,800. Further, we noted that UW-Madison incurred delays in requesting reimbursements related to the FWS Program in both the fall 2006 and spring 2007 semesters. UW-Madison disbursed \$438,510 in FWS funds from June 29, 2006, to August 28, 2006, but did not seek federal reimbursement for the full amount until August 28, 2006, nearly nine weeks after the first disbursement. Similarly, UW-Madison disbursed \$832,609 in FWS funds from November 14, 2006, to January 29, 2007, but did not request federal reimbursement until January 29, 2007, nearly 11 weeks after the first disbursement. As a result of these delays in requesting reimbursement for FWS, we estimate lost interest to the State of \$5,600.

Recommendation

We recommend the University of Wisconsin-Madison ensure it requests federal reimbursement of student financial aid expenditures to minimize the time between when it disburses aid to students and when it receives reimbursement.

Finding WI-07-10: Cash Management

Federal Supplemental Educational Opportunity Grants (CFDA #84.007)

Federal Work-Study Program (CFDA #84.033)

Federal Pell Grant Program (CFDA #84.063)

<u>Award Numbers</u>	<u>Award Year</u>
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Various	FY 2006-07
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Questioned Costs: None

UW-Madison Response and Corrective Action Plan: UW-Madison will review its existing procedures to develop a process to improve the timing between financial aid expenditures and the subsequent draw of federal campus-based and Pell Grant funds.

University of Wisconsin-Milwaukee

UW-Milwaukee, which provides instruction to 28,300 students seeking undergraduate or graduate degrees, had operating costs totaling \$418.4 million in FY 2006-07. Federal grant expenditures for that period totaled \$150.2 million, including \$20.8 million for the Research and Development Cluster and \$119.5 million for the Student Financial Aid Cluster.

As part of our standard audit procedures, we reviewed UW-Milwaukee's internal controls over revenues, expenditures, and the administration of federal grant programs. We tested its compliance with grant requirements for one type B program—GEAR UP. Overall, UW-Milwaukee's internal controls appear adequate to ensure compliance with grant requirements for the GEAR UP grant. However, we identified concerns regarding service contracts and agreements and time and effort reporting.

GEAR UP

UW-Milwaukee administers a GEAR UP partnership grant, which it receives directly from the U.S. Department of Education. UW-Milwaukee uses these GEAR UP funds for early intervention activities such as providing counseling, mentoring, academic support, and outreach to students at risk of dropping out of school, and providing information to students and their parents about obtaining and financing a college education. During FY 2006-07, UW-Milwaukee expended \$1.2 million in federal GEAR UP grant funds to serve students attending seven high-poverty middle schools in the Milwaukee Public School system. While UW-Milwaukee generally has procedures in place to administer this program, we did note concerns related to service contracts and agreements and with time and effort reporting.

Finding WI-07-11: Service Contracts and Agreements

In administering the GEAR UP grant, UW-Milwaukee contracts with outside vendors to provide goods and services to accomplish GEAR UP program objectives. To ensure appropriate internal control over the payments made to contracted vendors, and to ensure compliance with federal cash management regulations to minimize the time between when expenditures are incurred and when federal funds are drawn, it would be expected that UW-Milwaukee would structure its contracts to ensure that vendors are either paid on a reimbursement basis or, if funds are advanced, that the time between the transfer of funds and the receipt of the goods and services is minimized. Otherwise, there is an increased risk that UW-Milwaukee could pay for services or goods that it would never receive, and there is a risk that federal funds will be drawn too early, allowing a nonfederal entity to earn interest on the advanced funds at the expense of the federal government.

During our review of expenditures charged to the GEAR UP grant, we found UW-Milwaukee structured several large contracts with terms of “payment upon signing the agreement,” even though not all of the services would be provided at or closely after the time of payment. We identified three contracts totaling \$179,792 in which payments were made in advance of services being provided:

- a \$123,292 contract paid on January 5, 2007, for various academic camps for GEAR UP students to be held from February 2, 2007, through July 6, 2007;
- a \$35,000 contract paid on November 3, 2006, for program evaluation services for the entire 2006-2007 program year running September 1, 2006, through August 31, 2007; and
- a \$21,500 contract paid on May 24, 2007, for various learning activities for GEAR UP students to be provided from April 1, 2007 through August 31, 2007.

After we brought this to the attention of UW-Milwaukee staff, they agreed with our concerns in this area and agreed to re-evaluate their procedures.

We also found UW-Milwaukee awarded \$110,000 of its GEAR UP grant funds to UW-Milwaukee’s School of Education to provide professional development services to staff at various Milwaukee public schools that are served by UW-Milwaukee’s GEAR UP program. While professional development services are an allowable expenditure of GEAR UP program funds, we are concerned because there is no written agreement detailing the services to be provided or how accountability for the grant funds will be determined. UW-Milwaukee GEAR UP staff agreed that there should be increased accountability over the grant funds provided to UW-Milwaukee’s School of Education.

Recommendation

We recommend the University of Wisconsin-Milwaukee improve internal controls over its contracting procedures to ensure that payments to vendors occur on a reimbursement basis or, if advances are made, that the time between payment and the receipt of the goods or services is minimized. Further, we recommend UW-Milwaukee ensure that internal service agreements, such as the agreement with the UW-Milwaukee School of Education, are adequately documented and monitored.

Finding WI-07-11: Service Contracts and Agreements

Gaining Early Awareness and Readiness for Undergraduate Programs
(CFDA #84.334)

<u>Award Numbers</u>	<u>Award Years</u>
P334A050060-06	2006
P334A050060	2005

Questioned Costs: None

UW-Milwaukee Response and Corrective Action Plan: UW-Milwaukee agrees with the recommendation to improve internal controls over contracting procedures. UW-Milwaukee has already taken steps to ensure that payments to vendors and partners occur on a reimbursement basis and that the time between payment and the receipt of goods and services is minimized. In addition, UW-Milwaukee has scheduled a meeting with UW-Milwaukee's Graduate School to ensure that all internal service agreements (e.g., the one with the School of Education) are documented and monitored.

Finding WI-07-12: Time and Effort Reporting

During FY 2006-07, UW-Milwaukee charged \$735,764 in salary and fringe benefit costs directly to the GEAR UP grant for GEAR UP program positions, student tutors, and faculty in the UW-Milwaukee School of Education. OMB Circular A-21 has specific requirements UW-Milwaukee must follow to support salary and fringe benefit costs charged to federal programs. For employees working exclusively on a single federal program, UW-Milwaukee must ensure that semiannual certifications are completed and signed by the employees or their supervisors, stating that the employees worked solely on the federal program. An employee working on multiple activities is required to complete and sign at least monthly personnel activity reports, which are to account for the total activity of the employee. If budget estimates are initially used to charge salary and fringe benefit costs to federal grants, UW-Milwaukee should evaluate the difference between actual work effort performed and costs charged to the federal grant, and adjust the accounting records as appropriate.

While UW-Milwaukee agrees that time and effort reporting is required, it was unable to provide documentation of this reporting for GEAR UP staff. Based on our review of payroll charges, documentation of GEAR UP activities, and our discussions with staff, we found the majority of the positions worked 100 percent on GEAR UP activities.

We discussed the OMB Circular A-21 documentation requirements with UW-Milwaukee staff, who agreed to take steps to ensure the appropriate certifications and other documentation are completed and maintained in the future. Further, staff noted that a new electronic time-reporting system implemented during FY 2007-08 should help to automate the process and ensure future compliance with this requirement.

Recommendation

We recommend the University of Wisconsin-Milwaukee follow federal time and effort reporting requirements and maintain appropriate documentation for the semiannual certifications of work effort and the personnel activity reports from employees working on multiple activities.

Finding WI-07-12: Time and Effort Reporting***Gaining Early Awareness and Readiness for Undergraduate Programs***
(CFDA #84.334)

<u>Award Numbers</u>	<u>Award Years</u>
P334A050060-06	2006
P334A050060	2005

Questioned Costs: Undetermined

UW-Milwaukee Response and Corrective Action Plan: UW-Milwaukee agrees with the recommendation to follow federal time and effort reporting requirements and maintain appropriate documentation. UW-Milwaukee has located time and efforts documents for GEAR UP program positions, which had not been accounted for during the audit. UW-Milwaukee will continue to secure on a timely basis and maintain all necessary documentation, including certifications and personnel activity reports.

University of Wisconsin-Eau Claire

UW-Eau Claire, which provides instruction to 10,700 students seeking undergraduate or graduate degrees, had operating costs totaling \$129.5 million in FY 2006-07. Federal grant expenditures for that period totaled \$39.4 million, including \$838,800 for the Research and Development Cluster and \$35.6 million for the Student Financial Aid Cluster.

As part of our standard audit procedures, we reviewed UW-Eau Claire's internal controls over revenues, expenditures, and the administration of federal grant programs. We tested its compliance with grant requirements for one type B program—GEAR UP. Overall, UW-Eau Claire's internal controls appear adequate to ensure compliance with grant requirements for the GEAR UP grant. However, we identified concerns with the reporting of match.

Finding WI-07-13: Reporting Match Expenditures for the GEAR UP Grant

UW-Eau Claire administers a GEAR UP partnership grant, which it receives directly from the U.S. Department of Education. UW-Eau Claire uses these grant funds for early intervention activities such as providing counseling, mentoring, academic support, and outreach to students at risk of dropping out of school, and providing information to students and their parents about obtaining and financing a college education. During FY 2006-07, UW-Eau Claire expended \$449,440 in federal GEAR UP grant funds to serve students attending four middle schools in northern Wisconsin.

The U.S. Department of Education awarded UW-Eau Claire a six-year GEAR UP partnership grant, for which UW-Eau Claire receives annual awards. UW-Eau Claire is required to provide matching funds for each award year within the six-year grant period. The match requirement for each award year is set by the U.S. Department of Education and has been equal to the amount of federal GEAR UP funding that UW-Eau Claire has received each year. The total required match for all of the grant's award years must be provided by the end of the six-year grant period. However, UW-Eau Claire should make substantial progress each year toward meeting the total match requirement for the six-year grant. UW-Eau Claire is required to report actual match expenditures within the Annual Performance Report.

Cash expenditures incurred by UW-Eau Claire and in-kind match, provided by the four middle schools served by the grant and by the consulting firm that performs program evaluation services for the grant, are used to meet the match requirements of the GEAR UP grant. Rental fees waived by one of the schools to host a GEAR UP activity is an example of in-kind match. According to GEAR UP staff, the schools and the consultant are required to maintain detailed documentation of their in-kind match and submit summaries of that match to UW-Eau Claire.

During our audit, we reviewed the Annual Performance Report that UW-Eau Claire submitted for the reporting period ended March 31, 2007, along with supporting documentation provided for the in-kind match and cash match. We found that the amounts reported for match in the Annual Performance Report did not agree with UW-Eau Claire's supporting documentation.

First, the documentation UW-Eau Claire provided us indicated that total match for the first half of award year 2006 was \$477,644. However, \$468,789 was reported as actual match in the Annual Performance Report.

Second, in the Annual Performance Report, UW-Eau Claire is required to report a breakdown of the sources of the match. We found these amounts reported for the first half of award year 2006 did not agree with the supporting documentation provided. For example, UW-Eau Claire's documentation indicated that \$276,465 in match was provided by salaries. However, \$247,588 in salaries match was reported in the Annual Performance Report. As another example, UW-Eau Claire's documentation indicated that \$42,476 of match classified in the "other" category had been provided. However, \$74,710 was reported in the Annual Performance Report.

Finally, we noted inconsistencies in the time period for which match was reported. For example, we found that at least one summary of in-kind match from a local school and a summary of cash match provided by UW-Eau Claire indicated that the match expenditures covered the period March 31, 2006, through March 31, 2007. However, these amounts were reported in the Annual Performance Report as being match for the period September 1, 2006, through March 31, 2007.

It is important that match expenditures are accurately reported and monitored to ensure match requirements are met at the end of the six-year grant period. When we brought these issues to the attention of UW-Eau Claire GEAR UP staff, they indicated

that they now have a better understanding of how match should be reported, and they agreed to improve procedures to appropriately report match amounts and maintain match documentation.

Recommendation

We recommend the University of Wisconsin-Eau Claire:

- *ensure that it reports actual match amounts appropriately for each award period within the Annual Performance Report, which includes ensuring amounts reported for all prior award years are accurate; and*
- *maintain documentation of the match amounts being reported in the Annual Performance Report.*

Finding WI-07-13: Reporting Match Expenditures

Gaining Early Awareness and Readiness for Undergraduate Programs
(CFDA #84.334)

<u>Award Numbers</u>	<u>Award Years</u>
P334A050124-06	2006
P334A050124	2005

Questioned Costs: None

UW-Eau Claire Response and Corrective Action Plan: UW-Eau Claire generally concurs with the comments and the recommendation. Since the completion of the auditor's fieldwork, the project director was able to locate some additional documentation that confirmed total matching commitments were met or exceeded.

The GEAR-UP grant year is from September through August, with the Annual Performance Report filed in April. The Annual Performance Report includes a form for reporting current budget period activity for the first seven months of the year, September through March, and a form for reporting all activity for previous, completed budget years. Some errors occurred in reporting this information because the project director erroneously included matching activity from the last five months of the previous budget year, April through August 2006, within the current budget year form, which covered the period September 2006 through March 2007. The matching activity from the period April through August 2006 should have been reported as part of the total match for the previous completed budget year, which runs from September 2005 through August 2006.

In the future, the project director will ensure that actual matching contribution amounts are reported in the correct budget period. To facilitate this, the project director will ensure the matching contribution reports received from GEAR UP partners include sufficient detail to separate the activity into the correct budget period. The project director will prepare summary work sheets to combine the data from the individual matching contribution reports into the correct budget period. These work sheets will be used to complete and support the matching contributions sections of the Annual Performance Report. The project director will provide copies of these spreadsheets and the related supporting documentation to the Director of Business Services for review, analysis, and retention in the grant files.

In addition, when completing the next Annual Performance Report, the project director will ensure the actual matching contribution amounts reported for prior grant award years are accurate.

University of Wisconsin-Green Bay

UW-Green Bay, which provides instruction to 5,700 students seeking undergraduate or graduate degrees, had operating costs totaling \$66.2 million in FY 2006-07. Federal grant expenditures for that period totaled \$22.7 million, including \$923,300 for the Research and Development Cluster and \$20.7 million for the Student Financial Aid Cluster.

We documented and tested UW-Green Bay's internal controls used in administering the Student Financial Aid Cluster. In addition, we tested compliance with grant requirements for the Student Financial Aid Cluster. Overall, UW-Green Bay's internal controls appear adequate to ensure compliance with grant requirements for the Student Financial Aid Cluster. However, we identified concerns regarding federal reporting within UW-Green Bay's Fiscal Operations Report and Application to Participate (FISAP), reporting of student enrollment changes, and with the calculation of return of both federal and state student financial aid funds.

Finding WI-07-14: Federal Reporting

After each academic year, UW-Green Bay is required to complete the FISAP to report financial activity for the Perkins Loan, FSEOG, and FWS financial aid programs. The FISAP is used as a basis for determining future financial aid awards from the U.S. Department of Education. Therefore, it is important that the information in the FISAP is both accurate and properly supported. Further, under the provisions of 34 CFR 668.24(e)(1), schools must retain the FISAP and any records necessary to support FISAP data for three years after the end of the award year for which the report is submitted.

During our current audit, we tested the FY 2005-06 FISAP, which was filed with the Department of Education in September 2006. UW-Green Bay staff provided us with supporting documentation that we used to verify the accuracy of the report. However, in completing our review, we found the supporting documentation provided by UW-Green Bay staff did not agree with the information in the FISAP in three situations.

First, in Part V, Section G, schools must report the number of students employed in FWS jobs that meet the definition of community service in the Higher Education Act of 1965, as amended, Part C, Section 441(c). Schools are also required to report the federal share and nonfederal share of community service compensation. UW-Green Bay reported the federal share of community service compensation as \$85,904 and the nonfederal share as \$9,563. However, the documentation we reviewed indicated that the federal share was \$91,717 and the nonfederal share was \$11,501. This difference resulted because UW-Green Bay did not include on-campus community service compensation expenditures in the report.

Second, in Part VI, Section A, schools must disclose the number of program recipients and expenditures by income level and type of student. While the expenditures by type of student were reported correctly, two of the totals reported for FSEOG students did not include the state match amount and thus were understated by \$25,532 and \$21,883, respectively. Further, UW-Green Bay staff did not have supporting documentation for almost all of the amounts related to the FWS Program. As a result, we were not able to verify the accuracy of the reported amounts.

Finally, in Part V, Section F, schools must report information about the Job Location and Development (JLD) program. However, most of this section was reported incorrectly because the supporting documentation contained errors in compiling the amount of school expenditures for the JLD program. For example, the percentage of telephone charges that should have been counted as JLD expenditures was supposed to be based on an estimate of the amount of telephone usage that relates to the JLD program. However, UW-Green Bay inappropriately included 100 percent of telephone charges as JLD expenditures, instead of the amount estimated for use by the JLD program. We estimate that \$233 of the telephone charges should not have been reported as JLD expenditures.

While the errors noted are not material, we believe a more thorough review of the FISAP before submission to the federal government may have detected the types of errors we found in our testing of the report.

Recommendation

We recommend the University of Wisconsin-Green Bay strengthen its review of the amounts reported on the Fiscal Operations Report and Application to Participate to ensure the amounts agree with appropriate supporting documentation. Further, we recommend the University of Wisconsin-Green Bay maintain supporting documentation for all amounts in each year for the required minimum of three years after the end of the award year for which the report is submitted.

Finding WI-07-14: Federal Reporting*Student Financial Aid Cluster*

<u>Award Numbers</u>	<u>Award Year</u>
Various	FY 2005-06

Questioned Costs: None

UW-Green Bay Response and Corrective Action Plan: UW-Green Bay agrees with this audit finding. Changes have been made subsequent to the 2005-06 FISAP submission. One of these changes was to add on-campus community service compensation expenditures on the FISAP. The reconciliation spreadsheet has also been updated, which has improved UW-Green Bay's ability to track expenditures. The UW-Green Bay Controller's Office is assisting the Financial Aid Office with year-end reports, both from the accounting system and the payroll data, which should further improve the ability to submit accurate data on the FISAP.

Finding WI-07-15: Enrollment Reporting

The National Student Loan Data System (NSLDS) periodically provides UW-Green Bay with a roster file containing information on students receiving federal student loans. According to federal regulations, each institution must certify the information and report to NSLDS any student enrollment status changes, such as withdrawals and graduations, within 30 days of the roster file being created. Although UW-Green Bay uses a third-party servicer for NSLDS reporting, UW-Green Bay is ultimately responsible for timely and accurate enrollment reporting. It is important that this information is accurate since financial institutions may use NSLDS enrollment data to determine eligibility for transfer students or to determine when students' grace periods begin and when students must begin repaying their loans.

During our audit, we selected 16 students who received federal student loans and had withdrawn or graduated during the audit period to test whether their enrollment status was reported to NSLDS accurately and in a timely manner. We identified the following exceptions:

- Three of the students were reported by UW-Green Bay to the third-party servicer as having graduated but were incorrectly reported by the third-party servicer to NSLDS as having withdrawn.
- Three other students' enrollment changes were not reported on the NSLDS roster file that immediately followed their withdrawals. Each student continued to be reported as enrolled for a minimum of 85 days after the NSLDS roster file was created.

As a result of these errors, transfer students may have appeared ineligible for financial aid at their new institutions, and students no longer enrolled would not have been required to begin repaying their loans in a timely manner.

Recommendation

We recommend the University of Wisconsin-Green Bay work with and monitor the third-party servicer to ensure enrollment changes for students who receive federal student loans are provided to the National Student Loan Data System accurately and in a timely manner.

Finding WI-07-15: Enrollment Reporting

Federal Family Education Loans (CFDA #84.032)

<u>Award Numbers</u>	<u>Award Year</u>
Various	FY 2006-07

Questioned Costs: None

UW-Green Bay Response and Corrective Action Plan: The graduation reports submitted by the Registrar to the National Student Clearinghouse, which is the third-party servicer, have been tested and are now part of the normal reporting stream that occurs every month. The report generation has been put on an automatic report scheduler to insure consistency of reporting. In addition, the NSLDS extraction of data from the clearinghouse has been reset to a monthly retrieval.

Finding WI-07-16: Return of Federal Student Financial Aid Funds

Student financial aid funds are awarded and disbursed to UW-Green Bay students to offset attendance costs, such as tuition and housing. When a financial aid recipient withdraws from school, the student may no longer be eligible for the full amount of funds that he or she was originally awarded. Therefore, if the amount disbursed to the student is greater than the amount earned, as determined by the percentage of school days in attendance, UW-Green Bay must calculate the amount to be returned to the financial aid programs. Both the school and the student may be responsible for returning funds to the programs. Federal regulations also state that no amounts need to be returned to the federal aid programs if a student remains in attendance for at least 60 percent of the semester. We identified two concerns with UW-Green Bay's return of funds calculation.

First, we found that by including a nine-day institutional break period in the return calculation, UW-Green Bay staff incorrectly determined the amount of financial aid earned for students who withdrew during the 2007 spring semester. The return calculations are performed electronically using UW-Green Bay's Student Information

System (SIS). For the spring 2007 semester, due to apparent oversight, the Registrar's Office entered spring break days as instruction days. As a result, the system incorrectly calculated the amounts to be returned to the financial aid programs. Based on our original selection of six students who withdrew during the spring semester, we found that UW-Green Bay returned \$1,347 more than it should have to the FFEL program and \$26 more than it should have to the Pell Grant Program.

After we brought this to their attention, UW-Green Bay staff recalculated the amounts that should have been returned to the financial aid programs for all 33 students who withdrew during the 2007 spring semester. We reviewed the recalculated amounts for five students and found that UW-Green Bay had correctly revised its calculation of the amounts to return to the financial aid programs. In total, UW-Green Bay staff recalculated overpayments to the following federal programs for all students who withdrew during the 2007 spring semester:

- \$218 to the Pell Grant Program; and
- \$3,004 to the FFEL program.

UW-Green Bay plans to adjust the financial aid program accounts accordingly.

Second, we found that UW-Green Bay did not consistently include all appropriate institutional charges before completing the return calculations. Before SIS performs the return calculations, financial aid staff are required to determine the amount of institutional charges, such as tuition and fees, for each student. Institutional charges are used to determine the portion of unearned financial aid funds that UW-Green Bay is responsible for returning to the federal government. Based on our original selection of ten students, we found two students from the fall semester who did not have all appropriate institutional charges included in their return calculation. As a result, the amount of institutional charges earned was overstated by \$177. UW-Green Bay staff explained that they inadvertently overlooked some charges when completing this calculation because institutional charges are determined manually by selecting charges from an on-screen SIS report.

Recommendation

We recommend the University of Wisconsin-Green Bay:

- *take steps to ensure that institutional break periods are correctly considered when completing student financial aid return calculations;*
- *apply consistent procedures in determining institutional charges to be included when completing student financial aid return calculations; and*
- *review the return calculations completed during the 2006-07 academic year to ensure institutional charges were appropriately calculated, and adjust student financial aid accounts as appropriate.*

Finding WI-07-16: Return of Federal Student Financial Aid Funds*Student Financial Aid Cluster*

<u>Award Numbers</u>	<u>Award Year</u>
Various	FY 2006-07

Questioned Costs: \$177, Plus an Undetermined Amount

UW-Green Bay Response and Corrective Action Plan: The recalculations did result in more aid being returned for students than was necessary. UW-Green Bay will work with the Bursar to make the appropriate account adjustments as the findings indicated.

The Financial Aid Office will review all of the return of Title IV calculations to ensure that the institutional charges have been calculated correctly. If there are institutional charges that were not calculated correctly, a manual calculation will be done and the proper adjustments will be made. Documentation will be maintained for the proper retention period. Corrective action will start the week of March 10, 2008, and will be completed in one month.

Finding WI-07-17: Calculation of State Program Returns

The Higher Educational Aids Board (HEAB) awards state grants and scholarships to UW students. When a financial aid recipient withdraws from school, the student may no longer be eligible for the full amount of funds that he or she was originally awarded. Because student financial aid programs may be funded by the State or the federal government, separate return calculations for federally funded grants and state-funded grants should be completed in accordance with the granting agency's guidelines. According to HEAB's Policy and Procedures Manual, campuses should be using the federal methodology to determine the amount of funds to be returned to HEAB. Therefore, once UW-Green Bay has completed the federal return of funds calculation, staff should apply the federal return calculation methodology to the state-funded grants and determine how much should be returned to HEAB.

In determining the amount of state financial aid funds to return to HEAB, UW-Green Bay applied the federal return calculation methodology to the total of both state and federal funding sources, instead of separately to each funding source. We applied the federal return calculation methodology separately to the state funding sources for seven students and found that UW-Green Bay should have returned \$3,487 more in Wisconsin Higher Education Grant (WHEG) and Talent Incentive Program (TIP) Grant funds to HEAB.

UW-Green Bay had performed the calculations jointly for federal and state funds because it interpreted the HEAB Policy and Procedures Manual to indicate that the federal and state aid amounts should be combined in performing a calculation of the

amount to return to the state programs. We confirmed with HEAB staff that the calculations are to be completed separately.

Because this finding relates to the administration of state financial aid programs, we do not consider this to be a significant deficiency or material noncompliance in relation to federal student financial aid programs.

Recommendation

We recommend the University of Wisconsin-Green Bay revise its procedures for calculating the return of state student financial aid funds to ensure the calculations are completed separately for each funding source.

UW-Green Bay Response and Corrective Action Plan: UW-Green Bay has changed the formula used to calculate the return of state aid as recommended.

University of Wisconsin-River Falls

UW-River Falls, which provides instruction to 6,200 students seeking undergraduate or graduate degrees, had operating costs totaling \$77.5 million in FY 2006-07. Federal grant expenditures for that period totaled \$25.5 million, including \$141,700 for the Research and Development Cluster and \$23.9 million for the Student Financial Aid Cluster.

We documented and tested UW-River Falls' internal controls used in administering the Student Financial Aid Cluster. In addition, we tested compliance with grant requirements for the Student Financial Aid Cluster. Overall, UW-River Falls' internal controls appear adequate to ensure compliance with grant requirements for the Student Financial Aid Cluster. However, we identified concerns regarding federal reporting within the FISAP, reconciliation procedures, internal controls over student payroll processing, enrollment reporting, and the return of student financial aid funds.

Finding WI-07-18: Federal Reporting

After each academic year, UW-River Falls is required to complete the FISAP to report financial activity for the Perkins Loan, FSEOG, and FWS financial aid programs. The FISAP is used as a basis for determining future financial aid awards from the U.S. Department of Education. Therefore, it is critical that the information in the FISAP is both accurate and properly supported. Further, under the provisions of 34 CFR 668.24(e)(1), schools must retain the FISAP and any records necessary to support FISAP data for three years after the end of the award year for which the report is submitted.

During our current audit, we tested UW-River Falls' FY 2005-06 FISAP, which was filed with the U.S. Department of Education in September 2006. UW-River Falls staff provided us with supporting documentation that we used to verify the accuracy of the report. However, in completing our review, we found the supporting documentation provided by UW-River Falls staff did not agree with the information in the FISAP in three situations.

First, in Part II, Section E, schools must report total tuition and fees, total Pell Grant expenditures, and total state grants and scholarships. However, we found that UW-River Falls erroneously omitted \$120,375 in state scholarships to undergraduates from the report.

Second, in Part V, Section G, schools must report the number of students employed in FWS jobs during the 2005-06 award year that meet the definition of community service in the Higher Education Act of 1965, as amended, Part C, Section 441(c). UW-River Falls reported that 25 students were employed. However, the documentation we reviewed indicated that 104 students were employed in community service activities.

Finally, in Part VI, Section A, schools must disclose the number of program recipients and expenditures by income level and type of student. We found that UW-River Falls overstated by \$1,000 the total Perkins Loan Program expenditures for all undergraduates.

The FISAP is prepared and reviewed by staff in the Student Financial Aid Office and the Controller's Office. While UW-River Falls has a review process in place, it did not detect these errors or omissions.

Recommendation

We recommend the University of Wisconsin-River Falls review the amounts reported on the Fiscal Operations Report and Application to Participate and ensure they are accurate and agree with appropriate supporting documentation.

Finding WI-07-18: Federal Reporting

Student Financial Aid Cluster

<u>Award Numbers</u>	<u>Award Year</u>
Various	FY 2005-06

Questioned Costs: None

UW-River Falls Response and Corrective Action Plan: The FISAP for FY 2005-06, which was submitted in late September 2006, was completed by the new financial aid director, who started employment at UW-River Falls on June 1, 2006. The previous director left no documentation on how the information was collected, or from which various systems and personnel at the university. As a result, there were a few areas where the director had to

make educated guesses, such as with Part V, Section G. The other two errors were oversights that were attributable to the new director's lack of familiarity with the systems. Since that time, the director has become intimately familiar with both the state and the university systems and has a complete understanding of their interrelationships and connections to the FISAP.

Finding WI-07-19: Reconciliation Procedures

UW-River Falls initiates student financial aid transactions on the financial aid system. As often as necessary based on the amount of disbursements, but at least weekly, a file is created from the financial aid system for Perkins and FSEOG disbursements, which is posted to student accounts. Financial aid disbursements on the student accounts are then included in the nightly interface to the general ledger. For FWS, disbursement information from the payroll system is uploaded to the general ledger and to the financial aid system each pay period. To ensure student financial aid transactions are properly recorded, it is important that regular reconciliations are completed between the financial aid system and the general ledger. In addition, federal regulations require that program and fiscal records for FWS, FSEOG, and Perkins Loan programs be reconciled at least monthly.

However, we found that UW-River Falls does not perform monthly reconciliations between its financial aid system and general ledger for the FWS, FSEOG, and Perkins Loan programs. UW-River Falls staff perform reconciliations annually for FWS and FSEOG, at the time the annual FISAP is prepared. For the Perkins Loan Program, UW-River Falls staff reconcile between the loan administrator and the financial aid system and perform an annual reconciliation to the general ledger at the time the FISAP is prepared. However, without monthly reconciliations, UW-River Falls is not assured that all records correctly upload from the financial aid system to the general ledger.

Recommendation

We recommend the University of Wisconsin-River Falls comply with the federal requirements to complete monthly reconciliations of the student financial aid programs to ensure Federal Work-Study Program, Federal Supplemental Educational Opportunity Grants, and Federal Perkins Loan Program disbursements are properly recorded on the student financial aid system and the general ledger.

Finding WI-07-19: Reconciliation Procedures

Federal Supplemental Educational Opportunity Grants (CFDA #84.007)

Federal Work-Study Program (CFDA #84.033)

Federal Perkins Loan Program (CFDA #84.038)

<u>Award Numbers</u>	<u>Award Year</u>
Various	FY 2006-07

Questioned Costs: None

UW-River Falls Response and Corrective Action Plan: UW-River Falls was reconciling its campus-based funds between the loan administrator, the financial aid system, and the general ledger for FISAP reporting, but not on a monthly basis. UW-River Falls will implement a process similar to the current process it uses for the Pell and Academic Competitiveness Grant/National Science and Mathematics Access to Retain Talent grant reconciliation. A monthly process consisting of several reports generated electronically will be used to reconcile FSEOG, Perkins Loan Program, and FWS between the financial aid system and the general ledger. This will begin May 2008. In the interim, UW-River Falls is reviewing the balances manually.

Finding WI-07-20: Internal Controls over Student Payroll

UW-River Falls participates in the FWS Program. As part of our audit, we reviewed internal controls over the processing and distribution of student payroll, and we tested for compliance with FWS requirements. We identified a concern with separation of duties related to student payroll, and one concern with documentation of a pay rate change for a FWS student.

Proper internal controls over payroll processing are important to ensure payments are authorized and accurate. One important control is to separate the authorization of payroll from the disbursement of paychecks to the students. During our review of UW-River Falls' procedures over processing of student payroll, we identified concerns with the separation of payroll processing and disbursement of paychecks. While the majority of student paychecks are electronically deposited into students' bank accounts, approximately four to eight paychecks per pay period are held at the Payroll Office where, with proper identification, students can pick up their paychecks. We are concerned because these paychecks are held by the student payroll coordinator, who has the ability to add new students to the payroll system and to enter hours worked onto the student payroll system. These conflicting duties give the student payroll coordinator position the ability to enter fictitious employees on the system and receive their paychecks.

Further, we note that the student paychecks are not secured in a locked cabinet during the day. Rather they are placed on a bulletin board beneath the desk of the student payroll coordinator in the Payroll Office. Stronger control over student payroll processing could be maintained if these checks were disbursed from the Cashier's Office, rather than the Payroll Office.

As part of our compliance testing related to FWS, we identified some minor concerns with documentation, which we discussed with UW-River Falls payroll staff. However, we also found that for one student the student payroll system showed a

pay rate of \$7.00 per hour, but the student was paid at a rate of \$6.75 per hour. UW-River Falls staff explained that the difference may have occurred if the student had been given a pay rate increase. However, UW-River Falls staff were unable to provide documentation to support the students' starting wage or any increase in pay rate.

Recommendation

We recommend the University of Wisconsin-River Falls implement procedures that properly separate the duties of authorizing and disbursing student payroll checks, or identify appropriate compensating controls. In addition, we recommend the University of Wisconsin-River Falls review our concerns with the student payroll system to ensure documentation of payroll activity, including changes in pay rates, is maintained.

Finding WI-07-20: Internal Controls over Student Payroll

Federal Work-Study Program (CFDA #84.033)

<u>Award Numbers</u>	<u>Award Year</u>
Various	FY 2006-07

Questioned Costs: None

UW-River Falls Response and Corrective Action Plan: UW-River Falls no longer holds or distributes any student payroll checks in the Payroll Office. All checks are secured and distributed by the Cashier's Office, where proper security protocol is in place.

To ensure that documentation of payroll activity is maintained, including changes in pay rates, beginning with the 2008 summer session all requests for student employee raises and/or job reclassifications will be forwarded to the Student Payroll Office via a correspondence memorandum. The data will be entered and maintained by the student payroll coordinator. Supervisors' security profiles in the Appointment Base Rate Change function of the UW Processing Center Student Appointment/Payroll System will be changed to view only.

Finding WI-07-21: Enrollment Reporting

The National Student Loan Data System periodically provides UW-River Falls with a roster file containing information on students receiving federal student loans. According to federal regulations, each institution must certify the information and report to NSLDS any student enrollment status changes, such as withdrawals and graduations, within 30 days of the roster file being created. Although UW-River Falls uses a third-party servicer for NSLDS reporting, UW-River Falls is ultimately responsible for timely and accurate enrollment reporting. It is important that this

information is accurate since financial institutions may use NSLDS enrollment data to determine eligibility for transfer students or to determine when students' grace periods begin and when students must begin repaying their loans.

During our audit, we selected nine students who received federal student loans and had withdrawn or graduated during the audit period. We found that enrollment status changes for three of these students were not reported on the NSLDS roster file that immediately followed their withdrawals. The students continued to be reported as enrolled from 51 to 141 days after the NSLDS roster file was created. As a result, transfer students may have appeared ineligible for financial aid at their new institution, and students no longer enrolled would not have been required to begin repaying their loans in a timely manner.

Recommendation

We recommend the University of Wisconsin-River Falls work with and monitor the third-party servicer to ensure enrollment changes for students who receive federal student loans are provided to the National Student Loan Data System in a timely manner.

Finding WI-07-21: Enrollment Reporting

Federal Family Education Loans (CFDA #84.032)

<u>Award Numbers</u>	<u>Award Year</u>
Various	FY 2006-07

Questioned Costs: None

UW-River Falls Response and Corrective Action Plan: UW-River Falls contacted the third-party servicer and discovered that the assumed synchronization between the company and NSLDS for the completion of student loan recipient rosters was in fact based on a schedule in NSLDS that was created several years ago, rolled forward annually, and never updated to occur monthly. UW-River Falls immediately contacted NSLDS, and once UW-River Falls is granted access to update the schedule, it will change the roster request from NSLDS to the third-party servicer to occur every month. This will eliminate the delays and keep UW-River Falls in compliance.

Finding WI-07-22: Return of Student Financial Aid Funds

Student financial aid funds are awarded and disbursed to UW-River Falls students to offset attendance costs, such as tuition and housing. When a financial aid recipient withdraws from school, the student may no longer be eligible for the full amount of funds that he or she was originally awarded. Therefore, if the amount disbursed to the student is greater than the amount earned, as determined by the percentage of school days in attendance, UW-River Falls must calculate the amount to be returned to the financial aid programs. Both the school and the student may be responsible for

returning funds to the programs. Federal regulations also state that no amounts need to be returned to the federal aid programs if a student remains in attendance for at least 60 percent of the semester.

During our audit, we found that UW-River Falls staff correctly calculated return amounts for both the fall 2006 semester and the spring 2007 semester. However, in calculating the returns for the summer 2006 semester, UW-River Falls staff used a spreadsheet that contained errors, resulting in inaccurate determinations for two of the three summer withdrawals. We noted the following in our testing:

- For one student, the spreadsheet incorrectly determined the percentage of financial aid earned, thereby causing UW-River Falls to return \$13 more than it should have to the FFEL program.
- For one student, UW-River Falls incorrectly entered the withdrawal date and the spreadsheet incorrectly determined the percentage of financial aid earned, thereby causing UW-River Falls to return \$12 more than it should have to FSEOG.

UW-River Falls has since stopped using this spreadsheet to perform return calculations.

Finally, for the one other student that withdrew during the summer 2006 semester, UW-River Falls did not perform any calculations to determine whether financial aid funds needed to be returned to the federal government. This student attempted to withdraw using UW-River Falls' electronic process on June 11, 2006, but was unable to do so. The student then submitted a formal withdrawal slip to the Registrar's Office on July 6, 2006, after the end of the summer session. Since the formal withdrawal slip was submitted after the end of the summer session, UW-River Falls staff did not perform a return calculation. However, in mid-August, the student requested that the summer session tuition be waived since the student had withdrawn from the class on a timely basis using UW-River Falls electronic process. UW-River Falls granted the student's request but chose not to follow through on the return calculation because the withdrawal became known long after the actual withdrawal date and the return involved only an unsubsidized loan. We calculated that UW-River Falls should have returned \$675 to the FFEL program and the student should have returned \$1,327 to the FFEL program.

Recommendation

We recommend the University of Wisconsin-River Falls take steps to ensure that return calculations are performed correctly and on a timely basis.

Finding WI-07-22: Return of Student Financial Aid Funds

Student Financial Aid Cluster

<u>Award Numbers</u>	<u>Award Year</u>
Various	FY 2006-07

Questioned Costs: None

UW-River Falls Response and Corrective Action Plan: Beginning this summer, UW-River Falls' Registrar's Office will run a weekly report of all students who have withdrawn and forward it to the Office of Financial Assistance for review. Within a week of receiving the report, the Office of Financial Assistance will determine whether any student received aid for the summer. If one does, the Office of Financial Assistance will notify Accounts Receivable immediately to perform a return calculation.

University of Wisconsin-Stevens Point

UW-Stevens Point, which provides instruction to 9,000 students seeking undergraduate or graduate degrees, had operating costs totaling \$129.1 million in FY 2006-07. Federal grant expenditures for that period totaled \$41.1 million, including \$654,600 for the Research and Development Cluster and \$35.9 million for the Student Financial Aid Cluster.

During our current audit, we followed up on the efforts of UW-Stevens Point to address concerns included in our FY 2005-06 single audit report. We found that UW-Stevens Point has resolved concerns related to FWS time sheets, federal reporting within UW-Stevens Point's FISAP, documentation when granting forbearance for Perkins loans, and reconciliation procedures. However, we continue to have concerns related to controls over the use of the override capability on the financial aid system.

Finding WI-07-23: Financial Aid System Override Capability

UW-Stevens Point has automated its packaging and awarding of student financial aid. Automating this process increases efficiencies and provides consistency in the awarding and disbursing of financial aid. However, in certain instances, staff need to manually package a student's financial aid after it has been calculated through the automated process. To allow the aid to be packaged in these cases, users can enter an override code that allows them to change the system-calculated amount for an award under the FSEOG, Perkins Loan, and FWS programs.

During our prior audit, we found that six staff in the financial aid office, including the financial aid director, have the ability to use the override code. We were concerned because use of the override code was not documented or logged, and once the override code was used, the user could remove the code from the system so that it may not be evident that it was used. Therefore, users could manually override the system's calculated amounts and inappropriately grant aid to ineligible applicants without being detected. We recommended that UW-Stevens Point take steps to better control usage of the override code, including logging the use of the override code (Finding WI-06-21). In its corrective action plan, UW-Stevens Point stated it would work on developing policies and procedures for monitoring the use of the override code.

During our current audit, we found that UW-Stevens Point had developed a draft policy requiring users to log the use of the override code. However, this draft policy was not yet implemented at the time of our fieldwork. Once approved, UW-Stevens Point will begin working on drafting a policy on the proper use of the override code. It appears UW-Stevens Point is working on developing policies in this area. However, since corrective action was not implemented during our audit period, we repeat our recommendation.

Recommendation

We recommend the University of Wisconsin-Stevens Point continue to work on developing and implementing policies and procedures to better control use of the override code on the financial aid system.

Finding WI-07-23: Financial Aid System Override Capability

Student Financial Aid Cluster

<u>Award Numbers</u>	<u>Award Year</u>
Various	FY 2006-07

Questioned Costs: None

UW-Stevens Point Response and Corrective Action Plan: UW-Stevens Point has developed policies and procedures, which were put in place in February 2008, for monitoring the use of the override code. Effective for the 2008-09 processing year, and every year thereafter until withdrawn or the override function is removed, it will be the policy and practice of every financial aid staff member to note on a comment screen whenever an override code is exercised that affects a federal fund.

Forbearance Documentation

Federal regulations for the Perkins Loan Program require that borrowers submit a written request with supporting documentation prior to granting a forbearance, or temporary postponement of payments. Further, under the provisions of 34 CFR 674.33(d)(3), the terms of forbearance must be agreed upon, in writing, by the borrower and the institution.

During our prior audit, we found that UW-Stevens Point was not consistently requiring a written request and supporting documentation from the borrower prior to granting a forbearance. Of the six forbearances we reviewed, three did not contain a written request and supporting documentation from the borrower. Further, for these three exceptions, we did not note a written agreement between the borrower and the institution on the terms of the forbearance.

We recommended that UW-Stevens Point establish and implement a policy that requires borrowers to request forbearances in writing along with the necessary supporting documentation (Finding WI-06-19). Overall, UW-Stevens Point has implemented corrective action to address this finding. We found that UW-Stevens Point implemented a policy that forbearance requests must be made in writing, along with the necessary supporting documentation. In addition, the policy states that UW-Stevens Point and the borrower must both agree upon the terms of the forbearance.

We reviewed five forbearances granted during FY 2006-07 and found one did not contain a written request or a written agreement between the borrower and the institution on the terms of the forbearance. UW-Stevens Point staff explained that this was a military forbearance and the student had been deployed; therefore, they did not require the written agreement. Other documentation in the file supported the military forbearance. For two of the forbearances we reviewed, the files did not contain documentation, such as a pay stub or expense documentation, to support the financial need for the forbearance. We discussed these concerns with UW-Stevens Point staff, who agreed to improve their documentation in this area. Overall, UW-Stevens Point has taken steps to implement corrective action related to forbearance documentation. We encourage UW-Stevens Point to improve documentation in this area.

University of Wisconsin-Stout

UW-Stout, which provides instruction to 8,400 students seeking undergraduate or graduate degrees, had operating costs totaling \$115.6 million in FY 2006-07. Federal grant expenditures for that period totaled \$44.6 million, including \$184,200 for the Research and Development Cluster and \$40.4 million for the Student Financial Aid Cluster.

During our current audit, we followed up on the efforts of UW-Stout to address our concerns included in our FY 2005-06 single audit report. We found that UW-Stout had not resolved all concerns related to enrollment reporting.

Finding WI-07-24: Enrollment Reporting

The National Student Loan Data System periodically provides UW-Stout with a roster file containing information on students receiving federal student loans. According to federal regulations, each institution must certify the information and report to NSLDS any student enrollment status changes, such as withdrawals and graduations, within 30 days of the roster file being created. Although UW-Stout uses a third-party servicer for NSLDS reporting, UW-Stout is ultimately responsible for timely and accurate enrollment reporting. It is important that this information is accurate since financial institutions may use NSLDS enrollment data to determine eligibility for transfer students or to determine when students' grace periods begin and when students must begin repaying their loans.

During our prior audit, we identified concerns with the reporting of enrollment status changes. We selected ten students who received federal student loans and had withdrawn or graduated during the audit period. We found that enrollment status

changes for seven of these students were not reported on the NSLDS roster file that immediately followed their withdrawals. The seven students continued to be reported as enrolled for between 37 and 179 days after the NSLDS roster files were created. We recommended that UW-Stout work with and monitor the third-party servicer to ensure enrollment changes for students who receive federal student loans are provided to NSLDS in a timely manner (Finding WI-06-22). In its corrective action plan, UW-Stout planned to modify its reporting schedule by increasing the number of times it reports to the third-party servicer.

During our current audit, we found that UW-Stout attempted to address our prior audit concerns and revised its reporting procedures to report to the third-party servicer more frequently. However, it appears the third-party servicer did not report enrollment status changes to NSLDS on a more frequent basis. Further, UW-Stout did not adequately monitor to ensure the third-party servicer reported the changes on a timely basis. We tested eight students who graduated, withdrew, or dropped out during FY 2006-07 and found that enrollment status changes for seven of these students were not reported on the NSLDS roster file that immediately followed their withdrawals. The seven students continued to be reported as enrolled for between 66 and 143 days after the NSLDS roster files were created. In addition, two of the students' status change dates were not reported correctly.

Recommendation

We recommend the University of Wisconsin-Stout continue to work with and monitor the third-party servicer to ensure enrollment changes for students who receive federal student loans are provided to the National Student Loan Data System in a timely manner.

Finding WI-07-24: Enrollment Reporting

Federal Family Educations Loans (CFDA #84.032)

<u>Award Numbers</u>	<u>Award Year</u>
Various	FY 2006-07

Questioned Costs: None

UW-Stout Response and Corrective Action Plan: UW-Stout concurs with the comments and recommendations. To correct the reporting issues, the Office of Registration and Records will create a reporting schedule to the National Student Clearinghouse, which is the third-party servicer, that specifically considers UW-Stout's academic calendar. This schedule will be reviewed and amended yearly.

The Office of Financial Aid will work with NSLDS to synchronize the NSLDS schedule to the clearinghouse schedule. This schedule will also be reviewed yearly.

The coordination of amending these schedules will take place by April 7, 2008. In addition, UW-Stout will conduct tests on a quarterly basis to monitor the performance of both the clearinghouse and NSLDS.

UW Stout feels that by taking these three corrective actions, it will rectify the enrollment reporting issues.

University of Wisconsin-Extension

UW-Extension, in cooperation with the other UW campuses, provides continuing education courses in classrooms and via distance education, as well as a wide-ranging public service program to Wisconsin residents. UW-Extension had operating costs totaling \$105.5 million in FY 2006-07, with \$13.6 million in federal grant expenditures.

During our current audit, we followed up on the efforts of UW-Extension to address concerns included in our FY 2005-06 single audit report. We found that UW-Extension had not resolved all concerns related to allowable costs.

Finding WI-07-25: Allowable Costs

During FY 2006-07, UW-Extension expended \$11.0 million under the Cooperative Extension Service grant program. The grant's objective is to identify and solve farm, home, and community problems through the practical application of research findings of colleges and universities. Federal regulations for this program identify specific items that are unallowable to be charged to this grant. For example, 7 USC 345 states that grant funds may not be used to pay for employee tuition reimbursement for college courses.

During our prior audit, we found that UW-Extension charged \$12,802 in employee tuition reimbursement expenditures to the Cooperative Extension Service grant. UW-Extension had interpreted that federal rules in the U.S. Department of Agriculture (USDA) Administrative Handbook for Cooperative Extension Work allowed these expenditures, which related to tuition paid for college-level courses taken by UW-Extension staff, to be charged to this grant. However, based on our review of the federal regulations and subsequent discussions with the USDA, we determined these are not allowable expenditures to charge to the Cooperative Extension Service grant. Therefore, we questioned \$12,802 in employee tuition reimbursement expenditures that we identified as being charged to the grant during FY 2005-06 and recommended UW-Extension take steps to ensure only allowable expenditures are charged to the grant (Finding WI-06-23). In its corrective action plan, UW-Extension stated that it planned to transfer the questioned expenditures to other nonfederal discretionary funds, and it agreed to work with the USDA to resolve whether these are allowable expenditures.

In following up on these concerns, we found UW-Extension has taken some steps to address these concerns. First, staff indicated they are currently working with the USDA on a work team to update the Administrative Handbook for Cooperative Extension Work. Second, UW-Extension informed its staff in an April 2007 meeting that tuition reimbursement expenditures should not be charged to the grant. Finally, in May 2007, UW-Extension staff performed a review of expenditures charged to the Cooperative Extension Service grant since the beginning of FY 2005-06 and transferred all identified unallowable expenditures, including the \$12,802 we questioned in FY 2005-06 and \$5,848 that had been charged in FY-2006-07, to other nonfederal discretionary funding sources.

We reviewed FY 2006-07 expenditures charged to the Cooperative Extension Service grant and selected five expenditures that appeared to be employee tuition reimbursement expenditures. We found that three of the five transactions selected were unallowable tuition reimbursement expenditures, which had been charged to the grant after UW-Extension's May 2007 review of expenditures. UW-Extension staff indicated that they had planned to complete a review of expenditures charged to the grant at the end of FY 2006-07, however other priorities had prevented them from doing so. After we brought these concerns to the attention of UW-Extension staff, they transferred the \$3,809 in expenditures to other nonfederal discretionary funding sources.

Recommendation

We recommend the University of Wisconsin-Extension continue to monitor grant expenditures, including conducting an annual review of tuition reimbursement expenditures, to ensure these unallowable expenditures are not charged to the Cooperative Extension Service grant.

Finding WI-07-25: Allowable Costs

Cooperative Extension Service (CFDA #10.500)

<u>Award Numbers</u>	<u>Award Year</u>
Various	FY 2006-07

Questioned Costs: None

UW-Extension Response and Corrective Action Plan: UW-Extension agrees with and accepts the recommendation to continue monitoring grant expenditures in order to ensure that unallowable tuition expenditures are not charged to the Cooperative Extension Service grant. In addition, UW-Extension has transferred the unallowable tuition expenditures to another funding source and will:

- review the Cooperative Extension Service grant policies regarding tuition with Cooperative Extension administration and support staff members who have the responsibility for determining where the Cooperative Extension expenses are charged;

- ensure tuition expenses are not charged to Cooperative Extension Service grant, pay particular attention in the Pre-Audit review to expenses charged to account 2184 (Training and Development—Job Related), an account that has been used for coding tuition expenses; and
- conduct a quarterly review, instead of an annual review, to verify only allowable expenses are charged to the Cooperative Extension Service grant account.

**University of Wisconsin System
Summary of Findings and Questioned Costs
FY 2006-07**

U.S. Department of Agriculture

University of Wisconsin-Extension

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-07-25	10.500	Cooperative Extension Service	Allowable Costs*	\$ 0

U.S. Department of Education

University of Wisconsin-Madison

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-07-9	Various	Student Financial Aid Cluster	Return of Student Financial Aid Funds	\$ 0
WI-07-10	84.007	Federal Supplemental Educational Opportunity Grants	Cash Management	0
WI-07-10	84.033	Federal Work-Study Program	Cash Management	0
WI-07-10	84.063	Federal Pell Grant Program	Cash Management	0

University of Wisconsin-Milwaukee

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-07-11	84.334	Gaining Early Awareness and Readiness for Undergraduate Programs	Service Contracts and Agreements	\$ 0
WI-07-12	84.334	Gaining Early Awareness and Readiness for Undergraduate Programs	Time and Effort Reporting	Undetermined

University of Wisconsin-Eau Claire

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-07-13	84.334	Gaining Early Awareness and Readiness for Undergraduate Programs	Reporting Match Expenditures	\$ 0

University of Wisconsin-Green Bay

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-07-14	Various	Student Financial Aid Cluster	Federal Reporting	\$ 0
WI-07-15	84.032	Federal Family Education Loans	Enrollment Reporting	0
WI-07-16	Various	Student Financial Aid Cluster	Return of Federal Student Financial Aid Funds	177 Plus an Undetermined Amount

University of Wisconsin-River Falls

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-07-18	Various	Student Financial Aid Cluster	Federal Reporting	\$ 0
WI-07-19	84.007	Federal Supplemental Educational Opportunity Grants	Reconciliation Procedures	0
WI-07-19	84.033	Federal Work-Study Program	Reconciliation Procedures	0
WI-07-19	84.038	Federal Perkins Loan Program	Reconciliation Procedures	0
WI-07-20	84.033	Federal Work-Study Program	Internal Controls over Student Payroll	0
WI-07-21	84.032	Federal Family Education Loans	Enrollment Reporting	0

University of Wisconsin-Stevens Point

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-07-23	Various	Student Financial Aid Cluster	Financial Aid System Override Capability*	\$ 0

University of Wisconsin-Stout

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-07-24	84.032	Federal Family Education Loans	Enrollment Reporting*	\$ 0

* Repeat finding from audit report 07-4.

Inquiries regarding resolution of findings and questioned costs should be directed to the contact person listed in Appendix 3 of this report.

Department of Transportation ■

The Wisconsin Department of Transportation is responsible for providing leadership in the development and operation of a safe and efficient transportation system in Wisconsin. DOT administers both state and federal transportation programs, including those affecting highways, bridges, airports, harbors, and railroads. DOT disbursed \$2.3 billion during FY 2006-07; federal grants financed \$730.0 million of that amount.

As part of our standard audit procedures, we reviewed DOT's internal controls over revenues, expenditures, and the administration of federal programs. We tested compliance with grant requirements for one type A program: Highway Planning and Construction (CFDA #20.205). Overall, DOT's internal controls were adequate and the agency complied with the grant requirements for the major program. We do, however, continue to have concerns regarding highway construction materials acceptance testing.

Finding WI-07-26: Materials Acceptance Testing

DOT uses a variety of materials, such as asphaltic mixtures, concrete structures, and coated high-strength bar steel reinforcement in highway and bridge construction projects. Each type of material must meet minimum specifications. Under 23 CFR 637.207, the Federal Highway Administration requires the State to have a quality acceptance program to ensure highway project materials meet minimum specifications. For example, one sample for every 500 tons of asphaltic mixture is required to be tested for mix design unless otherwise specified by contract. DOT's Construction and Materials Manual contains DOT's materials

sampling, testing, and acceptance policies and procedures, which encompass the minimum federal requirements for testing and acceptance of materials.

The State's quality acceptance program includes the use of:

- pre-approved materials, which are materials tested by DOT and identified as acceptable for any contractor to use in construction projects;
- certified materials, which are materials that the supplier or contractor certifies meet the minimum federal requirements; and
- DOT tested materials, which are project-specific materials that are tested by DOT staff or consultants to ensure they meet the criteria established in DOT's Construction and Materials Manual.

DOT uses the Materials Tracking System (MTS) to track and monitor materials testing results and certifications. DOT staff or consultants enter the test results and certifications received into MTS. It is the responsibility of DOT regional project leaders and managers to ensure that MTS is updated in a timely manner for the certifications and testing results.

At DOT's central office in Madison, the Independent Program Assurance Coordinator is responsible for annually reviewing 5 percent of the completed projects to ensure materials acceptance testing is performed as outlined in DOT's Construction and Materials Manual and required by federal regulations. The Independent Program Assurance Coordinator will notify the appropriate regional director if required materials testing has not been completed.

During our prior audit, we found that MTS was not being updated for all materials testing results or certifications, and we recommended DOT follow its established procedures to ensure that required materials testing is completed (Finding WI-06-24). In response to our recommendation, DOT updated the Construction Materials Manual in November 2007 to require that tests and certifications be entered into MTS within 60 days of the work completion date. In addition, the revised policies were communicated to regional staff during various training sessions. We will test the effectiveness of these corrective actions during next year's single audit.

We note that because DOT's corrective actions were taken after the end of our audit period, it would not be unexpected that exceptions would occur in testing completed during our current audit period. We selected 15 projects completed between July 2006 and June 2007 to determine whether sufficient materials testing and certifications were documented for each project. The Independent Program Assurance Coordinator provided us with a summary of the required materials acceptance for each project, including which materials had test results or certifications entered into MTS. Based on the information provided by DOT, 201 tests and 60 certifications were required for these 15 projects.

At the time we requested the information, we found that only 162 of the 201 tests, or 81 percent, and 37 of the 60 certifications, or 62 percent, were entered into MTS. After contacting the regional offices, MTS was updated for an additional 3 tests and 12 certifications. However, as of February 2008, 18 percent of tests and 18 percent of certifications were not documented in MTS, even though these projects have been completed for between 8 and 19 months. Because this documentation is not available, DOT is not assured that all materials testing has been performed or that materials used in the projects met the minimum federal specifications.

Recommendation

We again recommend the Wisconsin Department of Transportation ensure that:

- *required materials testing is completed and required certifications are obtained; and*
- *documentation of the required tests and certifications is entered into the Materials Tracking System on a timely basis.*

Finding WI-07-26: Materials Acceptance Testing

Highway Planning and Construction (CFDA #20.205)

Award Numbers

Various

Award Years

Various

Questioned Costs: None

DOT Response and Corrective Action Plan: DOT's Bureau of Technical Services, Materials Management Section agrees with the recommendation. The Materials Management Section will continue its outreach effort to the regions, including local program personnel, to help ensure that required materials testing and documentation has been correctly completed. These efforts include:

- monthly design construction teleconferences;
- monthly and quarterly meetings of various section chiefs;
- local program consultant training to include discussion on materials sampling, testing, and documentation; and
- sponsor training for region and consultant staff regarding materials sampling, testing, and documentation.

DOT believes that its past initiatives, along with its current efforts, will result in improved compliance with materials testing and documentation requirements.

Wisconsin Department of Transportation
Summary of Findings and Questioned Costs
FY 2006-07

U.S. Department of Transportation

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-07-26	20.205	Highway Planning and Construction	Materials Acceptance Testing*	\$ 0

* Repeat finding from audit report 07-4.

Inquiries regarding resolution of findings and questioned costs should be directed to the contact person listed in Appendix 2 of this report.



Department of Public Instruction ■

The Wisconsin Department of Public Instruction is responsible for providing direction for public elementary and secondary education in Wisconsin and for ensuring access to public library services to all Wisconsin citizens. DPI disbursed \$6.1 billion during FY 2006-07; direct federal grants to the State financed \$688.0 million of that amount.

As part of our standard audit procedures, we reviewed DPI's internal controls over revenues, expenditures, and the administration of federal programs. We tested its compliance with grant requirements for two type A programs—the Child and Adult Care Food Program (CFDA #10.558) and the Child Nutrition Cluster programs (CFDA #s 10.553, 10.555, 10.556, and 10.559)—and one type B program—Gaining Early Awareness and Readiness for Undergraduate Programs (GEAR UP) grant (CFDA #84.334). Overall, DPI has appropriate procedures to administer its federal programs. However, we have concerns with the reporting and monitoring of match expenditures for the GEAR UP grant. We also followed up on the progress DPI has made in addressing Finding WI-06-25 of our prior single audit report related to the English Language Acquisition Grants (CFDA #84.365). We found DPI has addressed our concerns by implementing policies and procedures for granting discretionary awards under this program and maintaining documentation of the discretionary awarding decisions.

Finding WI-07-27: Reporting and Monitoring of Match Expenditures for GEAR UP

DPI administers the GEAR UP program, which includes an early intervention component and a scholarship component. Early intervention activities include

counseling, mentoring, academic support, and outreach to students at risk of dropping out of school, and providing information to students and their parents about obtaining and financing a college education. The scholarship component is designed to provide financial assistance to eligible low-income students to attend institutions of higher education. During FY 2006-07, through its seven regional Wisconsin Educational Opportunity Program (WEOP) offices, DPI expended \$2.9 million under this grant program.

There are three levels of responsibility for administering the GEAP UP grant program. First, each of the regional WEOP offices is responsible for verifying student eligibility, working with the students and parents in the program through various GEAR UP activities, and initiating and approving expenditures incurred by its office. Second, the regional WEOP office in Eau Claire is also responsible for coordinating the GEAR UP program and for completing the Annual Performance Report, maintaining documentation for collection of in-kind match, and administering the scholarship component. Finally, DPI's central business office is responsible for approving all expenditures under the program and for preparing certain financial information to be included in the Annual Performance Report.

The U.S. Department of Education awarded DPI a six-year GEAR UP grant, for which DPI receives annual awards. DPI is required to provide matching funds for each award year within the six-year grant period. The match requirement for each award year is set by the U.S. Department of Education and is at least equal to the amount of federal GEAR UP funding that DPI receives each year. For example, the \$3,494,773 federal award for the period of September 1, 2006, through August 31, 2007, must eventually be supported by matching funds of \$3,500,000. The total required match for all the grant's award years must be provided by the end of the six-year grant period. However, DPI should make substantial progress each year toward meeting the match requirement to ensure the total match requirement is met at the end of the six-year period.

Both cash expenditures incurred by DPI and in-kind match provided by state, local, or private institutions can be used to meet match requirements. For example, rental fees waived by a business hosting a GEAR UP activity would be considered in-kind match. Entities providing in-kind match report this information to staff at DPI's Eau Claire WEOP office.

DPI reports GEAR UP match expenditures in the Annual Performance Report, which is submitted to the U. S. Department of Education by April 15th of each year. In this report, DPI is required to report actual match expenditures for the first seven months of the current award year, estimated match expenditures for the remaining five months of the current award year, and actual match expenditures for each completed award year of the grant. We reviewed the report DPI submitted for the period ended March 31, 2007, and identified two concerns with the amounts reported for match:

- Related to early intervention activities, during the period from September 1, 2005, through March 31, 2007, DPI reported a total of \$2,400,430 in actual match expenditures for the current and previous award years. However, \$1,183,038 of this amount, which was classified as “other match expenditures,” included estimates rather than actual documented match as required. Staff in the Eau Claire WEOP office indicated that estimates were used because reports had not yet been received from all of the educational institutions and private entities providing the match. However, since the match was not actually received, it should have been reported as estimated match to be received within the remaining five months of the current award period.
- DPI reported \$113,713 for actual state scholarship match but, at the time of our audit, was unable to provide documentation to support this amount.

We believe it is important that DPI continue to monitor and closely track current GEAR UP expenditures to ensure sufficient matching funds are available. DPI staff in the Eau Claire WEOP office provided documentation for match as of February 14, 2008. We compared this documentation to federal expenditures incurred through January 31, 2008, and noted the following:

- For award year 2005-06, DPI had drawn the full amount of the federal award. We noted \$1,664,014 of this award was set aside in a trust fund for future scholarships to GEAR UP students. While no match has been provided for this portion of the award, DPI has indicated it plans to provide the match at the time the scholarships are awarded from the trust fund. The remaining portion of the federal grant, \$1,835,473, has been expended on GEAR UP activities and scholarships. However, DPI has provided only \$1,387,230 in match through February 14, 2008.
- For award year 2006-07, DPI has drawn \$1,938,129 of the federal award, all of which has been expended on GEAR UP activities and scholarships. However, DPI has provided only \$1,531,691 in match through February 14, 2008.

As a result, as of February 14, 2008, DPI is undermatched by \$448,243 for the expended portion of the 2005-06 award, and \$406,438 for the 2006-07 award. While DPI has until the end of its grant period to meet the match requirement for its current GEAR UP grant, we are concerned because during its previous GEAR UP grant, DPI was unable to provide sufficient match in closing out the grant, resulting in \$2,054,095 in federal funds being returned to the U.S. Department of Education during FY 2006-07.

Recommendation

We recommend the Wisconsin Department of Public Instruction:

- *ensure that it reports actual rather than estimated match amounts in the Annual Performance Report;*
- *maintain documentation of the match amounts being reported in the Annual Performance Report; and*
- *monitor closely to ensure match can be met by the time the grant is closed out and federal funding is maximized.*

Finding WI-07-27: Reporting and Monitoring of State Match Expenditures

Gaining Early Awareness and Readiness for Undergraduate Programs (CFDA #84.334)

<u>Award Numbers</u>	<u>Award Years</u>
P334S050014-06	2006
P333S050014	2005

Questioned Costs: None

DPI Response and Corrective Action Plan: In each year of this six-year grant, DPI is required to complete an Annual Performance Report by April 15th, which describes the progress of the early intervention component of the program, as well as the financial aspects including the GEAR UP match through March 31st. The timing of the reporting requirements makes it difficult to obtain the actual match amounts from all of the GEAR UP partners.

DPI agrees that it can improve the match collection and documentation process and that GEAR UP program staff will develop improved written match collection procedures and time lines to share with its GEAR UP partners. DPI’s GEAR UP staff will work with their GEAR UP partners to ensure that they capture all actual match amounts in the Annual Performance Report.

DPI worked closely with the U.S. Department of Education GEAR UP program office on the timing requirement for the scholarship match. In 2007, the U.S. Department of Education office agreed to allow DPI to provide this match at the time the scholarships are paid to GEAR UP scholars. This is an important key, as the scholarship match partners can provide match only when the scholars receive scholarships. It is also critical

because the GEAR UP program is focused on working with 6th- through 12th-grade students, who become eligible for scholarships upon graduation. DPI will award all eligible scholars a GEAR UP scholarship that may continue each semester for a total of five years or ten semesters. Payment of scholarships will continue beyond the end of the six-year grant and will be paid from the trust account established for this purpose.

DPI is aware of its need to closely monitor match requirements for the current grant, as it learned in 2007 when it returned unmatched federal scholarship monies for the previous grant. This return occurred because the match requirements for the previous grant did not permit the match to be deferred until the scholarships were paid. As noted, this match issue has been resolved for the current grant.

DPI continues to work closely with the U.S. Department of Education GEAR UP program office to reduce the risk of undermatching. DPI has received authorization to include other grant partners or match opportunities that were not originally identified in the 2005 grant application. These include utilizing match in the form of state scholarships earned by students receiving GEAR UP grant funds from the trust fund established under the previous GEAR UP grant. To date, more than \$400,000 has been generated from this source. Additionally, DPI has received approval to provide scholarship match after the grant closes and as scholarships are awarded to GEAR UP scholars.

**Wisconsin Department of Public Instruction
Summary of Findings and Questioned Costs
FY 2006-07**

U.S. Department of Education

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-07-27	84.334	Gaining Early Awareness and Readiness for Undergraduate Programs	Reporting and Monitoring of Match Expenditures	\$ 0

Inquiries regarding resolution of findings and questioned costs should be directed to the agency contact person listed in Appendix 2 of this report.

State of Wisconsin Schedule of Findings and Questioned Costs for the Year Ended of June 30, 2007 ■

OMB Circular A-133 requires the auditor to prepare a schedule of findings and questioned costs that includes the following three sections:

- 1) a summary of the auditor's results;
- 2) findings relating to the financial statements, which are required to be reported in accordance with *Government Auditing Standards*; and
- 3) findings and questioned costs for federal awards.

SECTION I—Summary of Auditor's Results

As required by OMB Circular A-133, the Wisconsin Legislative Audit Bureau is providing the following summary information related to the State of Wisconsin's single audit for FY 2006-07:

Financial Statements

Type of auditor's report issued	Unqualified
Internal control over financial reporting:	
Material weaknesses identified?	No
Significant deficiencies identified that are not considered to be material weaknesses?	Yes
Noncompliance material to financial statements noted?	No

Federal Awards

Internal control over major programs:	
Material weaknesses identified?	No
Significant deficiencies identified that are not considered to be material weaknesses?	Yes
Type of auditor’s report issued on compliance for major programs	Unqualified
Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of Circular A-133?	Yes
Dollar threshold used to distinguish between type A and type B programs:	\$25,488,813
Auditee qualified as a low-risk auditee?	Yes

The following were major federal programs, determined in accordance with OMB Circular A-133, section 520:

CFDA Number	Name of Federal Program or Cluster
10.551/.561	Food Stamp Cluster
10.553/.555/.556/.559	Child Nutrition Cluster
10.558	Child and Adult Care Food Program
14.228	Community Development Block Grants/State’s Program
20.205/23.003	Highway Planning and Construction Cluster
66.458	Capitalization Grants for Clean Water State Revolving Funds
66.468	Capitalization Grants for Drinking Water State Revolving Funds
84.126	Rehabilitation Services—Vocational Rehabilitation Grants to States
84.334	Gaining Early Awareness and Readiness for Undergraduate Programs
93.268	Immunization Grants
93.558	Temporary Assistance for Needy Families
93.563	Child Support Enforcement
93.575/.596	Child Care Cluster
93.658	Foster Care—Title IV-E
93.659	Adoption Assistance
93.667	Social Services Block Grant
93.767	State Children’s Insurance Program
93.775/.776/.777/.778	Medicaid Cluster
93.889	National Bioterrorism Hospital Preparedness Program
97.004/.067	Homeland Security Cluster
97.008	Urban Areas Security Initiative
Various	Research and Development Cluster
Various	Student Financial Aid Cluster, limited to:
	UW-Madison
	UW-Green Bay
	UW-River Falls
	UW Colleges

SECTION II—Financial Statement Findings

This section of the schedule includes all reportable conditions related to internal control over financial reporting and compliance and other matters that are required to be reported by auditing standards generally accepted in the United States of America and *Government Auditing Standards*, including those that do not affect federal awards. Repeat findings from audit report 07-4 are indicated with an asterisk (*).

Finding WI-07-28: Internal Control Weaknesses in Financial Reporting by State Agencies

Criteria:

The Department of Administration is responsible for preparing and maintaining the Uniform GAAP Conversion Policies and Procedures Manual, which includes the State's policies and procedures used to prepare financial statements in accordance with generally accepted accounting principles (GAAP). The management of each state agency is responsible for maintaining effective internal controls to ensure agencies follow the Uniform GAAP Conversion Policies and Procedures Manual and that the information provided to DOA for inclusion in the State's financial statements is fairly presented and misstatements are prevented or detected in a timely manner.

Condition:

In some instances, state agencies do not have sufficient procedures and controls in place to ensure compliance with the Uniform GAAP Conversion Policies and Procedures Manual. In other instances, agency staff and management do not fully understand the requirements for accurately reporting financial activity or have not taken sufficient steps to obtain information needed to report in compliance with the manual. In addition, some agencies did not appropriately review financial information for significant or material errors prior to submitting the information to DOA for inclusion in the State's financial statements.

Questioned Costs:

None

Context:

The State's financial statements present financial activity for the State as a whole, in accordance with GAAP. Financial reporting for the State is complex, with many technical accounting issues. Each state agency is responsible for submitting accurate information to DOA in a timely manner so it can be included in the financial statements.

Effect and Cause:

Some state agencies did not prevent or detect in a timely manner misstatements in the financial information provided to DOA for inclusion in the State's financial statements. Agencies agreed to make corrections after the auditors brought the errors to their attention. Significant errors identified by auditors and the cause of these errors are presented in the following table:

Agency	Fund	Misstatement	Cause
<i>Department of Administration</i>	<i>Government-wide Statement of Net Assets</i>	The Invested in Capital Assets Net of Related Debt account was overstated by \$431.5 million and Unrestricted Net Assets were understated by \$431.5 million.	Staff did not accurately determine the amount of debt related to capital assets because of database query errors, misclassified projects, and miscommunication between state agencies.
<i>Department of Transportation</i>	<i>Government-wide Statement of Activities</i>	Operating Grants and Contributions were overstated by \$152.2 million and Capital Grants and Contributions were understated by \$152.2 million.	Staff did not identify a formula error in a spreadsheet and did not reverse a prior-year entry. The errors were not identified in the agency's review process.
<i>Department of Veterans Affairs</i>	<i>Veterans Mortgage Loan Repayment Fund</i>	Current Loans Receivable were overstated by \$73.6 million and Noncurrent Loans Receivable were understated by \$73.6 million on the Balance Sheet.	Staff made a keying error and inappropriately netted certain cash inflows and outflows on the Statement of Cash Flows. Management's review was not sufficient to detect these errors.
<i>Office of the Commissioner of Insurance</i>	<i>Injured Patients and Families Compensation Fund</i>	Proceeds from Issuance of Debt and Repayment of Bonds and Notes were both understated by \$61.7 million in the Statement of Cash Flows.	Investment sales and purchases were understated by \$69.6 million in the Statement of Cash Flows.
<i>University of Wisconsin System</i>	<i>UW System</i>	Gifts were overstated by \$44.2 million and Capital Contributions were understated by \$44.2 million in the Statement of Revenues, Expenses, and Changes in Fund Equity.	Staff did not obtain information from the Investment Board to appropriately classify activity.
<i>Department of Revenue</i>	<i>General Fund and Transportation Fund</i>	A number of Balance Sheet errors were identified by auditors and required corrections by staff, including an understatement of \$39.5 million in both Taxes Receivable and Accounts Payable and Other Accrued Liabilities.	UW-Madison did not verify information in the gift/grant system that is used to classify gifts for capital projects before providing this information to UW System Administration for financial reporting.
			The Department of Revenue did not sufficiently plan and make changes in the financial reporting process that were required because of implementation of a new tax processing system. Management's review was not sufficient to detect these errors.

Recommendation:

We recommend state agencies with identified control weaknesses improve their internal controls over the financial reporting process.

Management's Response:

Agency management agreed to implement improvements to controls over the financial reporting process.

Finding WI-07-29: Improvement in Security at the State's Data Centers*

Criteria:

The State's computer data centers—one administered by DOA and one by UW-Madison—should establish both data and physical security policies and procedures to ensure that software and data stored and processed by the data centers are protected from accidental or intentional misuse or destruction.

Condition:

While control improvements have been made, continued effort is needed at the data centers to improve both data and physical security policies and procedures. For instance, we found data security policies and procedures need to be developed and implemented for some platforms and locations. Further, we found the environmental controls at some sites should be improved to reduce the risk that computer resources may be damaged.

Questioned Costs:

None

Context:

The data centers provide centralized computer processing facilities in which critical data, including accounting and payroll data, are stored and processed.

Effect:

Data security control weaknesses increase the risk that unauthorized or erroneous changes could be made to accounting, payroll, and other transactions and data. Physical and environmental control weaknesses increase the risk that financial systems or sensitive data may be lost or unavailable to the users due to theft or damage to devices.

Cause:

Efforts to address many of the identified issues are long-term projects. While improvements have been made, because of time constraints some areas of concern remain.

Recommendation:

We recommend the computer data centers continue to review their security and improve controls.

Management Response:

DOA has taken steps and is developing plans to address all the concerns identified.

UW-Madison agrees with this recommendation. The data center strives to keep abreast of new technological developments and to implement available security controls to help reduce risks.

Finding WI-07-30: Programmer Access to the State's Central Accounting System and Central Payroll System Data and Programs**Criteria:*

To provide proper internal control, programmer duties should be separated from production and data control duties.

Condition:

Programmers for the State's central accounting system and central payroll system have access to production data and programs that would allow them to make unauthorized or inadvertent changes to the data. DOA has begun several projects that, when completed, may mitigate risks in some areas. For example, during FY 2006-07, DOA took steps to limit programmer direct access to several payroll datasets. Changes to those datasets are now made through the use of a new log-on identification, which logs who made changes to accessed files. However, DOA has not yet assigned staff to monitor the log and review the changes made by programmers. In addition, some programmers also have access to modify the production programs, which could allow them to change the programs or output in order to avoid detection of unauthorized program changes. Although DOA has taken limited steps to improve controls, payroll and accounting data remained at risk during FY 2006-07.

Questioned Costs:

None

Context:

The State's central accounting system maintains the State's official accounting records. The system processes financial data for all state agencies and is the main source of information for financial schedules and statements, including the State of Wisconsin's financial statements. The State's central payroll system processes the biweekly payroll for most state employees. Both of these systems generate checks.

Effect:

Programmers with access to and extensive knowledge of the computer programs in the systems could make unauthorized changes to data and conceal those changes. This risk is increased because these programmers also have access to the production programs for these systems.

Cause:

DOA requires computer programmers to perform production and data control duties and does not believe the benefits of separating these duties outweigh the related costs. As of the end of FY 2006-07, DOA has not implemented compensating controls in this area but believes it would be difficult for a programmer to conceal inappropriate transactions without detection. However, DOA plans to continue moving forward to limit programmers' access.

Recommendation:

We recommend DOA continue to implement changes to limit programmers' access to production data and programs to reduce the risk of unauthorized transactions.

Management's Response:

DOA agrees with the tenor of the recommendation to limit programmer access to data. DOA has begun to expand the number of datasets and files that programmers have controlled access to in both the payroll system and WiSMART. In addition, DOA has started a preliminary procedure for the security officer for the two systems to notify the data owner in the State Controller's Office any time a programmer finds it necessary to access a file to complete a processing cycle.

Finding WI-07-31: Programmer Access to Critical Production Programs and Data at the Department of Transportation*

Criteria:

To provide proper internal control, computer programmers should not have the ability to access or update production data and programs.

Condition:

Computer programmers at DOT have access to programs in production, and some are allowed to move programs from the test environment to production. In addition, some computer programmers have access to production data through access to the Control-M job scheduling program.

Questioned Costs:

None

Context:

DOT maintains accounting and other systems critical to agency operations. These systems enable DOT to collect and expend \$2 billion annually; to issue driver licenses and vehicle titles and registrations; to track drivers' records and traffic violations; and to oversee the State's construction of roads and bridges.

Effect:

Programmers with extensive knowledge of the computer programs and datasets could make unauthorized changes to the programs or data and conceal those changes, resulting in undetected erroneous or fraudulent changes.

Cause:

DOT believes it can more efficiently complete program changes and job scheduling by allowing programmers access to the production environment and to Control-M. To control production system security, it uses a combination of Changeman staging controls, user verification procedures, periodic access reviews, and supervisory oversight. However, we believe these controls would not prevent or detect unauthorized changes.

Recommendation:

In prior audits, we have expressed our concerns regarding programmers' ability to access or update production data and programs and have recommended removal of programmers' access to critical production programs and to the Control-M job scheduling program. We continue to believe programmers should not have access to production data and programs. DOT is aware of our concerns but accepts the risks in this area. Therefore, we do not repeat our recommendation.

Management's Response:

DOT recognizes the risk of allowing computer programmer access to production programs and data and has implemented numerous processes and checkpoints to reduce this risk. In the absence of other workable alternatives, DOT believes this risk is minor and manageable given its operational business requirements and needs. DOT further believes a greater overall risk is created if authorized IT staff are not provided access to systems and data necessary to develop, maintain, and support IT systems, applications, data, and infrastructure.

Finding WI-07-32: Program Change Controls at the University of Wisconsin*

Criteria:

To provide proper internal control, procedures should be established to prevent computer programs from being altered and/or put into production without proper oversight, review, and documentation.

Condition:

While UW-Madison has made some improvements in its procedures for making computer program changes, an independent review of program changes is not performed to assess the reasonableness of the changes for some applications. Further, for some applications, programmers have the ability to move programs into production. Thus, even if such reviews were performed, programmers could circumvent these procedures and make changes without oversight, review, or documentation.

Questioned Costs:

None

Context:

UW-Madison maintains critical financial systems, including the UW System accounting and payroll systems.

Effect:

Programmers with extensive knowledge of the computer programs could make unauthorized changes to the programs and conceal those changes, resulting in undetected erroneous or fraudulent information.

Cause:

Controls were not originally developed to ensure proper oversight before programs are moved to production. Limited resources are available to change the current procedures for the mainframe programs because UW System is moving its critical financial applications from the mainframe computers to computer servers. For those that have been moved to the server environment, UW-Madison is reviewing its procedures and making improvements.

Recommendation:

We recommend UW-Madison continue to improve its internal controls related to changes to production programs to ensure only authorized programs changes are made and implemented.

Agency Response:

UW-Madison notes that several improvements have been implemented and additional procedures are being considered.

Finding WI-07-33: Integrity of the Injured Patients and Families Compensation Fund Provider System*

Criteria:

The Injured Patients and Families Compensation Fund should ensure that its provider system, which is used to bill health care providers who participate in the Fund and to maintain the Fund's medical malpractice claims history, is able to accurately and efficiently process information. Further, this system should be properly secured to ensure data stored and processed by the system are protected from accidental or intentional misuse or destruction.

Condition:

The provider system was developed in the early 1990s and has not been able to easily accommodate changes that have occurred over time, which has resulted in errors occurring within the system. Fund staff estimate approximately 15 to 20 hours per week have been needed to address the problems that have developed. Further, these system issues have limited the Fund's ability to address system access control weaknesses.

Questioned Costs:

None

Context:

During our prior audit, we provided a separate audit communication to the Office of the Commissioner of Insurance identifying in detail our concerns related to the integrity of the provider system and various system access control weaknesses that could compromise data integrity. The Fund is focusing its efforts on developing a new system rather than making major changes to the current system. Therefore, the conditions noted during the prior audit remained concerns throughout FY 2006-07. Additional funding to complete work on the new provider system was approved as part of the State's 2007-09 biennial budget.

Effect:

The aging provider system presents an increased risk to the integrity of the Fund's financial operations. Access control weaknesses increase the risk that unauthorized or erroneous changes could be made to provider system data without being detected. In addition, increased time spent to correct processing problems that arise with the current provider system results in less time available for more productive tasks for the Fund.

Cause:

The Fund was delayed in developing a new provider system because of past denials of its requests for budget authority. As a result, additional time was needed to implement an increased number of program changes to fix problems that arose with the old system. Further, because of the difficulties in making program changes in the old system, the Fund opted not to address access control weaknesses with the old system, but instead to address them as part of the new system.

Recommendation:

We recommend the Fund continue its efforts to develop a new provider system that appropriately processes and secures system data.

Management Response:

The Office of the Commissioner of Insurance will continue to focus its efforts on developing a new system that will appropriately address the system data integrity and control concerns noted. Significant planning for the improved provider system has already occurred and, with the approval of the additional budget authority in the 2007-09 biennial budget, the Office of the Commissioner of Insurance expects to complete the new system by November 2008.

Finding WI-07-34: Lack of Adequate Planning for New Accounting Standard by the Department of Employee Trust Funds

Criteria:

The Department of Employee Trust Funds' (ETF's) management is responsible for ensuring that it adequately plans for the appropriate and timely implementation of new accounting standards. It is also responsible for ensuring that ETF's financial statements included in the State's basic financial statements are fairly presented and that misstatements are prevented or detected in a timely manner.

Condition:

ETF did not adequately plan for the implementation of the Government Accounting Standards Board (GASB) Statement 43, *Financial Reporting for Postemployment Benefit Plans Other than Pension Plans*, issued in April 2004, and it had not fully understood or considered the implications of the new standard on its programs.

Questioned Costs:

None

Context:

GASB Statement 43 was implemented in April 2004 to establish financial reporting requirements for other postemployment benefit plans (OPEBs) that are comparable to pension plan reporting. It was required to be implemented for periods beginning after December 31, 2005, which should have provided sufficient time for ETF to plan and implement the new standard.

Effect:

ETF was late in submitting its financial information for the State's financial statements. We also identified several audit adjustments that were necessary to make ETF's OPEB statements acceptable. Further, we identified errors in the financial statements for other programs because of the workload and time pressures resulting from the delays in planning for the implementation of the new standard.

Cause:

ETF had not placed sufficient priority in planning for the timely implementation of the new standard. ETF also experienced staffing absences during a critical stage of the implementation of the standard but did not have back-up procedures to proceed until the key accounting staff person returned to work.

Recommendation:

We recommend ETF take steps to resolve outstanding issues associated with financial reporting under GASB Statement 43 and recognize the importance of adequately planning for future accounting standards to implement them in a timely manner and minimize the extent of audit adjustments needed.

Management's Response:

We agree with the recommendation and will implement steps to resolve outstanding issues associated with implementing GASB Statement 43 and will improve our planning process for implementing future accounting standard changes. Among other things, in the future the Secretary's Office and division management will be engaged from the outset in planning for and providing oversight of the implementation of new accounting standards and in working with Legislative Audit Bureau staff early in the process to make sure we meet our obligations. We are committed to pursuing and providing the necessary personnel, resources, and training to appropriately implement current and future accounting standards. Further, we will work to improve our interactions with Legislative

Audit Bureau staff to ensure that expectations and understandings of new accounting standards are communicated clearly, professionally, and in a timely manner. Finally, we will continue to assess how we can make further improvements to meet our financial reporting obligations, now and in the future.

Finding WI-07-35: Cash Reconciliations at the Department of Employee Trust Funds*

Criteria:

As required under s. 16.41, Wis. Stats., ETF is responsible for ensuring its information on the State's central accounting system is complete and accurate. Regular reconciliations between the State's central accounting system and ETF's internal system are an important step to help ensure that information reported is complete and accurate on both systems.

Condition:

ETF has not fully reconciled its cash balances between the State's central accounting system and ETF's internal system.

Questioned Costs:

None

Context:

The State's central accounting system maintains the State's official accounting records, while ETF uses its internal system for developing its separately issued financial report. Although ETF has made some attempts to reconcile cash balances, varying amounts of unreconciled differences exist at the end of each year.

Effect:

The cash balances could be misstated on the State's central accounting system and/or ETF's internal system, which could also result in misstatements in the financial reports.

Cause:

Cash balances were not properly allocated at the program level when the State's central accounting system was implemented. Further, ETF has not identified all reconciling items that should be considered in the reconciliation process.

Recommendation:

We recommend ETF develop a plan to fully reconcile the cash balances for each program and take steps to correct any inaccuracies identified in the beginning cash balances on the State's central accounting system or ETF's internal system through the reconciliation process.

Management's Response:

We agree with the recommendation and share concern regarding the incorrect cash balances on the State's central accounting system. We intend to assist the State Controller's Office in correcting these balances as part of the Integrated Business Information System implementation plan.

Finding WI-07-36: Business Resumption Planning**Criteria:*

To minimize disruption that may occur in an emergency, the State of Wisconsin should have effective business resumption plans in place.

Condition:

DOA is coordinating a project to develop a statewide business resumption plan. However, although state agencies have made progress, some do not have complete and tested business resumption plans and, therefore, a statewide plan is not available.

Questioned Costs:

None

Context:

The State provides a variety of critical services to citizens, local governments, and others in Wisconsin.

Effect:

Without effective business resumption plans in place, an emergency could disrupt the State's ability to provide critical services.

Cause:

Because of budget restrictions and the limited availability of staff, the State has not been able to devote sufficient resources to complete development of its business resumption plans and to test its ability to use the plans.

Recommendation:

We recommend the State continue to move forward to complete and test its business resumption plan.

Management's Response:

The Continuity of Government project, led by DOA, has made substantial progress in developing and testing Continuity of Operations (COOP) plans for state agencies with time-sensitive business services. Twenty-eight agencies have completed COOP plans covering a total of 235 time-sensitive business services. Since mid-2006, agencies have held 26 agency command center exercises and 208 service plan COOP exercises. DOA will continue to work with agencies toward the goal of testing all state agency COOP plans on an annual basis.

III—Federal Award Findings and Questioned Costs

OMB Circular A-133 requires that audit findings be presented in sufficient detail for the auditee to prepare a corrective action plan and take corrective action, and for federal agencies and pass-through entities to arrive at a management decision. The specific information that OMB Circular A-133 requires in audit findings can be found in the agency narratives on the page numbers referenced in this section. The agency narratives also include the agencies' responses and corrective action plans, as well as summaries of findings and questioned costs. Repeat findings from audit report 07-4 are marked with an asterisk (*).

U.S. DEPARTMENT OF AGRICULTURE

University of Wisconsin-Extension

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-07-25 p. 77	10.500	Cooperative Extension Service	Allowable Costs*	\$ 0
TOTAL U.S. DEPARTMENT OF AGRICULTURE				\$ 0

U.S. DEPARTMENT OF TRANSPORTATION

Wisconsin Department of Transportation

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-07-26 p. 81	20.205	Highway Planning and Construction	Materials Acceptance Testing*	\$ 0
TOTAL U.S. DEPARTMENT OF TRANSPORTATION				\$ 0

U.S. DEPARTMENT OF EDUCATION

University of Wisconsin-Madison

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-07-9 p. 51	Various	Student Financial Aid Cluster	Return of Student Financial Aid Funds	\$ 0
WI-07-10 p. 53	84.007	Federal Supplemental Educational Opportunity Grants	Cash Management	0
WI-07-10 p. 53	84.033	Federal Work-Study Program	Cash Management	0
WI-07-10 p. 53	84.063	Federal Pell Grant Program	Cash Management	0

University of Wisconsin-Milwaukee

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-07-11 p. 54	84.334	Gaining Early Awareness and Readiness for Undergraduate Programs	Service Contracts and Agreements	\$ 0
WI-07-12 p. 56	84.334	Gaining Early Awareness and Readiness for Undergraduate Programs	Time and Effort Reporting	Undetermined

University of Wisconsin-Eau Claire

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-07-13 p. 57	84.334	Gaining Early Awareness and Readiness for Undergraduate Programs	Reporting Match Expenditures	\$ 0

University of Wisconsin-Green Bay

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-07-14 p. 60	Various	Student Financial Aid Cluster	Federal Reporting	\$ 0
WI-07-15 p. 62	84.032	Federal Family Education Loans	Enrollment Reporting	0
WI-07-16 p. 63	Various	Student Financial Aid Cluster	Return of Federal Student Financial Aid Funds	177 Plus an Undetermined amount

University of Wisconsin-River Falls

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-07-18 p. 66	Various	Student Financial Aid Cluster	Federal Reporting	\$ 0
WI-07-19 p. 68	84.007	Federal Supplemental Educational Opportunity Grants	Reconciliation Procedures	0
WI-07-19 p. 68	84.033	Federal Work-Study Program	Reconciliation Procedures	0
WI-07-19 p. 68	84.038	Federal Perkins Loan Program	Reconciliation Procedures	0
WI-07-20 p. 69	84.033	Federal Work-Study Program	Internal Controls over Student Payroll	0
WI-07-21 p. 70	84.032	Federal Family Education Loans	Enrollment Reporting	0

University of Wisconsin-Stevens Point

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-07-23 p. 73	Various	Student Financial Aid Cluster	Financial Aid System Override Capability*	\$ 0

University of Wisconsin-Stout

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-07-24 p. 75	84.032	Federal Family Education Loans	Enrollment Reporting*	\$ 0

Wisconsin Department of Public Instruction

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-07-27 p. 85	84.334	Gaining Early Awareness and Readiness for Undergraduate Programs	Reporting and Monitoring of Match Expenditures	\$ 0

TOTAL U.S. DEPARTMENT OF EDUCATION

\$ 177
Plus an Undetermined Amount

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Wisconsin Department of Health and Family Services

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-07-4 p. 28	93.658	Foster Care—Title IV-E	Federal Reporting and Claiming of Expenditures*	\$ 0
WI-07-4 p. 28	93.659	Adoption Assistance	Federal Reporting and Claiming of Expenditures*	0
WI-07-2 p. 23	93.667	Social Services Block Grant	TANF Funds Spent through the SSBG Program	0
WI-07-6 p. 34	93.778	Medical Assistance Program	Computer Data Matches*	Undetermined

Wisconsin Department of Workforce Development

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-07-7 p. 42	93.558	Temporary Assistance for Needy Families	Computer Data Matches*	Undetermined
WI-07-8 p. 44	93.558	Temporary Assistance for Needy Families	TANF 60-Month Limit*	2,698

TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

\$ 2,698
Plus an Undetermined Amount

NONCOMPLIANCE FINDINGS AFFECTING MULTIPLE PROGRAMS

Wisconsin Department of Health and Family Services

<u>Finding Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-07-1 p. 19	Multiple Programs	Costs Allocated Based on the Time and Task Time Study	Undetermined
WI-07-5 p. 31	Multiple Programs	Subrecipient Monitoring*	\$ 0
TOTAL NONCOMPLIANCE FINDINGS AFFECTING MULTIPLE GRANTS			Undetermined
TOTAL QUESTIONED COSTS FOR THE STATE OF WISCONSIN			\$ 2,857 Plus an Undetermined Amount

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State of Wisconsin Summary Schedule of Prior Audit Findings ■

The Summary Schedule of Prior Audit Findings summarizes the status of the federal audit findings reported in Section III of the State of Wisconsin Schedule of Findings and Questioned Costs for the year ended June 30, 2006 (report 07-4). The status of prior financial statement findings is reported in Section II of the State of Wisconsin Schedule of Findings and Questioned Costs for the year ended June 30, 2007. If the prior concern was adequately addressed, the Summary Schedule of Prior Audit Findings indicates that the corrective action described in the prior audit report was taken or materially taken, that corrective action is no longer needed, or that the concern has been resolved with the federal government. Otherwise, there is a reference to the page number of the single audit report where a repeat finding is presented or description of remaining corrective actions.

If the audit finding was repeated from prior years, the Summary Schedule of Prior Audit Findings includes the finding reference number for the first year and all subsequent years that the finding was reported. Finding reference numbers begin with "WI," followed by the last two digits of the fiscal year and the finding number. Report numbers, their corresponding fiscal years, and their finding reference numbers appear as follows:

<u>Single Audit Report</u>	<u>Fiscal Year</u>	<u>Finding Reference Number</u>
07-4	FY 2005-06	WI-06-**
06-4	FY 2004-05	WI-05-**
05-5	FY 2003-04	WI-04-**
04-2	FY 2002-03	WI-03-**
03-5	FY 2001-02	WI-02-**
02-7	FY 2000-01	WI-01-**
01-8	FY 1999-2000	WI-00-**
00-5	FY 1998-99	WI-99-**
99-12	FY 1997-98	WI-98-**

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U.S. DEPARTMENT OF AGRICULTURE

University of Wisconsin-Extension

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Status of Finding</u>
WI-06-23	10.500	Cooperative Extension Service	Allowable Costs	Partially Corrected, see page 77

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

Wisconsin Department of Commerce

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Status of Finding</u>
WI-06-26	14.228	Community Development Block Grants/State's Program	Subrecipient Monitoring	Corrective Action Taken

U.S. DEPARTMENT OF TRANSPORTATION

Wisconsin Department of Transportation

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Status of Finding</u>
WI-06-24	20.205	Highway Planning and Construction	Materials Acceptance Testing	Partially Corrected, see page 81

U.S. DEPARTMENT OF VETERANS AFFAIRS

Wisconsin Department of Veterans Affairs

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Status of Finding</u>
WI-06-27	64.005	Grants to States for Construction of State Home Facilities	Davis-Bacon Act	Corrective Action Taken

U.S. DEPARTMENT OF EDUCATION

University of Wisconsin-Eau Claire

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Status of Finding</u>
WI-06-12	Various	Student Financial Aid Cluster	Return of Student Financial Aid Funds	Corrective Action Taken

University of Wisconsin-La Crosse

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Status of Finding</u>
WI-06-13	84.032	Federal Family Education Loans	Enrollment Reporting	Corrective Action Taken

University of Wisconsin-Oshkosh

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Status of Finding</u>
WI-06-14 WI-05-13	Various	Student Financial Aid Cluster	Federal Reporting	Corrective Action Taken

University of Wisconsin-Platteville

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Status of Finding</u>
WI-06-15	84.038	Federal Perkins Loan Program	In-House Collection Efforts	Corrective Action Taken
WI-06-16	Various	Student Financial Aid Cluster	Return of Student Financial Aid Funds	Corrective Action Taken

University of Wisconsin-Stevens Point

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Status of Finding</u>
WI-06-17	84.033	Federal Work-Study Program	Federal Work-Study Time Sheets	Corrective Action Taken
WI-06-18	Various	Student Financial Aid Cluster	Federal Reporting	Corrective Action Taken
WI-06-19	84.038	Federal Perkins Loan Program	Forbearance Documentation	Materially Corrected
WI-06-20	Various	Student Financial Aid Cluster	Reconciliation Procedures	Corrective Action Taken
WI-06-21	Various	Student Financial Aid Cluster	Financial Aid System Override Capability	Not Corrected, see page 73

University of Wisconsin-Stout

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Status of Finding</u>
WI-06-22	84.032	Federal Family Education Loans	Enrollment Reporting	Partially Corrected, see page 75

Wisconsin Department of Public Instruction

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Status of Finding</u>
WI-06-25	84.365	English Language Acquisition Grants	Discretionary Award Procedures	Corrective Action Taken

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U.S. ELECTION ASSISTANCE COMMISSION

Wisconsin State Elections Board

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Status of Finding</u>
WI-06-28	90.401	Help America Vote Act Requirements Payments	Federal Reporting	Materially Corrected

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Statewide Issues

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Status of Finding</u>
WI-06-2	93.767	State Children’s Insurance Program	Federal Cash Management	Corrective Action Taken
WI-06-2	93.778	Medical Assistance Program	Federal Cash Management	Corrective Action Taken

Wisconsin Department of Health and Family Services

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Status of Finding</u>
WI-06-3	93.658	Foster Care—Title IV-E	Federal Reporting and Claiming of Expenditures	Not Corrected, see page 28
WI-06-4	93.658	Foster Care—Title IV-E	Licensing of Foster Care Providers	Corrective Action Taken
WI-06-3	93.659	Adoption Assistance	Federal Reporting and Claiming of Expenditures	Not Corrected, see page 28
WI-05-2	93.659	Adoption Assistance	Adoption Assistance Eligibility	Waiting for Federal Resolution, see page 32
WI-06-7 WI-05-9 WI-04-10 WI-03-11 WI-02-14	93.767	State Children’s Insurance Program	Reconciliation of Quarterly Report to the Cash Management System	Corrective Action Taken
WI-06-6 WI-05-6 WI-04-5	93.778	Medical Assistance Program	Computer Data Matches	Partially Corrected, see page 34
WI-06-7 WI-05-9 WI-04-10 WI-03-11 WI-02-14 WI-01-7 WI-00-7 WI-99-3 WI-98-4	93.778	Medical Assistance Program	Reconciliation of Quarterly Report to the Cash Management System	Corrective Action Taken

Wisconsin Department of Workforce Development

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Status of Finding</u>
WI-06-9	93.558	Temporary Assistance for Needy Families	Use of TANF Funds for the State Earned Income Tax Credit	Waiting for Federal Resolution, see page 46
WI-06-10 WI-05-11 WI-04-12	93.558	Temporary Assistance for Needy Families	Computer Data Matches	Partially Corrected, see page 42
WI-06-11 WI-05-10	93.558	Temporary Assistance for Needy Families	TANF 60-month Limit	Partially Corrected, see page 44

U.S. SOCIAL SECURITY ADMINISTRATION

Wisconsin Department of Workforce Development

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Status of Finding</u>
WI-06-8	96.001	Social Security—Disability Insurance	SSA Reimbursement Claims	Corrective Action Taken

NONCOMPLIANCE FINDINGS AFFECTING MULTIPLE PROGRAMS

Statewide Issues

<u>Finding Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Status of Finding</u>
WI-06-1 WI-05-1 WI-04-1 WI-03-1 WI-02-3	Multiple Programs	Internal Service Funds Lapses to the General Fund	Corrective Action Taken
WI-06-1 WI-05-1 WI-04-2 WI-03-2 WI-02-4 WI-01-48 WI-00-46 WI-99-44	Multiple Programs	Internal Service Funds Rate-Setting Process	Corrective Action Taken, along with ongoing negotiations with federal government

Wisconsin Department of Health and Family Services

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Status of Finding</u>
WI-06-5		Multiple Programs	Subrecipient Monitoring	Not Corrected, see page 31

State of Wisconsin Schedule of Expenditures of Federal Awards for the Year Ended June 30, 2007 ■

The Schedule of Expenditures of Federal Awards presents a summary of the State of Wisconsin's expenditures financed by the federal government. For the fiscal year ended June 30, 2007, the State of Wisconsin administered \$9.6 billion in federal financial assistance, consisting of \$8.5 billion in cash assistance, as presented in the schedule; \$47.7 million in noncash assistance; and \$1.1 billion in outstanding loan balances, as described in Note 2 to the schedule.

As summarized on page 116, 25 state agencies, including the University of Wisconsin System, expended federal awards during FY 2006-07. We selected 22 federal programs, which are listed in Note 2 to the schedule, for review according to the risk-based approach required by OMB Circular A-133.

Federal programs have been classified for purposes of the schedule into three types:

- 1) individual programs and other clusters, which are presented on pages 117 through 152;
- 2) the Research and Development (R&D) Cluster, presented on pages 153 through 192; and
- 3) the Student Financial Aid (SFA) Cluster, presented on pages 193 through 196.

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**SUMMARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
BY WISCONSIN STATE AGENCY OR CAMPUS
FOR THE YEAR ENDED JUNE 30, 2007**

STATE AGENCY OR CAMPUS	INDIVIDUAL PROGRAMS AND OTHER CLUSTERS	RESEARCH AND DEVELOPMENT CLUSTER	STUDENT FINANCIAL AID CLUSTER	TOTAL
Department of Health and Family Services	\$ 3,797,396,798	\$ 0	\$ 0	\$ 3,797,396,798
Department of Workforce Development	1,549,739,001	0	0	1,549,739,001
Department of Transportation	729,775,265	0	0	729,775,265
Department of Public Instruction	687,991,779	0	0	687,991,779
Department of Administration	152,868,832	0	0	152,868,832
Department of Natural Resources	105,739,586	0	0	105,739,586
Department of Commerce	51,136,089	0	0	51,136,089
Department of Military Affairs	36,761,924	0	0	36,761,924
Wisconsin Technical College System Board	33,328,816	0	0	33,328,816
Wisconsin State Elections Board	22,934,470	0	0	22,934,470
Department of Veterans Affairs	18,944,384	0	0	18,944,384
Department of Justice	14,351,385	0	0	14,351,385
Department of Agriculture, Trade and Consumer Protection	14,248,220	0	0	14,248,220
Office of the Commissioner of Insurance	4,422,935	0	0	4,422,935
Department of Corrections	2,661,174	0	0	2,661,174
Higher Educational Aids Board	1,354,462	0	0	1,354,462
Wisconsin Historical Society	909,458	0	0	909,458
Wisconsin Arts Board	674,542	0	0	674,542
Child Abuse and Neglect Prevention Board	577,522	0	0	577,522
Public Service Commission	294,264	0	0	294,264
Board of Commissioners of Public Lands	39,064	0	0	39,064
Educational Communications Board	1,977	0	0	1,977
Board on Aging and Long-Term Care	0	0	0	0
Department of Revenue	0	0	0	0
Total State Agencies	<u>7,226,151,947</u>	<u>0</u>	<u>0</u>	<u>7,226,151,947</u>
UW-Madison	54,284,910	484,202,951	167,194,702	705,682,563
UW-Milwaukee	10,177,209	20,849,174	119,525,992	150,552,375
UW-Eau Claire	3,017,564	838,819	35,592,132	39,448,515
UW-Green Bay	1,109,269	923,294	20,705,414	22,737,977
UW-La Crosse	2,455,839	2,037,365	36,650,938	41,144,142
UW-Oshkosh	5,908,021	630,523	45,570,289	52,108,833
UW-Parkside	1,157,102	89,047	17,282,404	18,528,553
UW-Platteville	1,070,849	0	26,168,379	27,239,228
UW-River Falls	1,461,691	141,727	23,879,452	25,482,870
UW-Stevens Point	4,540,694	654,576	35,907,169	41,102,439
UW-Stout	3,961,321	184,240	40,411,175	44,556,736
UW-Superior	860,250	2,094,461	14,392,025	17,346,736
UW-Whitewater	1,956,271	189,175	40,355,785	42,501,231
UW Colleges	1,413,583	83,581	24,894,237	26,391,401
UW-Extension	13,634,937	0	0	13,634,937
UW System Administration	1,075,677	0	0	1,075,677
Wisconsin Humanities Council	584,917	0	0	584,917
Total UW System	<u>108,670,104</u>	<u>512,918,933</u>	<u>648,530,093</u>	<u>1,270,119,130</u>
TOTAL STATE OF WISCONSIN	<u>\$ 7,334,822,051</u>	<u>\$ 512,918,933</u>	<u>\$ 648,530,093</u>	<u>\$ 8,496,271,077</u> ¹

¹ In addition to this amount of cash expenditures and noncash assistance during FY 2006-07, the State administered \$1.1 billion in outstanding loan balances as of June 30, 2007.

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2007

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
U.S. OFFICE OF NATIONAL DRUG CONTROL POLICY:					
Other Federal Financial Assistance:					
N/A	07.xIPMLP	High Intensity Drug Trafficking Area	DOJ	\$ 277,965	\$ 0
N/A	07.17PMLP555Z	High Intensity Drug Trafficking Area (HIDTA) UWM Collaborator	UW-Milwaukee	\$ 239,655	\$ 0
TOTAL U.S. OFFICE OF NATIONAL DRUG CONTROL POLICY				517,620	0
PEACE CORPS:					
Other Federal Financial Assistance:					
N/A	08.164-2040	Peace Corps Publicity/Recruitment Program	UW-Madison	(208)	0
TOTAL PEACE CORPS				(208)	0
U.S. DEPARTMENT OF AGRICULTURE:					
10.025		Plant and Animal Disease, Pest Control, and Animal Care	DNR	1,115,638	0
10.025		Plant and Animal Disease, Pest Control, and Animal Care	DATCP	4,840,774	0
Total Federal Program 10.025				5,956,412	0
10.069		Conservation Reserve Program	DNR	160,729	0
10.156		Federal-State Marketing Improvement Program	DATCP	2,000,221	1,642,534
10.162		Inspection Grading and Standardization	DATCP	17,571	0
10.163		Market Protection and Promotion	DATCP	164,820	0
10.200		Grants for Agricultural Research, Special Research Grants	UW-Stevens Point	250,433	11,928
10.200		Grants for Agricultural Research, Special Research Grants	UW-Extension	17,952	0
Total Federal Program 10.200				268,385	11,928
10.217		Higher Education Challenge Grants	UW-Madison	44,514	0
10.217		Higher Education Challenge Grants (from UW-River Falls)	UW-Platteville	43,026	0
10.217		Higher Education Challenge Grants	UW-River Falls	95,095	0
10.217		Higher Education Challenge Grants (from UW-River Falls)	UW-Stevens Point	39,384	0
Total Federal Program 10.217				222,019	0
10.220		Higher Education Multicultural Scholars Program	UW-River Falls	18,000	0
10.303		Integrated Programs	UW-Madison	(12)	0
10.303		Integrated Programs (from UW-Madison)	UW-Superior	758	0
10.303		Integrated Programs	UW-Extension	611,897	347,170
10.303		Integrated Programs (from UW-Madison)	UW-Extension	21,628	0
Total Federal Program 10.303				634,271	347,170
10.304		Homeland Security-Agricultural	UW-Madison	276,568	0
10.435		State Mediation Grants	DATCP	208,267	0
10.475		Cooperative Agreements with States for Intrastate Meat and Poultry Inspection	DATCP	3,354,290	0
10.500		Cooperative Extension Service	UW-Madison	1,335,800	0
10.500		Cooperative Extension Service (from UW-Extension)	UW-Madison	268,636	22,024
10.500		Cooperative Extension Service	UW-Platteville	341,986	0
10.500		Cooperative Extension Service (from UW-Extension)	UW-River Falls	64	0
10.500		Cooperative Extension Service (from UW-Extension)	UW-Stevens Point	58,150	0
10.500		Cooperative Extension Service (from UW-Extension)	UW-Stout	275,602	37,085

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2007

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
10.500		Cooperative Extension Service (from UW-La Crosse)	UW-Stout	36,372	0
10.500		Cooperative Extension Service	UW-Extension	11,001,792	1,659,619
		Total Federal Program 10.500		13,318,402	1,718,728
10.550		Food Donation (Note 6)	DPI	0	0
Food Stamp Cluster:					
10.551		Food Stamps (Notes 2, 5)	DHFS	359,086,610	0
10.561		State Administrative Matching Grants for Food Stamp Program (Note 2)	DHFS	46,564,827	35,206,339
10.561		State Administrative Matching Grants for Food Stamp Program (Note 2)	UW-Oshkosh	14,027	0
		Total Food Stamp Cluster		405,665,464	35,206,339
Child Nutrition Cluster:					
10.553		School Breakfast Program (Note 2)	DPI	21,005,722	21,005,722
10.555		National School Lunch Program (Notes 2, 6)	DPI	121,893,989	121,841,990
10.556		Special Milk Program for Children (Note 2)	DPI	1,024,444	1,024,444
10.559		Summer Food Service Program for Children (Notes 2, 6)	DPI	3,796,107	3,679,035
		Total Child Nutrition Cluster		147,720,262	147,551,191
10.557		Special Supplemental Nutrition Program for Women, Infants, and Children (Note 7)	DHFS	67,154,614	16,182,150
10.558		Child and Adult Care Food Program (Note 2)	DPI	36,274,833	35,932,863
10.560		State Administrative Expenses for Child Nutrition	DPI	2,494,314	0
10.565		Commodity Supplemental Food Program	DHFS	293,541	281,687
Emergency Food Assistance Cluster:					
10.568		Emergency Food Assistance Program (Administrative Costs)	DHFS	987,018	937,005
10.569		Emergency Food Assistance Program (Food Commodities) (Note 6)	DHFS	3,242,037	0
		Total Emergency Food Assistance Cluster		4,229,055	937,005
10.572		WIC Farmers' Market Nutrition Program	DHFS	637,972	0
10.574		Team Nutrition Grants	DPI	102,022	19,686
10.576		Senior Farmers Market Nutrition Program	DATCP	203,269	0
10.576		Senior Farmers Market Nutrition Program	DHFS	26,544	0
		Total Federal Program 10.576		229,813	0
10.582		Fresh Fruit and Vegetable Program (Note 6)	DPI	1,471,448	1,471,448
10.601		Market Access Program	DATCP	580,583	575,062
10.603		Emerging Markets Program	UW-Platteville	18,677	0
10.603		Emerging Markets Program	UW-Whitewater	136,692	0
		Total Federal Program 10.603		155,369	0
10.652		Forestry Research	DNR	93,460	0
10.664		Cooperative Forestry Assistance	DNR	1,675,789	331,215
10.664		Cooperative Forestry Assistance	DATCP	679,589	0
10.664		Cooperative Forestry Assistance	UW-Stevens Point	25,355	0
		Total Federal Program 10.664		2,380,733	331,215

STATE OF WISCONSIN
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FOR THE YEAR ENDED JUNE 30, 2007

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
Schools and Roads Cluster:					
10.665		Schools and Roads-Grants to States	DNR	1,924,923	1,924,923
		Total Schools and Roads Cluster		1,924,923	1,924,923
10.675		Urban and Community Forest Program	DNR	416,630	121,186
10.676		Forest Legacy Program	DNR	1,084,000	0
10.678		Forest Stewardship Program	DNR	689,563	0
10.680		Forest Health Protection	DATCP	4,280	
10.680		Forest Health Protection	DNR	93,317	0
		Total Federal Program 10.680		97,597	0
10.769		Rural Business Enterprise Grants	DATCP	19,325	19,325
10.769		Rural Business Enterprise Grants	UW-Stout	30,036	0
		Total Federal Program 10.769		49,361	19,325
10.773		Rural Business Opportunity Grants	DATCP	8,809	0
10.901		Resource Conservation and Development	DATCP	825,638	745,589
10.902		Soil and Water Conservation	UW-Madison	1,178	0
10.902		Soil and Water Conservation	UW-Stevens Point	1,204,300	11,281
10.902		Soil and Water Conservation	UW-Extension	224,825	0
		Total Federal Program 10.902		1,430,303	11,281
10.912		Environmental Quality Incentives Program	DATCP	17,432	15,000
10.913		Farm and Ranch Lands Protection Program	DNR	628,830	0
10.914		Wildlife Habitat Incentive Program	DNR	16,421	0
10.950		Agricultural Statistics Reports	DATCP	108,593	0
10.960		Technical Agricultural Assistance	UW-Madison	316,226	0
10.961		Scientific Cooperation and Research	UW-Madison	25,203	0
Other Federal Financial Assistance:					
N/A	10.AG56A2P070068	Spruce Grouse Survey	DNR	3,600	0
N/A	10.AG56A2P060065	New Spruce Grouse Habitat Survey	DNR	5,399	0
N/A	10.AG56A2P070027	Wolf Monitoring	DNR	8,000	0
N/A	10.AG56A2P070026	Eagle/Osprey Surveys	DNR	2,223	0
N/A	10.AG56A2P060039	Survey for Martins and Goshawks	DNR	8,053	0
N/A	10.06CS065	Forest Certification Consultation Project	DNR	8,065	0
N/A	10.DG11244225209	Sustainable Forestry Upper Mississippi River Basin	DNR	64,647	0
N/A	10.Jul-43	Food Stamp Nutrition Education Program	UW-Madison	2,139	0
N/A	10.07-06	CIAS Pesticide Risk Reduction Project	UW-Madison	135,764	0
N/A	10.AID-CSD-3204	Basic Ordering Agreement in Connection with Foreign Assistance Programs	UW-Madison	2,044	0
N/A	10.AGR dtd 6/3/06;2-Jun; 3-Jun; 07-05; 07-04; 07/42	Family Nutrition Program/Wisconsin Nutrition Educational Network (from UW-Extension)	UW-Madison	184,321	0
N/A	10.RD	Veterinary Diagnostic Lab	UW-Madison	242,005	0
N/A	10.02-CA-11132762-076; 05-PA-11090100-020	International Seminar on Watersheds Management	UW-Stevens Point	106,367	0
N/A	10.69-5F48-3-213	Nutrient Management Initiative in Wisconsin-Comprehensive Nutrient Management Plans	UW-Extension	14,876	0
N/A	10.58-319V-6000046	Short-Interval Land Value Reporting	UW-Extension	(23,510)	0

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FOR THE YEAR ENDED JUNE 30, 2007

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
N/A	10.07-CS-11091318-014	Challenge NGLVC Sustainability Project	UW-Extension	12,503	0
				704,499,463	245,024,286
Subtotal Direct Programs					
Subgrants:					
10.200	10.Q4089042	Grants for Agricultural Research, Special Research Grants (from University of Minnesota)	UW-Madison	1,298	0
10.200	10.25-6205; 0040-020; 0042-012; 0042-020	Grants for Agricultural Research, Special Research Grants (from University of Nebraska-Lincoln)	UW-Madison	122,015	0
10.206	10.Q6286224301	Grants for Agricultural Research-Competitive Research Grants (from University of Minnesota)	UW-Madison	53,249	0
10.206	10.G-1595-2	Grants for Agricultural Research-Competitive Research Grants (from Colorado State University)	UW-Extension	22,035	0
10.217	10.44090-7461	Higher Education Challenge Grants (from Cornell University)	UW-Madison	35,419	0
10.217	10.2005-04383-02	Higher Education Challenge Grants (from University of Illinois)	UW-Madison	33,195	0
10.303	10.E3479049501	Integrated Programs (from University of Minnesota)	UW-Extension	16,848	0
10.303	10.022105/0541	Integrated Programs (from University of Rhode Island)	UW-Extension	117,081	0
10.303	10.591-0758-01	Integrated Programs (from Purdue University)	UW-Extension	14,872	0
10.454		Dairy Options Pilot Program (from University of Nebraska)	UW-Platteville	19,869	0
10.500	10.25-6309-0027-021; 6324-0053-025; 0053-26	Cooperative Extension Service (from University of Nebraska)	UW-Madison	22,121	0
10.500	10.2002-45201-01528; 2005-45201-03332	Cooperative Extension Service (from National 4-H Council)	UW-Extension	41,582	0
10.500	10.2005-45063-03355	Cooperative Extension Service (from Cooperative State Research Education and Extension Service)	UW-Extension	3,530	0
10.766	10.CK 70265	Community Facilities Loans and Grants (from Chief Dull Knife College)	UW-Madison	2,211	0
N/A	10.P514834	UV-B Monitoring (from Colorado State University)	DNR	3,553	0
N/A	10.6019-0246	North Central Plant Diagnostic Network Training (from University of Florida)	UW-Madison	3,067	0
N/A	10.AGR dtd 10/03/05	Nutrition Education For First Through Fifth Grade (from Florence School District)	UW-Extension	1,150	0
				513,095	0
Subtotal Subgrants					
				705,012,558	245,046,310
TOTAL U.S. DEPARTMENT OF AGRICULTURE					
U.S. DEPARTMENT OF COMMERCE:					
11.303		Economic Development-Technical Assistance	UW-Stout	133,750	0
11.400		Geodetic Surveys and Services	DOT	1,898,445	0
11.407		Interjurisdictional Fisheries Act of 1986	DNR	7,350	0
11.417		Sea Grant Support (from UW-Madison)	UW-Milwaukee	30,192	0
11.419		Coastal Zone Management Administration Awards	DOA	3,254,526	2,809,464
11.550		Public Telecommunications Facilities Planning and Construction	ECB	1,977	0
11.550		Public Telecommunications Facilities Planning and Construction	UW-Extension	134,923	0
Total Federal Program 11.550				136,900	0
11.609		Measurement and Engineering Research and Standards	UW-Platteville	370	0
11.609		Measurement and Engineering Research and Standards	UW-Stout	7,583	0
Total Federal Program 11.609				7,953	0

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FOR THE YEAR ENDED JUNE 30, 2007

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
11.611		Manufacturing Extension Partnership	UW-Stout	505,647	82,025
		Subtotal Direct Programs		5,974,763	2,891,489
Subgrants:					
11.419	AGR dtd 9/11/06	Coastal Zone Management Administration Awards (from Biodiversity Project)	UW-Extension	35,173	0
11.429	11.NA160M2411	Marine Sanctuary Program (from Consortium for Oceanographic Research and Education)	UW-Milwaukee	15,000	0
11.611		Manufacturing Extension Partnership (from Wisconsin Center for Manufacturing and Productivity, Inc.)	UW-Stout	32,863	11,073
N/A	11.ca07-04	Conference on Ocean Literacy - Regional Workshop (from University of Maryland)	UW-Madison	10,000	7,380
	11.NY-15, WI-02	National Training Resource for Firefighters Mass Casualty Incident Response (from Federal of American Scientists Fund)	UW System Admin	18,233	0
		Subtotal Subgrants		111,269	18,453
TOTAL U.S. DEPARTMENT OF COMMERCE				6,086,032	2,909,942
U.S. DEPARTMENT OF DEFENSE:					
12.106		Flood Control Projects	Public Lands	39,064	39,064
12.113		State Memorandum of Agreement Program for the Reimbursement of Technical Services	DNR	230,303	0
12.400		Military Construction, National Guard	DMA	5,782,754	0
12.401		National Guard Military Operations and Maintenance Projects	DMA	24,809,584	0
12.401		National Guard Military Operations and Maintenance Projects	DVA	131,385	0
Total Federal Program 12.401				24,940,969	0
12.404		National Guard Civilian Youth Opportunities	DMA	2,246,489	0
Other Federal Financial Assistance:					
N/A	12.N3569795 MDPMIPR	Troops to Teachers	DVA	147,460	0
		Subtotal Direct Programs		33,387,039	39,064
Subgrants:					
12.002		Procurement Technical Assistance for Business Firms (from Wisconsin Procurement Institute)	UW-Stout	41,143	13,965
N/A	12.021000079	Academic Advanced Distributed Learning Co-Laboratory (from Concurrent Technologies Corporation)	UW System Admin	(32,424)	0
N/A	12.N61339-02-2-0004	Cooperative Agreement Advanced Distributed Learning Initiative (from Joint ADL Co-Laboratory)	UW System Admin	240,486	0
		Subtotal Subgrants		249,205	13,965
TOTAL U.S. DEPARTMENT OF DEFENSE				33,636,244	53,029
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT:					
14.171		Manufactured Home Construction and Safety Standards	Commerce	55,664	0

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CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
14.228		Community Development Block Grants/State's Program (Notes 2, 8)	Commerce	30,825,479	29,904,963
14.228		Community Development Block Grants/State's Program (Note 2)	UW-Stout	2,900	0
Total Federal Program 14.228				30,828,379	29,904,963
14.231		Emergency Shelter Grants Program	Commerce	2,167,133	2,082,079
14.235		Supportive Housing Program	Commerce	939,178	520,799
14.239		HOME Investment Partnerships Program	Commerce	15,385,848	14,604,133
14.241		Housing Opportunities for Persons with AIDS	Commerce	399,473	376,106
14.243		Opportunities for Youth-Youthbuild Program	Commerce	(18,686)	0
14.250		Rural Housing and Economic Development	Commerce	9,404	0
14.512		Community Development Work-Study Program	UW-Milwaukee	62,024	0
14.900		Lead-Based Paint Hazard Control in Privately-Owned Housing	DOA	962,865	879,634
Subtotal Direct Programs				50,791,282	48,367,714
Subgrants:					
14.218	14.AGR dtd 1/2/02	Community Development Block Grants/Entitlement Grants (from Waukesha County)	UW-Extension	159,167	0
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				50,950,449	48,367,714
U.S. DEPARTMENT OF THE INTERIOR:					
15.114		Indian Education-Higher Education Grant Program	UW-Oshkosh	20,802	0
15.226		Payments in Lieu of Taxes	DNR	1,018,512	1,018,512
15.231		Fish, Wildlife and Plant Conservation Resource Management	DOT	9,520	0
Fish and Wildlife Cluster:					
15.605		Sport Fish Restoration	DNR	11,777,759	302,850
15.611		Wildlife Restoration	DNR	6,511,219	0
Total Fish and Wildlife Cluster				18,288,978	302,850
15.608		Fish and Wildlife Management Assistance	DNR	146,825	0
15.614		Coastal Wetlands Planning, Protection and Restoration Act	DNR	46,850	0
15.615		Cooperative Endangered Species Conservation Fund	DNR	72,831	0
15.616		Clean Vessel Act	DNR	43,164	43,164
15.623		North American Wetlands Conservation Fund	DNR	1,298,998	0
15.628		Multi-State Conservation Grant Program	UW-Stevens Point	62,217	0
15.631		Partners for Fish and Wildlife	DNR	9,460	0
15.633		Landowner Incentive Program	DNR	134,638	0
15.634		State Wildlife Grants	DNR	1,735,129	0
15.635		Neotropical Migratory Bird Conservation	DNR	40,163	0
15.637		Migratory Bird Joint Ventures	DNR	21,111	0
15.805		Assistance to State Water Resources Research Institutes (from UW-Madison)	UW-Extension	13,855	0
15.808		U.S. Geological Survey-Research and Data Collection	DNR	40,005	0
15.808		U.S. Geological Survey-Research and Data Collection	UW-Madison	120,511	0
Total Federal Program 15.808				160,516	0
15.809		National Spatial Data Infrastructure Cooperative Agreements Program	DNR	55,557	0

STATE OF WISCONSIN
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CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
15.810		National Cooperative Geologic Mapping Program	UW-Extension	182,151	0
15.904		Historic Preservation Fund Grants-In-Aid	WHS	879,127	0
15.916		Outdoor Recreation-Acquisition, Development and Planning	DNR	1,708,571	858,213
15.978		Upper Mississippi River System Long Term Resource Monitoring Program	DNR	373,843	0
Other Federal Financial Assistance:					
N/A	15.30182-3-J24	Population Monitoring Upper Mississippi	DNR	3,763	0
N/A	15.55-01811	Buffalo River	DNR	(18,269)	0
N/A	15.55-01813	Trail Expansions	DNR	8,489	0
N/A	15.J2105060035	Wisconsin Birder Certification	DNR	8,000	0
N/A	15.H6280020001	Ice Age Scientific Reserve	DNR	737,656	0
N/A	15.WISA0047	GIS Support for Valley Segment Classification	DNR	1	0
N/A	15.H2105060028	Evaluate Mercury Exposure in Bald Eagles-Apostle Islands	DNR	32,595	0
N/A	15.06-BIA*S	Bureau of Indian Affairs-Suppression	DNR	20,824	0
N/A	15.02HQAG0112	Chronic Wasting Disease Information Management Technical Assistance	UW-Madison	1	0
N/A	15.PAA 05 7046	"Holding onto the Green Zone" Toolkit Development: Publication and Distribution Activities	UW-Madison	16,565	0
N/A	15.301386M004	Inventory and Condition Assessment of FWS Archaeological Materials	UW-Madison	10,744	0
N/A	15.07ERSA0154	Generalized Hydrostratigraphy of Quaternary Deposits in Wisconsin	UW-Extension	8,518	0
Subtotal Direct Programs				27,151,705	2,222,739
Subgrants:					
N/A	15.AGR dtd 1/31/02	Project Agreement (from Great Lakes Indian Fish and Wildlife Commission)	UW-Madison	2,212	0
N/A	15.R62816L0023	Assessment Report on Bifurcation Route Options for Ice Age Scenic Trail (from National Park Service)	UW-Extension	792	0
Subtotal Subgrants				3,004	0
TOTAL U.S. DEPARTMENT OF THE INTERIOR				27,154,709	2,222,739
U.S. DEPARTMENT OF JUSTICE:					
16.000		State Forfeiture Sharing	DOT	79,500	0
16.000		State Forfeiture Sharing	DOJ	1,418,720	0
Total Federal Program 16.000				1,498,220	0
16.202		Prisoner Reentry Initiative Demonstration	DOC	8,937	0
16.203		Comprehensive Approaches to Sex Offender Management Discretionary Grant	DOC	283	0
16.523		Juvenile Accountability Block Grants	DOA	1,200,669	1,058,798
16.525		Grants to Combat Violence, Dating Violence, Sexual Assault, and Stalking on Campus	UW-La Crosse	79,861	0
16.525		Grants to Combat Violence, Dating Violence, Sexual Assault, and Stalking on Campus	UW-Stout	92,155	2,250
Total Federal Program 16.525				172,016	2,250
16.527		Supervised Visitation, Safe Havens for Children	DOA	111,299	105,187
16.540		Juvenile Justice and Delinquency Prevention-Allocation to States	DOA	1,078,467	719,664
16.541		Part E-Developing, Testing and Demonstrating Promising New Programs	DOA	176,210	134,180

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
16.543		Missing Children's Assistance	DOJ	257,108	16,913
16.544		Gang-Free Schools and Communities-Community-Based Gang Intervention	DOA	846,968	746,283
16.548		Title V-Delinquency Prevention Program	DOA	222,862	216,781
16.550		State Justice Statistics Program for Statistical Analysis Centers	DOA	37,517	0
16.554		National Criminal History Improvement Program	DOA	393,808	215,609
16.560		National Institute of Justice Research, Evaluation, and Development Project Grants	DOA	(54)	0
16.560		National Institute of Justice Research, Evaluation, and Development Project Grants	DOJ	858,796	44,913
Total Federal Program 16.560				858,742	44,913
16.575		Crime Victim Assistance	DOJ	7,008,208	6,733,128
16.576		Crime Victim Compensation	DOJ	1,149,602	0
16.579		Edward Byrne Memorial Formula Grant Program	DOA	1,428,286	1,246,279
16.580		Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program	DOA	743,949	53,000
16.580		Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program	DOJ	1,069,196	1,328
Total Federal Program 16.580				1,813,145	54,328
16.582		Crime Victim Assistance/Discretionary Grants	DOJ	264	0
16.586		Violent Offender Incarceration and Truth in Sentencing Incentive Grants	DOC	222,070	0
16.588		Violence Against Women Formula Grants	DOA	2,116,085	1,886,551
16.589		Rural Domestic Violence, Dating Violence, Sexual Assault, and Stalking Grant Program	DOA	623,179	562,437
16.590		Grants to Encourage Arrest Policies and Enforcement of Protection Orders	DOA	406,821	101,031
16.592		Local Law Enforcement Block Grant Program	DOA	179,956	179,964
16.593		Residential Substance Abuse Treatment for State Prisoners	DOA	360,602	322,461
16.606		State Criminal Alien Assistance Program (Note 9)	DOC	1,878,923	0
16.607		Bulletproof Vest Partnership Program	DOT	25,197	22,943
16.609		Community Prosecution and Project Safe Neighborhoods	DOA	387,626	327,798
16.727		Enforcing Underage Drinking Laws Program	DOT	202,946	94,913
16.727		Enforcing Underage Drinking Laws Program (from UW System Admin)	UW-Eau Claire	1,050	0
Total Federal Program 16.727				203,996	94,913
16.729		Drug-Free Communities Support Program Grants	UW-River Falls	5,017	0
16.734		Special Data Collections and Statistical Studies	DOA	9,450	0
16.735		Protecting Inmates and Safeguarding Communities Discretionary Grant Program	DOC	29,054	0
16.738		Edward Byrne Memorial Justice Assistance Grant Program	DOA	3,649,907	3,131,919
16.744		Anti-Gang Initiative	DOA	44,298	213
Other Federal Financial Assistance:					
N/A	16.2004-105; 2003- 99	Domestic Cannabis Eradication/Suppression Program	DOJ	230,451	71,655
N/A	16.GL-WIE-0109	Drug Enforcement Administration-State and Local Task Force Agreement	DOJ	2,503	0
N/A	16.GL-WIE-051	Organized Crime Drug Enforcement Task Force	DOJ	23,892	0

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
N/A	16.2004 UMWX0077	COPS Universal Hiring Program	UW-Madison	45,865	0
		Subtotal Direct Programs		28,707,503	17,996,198
Subgrants:					
16.710		Public Safety Partnership and Community Policing Grants (from Cooperative Educational Service Agency #2)	UW-Oshkosh	14,767	0
16.710		Public Safety Partnership and Community Policing Grants (from Iowa State University)	UW-Platteville	14,004	0
N/A	16.J41003C-0029	Oxford Prison Educational Program (from Federal Correctional Institute-Oxford)	UW Colleges	78,495	0
		Subtotal Subgrants		107,266	0
TOTAL U.S. DEPARTMENT OF JUSTICE				28,814,769	17,996,198
U.S. DEPARTMENT OF LABOR:					
17.002		Labor Force Statistics	DWD	1,772,034	0
17.005		Compensation and Working Conditions	UW-Madison	67,639	0
Employment Services Cluster:					
17.207		Employment Service/Wagner-Peyser Funded Activities	DWD	16,372,874	0
17.801		Disabled Veterans' Outreach Program	DWD	1,745,627	0
17.804		Local Veterans' Employment Representative Program	DWD	1,458,202	0
		Total Employment Services Cluster		19,576,703	0
17.225		Unemployment Insurance (Note 10)	DWD	946,033,472	0
17.235		Senior Community Service Employment Program	DHFS	2,217,550	2,058,577
17.245		Trade Adjustment Assistance	DWD	10,327,427	0
WIA Cluster:					
17.258		WIA Adult Program	DWD	11,396,855	8,730,449
17.259		WIA Youth Activities	DWD	13,706,686	16,296,140
17.260		WIA Dislocated Workers	DWD	22,630,062	17,473,139
		Total WIA Cluster		47,733,603	42,499,728
17.261		WIA Pilots, Demonstrations, and Research Projects	DWD	253,896	66,080
17.261		WIA Pilots, Demonstrations, and Research Projects	UW-Milwaukee	683,574	0
17.261		WIA Pilots, Demonstrations, and Research Projects (from UW-Milwaukee)	UW-Oshkosh	30,000	0
		Total Federal Program 17.261		967,470	66,080
17.266		Work Incentives Grants	DWD	1,724,883	1,271,804
17.273		Temporary Labor Certification for Foreign Workers	DWD	93,830	0
17.504		Consultation Agreements	Commerce	263,831	0
17.504		Consultation Agreements	UW-Madison	2,232,324	0
		Total Federal Program 17.504		2,496,155	0
17.505		OSHA Data Initiative	UW-Madison	1,186,474	0
17.600		Mine Health and Safety Grants	Commerce	180,941	0
17.720		Disability Employment Policy Development	UW-Stout	69,108	0
Other Federal Financial Assistance:					
N/A	17.W9J68155	BLS Occupational Safety and Health Statistics	UW-Madison	20,542	0

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CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
N/A	17.direct	Manufacturing Workforce Development Initiative	UW-Stout	93,783	0
		Subtotal Direct Programs		1,034,575,754	45,896,189
Subgrants:					
17.200		Growing Regional Opportunities in Wisconsin (from WOW Workforce Development, Inc.)	UW-Parkside	14,140	0
17.258	17.V05-WIA-U0040 M1; V06-WIAADT-U0080	WIA Adult Program (from Private Industry Council of Milwaukee County, Inc.)	UW-Milwaukee	5,379	0
17.261		WIA Pilots, Demonstrations, and Research Projects (from Wisconsin Centers for Nursing)	UW-Eau Claire	13,534	0
		Subtotal Subgrants		18,913	0
TOTAL U.S. DEPARTMENT OF LABOR				1,034,594,667	45,896,189
U.S. DEPARTMENT OF STATE:					
Other Federal Financial Assistance:					
N/A	19.S-ECAAS-04-GR-2189(CS)	Educational Partnerships Program Nutrition, Education and Policy: Partnership with Makerere University	UW-Madison	23,261	0
N/A	19.S-ECAPY-06-GR-079; 19.S-ECAPY-07-GR-096	Summer Language Institute for American Youth	UW-Green Bay	152,229	0
		Subtotal Direct Programs		175,490	0
Subgrants:					
19.401		Educational Exchange-University Lecturers and Research Scholars (from Council International Exchange Scholars)	UW-Parkside	2,919	0
19.430		International Education Training and Research (from NAFSA: Association of International Educators)	UW-Green Bay	5,651	0
N/A	19.AGR dtd 2/6/2006	Global Undergraduate Exchange Program (from International Exchange Board)	UW Colleges	12,373	0
		Subtotal Subgrants		20,943	0
TOTAL U.S. DEPARTMENT OF STATE				196,433	0
U.S. DEPARTMENT OF TRANSPORTATION:					
20.106		Airport Improvement Program	DOT	55,656,498	11,297,522
Highway Planning and Construction Cluster:					
20.205		Highway Planning and Construction (Notes 2, 11, 12)	DOT	638,212,665	19,865,587
20.205		Highway Planning and Construction (Notes 2, 11, 12) (from UW-Madison)	UW-Milwaukee	26,294	0
		Total Highway Planning and Construction Cluster		638,238,959	19,865,587
20.218		National Motor Carrier Safety	DOT	4,183,093	0
20.219		Recreational Trails Program	DNR	536,790	408,221
20.232		Commercial Driver License State Programs	DOT	942,160	710,488
20.312		High Speed Ground Transportation-Next Generation High Speed Rail Program	DOT	176,404	0
Federal Transit Cluster:					
20.500		Federal Transit-Capital Investment Grants	DOT	11,167,701	8,236,720
20.507		Federal Transit-Formula Grants	DOT	1,717,033	1,114,977
		Total Federal Transit Cluster		12,884,734	9,351,697
20.509		Formula Grants for Other Than Urbanized Areas	DOT	6,771,873	6,556,177

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CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
20.513		Capital Assistance Program for Elderly Persons and Persons with Disabilities	DOT	204,528	7,452
20.514		Public Transportation Research	DHFS	15,210	0
20.515		State Planning and Research	DOT	143,658	54,058
20.516		Job Access-Reverse Commute	DOT	1,828,239	1,729,239
Highway Safety Cluster:					
20.600		State and Community Highway Safety	DOT	4,016,777	1,455,624
20.601		Alcohol Traffic Safety and Drunk Driving Prevention Incentive Grants	DOT	2,054,425	1,322,664
20.601		Alcohol Traffic Safety and Drunk Driving Prevention Incentive Grants (from UW System Admin)	UW-Eau Claire	626	0
20.601		Alcohol Traffic Safety and Drunk Driving Prevention Incentive Grants (from UW System Admin)	UW-Parkside	43	0
20.601		Alcohol Traffic Safety and Drunk Driving Prevention Incentive Grants (from UW System Admin)	UW-Platteville	882	0
20.601		Alcohol Traffic Safety and Drunk Driving Prevention Incentive Grants (from UW System Admin)	UW-River Falls	2,375	0
20.601		Alcohol Traffic Safety and Drunk Driving Prevention Incentive Grants (from UW System Admin)	UW-Whitewater	1,192	0
20.601		Alcohol Traffic Safety and Drunk Driving Prevention Incentive Grants (from UW System Admin)	UW Colleges	93	0
20.602		Occupant Protection	DOT	455,085	36,340
20.610		State Traffic Safety Information System Improvement Grants	DOT	20,128	20,182
Total Highway Safety Cluster				6,551,626	2,834,810
20.700		Pipeline Safety	PSC	294,264	0
20.703		Interagency Hazardous Materials Public Sector Training and Planning Grants	DMA	140,493	88,988
	20.322	Prmblyt Crit HMVA PVMNT WI (from UW-Madison)	UW-Platteville	8,331	0
Other Federal Financial Assistance:					
N/A	20.2715-05-00-70	Glacial Drumlin State Trail Bike Underpass	DNR	104,929	0
N/A	20.DDEGRD-07-X-00454	Dwight David Eisenhower Transportation Program	UW-Madison	10,789	0
TOTAL U.S. DEPARTMENT OF TRANSPORTATION				728,692,578	52,904,239
U.S. DEPARTMENT OF THE TREASURY:					
21.008		Low-Income Taxpayer Clinics	UW-Milwaukee	74,843	0
21.008		Low-Income Taxpayer Clinics	UW-Whitewater	10,025	0
Subtotal Direct Programs				84,868	0
Subgrants:					
	21.TIRNO-05-P-00426	The Cost of Maintaining Tax Exempt Status: A Survey of Charitable Organizations (from University of St. Thomas)	UW-Milwaukee	39,490	0
Subtotal Subgrants				39,490	0
TOTAL U.S. DEPARTMENT OF THE TREASURY				124,358	0
U.S. EQUAL EMPLOYMENT OPPORTUNITY COMMISSION:					
30.002		Employment Discrimination-State and Local Fair Employment Practices Agency Contracts	DWD	1,203,586	0
TOTAL U.S. EQUAL EMPLOYMENT OPPORTUNITY COMMISSION				1,203,586	0

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
U.S. GENERAL SERVICES ADMINISTRATION:					
39.003		Donation of Federal Surplus Personal Property (Note 13)	DOA	0	0
39.011		Election Reform Payments	Elections Board	1,270,173	991,072
TOTAL U.S. GENERAL SERVICES ADMINISTRATION				1,270,173	991,072
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION:					
43.001		Aerospace Education Services Program (from Wisconsin Space Grant Consortium-UW Green Bay)	UW-Superior	612	0
Other Federal Financial Assistance:					
N/A	43.NNH051A00P	Intergovernmental Personnel Assignment Agreement from NASA Headquarters	UW-Madison	35,937	0
N/A	43.NNX06A102G	The 1st Biennial Conference of the International Ecohealth Association	UW-Extension	15,000	0
Subtotal Direct Programs				51,549	0
Subgrants:					
N/A	43.1230253	SIRTF Glimpse Legacy Education and Public Outreach Program from Jet Propulsion Laboratory (from Jet Propulsion Laboratory)	UW-Madison	35	0
N/A	43.144NM73-07	UW Space Place Astronomy After School Program (from Wisconsin Space Grant Consortium)	UW-Madison	2,120	0
N/A	43.1403-22791	Teacher Training through Research and Public Understanding of Astronomy (from Brown University)	UW-Madison	342	0
N/A	43.NNS06AA88G; NNG05GF04G	Integrating NASA Earth Observation Data (from The Institute for the Application of Geospatial Technology)	UW-Madison	40,570	0
N/A	43.699045X	Juno Mission Education and Public Outreach (from Southwest Research Institute)	UW-Madison	190,369	0
N/A	43.AGR dtd 09/01/06	Predoctoral Fellowship Program (from United Negro College Fund Special Programs Corporation)	UW-Madison	68,223	0
Subtotal Subgrants				301,659	0
TOTAL NATIONAL AERONAUTICS AND SPACE ADMINISTRATION				353,208	0
NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES:					
45.024		Promotion of the Arts-Grants to Organizations and Individuals	UW-Madison	35,392	0
45.024		Promotion of the Arts-Grants to Organizations and Individuals	UW-Extension	10,000	0
Total Federal Program 45.024				45,392	0
45.025		Promotion of the Arts-Partnership Agreements	Arts Board	674,542	39,404
45.025		Promotion of the Arts-Partnership Agreements	UW-Whitewater	16,231	0
Total Federal Program 45.025				690,773	39,404
45.129		Promotion of the Humanities-Federal/State Partnership (from Wisconsin Humanities Council)	UW-Madison	19,180	0
45.129		Promotion of the Humanities-Federal/State Partnership (from Wisconsin Humanities Council)	UW-Eau Claire	(41)	0
45.129		Promotion of the Humanities-Federal/State Partnership	UW-La Crosse	6,000	0
45.129		Promotion of the Humanities-Federal/State Partnership	UW-Oshkosh	1,416	0
45.129		Promotion of the Humanities-Federal/State Partnership (from Wisconsin Humanities Council)	UW-Whitewater	925	0
45.129		Promotion of the Humanities-Federal/State Partnership (from Wisconsin Humanities Council)	UW Colleges	14,262	0

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
45.129		Promotion of the Humanities-Federal/State Partnership (from Wisconsin Humanities Council)	UW System Admin	2,073	0
45.129		Promotion of the Humanities-Federal/State Partnership	Wisconsin Humanities Council	584,310	61,461
Total Federal Program 45.129				628,125	61,461
45.130		Promotion of the Humanities-Challenge Grants	UW-Extension	63,754	0
45.149		Promotion of the Humanities-Division of Preservation and Access	UW-Milwaukee	5,140	0
45.160		Promotion of the Humanities-Fellowships and Stipends	UW-Stevens Point	39,732	0
45.163		Promotion of the Humanities-Professional Development	UW-Eau Claire	17,095	0
45.163		Promotion of the Humanities-Professional Development	UW-La Crosse	7,875	0
46.163		Promotion of the Humanities-Professional Development	UW-Stout	336	0
Total Federal Program 46.163				25,306	0
45.168		Promotion of the Humanities-We the People	UW-Extension	61,698	0
45.301		Museums for America	WHS	3,952	0
45.310		Grants to States	DPI	3,211,401	1,266,904
45.312		National Leadership Grants	WHS	21,454	0
45.312		National Leadership Grants	UW-Madison	77,813	0
Total Federal Program 45.312				99,267	0
45.313		Laura Bush 21st Century Librarian Program	UW-Milwaukee	406,098	0
Other Federal Financial Assistance:					
N/A	45.LG-03-03-0100-	American Languages: Nation's Many Voices Online	UW-Madison	32,135	0
N/A	45.IC-01-06-0133-06	Survey Indian Miniature Paintings	UW-Madison	10,298	0
N/A	45.ED-50170-03	Utamaduni Online: Advanced Level Course in Swahili Language and Culture	UW-Madison	3,664	0
Subtotal Direct Programs				5,326,735	1,367,769
Subgrants:					
45.024		Promotion of the Arts-Grants to Organizations and Individuals (from Arts Midwest)	UW-Eau Claire	13,691	0
45.024		Promotion of the Arts-Grants to Organizations and Individuals (from Dance USA)	UW-Milwaukee	32,384	0
45.024	45.FY05-18308	Promotion of the Arts-Grants to Organizations and Individuals (from National Trust for Historic Preservation)	UW-River Falls	4,062	0
45.025	45.FY07-6755	Promotion of the Arts-Partnership Agreements (from Heartland Arts Fund)	UW-Eau Claire	1,419	0
45.129		Promotion of the Humanities-Federal/State Partnership (from Illinois Humanities Council)	Wisconsin Humanities Council	607	0
N/A	45.AGR dtd 7/1/2006	Alwain Nikolais, Tensile Involvement Reconstruction and Performance (from American Masterpieces: Dance College Component)	UW-Madison	10,000	0
N/A	45.AGR dtd 11/19/04	Preservation Project (from Committee on Institutional Cooperation)	UW-Madison	25,174	0
N/A	45.2006-0288-01	L-21 Pre-Professional Programs (from University of Illinois-Urbana-Champaign)	UW-Madison	35,751	0

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
N/A	45.03-042	Art and Craft of Decorative Trade Bindings 1815-1930 (from University of Alabama)	UW-Madison	1,067	0
		Subtotal Subgrants		124,155	0
		TOTAL NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES		5,450,890	1,367,769
NATIONAL SCIENCE FOUNDATION:					
47.041		Engineering Grants	UW-Platteville	125,247	0
47.049		Mathematical and Physical Sciences	UW-Madison	719,024	0
47.049		Mathematical and Physical Sciences	UW-Milwaukee	66,684	0
47.049		Mathematical and Physical Sciences (from UW-Madison)	UW-Milwaukee	73,117	0
		Total Federal Program 47.049		858,825	0
47.050		Geosciences	UW-Madison	39,926	0
47.050		Geosciences	UW-Milwaukee	115,575	0
47.050		Geosciences (from UW-Madison)	UW-Milwaukee	39,393	0
47.050		Geosciences	UW-Extension	(9)	0
		Total Federal Program 47.050		194,885	0
47.070		Computer and Information Science and Engineering	UW-Madison	594,193	412,598
47.070		Computer and Information Science and Engineering	UW-La Crosse	45,507	0
		Total Federal Program 47.070		639,700	412,598
47.075		Social, Behavioral, and Economic Sciences	UW-Madison	125,720	0
47.076		Education and Human Resources	UW-Madison	1,291,688	370,036
47.076		Education and Human Resources	UW-Milwaukee	239,515	18,629
47.076		Education and Human Resources	UW-Eau Claire	100,821	0
47.076		Education and Human Resources (from UW-Madison)	UW-La Crosse	3,000	0
47.076		Education and Human Resources	UW-River Falls	135,644	13,941
47.076		Education and Human Resources (from UW-La Crosse)	UW-River Falls	3,633	0
47.076		Education and Human Resources	UW-Stout	111,397	0
		Total Federal Program 47.076		1,885,698	402,606
Other Federal Financial Assistance:					
N/A	47.CSE-0308324; 725937	Intergovernmental Personnel Assignment Agreements	UW-Madison	195,157	0
N/A	47.12/2/92- Indefinite	Polymer Education	UW-Stevens Point	1,789	0
N/A	47.AGR dtd 3/25/04	NSF Support for Academic Advanced Distributed Learning Co-Laboratory	UW System Admin	11,022	0
		Subtotal Direct Programs		4,038,043	815,204
Subgrants:					
47.076		Education and Human Resources (from Wisconsin Alliance for Minority Participation)	UW-Milwaukee	23,750	0
47.076		Education and Human Resources (from University of Iowa)	UW-Milwaukee	23,527	0
47.076		Education and Human Resources (from Mathematical Association of America)	UW-Platteville	815	0
47.076		Education and Human Resources (from WISCAMP)	UW-Platteville	499	0
47.076		Education and Human Resources (from CVTC)	UW-Stout	10,386	0
47.076		Education and Human Resources (from Puget Sound Center)	UW-Stout	1,000	0

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
47.076		Education and Human Resources (from Utah State University)	UW-Stout	52,819	0
47.076		Education and Human Resources (from Wisconsin Alliance for Minority Participation)	UW-Stout	3,118	0
N/A	47.AGR dtd 5/31/2006	Integrated Biological Sciences 2006 Summer Research Program for Undergraduates (from Fort Valley State University)	UW-Madison	9,299	0
N/A	47.F014763	Great Lakes COSEE (from University of Michigan)	UW-Madison	19,275	0
		Subtotal Subgrants		144,488	0
TOTAL NATIONAL SCIENCE FOUNDATION				4,182,531	815,204
U.S. SMALL BUSINESS ADMINISTRATION:					
59.005		Internet-Based Technical Assistance	UW-Eau Claire	481	0
59.037		Small Business Development Center (from UW-Extension)	UW-Madison	150,467	0
59.037		Small Business Development Center (from UW-Extension)	UW-Milwaukee	107,747	0
59.037		Small Business Development Center (from UW-Extension)	UW-Eau Claire	115,777	0
59.037		Small Business Development Center	UW-Green Bay	134,300	0
59.037		Small Business Development Center (from UW-Extension)	UW-Green Bay	76,377	0
59.037		Small Business Development Center (from UW-Extension)	UW-La Crosse	81,517	0
59.037		Small Business Development Center (from UW-Extension)	UW-Oshkosh	68,127	0
59.037		Small Business Development Center (from UW-Extension)	UW-Parkside	40,909	0
59.037		Small Business Development Center (from UW-Extension)	UW-Platteville	46,372	0
59.037		Small Business Development Center (from UW-Extension)	UW-River Falls	23,585	0
59.037		Small Business Development Center (from UW-Extension)	UW-Stevens Point	143,762	0
59.037		Small Business Development Center (from UW-Extension)	UW-Stout	39,519	0
59.037		Small Business Development Center (from UW-Extension)	UW-Superior	30,343	0
59.037		Small Business Development Center (from UW-Extension)	UW-Whitewater	263,387	0
59.037		Small Business Development Center	UW-Extension	483,835	0
		Total Federal Program 59.037		1,806,024	0
N/A	59.SBAHQ-06-01- 0087	Other Federal Financial Assistance: SBA Congressional Grant	UW-Oshkosh	110,349	0
TOTAL U.S. SMALL BUSINESS ADMINISTRATION				1,916,854	0
U.S. DEPARTMENT OF VETERANS AFFAIRS:					
64.005		Grants to States for Construction of State Home Facilities	DVA	1,551,561	0
64.014		Veterans State Domiciliary Care	DVA	1,277,083	0
64.015		Veterans State Nursing Home Care	DVA	14,021,070	0
64.024		VA Homeless Providers Grant and Per Diem Program	DVA	679,347	0
64.101		Burial Expenses Allowance for Veterans	DVA	344,009	0
64.124		All-Volunteer Force Educational Assistance	DWD	114,038	0
64.203		State Cemetery Grants	DVA	222,702	0
N/A	64.V101 223C P- 4666	Other Federal Financial Assistance: Reimbursement Contract-State Approving Authority	DVA	282,945	0

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
N/A	64.AGR dtd 2/10/06; 607-D; 3/26/07; 5/17/07; 1/17/07; 3/07/07; 067- D57007; 3/01/07; 3/01/06; 3/02/06; 2/22/06; 10/19/06; 08/03/06; 07/14/06; 11/28/05; 5/2/05; 3/07/07; 5/18/06; 4/13/06	Intergovernmental Personnel Assignment Agreements	UW-Madison	568,720	0
TOTAL U.S. DEPARTMENT OF VETERANS AFFAIRS				19,061,475	0
U.S. ENVIRONMENTAL PROTECTION AGENCY:					
66.001		Air Pollution Control Program Support	DNR	2,624,818	0
66.032		State Indoor Radon Grants	DHFS	301,688	239,702
66.034		Surveys, Studies, Investigations, Demonstrations and Special Purpose Activities Relating to the Clean Air Act	DNR	564,678	17,825
66.419		Water Pollution Control State, Interstate, and Tribal Program Support	DNR	8,900	0
66.432		State Public Water System Supervision	DNR	2,995,737	0
66.433		State Underground Water Source Protection	DNR	90,332	0
66.436		Surveys, Studies, Investigations, Demonstrations, and Training Grants and Cooperative Agreements-Section 104(b)(3) of the Clean Water Act	DNR	205,369	0
66.454		Water Quality Management Planning	DNR	263,136	74,870
66.458		Capitalization Grants for Clean Water State Revolving Funds (Notes 2, 14)	DNR	26,562,111	25,404,718
66.460		Nonpoint Source Implementation Grants	DNR	2,232,912	0
66.461		Regional Wetland Program Development Grants	DNR	404,756	0
66.463		Water Quality Cooperative Agreements	DNR	241,117	0
66.467		Wastewater Operator Training Grant Program	DNR	35,267	0
66.468		Capitalization Grants for Drinking Water State Revolving Funds (Notes 2, 14)	DNR	15,375,303	13,885,887
66.469		Great Lakes Program	DHFS	32,143	0
66.469		Great Lakes Program	DNR	418,632	0
Total Federal Program 66.469				450,775	0
66.471		State Grants to Reimburse Operators of Small Water Systems for Training and Certification Costs	DNR	220,195	0
66.472		Beach Monitoring and Notification Program Implementation Grants	DNR	221,596	0
66.474		Water Protection Grants to the States	DNR	248,566	0
66.500		Environmental Protection-Consolidated Research	DNR	200,127	0
66.511		Office of Research and Development Consolidated Research/Training	DHFS	299,410	254,395
66.511		Office of Research and Development Consolidated Research/Training	DNR	163,667	0
Total Federal Program 66.511				463,077	254,395
66.605		Performance Partnership Grants	DNR	7,772,465	0
66.605		Performance Partnership Grants	DATCP	584,715	0
Total Federal Program 66.605				8,357,180	0

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
66.606		Surveys, Studies, Investigations and Special Purpose Grants	DNR	16,870	0
66.608		Environmental Information Exchange Network Grant Program and Related Assistance	DNR	256,159	0
66.611		Environmental Policy and Innovation Grants	DNR	48,737	0
66.700		Consolidated Pesticide Enforcement Cooperative Agreements	DATCP	95,927	0
66.707		TSCA Title IV State Lead Grants Certification of Lead-Based Paint Professionals	DHFS	354,374	0
66.708		Pollution Prevention Grants Program	UW-Extension	7,718	0
66.709		Multi-Media Capacity Building Grants for States and Tribes	DNR	4,823	0
66.716		Surveys, Studies, Investigations, Training Demonstrations and Educational Outreach	UW-Madison	4,915	0
66.716		Surveys, Studies, Investigations, Training Demonstrations and Educational Outreach (from UW-Madison)	UW-Extension	4,788	0
Total Federal Program 66.716				9,703	0
66.801		Hazardous Waste Management State Program Support	DNR	1,915,178	0
66.802		Superfund State, Political Subdivision, and Indian Tribe Site-Specific Cooperative Agreements	DNR	834,906	0
66.804		State and Tribal Underground Storage Tanks Program	Commerce	131,655	0
66.805		Leaking Underground Storage Tank Trust Fund Program	DNR	873,556	0
66.805		Leaking Underground Storage Tank Trust Fund Program	Commerce	638,910	0
Total Federal Program 66.805				1,512,466	0
66.808		Solid Waste Management Assistance Grants	DNR	6,667	0
66.809		Superfund State and Indian Tribe Core Program Cooperative Agreements	DNR	278,014	0
66.817		State and Tribal Response Program Grants	DNR	1,233,000	0
66.818		Brownfields Assessment and Cleanup Cooperative Agreements	DNR	511,713	472,074
66.950		Environmental Education and Training Program	UW-Stevens Point	1,676,672	1,334,318
66.951		Environmental Education Grants	UW-Madison	31,825	0
66.951		Environmental Education Grants	UW-Stevens Point	5,576	0
Total Federal Program 66.951				37,401	0
Other Federal Financial Assistance:					
N/A	66.91589601-0	EPA Award: Fellowship	UW-Madison	(830)	0
N/A	66.X-82933001	Underground Tank Technology Update Newsletter	UW-Madison	51,263	0
Subtotal Direct Programs				71,050,056	41,683,789
Subgrants:					
N/A	66.GL-RAPIDS	Rapids (from Great Lakes Commission)	DNR	22,312	0
N/A	66.AGR dtd 3/15/05	Watershed Curriculum for Broadcast Meteorologists (from National Environmental Education and Training Foundation)	UW-Madison	(1)	0
N/A	66.2003-07704	Operation of PNEAC for Compliance Assistance and Pollution (from University of Illinois-Urbana-Champaign)	UW-Extension	30,097	0
Subtotal Subgrants				52,408	0
TOTAL U.S. ENVIRONMENTAL PROTECTION AGENCY				71,102,464	41,683,789

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CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
U.S. DEPARTMENT OF ENERGY:					
81.039		National Energy Information Center	DOA	13,700	0
81.041		State Energy Program	DOA	519,574	14,580
81.042		Weatherization Assistance for Low-Income Persons	DOA	9,361,194	7,973,601
81.049		Office of Science Financial Assistance Program	UW-Madison	40,883	0
81.086		Conservation Research and Development	Commerce	793	0
81.105		National Industrial Competitiveness through Energy, Environment, and Economics	DOA	155,058	154,597
81.117		Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance	DOA	52,861	9,708
81.119		State Energy Program Special Projects	DOA	247,801	142,143
Other Federal Financial Assistance:					
N/A	81.505-143	Petroleum Violation Escrow Funds	DOA	363,639	244,606
N/A	81.AGR dtd 2/28/07	Intergovernmental Personnel Assignment Agreement	UW-Madison	63,304	0
Subtotal Direct Programs				10,818,807	8,539,235
Subgrants:					
81.087		Renewable Energy Research and Development (from University of Minnesota)	UW-Stevens Point	5,791	0
N/A	81.505563	Molded Plastic Endcap Assemblies for CDF IMU Chamber Upgrade (from Fermi National Accelerator Laboratory)	UW-Madison	819	0
N/A	81.CK 144859	Naval Nuclear Propulsion and Nuclear Engineering/Health Physics Fellowships (from Medical University of South Carolina)	UW-Madison	57,912	0
N/A	81.S005759-F	U.S. Transport Task Force Activities (from Princeton Plasma Physics Laboratory)	UW-Madison	14,367	0
N/A	81.AGR dtd 7/11/06	Excellence in Engineering Fellowships (from Sandia National Laboratories)	UW-Madison	52,689	0
N/A	81.AGR dtd 7/24/00	Graduate/Undergraduate Student Exchange Program (from South Carolina State University)	UW-Madison	903	0
Subtotal Subgrants				132,481	0
TOTAL U.S. DEPARTMENT OF ENERGY				10,951,288	8,539,235
U.S. DEPARTMENT OF EDUCATION:					
84.002		Adult Education-State Grant Program	WTCSB	8,361,195	7,359,880
84.010		Title I Grants to Local Educational Agencies	DPI	163,106,233	160,533,714
84.011		Migrant Education-State Grant Program	DPI	556,955	331,985
84.013		Title I Program for Neglected and Delinquent Children	DPI	749,401	743,368
84.015		National Resource Centers and Fellowships Program for Language and Area or Language and International Studies	UW-Madison	3,681,446	0
84.015		National Resource Centers and Fellowships Program for Language and Area or Language and International Studies	UW-Milwaukee	102,030	0
84.015		National Resource Centers and Fellowships Program for Language and Area or Language and International Studies (from UW-Madison)	UW-Milwaukee	121,540	0
Total Federal Program 84.015				3,905,016	0
84.016		Undergraduate International Studies and Foreign Language Programs	UW-Madison	18,013	0
84.016		Undergraduate International Studies and Foreign Language Programs	UW-Whitewater	4,882	0
Total Federal Program 84.016				22,895	0

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
84.017		International Research and Studies	UW-Madison	238,371	0
84.021		Overseas-Group Projects Abroad	UW-Madison	2,202	0
Special Education Cluster:					
84.027		Special Education-Grants to States	DNR	4,790	0
84.027		Special Education-Grants to States	DPI	194,868,956	183,405,961
84.173		Special Education-Preschool Grants	DPI	9,041,064	8,379,563
Total Special Education Cluster				203,914,810	191,785,524
84.031		Higher Education-Institutional Aid	UW-River Falls	111,709	30,577
84.031		Higher Education-Institutional Aid	UW-Stout	415,325	0
Total Federal Program 84.031				527,034	30,577
TRIO Cluster:					
84.042		TRIO-Student Support Services	UW-Madison	186,810	0
84.042		TRIO-Student Support Services	UW-Milwaukee	259,274	0
84.042		TRIO-Student Support Services	UW-Eau Claire	349,115	0
84.042		TRIO-Student Support Services	UW-La Crosse	365,837	0
84.042		TRIO-Student Support Services	UW-Oshkosh	355,991	0
84.042		TRIO-Student Support Services	UW-Parkside	275,393	0
84.042		TRIO-Student Support Services	UW-Platteville	355,997	0
84.042		TRIO-Student Support Services	UW-River Falls	260,863	0
84.042		TRIO-Student Support Services	UW-Stevens Point	282,049	0
84.042		TRIO-Student Support Services	UW-Stout	519,702	0
84.042		TRIO-Student Support Services	UW-Superior	267,518	0
84.042		TRIO-Student Support Services	UW Colleges	540,226	0
84.044		TRIO-Talent Search	DPI	239,786	0
84.044		TRIO-Talent Search	UW-Milwaukee	393,731	0
84.044		TRIO-Talent Search	UW-Stout	315,340	0
84.044		TRIO-Talent Search	UW-Whitewater	278,612	0
84.044		TRIO-Talent Search	UW Colleges	123,504	0
84.047		TRIO-Upward Bound	DPI	207,284	0
84.047		TRIO-Upward Bound	UW-Milwaukee	899,296	0
84.047		TRIO-Upward Bound	UW-Eau Claire	291,621	0
84.047		TRIO-Upward Bound	UW-Green Bay	660,087	0
84.047		TRIO-Upward Bound	UW-La Crosse	411,327	0
84.047		TRIO-Upward Bound	UW-River Falls	374,450	0
84.047		TRIO-Upward Bound	UW-Stevens Point	377,638	0
84.047		TRIO-Upward Bound	UW-Superior	263,429	0
84.047		TRIO-Upward Bound	UW-Whitewater	351,279	0
84.047		TRIO-Upward Bound	UW Colleges	386,763	0
84.066		TRIO-Educational Opportunity Centers	UW-Milwaukee	176,995	0
84.066		TRIO-Educational Opportunity Centers	UW-Eau Claire	235,578	0
84.066		TRIO-Educational Opportunity Centers (from UW-Eau Claire)	UW Colleges	89,810	0
84.217		TRIO-McNair Post-Baccalaureate Achievement	UW-Madison	269,483	0
84.217		TRIO-McNair Post-Baccalaureate Achievement	UW-Milwaukee	230,130	0
84.217		TRIO-McNair Post-Baccalaureate Achievement	UW-Eau Claire	228,682	0
84.217		TRIO-McNair Post-Baccalaureate Achievement	UW-River Falls	193,616	0
84.217		TRIO-McNair Post-Baccalaureate Achievement	UW-Superior	223,100	0
84.217		TRIO-McNair Post-Baccalaureate Achievement	UW-Whitewater	264,763	0
Total TRIO Cluster				11,505,079	0

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CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
84.048		Vocational Education-Basic Grants to States	WTCSB	22,745,040	20,885,501
84.069		Leveraging Educational Assistance Partnership	HEAB	1,354,462	0
84.116		Fund for the Improvement of Postsecondary Education	UW-Madison	149,567	0
84.116		Fund for the Improvement of Postsecondary Education	UW-Eau Claire	162,940	0
84.116		Fund for the Improvement of Postsecondary Education	UW-La Crosse	176,484	74,720
84.116		Fund for the Improvement of Postsecondary Education	UW-Stevens Point	58,578	0
84.116		Fund for the Improvement of Postsecondary Education	UW-Stout	57,152	0
84.116		Fund for the Improvement of Postsecondary Education	UW-Whitewater	981	0
84.116		Fund for the Improvement of Postsecondary Education	UW Colleges	146,359	0
		Total Federal Program 84.116		752,061	74,720
84.126		Rehabilitation Services-Vocational Rehabilitation Grants to States (Note 2)	DWD	55,162,296	1,401,792
84.126		Rehabilitation Services-Vocational Rehabilitation Grants to States (Note 2)	UW-Oshkosh	8,904	0
84.126		Rehabilitation Services-Vocational Rehabilitation Grants to States (Note 2)	UW-Stout	202,920	0
		Total Federal Program 84.126		55,374,120	1,401,792
84.129		Rehabilitation Long-Term Training	UW-Madison	128,932	0
84.129		Rehabilitation Long-Term Training	UW-Stout	332,416	0
		Total Federal Program 84.129		461,348	0
84.133		National Institute on Disability and Rehabilitation Research (from UW-Milwaukee)	UW-Stout	213	0
84.144		Migrant Education-Coordination Program	DPI	286,732	203,434
84.153		Business and International Education Projects	UW-La Crosse	68,199	0
84.153		Business and International Education Projects	UW-Platteville	1,123	0
84.153		Business and International Education Projects	UW-Whitewater	113,332	0
		Total Federal Program 84.153		182,654	0
84.161		Rehabilitation Services-Client Assistance Program	DATCP	193,741	0
84.169		Independent Living-State Grants	DWD	345,312	345,312
84.170		Javits Fellowships	UW-Madison	90,610	0
84.177		Rehabilitation Services-Independent Living Services for Older Individuals Who are Blind	DWD	723,912	723,912
84.181		Special Education-Grants for Infants and Families with Disabilities	DHFS	6,840,527	6,537,787
84.184		Safe and Drug-Free Schools and Communities-National Programs	DPI	323,081	0
84.184		Safe and Drug-Free Schools and Communities-National Programs	UW-Eau Claire	160,435	0
84.184		Safe and Drug-Free Schools and Communities-National Programs	UW-Stout	5,275	0
		Total Federal Program 84.184		488,791	0
84.185		Byrd Honors Scholarships	DPI	732,250	732,250
84.185		Byrd Honors Scholarships	UW-Parkside	1,500	0
		Total Federal Program 84.185		733,750	732,250

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
84.186		Safe and Drug-Free Schools and Communities-State Grants	DHFS	1,066,197	1,027,706
84.186		Safe and Drug-Free Schools and Communities-State Grants	DPI	5,853,605	5,410,181
Total Federal Program 84.186				6,919,802	6,437,887
84.187		Supported Employment Services for Individuals with Severe Disabilities	DWD	470,455	0
84.195		Bilingual Education-Professional Development	DPI	279,772	158,043
84.195		Bilingual Education-Professional Development	UW-Milwaukee	564,800	0
84.195		Bilingual Education-Professional Development	UW-Eau Claire	131,496	0
84.195		Bilingual Education-Professional Development (from UW-La Crosse)	UW-Eau Claire	20,966	0
84.195		Bilingual Education-Professional Development	UW-La Crosse	210,181	60,752
84.195		Bilingual Education-Professional Development	UW-Oshkosh	217,934	0
84.195		Bilingual Education-Professional Development	UW-Whitewater	218,799	0
Total Federal Program 84.195				1,643,948	218,795
84.196		Education for Homeless Children and Youth	DPI	708,686	524,971
84.200		Graduate Assistance in Areas of National Need	UW-Milwaukee	172,698	0
84.213		Even Start-State Educational Agencies	DPI	1,414,308	1,347,788
84.215		Fund for the Improvement of Education	UW-Eau Claire	61,620	0
84.215		Fund for the Improvement of Education	UW-Platteville	6,383	0
Total Federal Program 84.215				68,003	0
84.220		Centers for International Business Education (from UW-Madison)	UW-Whitewater	3,391	0
84.224		Assistive Technology	DHFS	1,147,000	1,004,041
84.229		Language Resource Centers	UW-Madison	316,631	0
84.234		Projects with Industry	UW-Stout	306,617	0
84.235		Rehabilitation Services Demonstration and Training Programs	DWD	72,761	72,761
84.235		Rehabilitation Services Demonstration and Training Programs	UW-Stout	26,246	0
Total Federal Program 84.235				99,007	72,761
84.243		Tech-Prep Education	WTCSB	2,198,550	2,055,727
84.257		National Institute for Literacy (from Kent State University)	WTCSB	4,750	0
84.265		Rehabilitation Training-State Vocational Rehabilitation Unit In-Service Training	DWD	78,185	0
84.281		Eisenhower Professional Development State Grants (from UW System Admin)	UW-La Crosse	16,517	0
84.281		Eisenhower Professional Development State Grants (from UW System Admin)	UW-Oshkosh	46,415	0
84.281		Eisenhower Professional Development State Grants (from UW System Admin)	UW-Platteville	87,235	0
Total Federal Program 84.281				150,167	0
84.282		Charter Schools	DPI	16,169,259	15,412,447

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
84.287		Twenty-First Century Community Learning Centers	DPI	12,332,894	11,735,212
84.287		Twenty-First Century Community Learning Centers	UW-La Crosse	14	0
		Total Federal Program 84.287		12,332,908	11,735,212
84.293		Foreign Language Assistance	DPI	5,522	0
84.298		State Grants for Innovative Programs	DPI	2,499,978	2,096,903
84.299		Urban Indian Education-Special Projects	UW-Milwaukee	529,702	0
84.318		Education Technology State Grants	DPI	5,924,450	5,296,314
84.323		Special Education-State Personnel Development	DPI	1,382,695	851,702
84.323		Special Education-State Personnel Development (from UW-Madison)	UW-River Falls	2,980	0
84.323		Special Education-State Personnel Development (from UW-Madison)	UW-Whitewater	13,917	0
		Total Federal Program 84.323		1,399,592	851,702
84.324		Research in Special Education	DHFS	(217)	0
84.324		Research in Special Education	UW-Madison	2,256	0
		Total Federal Program 84.324		2,039	0
84.325		Special Education-Personnel Development to Improve Services and Results for Children with Disabilities	UW-Madison	81,298	0
84.325		Special Education-Personnel Development to Improve Services and Results for Children with Disabilities	UW-Milwaukee	313,575	0
84.325		Special Education-Personnel Development to Improve Services and Results for Children with Disabilities	UW-La Crosse	35,475	0
		Total Federal Program 84.325		430,348	0
84.327		Special Education-Technology and Media Services for Individuals with Disabilities	UW-Madison	139,297	0
84.331		Grants to States for Incarcerated Youth Offenders	DOC	521,907	0
84.332		Comprehensive School Reform Demonstration	DPI	1,209,921	1,119,949
84.333		Demonstration Projects to Ensure Students with Disabilities Receive a Higher Education	UW-Madison	145,387	0
84.333		Demonstration Projects to Ensure Students with Disabilities Receive a Higher Education	UW-Milwaukee	203,469	0
		Total Federal Program 84.333		348,856	0
84.334		Gaining Early Awareness and Readiness for Undergraduate Programs (Note 2)	DPI	2,907,752	1,254,899
84.334		Gaining Early Awareness and Readiness for Undergraduate Programs (Note 2)	UW-Milwaukee	1,239,929	0
84.334		Gaining Early Awareness and Readiness for Undergraduate Programs (Note 2)	UW-Eau Claire	449,440	0
		Total Federal Program 84.334		4,597,121	1,254,899
84.335		Child Care Access Means Parents in School	UW-Madison	95,303	0
84.335		Child Care Access Means Parents in School	UW-Milwaukee	109,197	0
84.335		Child Care Access Means Parents in School	UW-Eau Claire	75,158	0
84.335		Child Care Access Means Parents in School	UW-River Falls	31,308	0
84.335		Child Care Access Means Parents in School	UW-Superior	6,048	0
		Total Federal Program 84.335		317,014	0
84.336		Teacher Quality Enhancement Grants (from UW System Admin)	UW-Stout	1,564	0

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
84.337		International Education-Technological Innovation and Cooperation for Foreign Information Access	UW-Madison	107,948	76,176
84.342		Preparing Tomorrow's Teachers to Use Technology	UW-Oshkosh	15,330	0
84.342		Preparing Tomorrow's Teachers to Use Technology	UW-Stevens Point	5,509	0
84.342		Preparing Tomorrow's Teachers to Use Technology (from UW-Oshkosh)	UW-Whitewater	10,265	0
Total Federal Program 84.342				31,104	0
84.344		TRIO-Dissemination Partnership Grants	UW-Milwaukee	39,538	0
84.350		Transition to Teaching	DPI	507,891	456,860
84.350		Transition to Teaching	DVA	2,020	0
Total Federal Program 84.350				509,911	456,860
84.357		Reading First State Grants	DPI	11,872,258	9,677,075
84.358		Rural Education	DPI	34,061	32,556
84.359		Early Reading First	UW-Milwaukee	370,544	0
84.365		English Language Acquisition Grants	DPI	6,240,816	6,038,957
84.366		Mathematics and Science Partnerships	DPI	2,246,383	2,034,999
84.366		Mathematics and Science Partnerships (from UW System Admin)	UW-Milwaukee	171,460	0
84.366		Mathematics and Science Partnerships	UW-Oshkosh	8,164	0
Total Federal Program 84.366				2,426,007	2,034,999
84.367		Improving Teacher Quality State Grants	DPI	44,803,919	43,307,709
84.367		Improving Teacher Quality State Grants (from UW System Admin)	UW-Eau Claire	84,812	0
84.367		Improving Teacher Quality State Grants (from UW System Admin)	UW-La Crosse	111,971	0
84.367		Improving Teacher Quality State Grants (from UW System Admin)	UW-Oshkosh	71,076	0
84.367		Improving Teacher Quality State Grants (from UW System Admin)	UW-River Falls	87,846	0
84.367		Improving Teacher Quality State Grants (from UW-Madison)	UW-Stout	1,009	0
84.367		Improving Teacher Quality State Grants (from UW System Admin)	UW-Stout	37,683	0
84.367		Improving Teacher Quality State Grants	UW-Superior	1,613	0
84.367		Improving Teacher Quality State Grants (from UW System Admin)	UW-Superior	66,945	0
84.367		Improving Teacher Quality State Grants (from UW System Admin)	UW-Whitewater	113,599	0
84.367		Improving Teacher Quality State Grants	UW System Admin	342,632	277,349
Total Federal Program 84.367				45,723,105	43,585,058
84.369		Grants for State Assessments and Related Activities	DPI	5,944,287	0
84.372		Statewide Data Systems	DPI	1,373,826	0
84.373		Special Education-Technical Assistance on State Data Collection	DPI	94,178	0
84.938		Hurricane Education Recovery	DPI	707,625	707,625
Other Federal Financial Assistance:					
N/A	84.AGR dtd 6/19/02	VIVA! E-Folio Statewide Initiative (from UW-Oshkosh)	UW-Madison	14,743	0

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CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
N/A	84.Apr-52	Earth Partnership for Schools Regional Outreach Through Facilitating Centers and Teacher Professional	UW-Madison	21,463	10,500
N/A	84.AGR dtd 8/15/2006	Higher Ed Center for Alcohol & Other Drug Abuse & Violence Prevention	UW Colleges	3,445	0
N/A	84.U203G050091	Augmented Reality Simulation Games	UW System Admin	493,655	246,484
Subtotal Direct Programs				621,602,654	503,985,442
Subgrants:					
84.002		Adult Education-Sate Grant Program (from Chippewa Technical College	UW-Eau Claire	7,844	0
84.010		Title I Grants to Local Educational Agencies (from Milwaukee Public Schools)	UW-Milwaukee	3,834	0
84.015	84.AGR dtd 12/17/04	National Resource Centers and Fellowships Program for Language and Area or Language and International Studies (from Columbia University)	UW-Madison	6,828	0
84.015	84.AGR dtd 5/13/05	National Resource Centers and Fellowships Program for Language and Area or Language and International Studies (from Cornell University)	UW-Madison	21,440	0
84.015	84.AGR dtd 12/17/04	National Resource Centers and Fellowships Program for Language and Area or Language and International Studies (from Duke University)	UW-Madison	7,800	0
84.015	84.CK 1040198	National Resource Centers and Fellowships Program for Language and Area or Language and International Studies (from Northern Illinois University)	UW-Madison	50,850	0
84.015		National Resource Centers and Fellowships Program for Language and Area or Language and International Studies (from Stanford University)	UW-Madison	17,123	0
84.015	84.AGR dtd 12/15/04	National Resource Centers and Fellowships Program for Language and Area or Language and International Studies (from Syracuse University)	UW-Madison	7,632	0
84.015	84.AGR dtd 12/15/04; CK 11408078	National Resource Centers and Fellowships Program for Language and Area or Language and International Studies (from University of California-Berkeley)	UW-Madison	40,600	0
84.015	84.AGR dtd 7/26/05	National Resource Centers and Fellowships Program for Language and Area or Language and International Studies (from University of California-Los Angeles)	UW-Madison	33,290	0
84.015	84.AGR dtd 12/15/04	National Resource Centers and Fellowships Program for Language and Area or Language and International Studies (from University of Chicago)	UW-Madison	10,300	0
84.015	84.AGR dtd 5/13/05	National Resource Centers and Fellowships Program for Language and Area or Language and International Studies (from University of Hawaii)	UW-Madison	30,500	0
84.015	84.AGR dtd 7/28/05; 12/15/04	National Resource Centers and Fellowships Program for Language and Area or Language and International Studies (from University of Michigan)	UW-Madison	26,618	0
84.015	84.AGR dtd 12/15/04	National Resource Centers and Fellowships Program for Language and Area or Language and International Studies (from University of Pennsylvania)	UW-Madison	7,800	0
84.015	84.AGR dtd 12/17/04	National Resource Centers and Fellowships Program for Language and Area or Language and International Studies (from University of Texas-Austin)	UW-Madison	10,032	0

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
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CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
84.015	84.AGR dtd 12/15/04	National Resource Centers and Fellowships Program for Language and Area or Language and International Studies (from University of Virginia)	UW-Madison	2,500	0
84.015	84.AGR dtd 12/17/05; 7/26/05	National Resource Centers and Fellowships Program for Language and Area or Language and International Studies (from University of Washington)	UW-Madison	56,400	0
84.116		Fund for the Improvement of Postsecondary Education (from Capital University)	UW-Eau Claire	475	0
84.116	84.ULRF 03-1029	Fund for the Improvement of Postsecondary Education (from University of Louisville)	UW-Milwaukee	15,355	0
84.116	84.P116M040026	Fund for the Improvement of Postsecondary Education (from University of Maryland)	UW-Milwaukee	22,664	0
84.184	84.AGR dtd 5/5/05	Safe and Drug-Free Schools and Communities-National Programs (from Cooperative Educational Service Agency #7)	UW-Extension	11,829	0
84.213		Even Start-State Educational Agencies (from Platteville Public School District)	UW-Platteville	33	0
84.215		Fund for the Improvement of Education (from Educational Partnership Initiatives, Cooperative Educational Service Agency #10)	UW-Eau Claire	378,490	0
84.215		Fund for the Improvement of Education (from Cooperative Educational Service Agency #12)	UW-La Crosse	20,051	0
84.215		Fund for the Improvement of Education (from School District of La Crosse)	UW-La Crosse	303,834	0
84.215		Fund for the Improvement of Education (from Cooperative Educational Service Agency #6)	UW-Oshkosh	74,687	0
84.215	84.U215X040082	Fund for the Improvement of Education (from Cooperative Educational Service Agency #11)	UW-River Falls	71,825	0
84.215		Fund for the Improvement of Education (from Cooperative Educational Service Agency #11)	UW-Stout	20,981	0
84.215		Fund for the Improvement of Education (from Cooperative Educational Service Agency)	UW-Whitewater	153,999	0
84.215		Fund for the Improvement of Education (from International Research and Exchange Board)	UW Colleges	17,810	0
84.215		Fund for the Improvement of Education (from Menominee County Intermediate School District)	UW Colleges	443	0
84.287		Twenty-First Century Community Learning Centers (from Milwaukee Public Schools)	UW-Milwaukee	32,055	0
84.287	84.AGR dtd 7/1/03	Twenty-First Century Community Learning Centers (from Brown County)	UW-Extension	7,901	0
84.287		Twenty-First Century Community Learning Centers (from Milwaukee Public Schools)	UW-Extension	131,115	0
84.299		Indian Education-Special Programs (from College of Menominee Nation)	UW-Oshkosh	6,628	0
84.305	84.R04-0180	Education Research, Development and Dissemination (from University of Houston)	UW-Madison	75,452	0
84.325	84.12655	Special Education-Personnel Development to Improve Services and Results for Children with Disabilities (from St. Paul Technical College)	UW-Milwaukee	5,535	0
84.326		Special Education-Technical Assistance and Dissemination to Improve Services and Results for Children With Disabilities (from St. Paul College)	UW-Stout	25,000	0
84.332	84.C004659	Comprehensive School Reform Demonstration (from Milwaukee Public Schools)	UW-Milwaukee	18,001	0

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
84.366		Mathematics and Science Partnerships (from Milwaukee Public Schools)	UW-Milwaukee	114,478	0
84.366		Mathematics and Science Partnerships (from La Crosse School District)	UW-La Crosse	103,018	0
84.367		Improving Teacher Quality State Grants (from Milwaukee Public Schools)	UW-Milwaukee	131,910	0
N/A	84.WC06; WC07	Program Review and Technical Assistance Project (from Cooperative Educational Service Agency #5)	UW-Madison	39,600	0
N/A	84.S283B060001, S2006-045	Great Lakes West Regional Comprehensive Assistance Center (from Learning Point Associates)	UW-Madison	356,076	0
N/A	84.AGR dtd 7/28/05	Workshops Entitled "First Amendment Seminar" (from Madison Metropolitan School District)	UW-Madison	8,110	0
N/A	84.IPA Washington; PIA Purcell	Intergovernmental Personnel Assignment Agreement (from Wayne State University)	UW-Madison	34,115	0
N/A	84.AGR dtd 9/03/04	Intermediate Language Curricular Improvement-Nepali (from University of Chicago)	UW-Madison	14,269	0
N/A	84.C006142; 84.C007936	Demographic Study of Children Ages 0-21 Residing in City of Milwaukee (from Milwaukee Public Schools)	UW-Milwaukee	41,281	0
N/A	84.	Milwaukee Urban Systemic Initiative (from Milwaukee Public Schools)	UW-Milwaukee	502	0
N/A	84.15525; 84.17483	Midwest Center for Postsecondary Outreach (from St. Paul Technical College)	UW-Milwaukee	130,513	0
N/A	84.ck # 427451	Series of Three Professional Development Workshops for Postsecondary Interpreters (from College of St. Catherine)	UW-Milwaukee	34	0
N/A	84.928A	Fox Valley Writing Project (from National Writing Project Corporation)	UW-Oshkosh	27,575	0
				2,737,035	0
TOTAL U.S. DEPARTMENT OF EDUCATION				624,339,689	503,985,442
U.S. CONSUMER PRODUCT SAFETY COMMISSION:					
Other Federal Financial Assistance:					
N/A	87.SO147441	State and Local Cooperative Contracts Program	DATCP	4,721	0
NATIONAL ARCHIVES AND RECORDS ADMINISTRATION:					
89.003		National Historical Publications and Records Grants	WHS	4,925	0
89.003		National Historical Publications and Records Grants	UW-Madison	9,366	0
Total Federal Program 89.003				14,291	0
Other Federal Financial Assistance:					
N/A	89.2005-073	Survey of Folk Heritage Collections in Upper Midwest	UW-Madison	2,142	0
TOTAL NATIONAL ARCHIVES AND RECORDS ADMINISTRATION				16,433	0
U.S. ELECTION ASSISTANCE COMMISSION:					
90.401		Help America Vote Act Requirements Payments	Elections Board	21,639,109	14,691,700
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:					
93.003		Public Health and Social Services Emergency Fund	DHFS	61,014	0
93.006		State and Territorial and Technical Assistance Capacity Development Minority HIV/AIDS Demonstration Program	DHFS	195,641	0

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CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
93.041		Special Programs for the Aging-Title VII, Chapter 3- Programs for Prevention of Elder Abuse, Neglect, and Exploitation	DHFS	85,777	0
93.041		Special Programs for the Aging-Title VII, Chapter 3- Programs for Prevention of Elder Abuse, Neglect, and Exploitation	UW-Oshkosh	465,070	0
		Total Federal Program 93.041		550,847	0
93.042		Special Programs for the Aging-Title VII, Chapter 2-Long Term Care Ombudsman Services for Older Individuals	DHFS	380,059	321,375
93.043		Special Programs for the Aging-Title III, Part D-Disease Prevention and Health Promotion Services	DHFS	398,119	398,119
		Aging Cluster:			
93.044		Special Programs for the Aging-Title III, Part B-Grants for Supportive Services and Senior Centers	DHFS	6,679,164	6,371,951
93.045		Special Programs for the Aging-Title III, Part C-Nutrition Services	DHFS	10,814,491	10,293,014
93.053		Nutrition Services Incentive Program	DHFS	3,291,575	3,291,575
		Total Aging Cluster		20,785,230	19,956,540
93.048		Special Programs for the Aging-Title IV and Title II- Discretionary Projects	DHFS	505,737	459,179
93.048		Special Programs for the Aging-Title IV and Title II- Discretionary Projects	UW-Milwaukee	163,611	0
		Total Federal Program 93.048		669,348	459,179
93.052		National Family Caregiver Support, Title III, Part E	DHFS	3,094,971	2,956,987
93.064		Laboratory Training, Evaluation, and Quality Assurance	UW-Madison	52,773	0
93.107		Model State-Supported Area Health Education Centers	UW-Madison	377,732	311,333
93.108		Health Education Assistance Loans (Note 18)	HEAB	0	0
93.108		Health Education Assistance Loans (Note 18)	UW-Madison	0	0
		Total Federal Program 93.108		0	0
93.110		Maternal and Child Health Federal Consolidated Programs	DHFS	558,627	318,220
93.110		Maternal and Child Health Federal Consolidated Programs	UW-Madison	1,295,257	11,279
93.110		Maternal and Child Health Federal Consolidated Programs	UW-Milwaukee	137,440	0
		Total Federal Program 93.110		1,991,324	329,499
93.113		Environmental Health	UW-Madison	16,664	0
93.113		Environmental Health	UW-Milwaukee	34,411	0
		Total Federal Program 93.113		51,075	0
93.116		Project Grants and Cooperative Agreements for Tuberculosis Control Programs	DHFS	402,955	66,063
93.127		Emergency Medical Services for Children	DHFS	55,685	0
93.130		Cooperative Agreements to States/Territories for the Coordination and Development of Primary Care Offices	DHFS	99,455	44,940
93.136		Injury Prevention and Control Research and State and Community Based Programs	DHFS	1,438,219	1,116,767
93.161		Health Program for Toxic Substances and Disease Registry	DHFS	608,052	127,310
93.165		Grants to States for Loan Repayment Program	Commerce	156,466	0
93.172		Human Genome Research	UW-Madison	762,785	0
93.173		Research Related to Deafness and Communication Disorders	UW-Madison	271,477	0

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
93.178		Nursing Workforce Diversity	UW-Oshkosh	45,770	0
93.186		National Research Service Award in Primary Care Medicine	UW-Madison	337,564	0
93.186	93.HRSA	National Research Service Award in Primary Care Medicine	UW-Madison	6,358	0
93.189		Health Education and Training Centers	UW-Madison	146,569	0
93.197		Childhood Lead Poisoning Prevention Projects-State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children	DHFS	749,729	578,685
93.197		Childhood Lead Poisoning Prevention Projects-State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children	DOJ	10,000	0
Total Federal Program 93.197				759,729	578,685
93.204		Surveillance of Hazardous Substance Emergency Events	DHFS	57,204	0
93.213		Research and Training in Complementary and Alternative Medicine	UW-Madison	1,490	0
93.225		National Research Service Awards-Health Services Research Training	UW-Madison	(3,336)	0
93.230		Consolidated Knowledge Development and Application Program	DHFS	173,167	110,894
93.234		Traumatic Brain Injury State Demonstration Grant Program	DHFS	91,182	63,704
93.235		Abstinence Education Program	DHFS	593,355	529,199
93.236		Cooperative Agreements for State Treatment Outcomes and Performance Pilot Studies Enhancement	DHFS	27,384	25,541
93.241		State Rural Hospital Flexibility Program (from UW- Madison)	UW-Stout	17,752	0
93.242		Mental Health Research Grants	UW-Madison	268,830	140,206
93.243		Substance Abuse and Mental Health Services-Projects of Regional and National Significance	DHFS	694,359	490,247
93.243		Substance Abuse and Mental Health Services-Projects of Regional and National Significance	DATCP	14,361	0
93.243		Substance Abuse and Mental Health Services-Projects of Regional and National Significance	UW-Oshkosh	77,705	0
Total Federal Program 93.243				786,425	490,247
93.247		Advanced Education Nursing Grant Program	UW-Madison	146,656	0
93.251		Universal Newborn Hearing Screening	DHFS	149,136	109,724
93.256		State Planning Grants Health Care Access for the Uninsured	DHFS	246,612	0
93.259		Rural Access to Emergency Devices Grant	DHFS	23,332	24,082
93.262		Occupational Safety and Health Program	UW-Oshkosh	11,637	0
93.263		Occupational Safety and Health-Training Grants	UW-Stout	86,114	0
93.268		Immunization Grants (Note 2)	DHFS	30,016,275	1,852,686
93.272		Alcohol National Research Service Awards for Research Training	UW-Madison	2,644	0
93.273		Alcohol Research Programs	UW-Milwaukee	128,248	0
93.275		Substance Abuse and Mental Health Services-Access to Recovery	DHFS	10,508,958	10,340,057
93.279		Drug Abuse and Addiction Research Programs	UW-Madison	49,059	0
93.282		Mental Health National Research Service Awards for Research Training	UW-Madison	941,247	0
93.283		Centers for Disease Control and Prevention-Investigations and Technical Assistance	DHFS	28,642,175	19,983,364

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CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
93.283		Centers for Disease Control and Prevention-Investigations and Technical Assistance	UW-Madison	789,759	0
93.283		Centers for Disease Control and Prevention-Investigations and Technical Assistance	UW-Extension	26,554	0
Total Federal Program 93.283				29,458,488	19,983,364
93.286		Discovery and Applied Research for Technological Innovations to Improve Human Health	UW-Madison	30,327	0
93.301		Small Rural Hospital Improvement Grant Program	UW-Madison	498,683	0
93.310		Trans-NIH Research Support	UW-Madison	312,420	0
93.358		Advanced Education Nursing Traineeships	UW-Madison	58,550	0
93.358		Advanced Education Nursing Traineeships	UW-Milwaukee	63,144	0
93.358		Advanced Education Nursing Traineeships	UW-Oshkosh	40,025	0
Total Federal Program 93.358				161,719	0
93.359		Nurse Education, Practice and Retention Grants	UW-Madison	257,298	0
93.359		Nurse Education, Practice and Retention Grants	UW-Milwaukee	13,869	0
93.359		Nurse Education, Practice and Retention Grants (from UW-Madison)	UW-Eau Claire	1,884	0
93.359		Nurse Education, Practice and Retention Grants (from UW-Madison)	UW-Green Bay	12,785	0
93.359		Nurse Education, Practice and Retention Grants (from UW-Madison)	UW-Oshkosh	31,964	0
Total Federal Program 93.359				317,800	0
93.361		Nursing Research	UW-Madison	294,390	0
93.389		National Center for Research Resources	UW-Madison	13,127,316	0
93.389		National Center for Research Resources	UW-Milwaukee	165,059	0
Total Federal Program 93.389				13,292,375	0
93.393		Cancer Cause and Prevention Research	UW-Madison	42,328	0
93.398		Cancer Research Manpower	UW-Madison	853,965	0
93.449		Ruminant Feed Ban Support Project	DATCP	132,481	0
93.556		Promoting Safe and Stable Families	DHFS	8,048,527	5,990,820
93.558		Temporary Assistance for Needy Families (Note 2)	DWD	260,830,242	131,296,917
93.563		Child Support Enforcement (Note 2)	DWD	64,950,723	48,776,167
93.564		Child Support Enforcement Research	DWD	83,439	81,895
93.566		Refugee and Entrant Assistance-State Administered Programs	DWD	3,625,127	2,774,611
93.568		Low-Income Home Energy Assistance	DOA	87,756,095	24,655,302
93.569		Community Services Block Grant	DHFS	7,747,558	7,449,864
93.571		Community Services Block Grant Formula and Discretionary Awards Community Food and Nutrition Programs	DHFS	21,679	21,679
93.571		Community Services Block Grant Formula and Discretionary Awards Community Food and Nutrition Programs (from UW-Madison)	UW-Extension	625	0
Total Federal Program 93.571				22,304	21,679
Child Care Cluster:					
93.575		Child Care and Development Block Grant (Note 2)	DWD	90,955,082	42,897,912
93.596		Child Care Mandatory and Matching Funds of the Child Care and Development Fund (Note 2)	DWD	41,389,825	40,713,866
Total Child Care Cluster				132,344,907	83,611,778

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
93.576		Refugee and Entrant Assistance-Discretionary Grants	DWD	1,409,178	1,408,353
93.576		Refugee and Entrant Assistance-Discretionary Grants	DPI	472,792	442,067
		Total Federal Program 93.576		1,881,970	1,850,420
93.590		Community-Based Child Abuse Prevention Grants	CANPB	436,987	244,363
93.592		Family Violence Prevention and Services/Grants for Battered Women's Shelters-Discretionary Grants	DHFS	1,858	787
93.597		Grants to States for Access and Visitation Programs	CANPB	140,535	124,800
93.599		Chafee Education and Training Vouchers Program	DHFS	757,411	745,479
93.600		Head Start	DWD	166,892	40,910
93.600		Head Start	UW-Oshkosh	3,889,343	0
		Total Federal Program 93.600		4,056,235	40,910
93.603		Adoption Incentive Payments	DHFS	202,313	0
93.617		Voting Access for Individuals with Disabilities-Grants to States	Elections Board	25,188	13,221
93.630		Developmental Disabilities Basic Support and Advocacy Grants	DHFS	1,333,923	684,283
93.630		Developmental Disabilities Basic Support and Advocacy Grants	UW-Stout	49,386	0
		Total Federal Program 93.630		1,383,309	684,283
93.631		Developmental Disabilities Projects of National Significance	DHFS	400,897	389,765
93.632		University Centers for Excellence in Developmental Disabilities Education, Research, and Service	UW-Madison	473,338	0
93.643		Children's Justice Grants to States	DOJ	397,716	142,785
93.645		Child Welfare Services-State Grants	DHFS	5,067,948	4,908,190
93.647		Social Services Research and Demonstration	DWD	21,783	21,783
93.648		Child Welfare Services Training Grants	UW-Green Bay	67,840	0
93.658		Foster Care-Title IV-E (Note 2)	DHFS	55,081,856	18,909,907
93.658		Foster Care-Title IV-E (Note 2)	UW-Milwaukee	(4,114)	0
93.658		Foster Care-Title IV-E (Note 2) (from UW-Green Bay)	UW-Oshkosh	196,676	0
		Total Federal Program 93.658		55,274,418	18,909,907
93.659		Adoption Assistance (Note 2)	DHFS	43,345,732	2,105,338
93.667		Social Services Block Grant (Notes 2, 15)	DHFS	45,150,719	41,231,033
93.669		Child Abuse and Neglect State Grants	DHFS	359,590	0
93.671		Family Violence Prevention and Services/Grants for Battered Women's Shelters-Grants to States and Indian Tribes	DHFS	1,608,826	1,500,794
93.674		Chafee Foster Care Independence Program	DHFS	1,968,287	1,730,960
93.767		State Children's Insurance Program (Note 2)	DHFS	96,926,014	4,410,398
93.768		Medicaid Infrastructure Grants to Support the Competitive Employment of People with Disabilities	DHFS	4,535,585	433,020
93.773		Medicare-Hospital Insurance	DVA	270,873	0
93.774		Medicare-Supplementary Medical Insurance	DVA	13,929	0
		Medicaid Cluster:			
93.775		State Medicaid Fraud Control Units (Note 2)	DOJ	925,747	0
93.776		Hurricane Katrina Relief (Note 2)	DHFS	2,182	0
93.777		State Survey and Certification of Health Care Providers and Suppliers (Note 2)	DHFS	10,947,223	0

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
93.778		Medical Assistance Program (Note 2)	DHFS	2,823,145,940	444,885,646
		Total Medicaid Cluster		2,835,021,092	444,885,646
93.779		Centers for Medicare and Medicaid Services Research, Demonstrations and Evaluations	DHFS	4,163,877	1,735,610
93.780		Grants to States for Operation of Qualified High-Risk Pools	OCI	4,422,935	4,422,935
93.786		State Pharmaceutical Assistance Programs	DHFS	471,047	465,583
93.793		Medicaid Transformation Grants	DHFS	41,135	0
93.822		Health Careers Opportunity Program	UW-Milwaukee	282,195	0
93.837		Heart and Vascular Diseases Research	UW-Madison	760,036	0
93.838		Lung Diseases Research	UW-Madison	445,102	0
93.839		Blood Diseases and Resources Research	UW-Madison	433,708	0
93.847		Diabetes, Endocrinology and Metabolism Research	UW-Madison	81,671	0
93.848		Digestive Diseases and Nutrition Research	UW-Madison	311,751	0
93.853		Extramural Research Programs in the Neurosciences and Neurological Disorders	UW-Madison	183,921	0
93.855		Allergy, Immunology and Transplantation Research	UW-Madison	638,916	0
93.855		Allergy, Immunology and Transplantation Research	UW-Oshkosh	3,269	0
		Total Federal Program 93.855		642,185	0
93.856		Microbiology and Infectious Diseases Research	UW-Madison	36,930	0
93.859		Biomedical Research and Research Training	UW-Madison	4,912,680	0
93.859		Biomedical Research and Research Training	UW-Milwaukee	111,605	17,191
		Total Federal Program 93.859		5,024,285	17,191
93.865		Child Health and Human Development Extramural Research	UW-Madison	860,078	0
93.867		Vision Research	UW-Madison	10,988	0
93.879		Medical Library Assistance	UW-Madison	1,034,679	0
93.884		Grants for Training in Primary Care Medicine and Dentistry	UW-Madison	347,787	1,666
93.888		Specially Selected Health Projects	UW-Milwaukee	90,052	0
93.889		National Bioterrorism Hospital Preparedness Program (Note 2)	DHFS	10,035,277	9,535,619
93.908		Nursing Education Loan Repayment Program	UW-Madison	17,939	0
93.912		Rural Health Care Services Outreach and Rural Health Network Development Program	UW-Madison	825,501	0
93.913		Grants to States for Operation of Offices of Rural Health	UW-Madison	196,524	0
93.917		HIV Care Formula Grants	DHFS	5,413,477	4,910,220
93.918		Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease	UW-Madison	609,358	0
93.938		Cooperative Agreements to Support Comprehensive School Health Programs to Prevent the Spread of HIV and Other Important Health Problems	DPI	971,903	384,996
93.940		HIV Prevention Activities-Health Department Based	DHFS	2,906,117	2,009,133
93.944		Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance	DHFS	392,551	0
93.945		Assistance Programs for Chronic Disease Prevention and Control	DHFS	386,875	66,667
93.946		Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs	DHFS	153,491	0
93.952		Trauma Care Systems Planning and Development	DHFS	10,160	0
93.958		Block Grants for Community Mental Health Services	DHFS	6,611,882	6,074,023
93.959		Block Grants for Prevention and Treatment of Substance Abuse	DHFS	25,519,034	23,984,297

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
93.977		Preventive Health Services-Sexually Transmitted Diseases Control Grants	DHFS	1,171,976	880,974
93.982		Mental Health Disaster Assistance and Emergency Mental Health	DHFS	188,096	187,475
93.988		Cooperative Agreements for State-Based Diabetes Control Programs and Evaluation of Surveillance Systems	DHFS	949,819	278,093
93.991		Preventive Health and Health Services Block Grant	DHFS	1,805,141	862,763
93.994		Maternal and Child Health Services Block Grant to the States	DHFS	10,584,863	6,604,548
Other Federal Financial Assistance:					
N/A	93.211-2005-M-13220; 211-2006-M17735	Adult Blood Lead Epidemiology and Surveillance (Note 16)	DHFS	23,330	0
N/A	93.200-2003-02369	Advancing HIV Prevention Initiative	DHFS	(17,294)	(15,560)
N/A	93.05IPA40243	CDC Intergovernmental Personnel Act	DHFS	516	0
N/A	93.05-0605-WI-5002; 05-0705-WI-	Clinical Lab Improvement Act	DHFS	370,885	0
N/A	93.200-2000-7252; 200-2007-M-19964	DHFS Vital Statistics (Note 16)	DHFS	343,954	0
N/A	93.D111851166	Drug and Alcohol Services Information System	DHFS	61,602	0
N/A	93.500-2004-00046C	Healthy Start Grow Smart (Note 16)	DHFS	83,332	0
N/A	93.7-312-0209818	Information Technology Technical Assistance	DHFS	80,489	0
N/A	93.223-03-4449	Mammography Quality Standards Act (Note 16)	DHFS	203,357	0
N/A	93.200-2006-15567; 52-2005-20307	National Death Index	DHFS	1,464	0
N/A	93.277-01-6068	Northrop Grumman Information Technology (Note 16)	DHFS	349,083	0
N/A	93.03IPA24515	Surgical Treatment of Obesity (Note 16)	DHFS	(240)	0
N/A	93.I236200407601	NPCR Indian Health Records Link	DHFS	2,500	0
N/A	93.	Federal Data Sharing	DWD	10,926	0
N/A	93.223-95-4073	Food Inspections	DATCP	134,018	0
N/A	93.223-95-4016	Medicated Feed Inspections	DATCP	49,826	0
N/A	93.223-9x-4008	Tissue Residue Inspections	DATCP	4,969	0
N/A	93.ACF	Grants from Administration for Children and Families	UW-Madison	20,797	0
N/A	93.NIH	Grants from National Institutes of Health	UW-Madison	953,213	180,230
N/A	93.6771914	Child Support Policy Research (from UW-Madison)	UW-Milwaukee	10,954	0
N/A	93.1U1KHP07714-01-00	Faculty Development Integrated Technology Into Nursing Education and Practice Initiative (from UW-Madison)	UW-Milwaukee	20,512	0
Subtotal Direct Programs				3,879,719,418	951,955,879
Subgrants:					
93.045	93.AGR dtd 11/11/02	Special Programs for the Aging-Title III, Part C-Nutrition Services (from Vilas County)	UW-Extension	(112)	0
93.230		Consolidated Knowledge Development and Application Program (from Focus on Community)	UW-Parkside	1,193	0
93.243	93.MOU	Substance Abuse and Mental Health Services-Projects of Regional and National Significance (from Mental Health Association in Milwaukee County)	DPI	17,000	0
93.243	93.6 H79 TI16556-01-1	Substance Abuse and Mental Health Services-Projects of Regional and National Significance (from Health Care for the Homeless, Inc.)	UW-Milwaukee	47,798	0
93.263		Occupational Safety and Health-Training Grants (from University of Illinois)	UW-Stout	1,109	0
93.268	93.00-40675	Immunization Grants (Note 2) (from City of Milwaukee)	UW-Milwaukee	1,241	0
93.276		Drug-Free Communities Support Program Grants (from Merrill Public Schools)	UW-Extension	26,362	0

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CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
93.283		Centers for Disease Control and Prevention-Investigations and Technical Assistance (from Milwaukee Public Schools)	UW-Milwaukee	47	0
93.283		Centers for Disease Control and Prevention-Investigations and Technical Assistance (from Door County Health)	UW-Oshkosh	27,273	0
93.398	93.5 R25 CA 09554-14	Cancer Research Manpower (from Oncology Nursing Society)	UW-Milwaukee	(399)	0
93.398		Cancer Research Manpower (from Stanford University)	UW-La Crosse	4,946	0
93.399	93.CA 86098-05UWI; CA114609-01UWI	Cancer Control (from Mayo Clinic)	UW-Madison	106,019	0
93.558	93.ESD05-32105-A; ESD06-13106-A	Temporary Assistance for Needy Families (Note 2) (from Milwaukee County Department of Health and Human Services)	UW-Milwaukee	20,722	0
93.558		Temporary Assistance for Needy Families (Note 2) (from Sawyer County Health & Human Services)	UW-Extension	25,034	0
93.570	93.NYSPF 06-055	Community Services Block Grant-Discretionary Awards (from National Youth Sports Corporation)	UW-Eau Claire	25,397	0
93.570		Community Services Block Grant-Discretionary Awards (from National Youth Sports Corporation)	UW-La Crosse	(4,292)	0
93.576	93.03-2021 RSI	Refugee and Entrant Assistance-Discretionary Grants (from Hmong National Development)	UW-Milwaukee	(25)	0
93.595		Welfare Reform Research, Evaluations and National Studies (from Wisconsin Early Childhood Association)	UW-Oshkosh	27,084	0
93.596	93.ESD05-62505-A; ESD06-12306-A; 40-5664-301	Child Care Mandatory and Matching Funds of the Child Care and Development Fund (Note 2) (from Milwaukee County Department of Health and Human Services)	UW-Milwaukee	80,874	0
93.596	93.AGR dtd 2/23/06; 11/20/2006	Child Care Mandatory and Matching Funds of the Child Care and Development Fund (Note 2) (from Racine Unified School District)	UW-Extension	9,869	0
93.600		Head Start (from Milwaukee Public Schools)	UW-Milwaukee	7,745	0
93.631	93.AGR dtd 3/15/06	Developmental Disabilities Projects of National Significance (from Exchange Center of Dane County, Inc.)	UW-Madison	42,043	0
93.824	93.H-06-8489	Basic/Core Area Health Education Centers (from Northern Wisconsin Area Health Education Center, Inc.)	UW-Madison	15,566	0
93.824	93.C2-6-05	Basic/Core Area Health Education Centers (from Southwest Wisconsin Area Health Education Center)	UW-Madison	84	0
93.865		Child Health and Human Development Extramural Research (from University of Michigan)	UW-Milwaukee	43,669	0
93.866	93.2003-1363	Aging Research (from University of California-Irvine)	UW-Madison	1,274,570	0
93.926	93.AGR dtd 6/24/05	Healthy Start Initiative (from Great Lakes Inter-Tribal Council, Inc.)	UW-Madison	51,326	0
93.926	93.AGR dtd 01/03/07	Healthy Start Initiative (from Great Lakes Inter-Tribal Council, Inc.)	UW-Madison	2,497	0
93.933	93.1626 9400014	Demonstration Projects for Indian Health (from Great Lakes Inter-Tribal Council)	UW-Milwaukee	30,249	0
93.958		Block Grants for Community Mental Health Services (from Magna Systems, Inc.)	DHFS	20,000	0
93.958		Block Grants for Community Mental Health Services (from Brown County Human Services)	UW-Milwaukee	4,851	0
93.959	93.07-34; 06-54; 07-34; 02/52	Block Grants for Prevention and Treatment of Substance Abuse (from Rock County Department of Human Services)	UW-Extension	67,656	0
93.969	93.S6658028706	Geriatric Education Centers (from University of Minnesota-Twin Cities)	UW-Eau Claire	89	0
93.969		Geriatric Education Centers (from Marquette University)	UW-La Crosse	889	0
93.969		Geriatric Education Centers (from Marquette University)	UW-Superior	(116)	0
93.969	93.1D31HP80007	Geriatric Education Centers (from Marquette University)	UW-Extension	16,344	0

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
N/A	93.AUCDGC04-20	Wisconsin MCH Lend Genetics Counseling Project (from Association of University Centers on Disabilities)	UW-Madison	43,274	0
N/A	93.AGR dtd 11/1/06; 88-1	Clinical Genetics Unit Subcontract for Wisconsin Genetics System (from Children's Hospital of Wisconsin)	UW-Madison	51,830	0
N/A	93.5U01CA114609-03	Community Networks Program: Spirit of Eagles (from Mayo Foundation)	UW-Madison	13,111	0
N/A	93.DO60308-4000	Fetal Alcohol Spectrum Disorders Identification and Treatment Project (from Northrop Grumman Corporation)	UW-Madison	122,758	0
N/A	93.AGR dtd 6/19/06	Katie Beckett Regional Program (from Sally Mather Associates)	UW-Madison	99,553	0
N/A	93.HHSA2902	Update the PHS Sponsored Clinical Practice Guideline (from Agency for Healthcare Research and Quality)	UW-Madison	217,940	0
N/A	93.DWD-JC-WDA-MGMT05;UWP-SBDC06;JC-UWP-SBDC07; MGMT 06	Workforce Development Center (from Kenosha County Department of Human Services)	UW-Parkside	53,773	0
N/A	93.WDC-06-44 12-19-06; WDC-07-44 12-04-6	Workforce Development Center (from Racine County Human Services Department)	UW-Parkside	248,383	0
		Subtotal Subgrants		2,845,224	0
		TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES		3,882,564,642	951,955,879
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE:					
94.003		State Commissions	DOA	154,815	20,000
94.004		Learn and Serve America-School and Community Based Programs	DPI	399,291	258,770
94.005		Learn and Serve America-Higher Education	UW-Oshkosh	13	0
94.006		AmeriCorps	DOA	3,694,176	3,675,727
94.006		AmeriCorps	UW-Parkside	38,613	0
		Total Federal Program 94.006		3,732,789	3,675,727
94.007		Planning and Program Development Grants	DOA	133,331	98,500
94.009		Training and Technical Assistance	DOA	109,675	0
94.011		Foster Grandparent/Senior Companion Cluster: Foster Grandparent Program	DHFS	1,358,613	1,233,333
		Total Foster Grandparent/Senior Companion Cluster		1,358,613	1,233,333
94.013		Volunteers in Service to America	DPI	230,685	0
94.013		Volunteers in Service to America	UW-Parkside	470,359	0
94.013		Volunteers in Service to America	UW-Extension	1,239	0
		Total Federal Program 94.013		702,283	0
		Subtotal Direct Programs		6,590,810	5,286,330
		Subgrants:			
94.005		Learn and Serve America-Higher Education (from Minnesota Higher Education Services Office)	UW-Eau Claire	1,406	0
94.005		Learn and Serve America-Higher Education (from Minnesota Higher Education Services Office)	UW-Parkside	9,877	0

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
94.006		AmeriCorps (from Jumpstart GIS, Inc.)	UW-Madison	50,724	0
94.006	94.AGR dtd 10/13/06	AmeriCorps (from Association of University Centers on Disabilities)	UW-Madison	17,180	0
94.006	94.270200; 270100	AmeriCorps (from Jumpstart for Young Children, Inc.)	UW-Eau Claire	85,663	0
		Subtotal Subgrants		<u>164,850</u>	<u>0</u>
TOTAL CORPORATION FOR NATIONAL AND COMMUNITY SERVICE				<u>6,755,660</u>	<u>5,286,330</u>
U.S. SOCIAL SECURITY ADMINISTRATION:					
Disability Insurance/SSI Cluster:					
96.001		Social Security-Disability Insurance	DHFS	25,256,790	0
96.001		Social Security-Disability Insurance (Note 16)	DWD	609,391	592,858
		Total Disability Insurance/SSI Cluster		<u>25,866,181</u>	<u>592,858</u>
Other Federal Financial Assistance:					
N/A	96.SS00-05-60008	Office Acquisition and Grants	DHFS	685,255	0
N/A	96.SS00-06-60139	Electronic Death Registration	DHFS	66,946	0
N/A	96.SS00-06-60057	Social Security Administration Death Records (Note 16)	DHFS	2,158	0
N/A	96.0600-03-60062	Social Security Enumeration (Note 16)	DHFS	135,718	0
TOTAL U.S. SOCIAL SECURITY ADMINISTRATION				<u>26,756,258</u>	<u>592,858</u>
U.S. DEPARTMENT OF HOMELAND SECURITY:					
Homeland Security Cluster:					
97.004		State Domestic Preparedness Equipment Support Program (Note 2)	DOA	8,175,148	7,359,213
97.004		State Domestic Preparedness Equipment Support Program (Note 2) (from UW System Admin)	UW-Madison	50,842	0
97.067		Homeland Security Grant Program (Note 2)	DOA	15,918,494	13,568,713
97.067		Homeland Security Grant Program (Note 2)	DOJ	689,447	0
		Total Homeland Security Cluster		<u>24,833,931</u>	<u>20,927,926</u>
97.008		Urban Areas Security Initiative (Note 2)	DOT	9,390	0
97.008		Urban Areas Security Initiative (Note 2)	DOA	4,012,709	4,012,709
		Total Federal Program 97.008		<u>4,022,099</u>	<u>4,012,709</u>
97.012		Boating Safety Financial Assistance	DNR	2,694,180	0
97.021		Hazardous Materials Assistance Program	DMA	124,587	0
97.023		Community Assistance Program State Support Services Element	DNR	148,324	0
97.029		Flood Mitigation Assistance	DMA	3,357	0
97.036		Disaster Grants-Public Assistance (Presidentially Declared Disasters)	DMA	1,658,759	1,603,284
97.039		Hazard Mitigation Grant	DMA	1,196,508	1,129,149
97.041		National Dam Safety Program	DNR	52,278	0
97.042		Emergency Management Performance Grants	DOA	2,697,928	2,697,928
97.043		State Fire Training Systems Grants	WTCSB	19,281	19,281
97.045		Cooperating Technical Partners	DNR	593,410	0
97.047		Pre-Disaster Mitigation	DMA	799,393	756,252
97.066		Homeland Security Information Technology and Evaluation Program	DOA	717,170	68,030
97.070		Map Modernization Management Support	DNR	93,015	0
97.075		Rail and Transit Security Grant Program	DOA	11,454	0
97.078		Buffer Zone Protection Program	DOA	538,714	518,538
97.088		Disaster Assistance Projects	DNR	168,831	0
97.091		Homeland Security Biowatch Program	DNR	423,233	0

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
N/A	97.000	Other Federal Financial Assistance: Immigration and Customs Enforcement	DOJ	31,770	0
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY				40,828,222	31,733,097
U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT:					
98.001		Subgrants: USAID Foreign Assistance for Programs Overseas (from Marquette University)	UW-Stevens Point	18,233	0
98.012		USAID Development Partnerships for University Cooperation and Development (from Association Liaison Office for University Cooperation in Development)	UW-Stevens Point	179,159	25,595
N/A	98.ANE-A-04-001; 90-036; 99-034; RX2050-843-03; 854-04; 854-05	East Central European Scholars Program (from Georgetown University)	UW-La Crosse	407,628	0
N/A	98.HNE-A-00-97-00059-00	UW-River Falls/Nicaragua Partnership (from American Council on Education)	UW-River Falls	39,619	0
TOTAL U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT				644,639	25,595
TOTAL INDIVIDUAL PROGRAMS AND OTHER CLUSTERS				\$ 7,334,822,051	\$ 1,977,064,330

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CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER (Note 2)</i>					
U.S. DEPARTMENT OF AGRICULTURE:					
10.001		Agricultural Research-Basic and Applied Research	UW-Madison	\$ 1,193,678	\$ 163,205
10.001		Agricultural Research-Basic and Applied Research	UW-Milwaukee	185,809	0
10.001		Agricultural Research-Basic and Applied Research	UW-Stevens Point	61,371	0
Total Federal Program 10.001				1,440,858	163,205
10.025		Plant and Animal Disease, Pest Control, and Animal Care	UW-Madison	27,957	0
10.028		Wildlife Services	UW-Madison	38,044	0
10.200		Grants for Agricultural Research, Special Research Grants	UW-Madison	2,699,384	1,291,731
10.202		Cooperative Forestry Research (from UW-Madison)	UW-Stevens Point	13,497	0
10.203		Payments to Agricultural Experiment Stations Under the Hatch Act	UW-Madison	5,046,941	0
10.206		Grants for Agricultural Research-Competitive Research Grants	UW-Eau Claire	77,482	0
10.206		Grants for Agricultural Research-Competitive Research Grants	UW-Madison	4,332,827	243,432
10.206		Grants for Agricultural Research-Competitive Research Grants	UW-Milwaukee	173,028	68,376
10.206		Grants for Agricultural Research-Competitive Research Grants	UW-Oshkosh	2,146	0
10.206		Grants for Agricultural Research-Competitive Research Grants (from UW-Madison)	UW-Oshkosh	33,684	0
10.206		Grants for Agricultural Research-Competitive Research Grants	UW-Stevens Point	73,398	0
Total Federal Program 10.206				4,692,565	311,808
10.210		Food and Agricultural Sciences National Needs Graduate Fellowship Grants	UW-Madison	160	0
10.217		Higher Education Challenge Grants	UW-Madison	102,793	438
10.224		Fund for Rural America-Research, Education, and Extension Activities	UW-Madison	50,515	10,000
10.303		Integrated Programs	UW-Madison	457,050	112,805
10.303		Integrated Programs (from UW-Extension)	UW-Superior	15,842	15,584
Total Federal Program 10.303				472,892	128,389
10.305		International Science and Education Grants	UW-Madison	8,615	0
10.500		Cooperative Extension Service (from UW-Extension)	UW-Madison	365,068	0
10.500		Cooperative Extension Service	UW-Milwaukee	36,925	0
Total Federal Program 10.500				401,993	0
10.652		Forestry Research	UW-Madison	125,666	1,359
10.652		Forestry Research	UW-Milwaukee	267	0
10.652		Forestry Research	UW-Oshkosh	19,745	0
10.652		Forestry Research	UW-Stevens Point	23,164	0
10.652		Forestry Research (from UW-Madison)	UW-Stevens Point	(40,053)	0
Total Federal Program 10.652				128,789	1,359

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<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER (Note 2)</i>					
10.664		Cooperative Forestry Assistance	UW-Madison	126,331	0
10.675		Urban and Community Forestry Program	UW-Stevens Point	9,392	0
10.675		Urban and Community Forestry Program (from UW- Madison)	UW-Stevens Point	10,367	0
Total Federal Program 10.675				19,759	0
10.680		Forest Health Protection	UW-Madison	44,758	0
10.680		Forest Health Protection	UW-Stevens Point	24,396	0
Total Federal Program 10.680				69,154	0
10.902		Soil and Water Conservation	UW-Madison	264,898	0
10.902		Soil and Water Conservation (from UW-Platteville)	UW-Madison	8,403	0
10.902		Soil and Water Conservation	UW-La Crosse	27,354	0
10.902		Soil and Water Conservation	UW-Stevens Point	1,030	0
Total Federal Program 10.902				301,685	0
10.905		Plant Materials for Conservation	UW-Superior	4,877	0
10.960		Technical Agricultural Assistance	UW-Madison	4,015	0
10.961		Scientific Cooperation and Research	UW-Madison	21,529	6,544
10.961		Scientific Cooperation and Research	UW-Stevens Point	4,423	0
Total Federal Program 10.961				25,952	6,544
N/A	10.AGR dtd 5/18/06	Vegetable Variety Trials (from UW-Extension)	UW-Madison	6,448	0
N/A	10.RD	R&D from Agricultural Research Service	UW-Madison	574,094	0
N/A	10.RD	R&D from Cooperative State Research, Education, and Extension Service	UW-Madison	231,323	67,977
N/A	10.RD	R&D from Economic Research Service	UW-Madison	115,565	83,227
N/A	10.RD	R&D from Forest Service	UW-Madison	782,648	40,909
N/A	10.RD	R&D from Natural Resources Conservation Service	UW-Madison	307,812	0
N/A	10.RD	R&D from Rural Development	UW-Madison	80,180	4,899
N/A	10.RD	R&D	UW-Madison	152,337	0
N/A	10.AG-56A2-P-06- 0029	Ecological Impacts of Winter versus Summer Logging Practices	UW-Green Bay	4,996	0
N/A	10.53-5F48-4-022, MVAC-7/04/06	Natural Resources Conservation Service August Crop Rotation	UW-La Crosse	27,901	0
Subtotal Direct R&D Grants				17,960,080	2,110,486
R&D Subgrants:					
10.200	10.2006-05990-09	Grants for Agricultural Research, Special Research Grants (from Illinois-Missouri Biotechnical Alliance)	UW-Madison	9,926	0
10.200	10.416-30-15; 416- 43-34	Grants for Agricultural Research, Special Research Grants (from Iowa State University)	UW-Madison	27,564	0
10.200	10.61-4051A; 4054D; 4063B; 4064D; 4071C; 4084SA; 4104Q; 4138K	Grants for Agricultural Research, Special Research Grants (from Michigan State University)	UW-Madison	189,340	0
10.200	10.416-43-69	Grants for Agricultural Research, Special Research Grants (from Midwest Poultry Consortium)	UW-Madison	9,693	10,000

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<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER (Note 2)</i>					
10.200	10.C0299A-L; C0340A-L	Grants for Agricultural Research, Special Research Grants (from Oregon State University)	UW-Madison	36,931	0
10.200	10.06-003399 C 00	Grants for Agricultural Research, Special Research Grants (from University of Massachusetts)	UW-Madison	14,722	0
10.200	10.Q4089042120	Grants for Agricultural Research, Special Research Grants (from University of Minnesota)	UW-Madison	27,680	0
10.200	10.C0000 7141; 4654;C00012144-1	Grants for Agricultural Research, Special Research Grants (from University of Missouri-Columbia)	UW-Madison	53,207	0
10.200	10.25-6205-0037- 007; -0040-028; - 0040-036; -0040- 037; -0040-046; - 0042-016; -0042- 026; -0042-034; 6231-0102	Grants for Agricultural Research, Special Research Grants (from University of Nebraska)	UW-Madison	59,391	0
10.200	10.RF01078531	Grants for Agricultural Research, Special Research Grants (from Ohio State University)	UW-Madison	3,713	0
10.200	10.2006-WI001B	Grants for Agricultural Research, Special Research Grants (from Rutgers University)	UW-Madison	321	0
10.200	10.61-4063D; 4104B	Grants for Agricultural Research, Special Research Grants (from Michigan State University)	UW-Milwaukee	28,711	0
10.200	10.2003-38640- 13225	Grants for Agricultural Research, Special Research Grants (from University of Nebraska)	UW-River Falls	23,772	0
10.200		Grants for Agricultural Research, Special Research Grants (from University of Michigan)	UW-Stevens Point	19,776	0
10.206	10.44526-7467; 45084-7517	Grants for Agricultural Research-Competitive Research Grants (from Cornell University)	UW-Madison	31,488	0
10.206	10.Q6286224301; Q6286224301/ MANNING; Q6286224802	Grants for Agricultural Research-Competitive Research Grants (from University of Minnesota)	UW-Madison	111,360	0
10.206	10.25-6239-0117- 002	Grants for Agricultural Research-Competitive Research Grants (from University of Nebraska)	UW-Madison	4,352	0
10.206	10.2005-1973-03	Grants for Agricultural Research-Competitive Research Grants (from University of North Carolina State University)	UW-Madison	45,276	0
10.206	10.RF00940277	Grants for Agricultural Research-Competitive Research Grants (from Ohio State University)	UW-Madison	5,775	0
10.206	10.060505/0000614	Grants for Agricultural Research-Competitive Research Grants (from University of Rhode Island)	UW-Madison	14,954	0
10.206	10.6134001	Grants for Agricultural Research-Competitive Research Grants (from Utah State University)	UW-Madison	9,784	0
10.217	10.3029-UW-USDA- 5854	Higher Education Challenge Grants (from Pennsylvania State University)	UW-Madison	12,488	0
10.219	10.2003-08005-02	Biotechnology Risk Assessment Research (from University of Illinois)	UW-Madison	10,379	0
10.227	10.LCOOCC 200701	1994 Institutions Research Program (from Lac Courte Oreilles Ojibwa Community)	UW-Madison	3,584	0
10.303	10.410-30-14; 416- 30-25	Integrated Programs (from Iowa State University)	UW-Madison	37,982	0
10.303	10.61-4169B; 4209D; 4256Q; 4273A; 4273B; 4275A	Integrated Programs (from Michigan State University)	UW-Madison	106,051	0
10.303	10.2002-1354-02	Integrated Programs (from North Carolina State University)	UW-Madison	11,110	0
10.304		Homeland Security-Agricultural (from Michigan State University)	UW-Madison	84,367	0
10.352	10.2091 Initial 05102007	Value-Added Producer Grants (from University of Vermont)	UW-Madison	2,352	0

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FOR THE YEAR ENDED JUNE 30, 2007

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER (Note 2)</i>					
10.450	10.010500-320946-09	Crop Insurance (from Mississippi State University)	UW-Madison	(117)	0
10.500	10.61-5069G	Cooperative Extension Service (from Michigan State University)	UW-Madison	13,290	0
10.500	10.25-6324-0025-301	Cooperative Extension Service (from University of Nebraska)	UW-Madison	(14)	0
10.500	10.2006-0457-26	Cooperative Extension Service (from North Carolina State University)	UW-Madison	12,686	0
10.652	10.503715	Forestry Research (from Loyola University Chicago)	UW-Madison	(19,950)	0
10.902	10.14584	Soil and Water Conservation (from Great Lakes Commission)	UW-Madison	56,817	0
10.902	10.2006-0132-000	Soil and Water Conservation (from National Fish and Wildlife Foundation)	UW-Madison	20,421	0
10.903	10.68-5F48-4-257	Soil Survey (from University of Minnesota)	UW-Madison	55,088	0
N/A	10.50-1-136	Negative Sense Viral Vectors for Improved Expression in Foreign Genes in Plants (from Biotechnology Research and Development Corporation)	UW-Madison	76,471	0
N/A	10.211	NE/NC Softwood and Hardwood Lumber Processing (from Consortium for Research on Renewable Industrial Materials)	UW-Madison	24,164	0
N/A	10.61-4295A	Enhancing Management and Profitability of Small and Mid Sized Dairy Farms (from Michigan State University)	UW-Madison	5,785	0
N/A	10.A58215	Livestock Your Way Series: Producer's Guides to Goal Setting and Management Options for Dairy and Poultry Enterprises (from Minnesota Department of Agriculture)	UW-Madison	1	0
N/A	10.SC010306-1-3	Improving Fertility in Heat Stressed Dairy Cattle (from University of Florida)	UW-Madison	(348)	0
N/A	10.03-223	Characterization of Soybean Genotypes with Partial Resistance to Sclerotinia Rot (from University of Illinois-Urbana-Champaign)	UW-Madison	(927)	0
N/A	10.AGR dtd 9/19/05; H4116311101	Use of On-Farm Culture System for Strategic Treatment of Clinical and Subclinical Intra-Mammary Infections (from University of Minnesota)	UW-Madison	22,435	0
N/A	10.IS-3647-04CR; US-3829-06R	Improvement of Quality and Nutritional Value of Muscle Foods (from US-Israel Binational Agricultural Research and Development Foundation)	UW-Madison	170,593	0
N/A	10.347	Carrot Breeding Research (from Wisconsin Carrot Growers Association)	UW-Madison	24	0
N/A	10.AGR dtd 4/14/06	Rates and Timing for Potassium for Cranberry Nutrition (from Wisconsin Cranberry Board, Inc.)	UW-Madison	5,284	0
N/A	10.1004, 1011	Onion Trials for Wisconsin (from Wisconsin Muck Farmers Association)	UW-Madison	(1,226)	0
N/A	10.CK 1003; 1005	Spruce Needle Drop: Cause and Control (from Wisconsin Nursery Association, Inc.)	UW-Madison	(553)	0
N/A	10.1027; 1026	Cranberry Phosphorus (from Wisconsin State Cranberry Growers Association)	UW-Madison	7,717	0
N/A	10.Dtd 8/28/2006	Archaeological Survey of A Proposed Development Site (from Trunk Bay Investments, LLC)	UW-Milwaukee	139	0
				1,443,829	10,000
Subtotal R&D Subgrants					
TOTAL R&D FROM U.S. DEPARTMENT OF AGRICULTURE				19,403,909	2,120,486

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CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER (Note 2)</i>					
U.S. DEPARTMENT OF COMMERCE:					
11.417		Sea Grant Support	UW-Madison	289,527	35,129
11.417		Sea Grant Support (from UW-Madison)	UW-Milwaukee	720,651	0
11.417		Sea Grant Support (from UW-Madison)	UW-Green Bay	82,358	0
11.417		Sea Grant Support (from UW-Madison)	UW-La Crosse	49,602	0
11.417		Sea Grant Support	UW-Oshkosh	28,075	0
11.417		Sea Grant Support (from UW-Madison)	UW-Stevens Point	41,863	0
11.417		Sea Grant Support (from UW-Madison)	UW-Superior	48,098	0
11.417		Sea Grant Support (from UW-Madison)	UW Colleges	22,982	0
Total Federal Program 11.417				1,283,156	35,129
11.431		Climate and Atmospheric Research	UW-Madison	301,895	0
11.440		Environmental Sciences, Applications, Data, and Education	UW-Madison	6,868,392	214,568
11.469		Congressionally Identified Awards and Projects	UW-Madison	84,932	0
11.478		Center for Sponsored Coastal Ocean Research-Coastal Ocean Program	UW-Milwaukee	173,608	0
N/A	11.DG133E06CQ00 90	Government Study in Support of a Broad Scope of National Polar-Orbiting Operational Environmental Satellite System (NPOESS) Calibrations and Validation Activities	UW-Madison	560,983	0
N/A	11.DG133E06SE431 6	Validating the Geolocation and Calibration of the VHRR Data from INSAT-3A and KALPANA-1 Satellites as a Pre- Cursor for INSAT-3D Meteorological Satellite Instrument Data Utilization	UW-Madison	53,497	0
N/A	11.DG133E06SE443 3	Participation in 2006 Texas Air Quality Study	UW-Madison	4,984	0
N/A	11.NA06OAR417001 1	FY 2006-2008 Sea Grant Program	UW-Madison	688,550	60,047
N/A	11.RA133R-07-SE- 2465	HSRL Support	UW-Madison	8,906	0
Subtotal Direct R&D Grants				10,028,903	309,744
R&D Subgrants:					
11.417	11.07-01-062	Sea Grant Support (from University of Mississippi)	UW-Madison	17,729	0
11.419	11.WCMP 10/17/03	Coastal Zone Management Administration Awards (from Southeast Wisconsin Regional Planning Commission)	UW-Parkside	2,148	0
11.429		Marine Sanctuary Program (from Consortium for Oceanographic Research and Education)	UW-Milwaukee	27,055	0
11.478		Center for Sponsored Coastal Ocean Research-Coastal Ocean Program (from University of Michigan)	UW-Green Bay	10,027	0
11.609	11.2005-06185-01	Measurement and Engineering Research and Standards (from University of Illinois-Urbana-Champaign)	UW-Madison	38,843	0
N/A	11.AGR dtd 1/31/06	Determining Bluff Recession Rates in Bayfield County (from Bayfield County, WI)	UW-Madison	21	0
N/A	11.AGR dtd 7/26/02	Alternative Cover Assessment Program (from Desert Research Institute)	UW-Madison	2,614	0
N/A	11.AGR dtd 9/23/04; 12/13/06	Stream-of-Variation Analysis System for Multistage Manufacturing Processes (from Dimensional Control Systems, Inc.)	UW-Madison	93,308	0
N/A	11.AGR dtd 02/07/06	Great Lakes Observing System Technical Assistance-Data Management and Communications (from Great Lakes Commission)	UW-Madison	3,074	0
N/A	11.AGR dtd 10/1/04; C005672	Project 20/20 Grant (from Milwaukee Public Schools)	UW-Madison	17,003	0

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CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER (Note 2)</i>					
N/A	11.10229139	Measurement and Analysis of Organic Carbon, Elemental Carbon and Particle-Phase Organic Compounds in Particulate Matter Samples Collected During Asian Brown Cloud Study (from University of California-San Diego)	UW-Madison	78,269	0
N/A	11.AGR dtd 1/13/06	E-Business Institute Partnership Agreement (from Wisconsin Center for Manufacturing and Productivity)	UW-Madison	200,761	0
N/A	11.PSA 4716 FRS 523605	Fine-Scale Lake Trout Spawning Habitat Mapping at Lake Michigan's Mid-Lake Reefs (from University of Connecticut)	UW-Milwaukee	(905)	0
N/A	11.Dtd 10/1/2003	Project 20/20 - Year 3 (from Milwaukee Public Schools)	UW-Milwaukee	21,554	0
Subtotal R&D Subgrants				511,501	0
TOTAL R&D FROM U.S. DEPARTMENT OF COMMERCE				10,540,404	309,744
U.S. DEPARTMENT OF DEFENSE:					
12.300		Basic and Applied Scientific Research	UW-Madison	1,829,505	49,811
12.300		Basic and Applied Scientific Research	UW-Milwaukee	328,130	120,944
Total Federal Program 12.300				2,157,635	170,755
12.420		Military Medical Research and Development	UW-Madison	4,545,970	131,068
12.431		Basic Scientific Research	UW-Madison	2,112,004	806,991
12.431		Basic Scientific Research	UW-La Crosse	24,084	0
12.431		Basic Scientific Research	UW-Stevens Point	14,549	0
Total Federal Program 12.431				2,150,637	806,991
12.630		Basic, Applied, and Advanced Research in Science and Engineering	UW-Madison	1,420,191	645,171
12.800		Air Force Defense Research Sciences Program	UW-Madison	2,251,550	0
12.901		Mathematical Sciences Grants Program	UW-Madison	46,300	0
12.901		Mathematical Sciences Grants Program	UW-Milwaukee	79,278	0
Total Federal Program 12.901				125,578	0
12.910		Research and Technology Development	UW-Madison	233,781	0
12.910		Research and Technology Development	UW-Milwaukee	747,793	0
Total Federal Program 12.910				981,574	0
N/A	12.RD	R&D from Army	UW-Madison	3,744,791	865,767
N/A	12.RD	R&D from Navy	UW-Madison	361,971	0
N/A	12.RD	R&D from Air Force	UW-Madison	1,210,592	753,944
N/A	12.RD	R&D from Defense Advanced Research Projects Agency	UW-Madison	(6,776)	0
N/A	12.RD	R&D	UW-Madison	236,728	26,800
N/A	12.W56HZV-04-C-0784	Advanced Rapid Manufacturing of Lightweight Materials and Components for Military Applications	UW-Milwaukee	102,036	0
N/A	12.RD	R&D from Army Corps of Engineers	UW-La Crosse	25,241	0
N/A	12.CK dtd 5/5/04;	Chicago Canal Dispersal	UW Colleges	1,466	0
Subtotal Direct R&D Grants				19,309,184	3,400,496
R&D Subgrants:					
12.300	12.104383; 105019	Basic and Applied Scientific Research (from University of Southern California)	UW-Madison	293,917	0
12.300		Basic and Applied Scientific Research (from Brandt Innovative Technologies, Inc.)	UW-Milwaukee	12,920	0
12.300	12.A-7998-S1	Basic and Applied Scientific Research (from Georgia Institute of Technology)	UW-Milwaukee	2,470	0

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<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER (Note 2)</i>					
12.420	12.06-SC-DOD-1001	Military Medical Research and Development (from Duke University)	UW-Madison	87,485	0
12.420	12.AGR dtd 4/26/06; 215	Military Medical Research and Development (from Research Foundation of State University of New York)	UW-Madison	(60)	0
12.800	12.R00730	Air Force Defense Research Sciences Program (from Florida State University)	UW-Madison	30,747	0
12.800	12.S0179704	Air Force Defense Research Sciences Program (from University of California-Santa Cruz)	UW-Madison	46,929	0
12.910	12.AGR dtd 12/17/04	Research and Technology Development (from Medical College of Wisconsin, Inc.)	UW-Madison	16,576	0
12.910	12.N66001-04-1-8923	Research and Technology Development (from Medical College of Wisconsin, Inc.)	UW-Milwaukee	1,775	0
N/A	12.AGR dtd 10/3/05	FY 2006 Junior Science and Humanities Symposium (from Academy of Applied Science)	UW-Madison	650	0
N/A	12.AGR dtd 12/21/06	2007 Junior Science, Engineering and Humanities Symposium (from Academy of Applied Science)	UW-Madison	14,403	0
N/A	12.MDA972-03-9-0002-02	Wavelength-Stabilized Aluminum-Free Active Super High Efficiency Diodes for Pumping Nd (from Alfalight, Inc.)	UW-Madison	81,739	0
N/A	12.035785-00	YBCO Coated Conductors with Reduced AC Losses (from American Superconductor Corporation)	UW-Madison	15,189	0
N/A	12.AGR dtd 1/23/04; 12/02/04	Hybrid Cooler System for Superconducting Electronics (from Atlas Scientific)	UW-Madison	89,975	0
N/A	12.9500008564	Poirot Integrated Learning (from BBNT Solutions, LLC)	UW-Madison	118,477	0
N/A	12.AGR dtd 11/30/04; 1/26/07; 10/15/06; 4/12/05	High Frequency Memos Based TWTS Using Novel Interaction Circuits and Beam Sources (from Calabazas Creek Research, Inc.)	UW-Madison	123,889	0
N/A	12.119528-1140027	Static Analysis to Empower Model Checking for Distributed Programs (from Carnegie Mellon University)	UW-Madison	119,458	0
N/A	12.04524-04-056	Materials Working Group for NRL Laser IFE Program (from Commonwealth Technology, Inc.)	UW-Madison	29,574	0
N/A	12.426572; 427021; 427577	Model Development for Laser Induced Stresses (from Commonwealth Technology, Inc.)	UW-Madison	34,022	0
N/A	12.AGR dtd 12/20/04	Enhancement of Spray Cooling for High Heat Flux Electronics (from Cray Research)	UW-Madison	(30,443)	0
N/A	12.224058-52347	Improving Small Engine Electric Generators by CFD Modeling and Experiments (from Fibertek)	UW-Madison	1,832	0
N/A	12.AGR dtd 12/04/06	Semantics-Aware Malware Detection (from Grammatech, Inc.)	UW-Madison	154,455	0
N/A	12.KSE0708	In-Situ Repair of TI 6-2-4-2SI Structures (from Keystone Synergistic Enterprise)	UW-Madison	22,536	0
N/A	12.4500260467	Analog to Information (from L-3 Communications Corporation)	UW-Madison	134,377	0
N/A	12.3051283	CFD Modeling for Ion Mobility Spectroscopy (from Massachusetts Institute of Technology)	UW-Madison	24,656	0
N/A	12.3097295	Multichannel Statistical Signal Processing (from Massachusetts Institute of Technology)	UW-Madison	51,407	0
N/A	12.MII-2002-01	Modeling for Optimization of Template Fabrication Process (from Molecular Imprints, Inc.)	UW-Madison	217	0
N/A	12.N000140210024	Effect of Grain Boundary Structures on Oxide Growth and Stability in Extreme Environments (from Nace International)	UW-Madison	37,134	0
N/A	12.02-116-220131	Subcellular Responses to Narrowband and Wideband Radio Frequency Radiation (from Old Dominion University Research Foundation)	UW-Madison	83,571	0
N/A	12.27-001252	Bootstrap Learning (BL) (from SRI International)	UW-Madison	10,129	0
N/A	12.71-000107	Cyber-Threat Analytics (CYBERTA) (from SRI International)	UW-Madison	72,382	0
N/A	12.41644-100206-01R0	Efficient, Tunable Terahertz Source (from Structured Materials Industries)	UW-Madison	312	0

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CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER (Note 2)</i>					
N/A	12.AGR dtd 9/13/06	Ranging and Acuity Enhancement for Terahertz Imaging Spectrometers (from Ter-X, LLC)	UW-Madison	29,919	0
N/A	12.88-1	Synthesis and Directed Assembly of Functional Block Copolymers for Device-Specific Nanopatter Structures (from University of California-Los Angeles)	UW-Madison	31,903	0
N/A	12.AGR 9/30/06	Microfluidics and Cellular Assays (from University of California-Irvine)	UW-Madison	34,131	0
N/A	12.3000680789	Microfluidics and Cellular Assays (from University of Michigan)	UW-Madison	82,743	0
N/A	12.19192-S2	Single Protein Actuation, Readout and Transduction of Affinity in Nanospace (from Vanderbilt University)	UW-Madison	74,407	0
N/A	12.70003-UWM	Engineered Tissue Constructs: Artificial Lymph Node (from Vax Design Corporation)	UW-Madison	(2,630)	0
N/A	12.07-085-NM	Carbon Nanotube Antenna (from RF Nano Corporation)	UW-Milwaukee	12,353	0
N/A	12.G-7424-1	Theoretical and Numerical Study of Altocumulus Clouds (from Colorado State University)	UW-Milwaukee	86,419	0
N/A	12.MVAC-06/09/05	Historic Preservation Fund Grants-In-Aid (from Strathmorph Inc.)	UW-La Crosse	2,856	0
N/A	12.MVCA#06/02/13	Historic Preservation Fund Grants-In-Aid (from Goodwin & Associates)	UW-La Crosse	8,394	0
		Subtotal R&D Subgrants		2,043,195	0
		TOTAL R&D FROM U.S. DEPARTMENT OF DEFENSE		21,352,379	3,400,496
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT:					
R&D Subgrants:					
N/A	14.Dtd 6/1/2004	General Research and Technology Activity (from The National Academies)	UW-Milwaukee	1,466	0
		TOTAL R&D FROM U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT		1,466	0
U.S. DEPARTMENT OF THE INTERIOR:					
15.608		Fish and Wildlife Management Assistance	UW-Stevens Point	23,854	0
15.608		Fish and Wildlife Management Assistance (from UW-Milwaukee)	UW-Stevens Point	10,920	0
		Total Federal Program 15.608		34,774	0
15.628		Multi-State Conservation Grants	UW-Stevens Point	18,722	0
15.630		Coastal Program	UW-Madison	12,025	6,500
15.805		Assistance to State Water Resources Research Institutes	UW-Madison	153,802	0
15.807		Earthquake Hazards Reduction Program	UW-Madison	52,509	0
15.808		U.S. Geological Survey-Research and Data Collection	UW-Madison	395,234	0
15.808		U.S. Geological Survey-Research and Data Collection	UW-Milwaukee	10,000	0
15.808		U.S. Geological Survey-Research and Data Collection	UW-La Crosse	(468)	0
15.808		U.S. Geological Survey-Research and Data Collection	UW-Stevens Point	179,715	0
		Total Federal Program 15.808		584,481	0

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<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER (Note 2)</i>					
15.809		National Spatial Data Infrastructure Cooperative Agreements Program	UW-Milwaukee	(877)	0
15.810		National Cooperative Geologic Mapping Program	UW-Eau Claire	12,363	0
15.811		Gap Analysis Program	UW-Stevens Point	30,270	0
15.904		Historic Preservation Fund Grants-In-Aid	UW-La Crosse	(7,584)	0
15.912		National Historic Landmark	UW-La Crosse	799	0
15.916		Outdoor Recreation-Acquisition, Development and Planning	UW-La Crosse	6,634	0
15.978		Upper Mississippi River System Long Term Resource Monitoring Program	UW-La Crosse	628,193	0
N/A	15.RD	R&D from U.S. Fish and Wildlife Service	UW-Madison	7,512	0
N/A	15.RD	R&D from U.S. Geological Survey	UW-Madison	61,706	0
N/A	15.RD	R&D from National Park Service	UW-Madison	243,753	0
N/A	15.RD	R&D	UW-Madison	40,831	0
N/A	15.R2340040061	Wildlife Habituation: Automated Bibliography and Workshop/Symposium	UW-Madison	848	0
N/A	15.MVAC	NCRS	UW-La Crosse	46,339	0
N/A	15.04ERSA0513	VNP Fire Study	UW-La Crosse	6,762	0
N/A	15.J238005086	Assessment of Water Resources	UW-Stevens Point	47,973	0
N/A	15.5POWI060 & 5POWI060A	Macroinvertebrate Biomonitorin	UW-Stevens Point	2,420	0
N/A	15.301816 M1115	Sea Lamprey Assessment Peshtigo, Oconto and Twin Rivers	UW Colleges	810	0
N/A	15.050906	Man National Stop Aquatic Hitchhikers (from UW-Madison)	UW Colleges	49,841	0
Subtotal Direct R&D Grants				2,034,906	6,500
R&D Subgrants:					
15.507		Water 2025 (from Grand Valley State University)	UW-Stout	9,616	0
15.904		Historic Preservation Fund Grants-In-Aid (from City of Spearfish, South Dakota)	UW-La Crosse	(632)	0
15.904		Historic Preservation Fund Grants-In-Aid (from South Dakota Historic Preservation Office)	UW-La Crosse	(180)	0
N/A	15.AV03-WI01; AV03-WI01, MOD 1	Full Membership of WisconsinView in AmericaView Inc. (from AmericaView, Inc.)	UW-Madison	58,160	0
N/A	15.080300-331661-01	4-H Wildlife Habitat Evaluation Program 2006 National Invitational (from Mississippi State University)	UW-Madison	23,767	0
N/A	15.CA 06-07; CA 06-08	Development of Remote Sensing Protocols for Long-Term Monitoring of Parks in National Capital Region (from University of Maryland)	UW-Madison	36,780	0
N/A	15.R6290040004	Determine Paleo-Fire Regimine as Basis for Native Plant Community Restoration (from University of Minnesota)	UW-Madison	2,053	0
N/A	15.R2105040049	State of Knowledge and Future Monitoring of White-Tailed Deer Browsing Impacts in Great Lakes Network (from University of Minnesota)	UW-Madison	20,381	0
N/A	15.D1896271024	Terrestrial Vegetation Structure and Dynamics (from University of Minnesota)	UW-Madison	(115)	0
N/A	15.J2105050030	1983-2005 Lichen Elemental Studies in National Park Service Great Lakes Network (from University of Minnesota)	UW-Madison	6,653	0
N/A	15.AGR dtd 11/24/07	Control and Compensation: Strategies for Managing Wolves (from Wildlife Conservation Society)	UW-Madison	(4,544)	0

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<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER (Note 2)</i>					
N/A	15.301813J224	Lake Trout Reproduction at Lake Michigan's Mid-Lake Reefs (from Great Lakes Fishery Commission)	UW-Milwaukee	31,040	7,280
		Subtotal R&D Subgrants		182,979	7,280
TOTAL R&D FROM U.S. DEPARTMENT OF THE INTERIOR				2,217,885	13,780
U.S. DEPARTMENT OF JUSTICE:					
N/A	16.2004-IJ-CX-K036	Modeling Electric Current Flow Through Human Body	UW-Madison	80,349	0
N/A	16.3L-USA25-0077; 4L-USA19-0104; 5W- USA44-0097	Services of Expert Advisor	UW-Madison	56,317	0
N/A	16.2005-JL-FX-0066	Taking Fast to Scale: Preventing Youth Violence and Delinquency	UW-Madison	330,182	121,943
		Subtotal Direct R&D Grants		466,848	121,943
16.541		R&D Subgrants: Part E - Developing, Testing and Demonstrating Promising New Programs (from Safe and Sound, Inc.)	UW-Milwaukee	5,609	0
16.560	16.C0000 5184-1	National Institute of Justice Research, Evaluation, and Development Project Grants (from University of Missouri-Columbia)	UW-Madison	10,843	0
		Subtotal R&D Subgrants		16,452	0
TOTAL R&D FROM U.S. DEPARTMENT OF JUSTICE				483,300	121,943
U.S. DEPARTMENT OF LABOR:					
N/A	17.AGR dtd 10/5/1999; 10/6/1999	R&D Subgrants: Grow Project (from Workforce Development Board of South Central Wisconsin)	UW-Madison	60,597	0
N/A	17. 10/5/1977	Supporting Jobs with a Future (from Workforce Development Board of South Central Wisconsin)	UW-Madison	83	0
N/A	17. 10/6/1940	Technical Support Contact (from Workforce Development Board of South Central Wisconsin)	UW-Madison	35,507	0
TOTAL R&D FROM U.S. DEPARTMENT OF LABOR				96,187	0
U.S. DEPARTMENT OF STATE:					
N/A	19.S-LMAQM007- GR-018	Program in U.S. Administrative Law and Regulatory Practices	UW-Madison	77,876	0
		Subtotal Direct R&D Grants		77,876	0
N/A	19.66773/CIA	R&D Subgrants: Detection of Deception in High-Stakes Lying: Affective and Cognitive Neuroscience Approaches (from Mitre Corp)	UW-Madison	475,839	0
N/A	19.MOU dtd 2/22/06	Elementary School Curriculum Development and Teacher Education Project for Azerbaijan (from American Councils for International Education)	UW-Madison	416	0
		Subtotal R&D Subgrants		476,255	0
TOTAL R&D FROM U.S. DEPARTMENT OF STATE				554,131	0
U.S. DEPARTMENT OF TRANSPORTATION:					
20.601		Alcohol Traffic Safety and Drunk Driving Prevention Incentive Grants (from UW System Admin)	UW-Oshkosh	1,077	0
20.601	DTOS59-06-G-0031	Alcohol Traffic Safety and Drunk Driving Prevention Incentive Grants	UW-Superior	201	0
Total Federal Program 20.601				1,278	0

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<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER (Note 2)</i>					
20.701	20.DTRT06-G0020	University Transportation Centers Program	UW-Madison	158,611	0
N/A	20.DTFH61-03-P-00275	Development of Specification Test and Criterion for Fatigue of Asphalt Binders	UW-Madison	24,883	0
N/A	20.DTRS99-G-0005	Optimization of Transportation Investment and Operations	UW-Madison	963,388	276,527
N/A	20.OAR-SG-2000364	Ballast Water Facility	UW-Superior	278,511	145,014
N/A	20.DTOS59-05-G-0019; 0020	Rail Study	UW-Superior	843,403	584,430
N/A	20.DTRS99-G-0005	Midwest Regional University Transportation Center Rail (from UW-Madison)	UW-Superior	54,651	21,007
Subtotal Direct R&D Grants				2,324,725	1,026,978
R&D Subgrants:					
20.205	20.20940	Highway Planning and Construction (Note 2) (from Ohio Department of Transportation)	UW-Madison	75,019	32,265
20.205	20.TPF-081	Highway Planning and Construction (Note 2) (from Iowa Department of Transportation)	UW-Milwaukee	(874)	0
20.205		Highway Planning and Construction (Note 2) (from Midwest Regional Transportation Center)	UW-Milwaukee	24,952	0
20.205		Highway Planning and Construction (Note 2) (from CH2M Hill, Inc.)	UW-La Crosse	7,786	0
20.205		Highway Planning and Construction (from Minnesota Department of Transportation)	UW-La Crosse	864	0
20.701	20.AL-26-7021	University Transportation Centers Program (from University of Alabama-Birmingham)	UW-Milwaukee	5,290	0
N/A	20.HR 20-7(222)	Evaluation of the Flashing Yellow Arrow Permissive Left-Turn Indication Field Implementation from National Academy of Sciences)	UW-Madison	55,105	0
N/A	20.86100	Safety and Operational Characteristics of Two-Way Left-Turn Lanes (from Minnesota Department of Transportation)	UW-Madison	(13,069)	0
N/A	20.84374	Volume Threshold for Installing Bridge Approach Guardrail (from Minnesota Department of Transportation)	UW-Madison	(1,375)	0
N/A	20.20252	Upper Midwest Freight Corridor Study (from Ohio Department of Transportation)	UW-Madison	1,660	0
N/A	20.07-015	Byproduct User Guidelines Update (from University of New Hampshire)	UW-Madison	71,303	0
N/A	20.07-1366	Alternative Aircraft and Airfield Deicing and Anti-Icing Formulations with Reduced Aquatic Toxicity and Biological Oxygen Demand (from University of South Carolina)	UW-Madison	28,024	0
N/A	20.04-1463004	Evaluation of Use and Effectiveness of Wildlife Crossings (from Utah State University)	UW-Madison	13,375	0
N/A	20.UWM000	Wisconsin-Madison Asphalt Research Consortium Agreement (from Western Research Institute)	UW-Madison	89,203	0
N/A	20.DTOS59-06-G-0031	Ballast Water Facility (from Saint Lawrence Seaway Development Corporation)	UW-Superior	346,196	238,564
Subtotal R&D Subgrants				703,459	270,829
TOTAL R&D FROM U.S. DEPARTMENT OF TRANSPORTATION				3,028,184	1,297,807
GENERAL SERVICES ADMINISTRATION:					
R&D Subgrants:					
N/A	39.AGR dtd 7/11/06	Design and Development of Digital Talking Book System (from Humanware)	UW-Madison	46,572	0
TOTAL R&D FROM GENERAL SERVICES ADMINISTRATION				46,572	0

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<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER (Note 2)</i>					
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION:					
43.001		Aerospace Education Services Program (from UW-Green Bay)	UW-Madison	7,376	0
43.001		Aerospace Education Services Program (from UW-Green Bay)	UW-Milwaukee	5,267	0
43.001		Aerospace Education Services Program	UW-La Crosse	5,000	0
43.001		Aerospace Education Services Program (from UW-Green Bay)	UW-La Crosse	5,524	0
43.001		Aerospace Education Services Program (from UW-Milwaukee)	UW-La Crosse	25,709	0
43.001		Aerospace Education Services Program (from UW-Green Bay)	UW-Oshkosh	3,488	0
43.001		Aerospace Education Services Program	UW-Parkside	7,588	0
		Total Federal Program 43.001		59,952	0
43.002		Technology Transfer	UW-La Crosse	12,231	0
N/A	43.RD	R&D from Ames Research Center	UW-Madison	249,661	0
N/A	43.RD	R&D from Glenn Research Center	UW-Madison	136,798	0
N/A	43.RD	R&D from Goddard Space Flight Center	UW-Madison	5,752,295	282,893
N/A	43.RD	R&D from Jet Propulsion Laboratory	UW-Madison	193,786	0
N/A	43.RD	R&D from Langley Research Center	UW-Madison	431,504	0
N/A	43.RD	R&D from Marshall Space Flight Center	UW-Madison	567,527	0
N/A	43.RD	R&D from NASA Headquarters	UW-Madison	629,439	272,980
N/A	43.NNX06AH886	2nd National Phenology Network (NPN) Planning Workshop	UW-Milwaukee	5,000	0
N/A	43.NAG5-13437	Quantitative Morphology of Mars Pathfinder Rocks and Correlation with Multispectral Data	UW-Green Bay	11,648	0
	43.NNG05GL66G	A Terrestrial Library of Mars' Sedimentary Characteristics	UW-Green Bay	59,985	0
N/A	43.NGC 891; NM00710076	R&D from Jet Propulsion Laboratory	UW-Whitewater	23,356	0
N/A	43.NNG05-GH31H	FOX New Bidentate Ligands Etc (from UW-Green Bay)	UW Colleges	3,460	0
		Subtotal Direct R&D Grants		8,136,642	555,873
R&D Subgrants:					
43.001	43.P757047-CO-02	Aerospace Education Services Program (from University of Miami)	UW-Madison	84,341	0
43.001		Aerospace Education Services Program (from WI Space Aerospace Grant Consortium)	UW-La Crosse	66,634	0
N/A	43.AGR dtd 1/23/04	Two Stage Pulse-Tube for Spaceport of Liquid Hydrogen (from Atlas Scientific)	UW-Madison	5,891	0
N/A	43.76	Demonstration of the Millimeter-Wave Bolometric (from Brown University)	UW-Madison	81,257	0
N/A	43.1289017	Tahoe 2006 Mission (from California Institute of Technology)	UW-Madison	50,222	0
N/A	43.1282620	Spitzer Cycle 2 Program (from California Institute of Technology)	UW-Madison	36,683	0
N/A	43.EP-68589	Investigating Morphological and Isotopic Biosignatures of Terrestrial Iron Bacteria-A (from Indian University)	UW-Madison	3,350	0
N/A	43.AGR dtd 04/16/2007	Novel Instrumentation for Rocket Propulsion System (from Los Gatos Research, Inc.)	UW-Madison	423	0
N/A	43.DO14224-1300; 35010-1300; 37393-1300; 57236-1300; 2060; 112087-1100; 70499-1300; 75821-1300; 8466	Continued Development and Testing of ST5000 Start Tracker (from Northrup Grumman Corporation)	UW-Madison	412,759	0

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<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER (Note 2)</i>					
N/A	43.AGR dtd 3/03/05	In-Situ/In-Flight Detection of Fluorescent Proteins using Imaging Spectroscopy Sensors (from Opto-Knowledge Systems, Inc.)	UW-Madison	142,895	0
N/A	43.OTC-GS-0152-1; OTC-GS0176-2	Wavelength-Agile Optical Rocket Propulsion Sensor (from Orbital Technologies)	UW-Madison	34,950	0
N/A	43.AGR dtd 1/23/06	Non-Ambipolar Election Source (from Phoenix Nuclear Labs, LLC)	UW-Madison	35,431	0
N/A	43.AGR dtd 10/1/03	Monitoring Mutational Load: Novel Biodosimetry Method for Measuring Radiation-Induced Genetic Damage (from Promega Corporation)	UW-Madison	33,344	0
N/A	43.4400102232	Research on Accuracy of NNP Platform as a Cloud Observing System (from Science Applications International Corporation)	UW-Madison	1,822	0
N/A	43.4400096454	Support for Near Real-Time Aerosol Transport for Infusion of Data into Environmental Applications (from Science Applications International Corporation)	UW-Madison	30,407	0
N/A	43.4400058038	Professional Technical Services for Asratess (from Science Applications International Corporation)	UW-Madison	68,723	0
N/A	43.4400071484	Advanced Satellite Aviation-Weather Product Tasks (from Science Applications International Corporation)	UW-Madison	77,668	0
N/A	43.2616-06-058	Task 1-014 Continuation of Advanced Satellite Aviation Weather-Products Research (from Science Systems and Applications, Inc.)	UW-Madison	32,988	0
N/A	43.TM4-5001X	Clumpy Outflows from Hot Stars and Their X-Ray Signatures (from Smithsonian Astrophysical Observatory)	UW-Madison	20,291	0
N/A	43.G07-8001B	Monitoring the Super-Soft Source State and Many Optical Novae in the Core of M31 (from Smithsonian Astrophysical Observatory)	UW-Madison	13,256	0
N/A	43.G07-8040X	The Ring of Fire: Constraining the Jet Power of Cygnus X-1 From its Shocked Shell (from Smithsonian Astrophysical Observatory)	UW-Madison	20,714	0
N/A	43.DD6-7038X	RS Ophiuchi in Outburst (from Smithsonian Astrophysical Observatory)	UW-Madison	14,800	0
N/A	43.GO4-5015A	Using LETG Spectra to Probe Anomalous Heating in Upper Atmospheres of B Stars (from Smithsonian Astrophysical Observatory)	UW-Madison	14,478	0
N/A	43.HST-AR-09917- 02-A	Fate of Luminous Compact Blue Galaxies: Environmental Approach (from Space Telescope Science Institute)	UW-Madison	1,825	0
N/A	43.HST-AR- 09939.01-A	Flows, Turbulence and Mixing (from Space Telescope Science Institute)	UW-Madison	1,613	0
N/A	43.HST-AR- 10682.01-A	Tracing Baryons in Warm-Hot Intergalactic Medium with Broad Ly-Alpha Absorption (from Space Telescope Science Institute)	UW-Madison	41,506	0
N/A	43.HST-GO- 10242.01-A; 03-A	Pre-History of Starburst: Deep Imagining of IC 10 (from Space Telescope Science Institute)	UW-Madison	37,027	0
N/A	43.HST-GO-10248- 09A	Current Star Formation in Young, Compact Clusters in Small Magellanic Cloud (from Space Telescope Science Institute)	UW-Madison	13,297	0
N/A	43.HST-GO- 10396.01-A; 12A	Star Clusters, Stellar Populations and Evolution of Small Magellanic Cloud (from Space Telescope Science Institute)	UW-Madison	14,219	0
N/A	43.HST-GO- 10520.02-A	Resolving the Complex Star Formation History of the Leo I Dwarf Spheroidal Galaxy (from Space Telescope Science Institute)	UW-Madison	1,019	0
N/A	43.HST-GO- 10546.04A	The Filaments of NGC 1275 (from Space Telescope Science Institute)	UW-Madison	8,152	0
N/A	43.HST-GO- 10584.04-A	Link Between X-Ray Source and Stellar Populations in M81 (from Space Telescope Science Institute)	UW-Madison	6,809	0

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<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER (Note 2)</i>					
N/A	43.HST-GO-10590.06-A	Star Formation History of an Unmerged Fragment: The Leo A Dwarf Galaxy (from Space Telescope Science Institute)	UW-Madison	14,925	0
N/A	43.HST-GO-10805	ACS Imaging of Uranus Atmosphere New Equinox (from Space telescope Science Institute (from Space Telescope Science Institute)	UW-Madison	45,736	0
N/A	43.6125	Polarimeter on Chip: Antenna-Coupled Microbolometers and Polarimeters for Submillimeterwave and Millimeterwave Focal Planes (from Star Cryoelectronics)	UW-Madison	7,469	0
N/A	43.S06-57993	Decision Support for Thunderstorm Avoidance of Convectively-Induced Turbulence (from University of Atmospheric Research)	UW-Madison	144,016	0
N/A	43.SA5314-24190	Biomars: Biospheres of Mars: Ancient and Recent Studies (from University of California-Berkeley)	UW-Madison	142,556	0
N/A	43.2090 G HC0002	General Circulation Modeling of the Venus Atmosphere (from University of California-Los Angeles)	UW-Madison	2,217	0
N/A	43.Z623301	Analysis of Long-Term Fire Dynamics and Impacts in the Amazon Using Integrated Multi-Source Fire Observations (from University of Maryland)	UW-Madison	90,734	0
N/A	43.Z690301	Dynamic Diagnosis of NSIPP Atmospheric Simulations and Predictions (from University of Maryland)	UW-Madison	41,006	0
N/A	43.CA 05-20; 20-Jun	Effects of Insect Defoliation on Regional Carbon Dynamics of Forests (from University of Maryland)	UW-Madison	9,564	0
N/A	43.19-Jun	Exacerbation of Flooding Responses Due to Land Cover/Land Use Change: Comparative Study (from University of Maryland)	UW-Madison	56,994	0
N/A	43.CA 06-09	Spatial Patterns of Forest Disturbance and Consequences for Regional Water Quality (from University of Maryland)	UW-Madison	80,331	0
N/A	43.3333	Three Dimensional Air Quality Systems (3D-AQSS) (from University of Maryland)	UW-Madison	58,338	0
N/A	43.213011-NASA011	Biogeochemistry of Iron in Near-Neutral Ph Iron-Depositing Hot Spring with Phototrophic Microbial Mats (from University of Puget Sound)	UW-Madison	351	0
N/A	43.C922185	Gifts Sensor Module (from Utah State University Research Foundation)	UW-Madison	208,477	0
N/A	43.1110106-168852	Static Analysis of Software for Reliable Computing (from Carnegie Mellon University)	UW-Milwaukee	14,812	0
N/A	43.UTB05-04	Periodic Standing Wave Approximation for Binary Coalescence (from University of Texas-Brownsville)	UW-Milwaukee	116,461	0
N/A	43.G05-6006C; G04-5015B	Chandra X-ray Observatory Center (from Smithsonian Astrophysical Observatory)	UW-Eau Claire	3,046	0
N/A	43.NNG06GH-70G	Laboratory Studies of Atomic Oxygen Effects on Ice Formation and Structure in the Mesosphere (from SRI International)	UW-Eau Claire	29,832	0
	43.NNG05GH31H	Moving the Vision Forward: Providing Systems Engineering Experience to Wisconsin Students (from Wisconsin Space Grant Program and Consortium)	UW-Green Bay	611,387	5,000
N/A	43.SUBCONTRACT #1278721	Quantitative Clast Morphology (from California Institute of Technology, Jet Propulsion Laboratory)	UW-Green Bay	49,265	0
N/A	43.SUBCONTRACT #1278721	Why Explore Mars? A Native American Perspective (from California Institute of Technology, Jet Propulsion Laboratory)	UW-Green Bay	20,547	0

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<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER (Note 2)</i>					
N/A	43.AGR dtd 10/2/06	Eileen Collins Program (from Wisconsin Space Consortium)	UW-Green Bay	4,000	0
				3,160,858	5,000
Subtotal R&D Subgrants					
TOTAL R&D FROM NATIONAL AERONAUTICS AND SPACE ADMINISTRATION				11,297,500	560,873
NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES:					
45.024	45.02-5500-4025	Promotion of the Arts-Grants to Organizations and Individuals	UW-Madison	73	0
45.129		Promotion of the Humanities-Federal/State Partnership (from Wisconsin Humanities Council)	UW-Madison	4,472	0
45.149		Promotion of the Humanities-Division of Preservation and Access	UW-Madison	463,732	0
45.160		Promotion of the Humanities-Fellowships and Stipends	UW-Milwaukee	50,000	0
45.161		Promotion of the Humanities-Research	UW-Madison	35,054	0
45.312		National Leadership Grants	UW-Milwaukee	137,309	40,983
45.313		Laura Bush 21st Century Librarian Program	UW-Madison	56,355	0
N/A	45.RE-04-04-0055-04	Subject Specialists for Research Libraries	UW-Madison	98,550	51,470
N/A	45.FA-52656-06	Women's Sung Mythologies from the Himalayan Foothills	UW-Madison	40,000	0
Subtotal Direct R&D Grants				885,545	92,453
R&D Subgrants:					
45.312	45.PSA 5008	National Leadership Grants (from University of Connecticut)	UW-Milwaukee	2,427	0
45.312	45.OR7397-001	National Leadership Grants (from University of Tennessee)	UW-Milwaukee	23,449	0
N/A	45.AGR dtd 01/25/06	NEH Fellowship for 2006-2007 (from Princeton University)	UW-Madison	49,997	0
N/A	45.AGR dtd 03/09/06	A Traffic in Men: The Old Maid, The Housewife and Their Great Westerner (from Newberry Library)	UW-Madison	20,000	0
N/A	45.2005-1347-1-00	Preservation Microfilming of Books and Serials Related to History of American Railroads (from University of Illinois-Urbana-Champaign)	UW-Madison	6,766	0
Subtotal R&D Subgrants				102,639	0
TOTAL R&D FROM NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES				988,184	92,453
NATIONAL SCIENCE FOUNDATION:					
47.041		Engineering Grants	UW-Madison	5,387,944	369,421
47.041		Engineering Grants (from UW-Milwaukee)	UW-Madison	2,215	0
47.041		Engineering Grants	UW-Milwaukee	686,950	46,324
Total Federal Program 47.041				6,077,109	415,745
47.049		Mathematical and Physical Sciences	UW-Madison	24,035,516	1,926,785
47.049		Mathematical and Physical Sciences (from UW-Milwaukee)	UW-Madison	48,953	0
47.049		Mathematical and Physical Sciences	UW-Milwaukee	2,094,571	247,989
47.049		Mathematical and Physical Sciences	UW-Eau Claire	430,687	0
47.049		Mathematical and Physical Sciences	UW-La Crosse	115,565	0
47.049		Mathematical and Physical Sciences	UW-Parkside	18,880	0
47.049		Mathematical and Physical Sciences	UW-Stout	30,930	0
47.049		Mathematical and Physical Sciences (from UW-Eau Claire)	UW Colleges	2,769	0
Total Federal Program 47.049				26,777,871	2,174,774

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<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER (Note 2)</i>					
47.050		Geosciences	UW-Madison	4,368,239	3,449
47.050		Geosciences	UW-Milwaukee	388,013	32,610
47.050		Geosciences	UW-Eau Claire	71,103	0
47.050		Geosciences	UW-La Crosse	50,704	0
47.050		Geosciences	UW-Superior	7,881	0
Total Federal Program 47.050				4,885,940	36,059
47.070		Computer and Information Science and Engineering	UW-Madison	7,709,539	561,383
47.070		Computer and Information Science and Engineering	UW-Milwaukee	122,833	0
47.070		Computer and Information Science and Engineering	UW-Stout	111,358	0
Total Federal Program 47.070				7,943,730	561,383
47.074		Biological Sciences	UW-Madison	13,012,125	2,883,795
47.074		Biological Sciences	UW-Milwaukee	467,160	78,000
47.074		Biological Sciences (from UW-Madison)	UW-Milwaukee	13,183	0
47.074		Biological Sciences	UW-Eau Claire	90,748	26,366
47.074		Biological Sciences	UW-La Crosse	426,784	5,445
47.074		Biological Sciences	UW-Oshkosh	231,508	0
47.074		Biological Sciences (from UW-Eau Claire)	UW-Oshkosh	21,355	0
47.074		Biological Sciences	UW-Stout	30,105	0
47.074		Biological Sciences	UW-Whitewater	151,901	0
Total Federal Program 47.074				14,444,869	2,993,606
47.075		Social, Behavioral, and Economic Sciences	UW-Madison	2,657,412	118,014
47.075		Social, Behavioral, and Economic Sciences	UW-Milwaukee	178,974	0
47.075		Social, Behavioral, and Economic Sciences	UW-Green Bay	25,314	0
47.075		Social, Behavioral, and Economic Sciences	UW-La Crosse	428	0
47.075		Social, Behavioral, and Economic Sciences	UW-Stevens Point	7,499	0
Total Federal Program 47.075				2,869,627	118,014
47.076		Education and Human Resources	UW-Madison	15,899,675	5,758,998
47.076		Education and Human Resources	UW-Milwaukee	4,580,841	3,111,225
47.076		Education and Human Resources	UW-Eau Claire	32,983	0
47.076		Education and Human Resources	UW-Oshkosh	83,798	0
47.076		Education and Human Resources (from UW-Madison)	UW-Oshkosh	10,000	0
47.076		Education and Human Resources	UW-Stout	2,231	0
47.076		Education and Human Resources	UW-Superior	36,088	4,851
47.076		Education and Human Resources (from UW-Madison)	UW-Whitewater	13,918	0
47.076		Education and Human Resources	UW Colleges	(199)	0
Total Federal Program 47.076				20,659,335	8,875,074
47.078		Polar Programs	UW-Madison	37,625,590	9,772,239
47.078		Polar Programs	UW-Oshkosh	40,730	0
47.078		Polar Programs (from UW-Madison)	UW-River Falls	117,955	0
Total Federal Program 47.078				37,784,275	9,772,239
47.079		International Science and Engineering	UW-Madison	182,244	0
47.079		International Science and Engineering	UW-Milwaukee	88,859	0
Total Federal Program 47.079				271,103	0

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<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER (Note 2)</i>					
N/A	47.SBE-0123666	Advance Institutional Transformation Award	UW-Madison	94,254	0
N/A	47.DEB-0083545	Biocomplexity: Divergent Dynamics: Complex Interactions of Riparian Land, People and Lakes	UW-Madison	1,667	0
N/A	47.CMMI-0521953	CIEG: Exploiting Cyperinfrastructure to Solve Real-Time Integer	UW-Madison	5,904	0
N/A	47.BES-0547484	Career: Quantification of Prion Protein Sorption to Soil Components	UW-Madison	57,375	0
N/A	47.OCI-0636206	Collaborative Research: Cyber-Infrastructure for Engineering Informatics Education	UW-Madison	1,917	0
N/A	47.DMS-0243588	Cohomology and Actions of Finite Groups	UW-Madison	10,405	0
N/A	47.ATM-0332099	Collaborative Research: Global Climate Model Simulations of Extreme Cold Air Outbreaks	UW-Madison	27,661	0
N/A	47.DEB-0414258	Collaborative Research: Terrestrial Carbon Subsidies of Aqatic Food Webs	UW-Madison	1,247	0
N/A	47.ECS-0210449	Complex Epitaxial Magnetic Oxide Heterostructures for Nanoscale Spin Devices	UW-Madison	2,742	0
N/A	47.SCI-0520036	Epic Participant Support Costs	UW-Madison	84,885	84,885
N/A	47.CHE-0647719	High Reorganization Energy Electron Transfer Systems	UW-Madison	693	0
N/A	47.OPP-0003289	Ice Coring and Drilling Services	UW-Madison	2,860,734	0
N/A	47.ANT-0639286	Icecube Maintenance and Operations	UW-Madison	506,073	0
N/A	47.EEC-0332696	Innovation Networks for Collaborative Product Development in Wisconsin Plastics Industry Cluster	UW-Madison	1,028	0
N/A	47.06-SUBC-440-00000856034	Metallicus: A Whole-Watershed Stable Isotope Study of Mechanisms of Net Microbial Methylmercury Production	UW-Madison	1,835	0
N/A	47.PHY-8207267	Nuclear Physics Research	UW-Madison	19,826	0
N/A	47.SES-0242033	The Organization, Professional and Legal Challenges of New Information Technologies in Healthcare	UW-Madison	32,074	0
N/A	47.CCF-0331337	QSB: Integrated Dynamics of Cell-Cell Communication	UW-Madison	7,928	0
N/A	47.ECS-0547415	Reu Supplement To Career: Quantum Transport in Ultrafact Nanoscale Devices	UW-Madison	1,226	0
N/A	47.DEB-0516403	The Response of Lakes to Disturbance and Climate Change	UW-Madison	1,667	0
N/A	47.IOS-0416808	Speciation by Sexual Selection: Mating Trait Divergence and Ecology in Stickleback Speciation	UW-Madison	10,660	0
N/A	47.SES-0550705	Recruiting Respondents to the Survey Interview	UW-Madison	150,990	0
N/A	47.OPP-003289	WCSAR ICDS Support	UW-Madison	1,160	0
N/A	47.BCS-0543325; DUE-0549133	Intergovernmental Personnel Act Assignment Agreement	UW-Milwaukee	183,504	0
N/A	47.CHE-0521328	MRI: Acquisition of Ultrahigh Vacuum Atomic Force Microscopy Apparatus	UW-Milwaukee	61,266	0
N/A	47.DEB-0542679	Phylogeny and Evolution of Ranunculales: An Integrative Approach	UW-Milwaukee	91,508	0
N/A	47.AST-0551030	R&D	UW-Oshkosh	67,689	0
		Subtotal Direct R&D Grants		126,001,777	25,031,779
R&D Subgrants:					
47.041	47.2005-1964	Engineering Grants (from North Carolina State University)	UW-Madison	84,783	0
47.041	47.200907	Engineering Grants (from University of Notre Dame)	UW-Madison	47,824	0
47.041	47.CR-19126-427756	Engineering Grants (from Virginia Polytechnic Institute and State University)	UW-Madison	509,061	0
47.041	47.DMI-0450171	Engineering Grants (from Juntech, Inc.)	UW-Milwaukee	39,234	0
47.049	47.AGR dtd 06/07/06	Mathematical and Physical Sciences (from Drew University)	UW-Madison	4,550	0
47.049	47.G-37-A65-G3	Mathematical and Physical Sciences (from Georgia Institute of Technology)	UW-Madison	51,799	0

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<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER (Note 2)</i>					
47.049	47.3021-UM-NSF-7146	Mathematical and Physical Sciences (from Pennsylvania State University)	UW-Madison	86,950	0
47.049	47.1000 G GB083; GB587	Mathematical and Physical Sciences (from University of California-Los Angeles)	UW-Madison	659,333	0
47.049	47.UFO1075	Mathematical and Physical Sciences (from University of Florida)	UW-Madison	281,170	0
47.049	47.2006-02307-01	Mathematical and Physical Sciences (from University of Illinois-Urbana-Champaign)	UW-Madison	42,835	0
47.049	47.F009511	Mathematical and Physical Sciences (from University of Michigan)	UW-Madison	159,692	0
47.049	47.5710001594	Mathematical and Physical Sciences (from Massachusetts Institute of Technology)	UW-Milwaukee	241,940	0
47.049	47.UF01074	Mathematical and Physical Sciences (from University of Florida)	UW-Milwaukee	247,843	0
47.049		Mathematical and Physical Sciences (from Rose-Hulman Institute of Technology)	UW-Stevens Point	1,499	0
47.050	47.381-11	Geosciences (from Incorporated Research Institutions for Seismology)	UW-Madison	576	0
47.050	47.10269408	Geosciences (from University of California-San Diego)	UW-Madison	5,546	0
47.050	47.1000601781	Geosciences (from University of Iowa)	UW-Madison	7,603	0
47.050	47.02-003	Geosciences (from Arizona State University)	UW-Milwaukee	29,578	0
47.070	47.235388-UW MAD	Computer and Information Science and Engineering (from Drexel University)	UW-Madison	48,438	0
47.070	47.10242094-002	Computer and Information Science and Engineering (from University of California-San Diego)	UW-Madison	216,925	0
47.070	47.30085-M	Computer and Information Science and Engineering (from University of Chicago)	UW-Madison	36,314	0
47.070	47.UF00111	Computer and Information Science and Engineering (from University of Florida)	UW-Madison	465,111	0
47.070	47.88110	Computer and Information Science and Engineering (from University of Southern California)	UW-Madison	50,920	0
47.070	47.OR2951-001-02	Computer and Information Science and Engineering (from University of Tennessee)	UW-Madison	16,749	0
47.070	47.443601	Computer and Information Science and Engineering (from University of Florida)	UW-Milwaukee	20,000	0
47.074	47.1455-26413	Biological Sciences (from Brown University)	UW-Madison	83,000	0
47.074	47.5-34051.5700	Biological Sciences (from Dartmouth College)	UW-Madison	5,468	0
47.074		Biological Sciences (from Hawaii Agriculture Research Center)	UW-Madison	(66,996)	0
47.074	47.420-40-29	Biological Sciences (from Iowa State University)	UW-Madison	35,512	0
47.074	47.501-0827-1	Biological Sciences (from Purdue University)	UW-Madison	166,503	0
47.074	47.S060039	Biological Sciences (from Texas Agricultural and Mechanical University)	UW-Madison	17,940	0
47.074	47.Y403043; Y404189	Biological Sciences (from University of Arizona)	UW-Madison	145,013	0
47.074	47.SA3769-23564PG	Biological Sciences (from University of California)	UW-Madison	85,832	0
47.074	47.10252708-001	Biological Sciences (from University of California-San Diego)	UW-Madison	6,461	0
47.074	47.UF01069	Biological Sciences (from University of Florida)	UW-Madison	41,894	0
47.074	47.RR167-445/8920507	Biological Sciences (from University of Georgia)	UW-Madison	339,002	0
47.074	47.2006-01133.03	Biological Sciences (from University of Illinois)	UW-Madison	87,807	0
47.074	47.05-0055	Biological Sciences (from University of Louisville)	UW-Madison	56,619	0
47.074	47.3000619035	Biological Sciences (from University of Michigan)	UW-Madison	22,669	0
47.074	47.C0000 4079-1	Biological Sciences (from University of Missouri-Columbia)	UW-Madison	458,005	0
47.074	47.25-6238-0164-	Biological Sciences (from University of Nebraska)	UW-Madison	8,152	0

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<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER (Note 2)</i>					
47.074	47.048531-87A6	Biological Sciences (from University of New Mexico)	UW-Madison	5,515	0
47.074	47.UTA 05-391	Biological Sciences (from University of Texas-Austin)	UW-Madison	62,179	0
47.074	47.2301050	Biological Sciences (from University of Utah)	UW-Madison	195,731	0
47.074	47.NSF44303WISC	Biological Sciences (from University of Wyoming)	UW-Madison	197,670	0
47.074	47.19126-477392	Biological Sciences (from Virginia Polytechnic Institute and State University)	UW-Madison	23,839	0
47.074	47.Y-05-0018	Biological Sciences (from Yale University)	UW-Madison	(751)	0
47.074		Biological Sciences (from University of Pennsylvania)	UW-Oshkosh	14,711	0
47.074		Biological Sciences (from Clemson University)	UW-Parkside	1,646	0
47.075	47.06-637	Social, Behavioral, and Economic Sciences (from Arizona State University)	UW-Madison	193,933	0
47.075	47.05-214	Social, Behavioral, and Economic Sciences (from Association for Institutional Research)	UW-Madison	1,954	0
47.075	47.04-ENG-420776-UWM	Social, Behavioral, and Economic Sciences (from Auburn University)	UW-Madison	41	0
47.075	47.2A232B	Social, Behavioral, and Economic Sciences (from Clark University)	UW-Madison	13,111	0
47.075	47.31002-A	Social, Behavioral, and Economic Sciences (from Stanford University)	UW-Madison	47,985	0
47.075	47.SA3388-22382PG	Social, Behavioral, and Economic Sciences (from University of California-Berkeley)	UW-Madison	(515)	0
47.076	47.AGR dtd 10/13/03; 11/16/98	Education and Human Resources (from Council of Chief State School Officers)	UW-Madison	481,762	0
47.076	47.G149-07-Z2484	Education and Human Resources (from Montana State University)	UW-Madison	2,365	0
47.076	47.4526-UWM-01	Education and Human Resources (from Museum of Science)	UW-Madison	70,349	0
47.076	47.122-0770A	Education and Human Resources (from Research Foundation of State University of New York)	UW-Madison	1,591	0
47.076	47.Z461802	Education and Human Resources (from University of Maryland)	UW-Madison	2,734	0
47.076	47.CG004954-5	Education and Human Resources (from University of Missouri)	UW-Madison	112,348	32,043
47.076	47.2007-000122	Education and Human Resources (from University of Puerto Rico)	UW-Madison	25,358	0
47.076	47.411854-G	Education and Human Resources (from University of Rochester)	UW-Madison	101,559	(123)
47.076	47.WU-HT-07-14	Education and Human Resources (from Washington University)	UW-Madison	8,149	0
47.076		Education and Human Resources (from Chippewa Technical College)	UW-Eau Claire	29,787	0
47.076		Education and Human Resources (from Grand Valley State University)	UW-Oshkosh	22,129	0
47.076		Education and Human Resources (from American Educational Research Association)	UW-Parkside	23,755	0
47.076		Education and Human Resources (from Wisconsin Alliance for Minority Participation)	UW-Parkside	2,564	0
47.076		Education and Human Resources (from National Center for Science and Civic Engagement)	UW-Parkside	2,312	0
47.076		Education and Human Resources (from Mid-State Technical College)	UW-Stevens Point	21,140	0
47.078	47.UAF 05-0008	Polar Programs (from University of Alaska)	UW-Madison	50,225	0
47.078	47.PO80929	Polar Programs (from Northern Illinois University)	UW-Milwaukee	35,987	0
47.078		Polar Programs (from University of Northern Illinois)	UW-Oshkosh	24,638	0
N/A	47.SUB-NSF-CA HRD 0420541	Biogeochemical Nutrient Cycling Dynamics in Disturbed Cumberland Plateau Forest Ecosystem (from Alabama Agricultural and Mining University)	UW-Madison	15,146	0

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<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER (Note 2)</i>					
N/A	47.AGR dtd 1/11/07	STTR Diamond Nanoprobes for Atomic Force Microscopy to Enable Ultrahigh Performance Nandyscale Process (from Advanced Diamond Technologies)	UW-Madison	33,548	0
N/A	47.AGR dtd 3/24/04	Do Good Fences Make Good Neighbors? Pilot Research on Human Wildlife Conflict Around Kenya's Forest Parks (from American Association for the Advancement of	UW-Madison	(325)	0
N/A	47.AGR dtd 6/6/05	Investigating Path Dependence in Postsecondary Educational Transitions (from American Educational Research Association)	UW-Madison	1,398	(660)
N/A	47.AGR dtd 4/8/05	School and Neighborhood Context and School-Year and Summer Achievement (from American Educational Research Association)	UW-Madison	16,550	0
N/A	47.1120218-168265	STAAR Teacher Professional Development Project (from Carnegie Mellon University)	UW-Madison	239,338	0
N/A	47.AGR dtd 3/19/04	Scale Up, Evaluation and Institutionalization of CRA Distributed Mentor Program (from Computing Research Association)	UW-Madison	(45)	0
N/A	47.05-SC-NSF-1023	Highly Integrated and Ultra-Sensitive Optical Nanoparticle-Based Sensing Systems Based on Nanoparticle Integration (from Duke University)	UW-Madison	51,039	0
N/A	47.1443	Collaborative research at Late-Glacial Model System for Studying Fine-Scale Vegetational Responses (from Illinois State Museum)	UW-Madison	38,081	0
N/A	47.TSHKA57	Participation in Chikyu Shakedown Activities (from Joint Oceanographic Institutions)	UW-Madison	14,175	0
N/A	47.AGR dtd 7/8/05	Empirical and Economic Research on Exchange Rates and Present Value Models (from National Bureau of Economic Research)	UW-Madison	(845)	0
N/A	47.GSSP07-0001	Observing the Radion Continuum Polarization from Irregular Galaxies: Student Observing Support for Amanda Kepley (from National Radio Astronomy Observatory)	UW-Madison	3,033	0
N/A	47.BIO325L-02	Community Genetics, Heritability and Evolution: Consequences of Extended Phenotypes (from Northern Arizona University)	UW-Madison	77,546	0
N/A	47.RD	Plant Genetic Structure as Controlling Factor In Community and Ecosystem Functioning: Studies Using Natural and Synthetic Hybrids of Dominant Riparian Tree (from Northern Arizona University)	UW-Madison	2,546	0
N/A	47.501-0827-1	Cell Wall Genomics Addendum (from Purdue University)	UW-Madison	1,809	0
N/A	47.501-1401-01	NMI Deployment: Nanohub (from Purdue University)	UW-Madison	161,811	0
N/A	47.S05-39688	High Spectral Resolution Lidar for Hiaper (from University Corporation for Atmospheric Research)	UW-Madison	(7,138)	0
N/A	47.S05-38747	Unidata (from University Corporation for Atmospheric Research)	UW-Madison	153,287	0
N/A	47.S07-61473	NSDL Collection-Fostering Enhancements to CWIS (from University Corporation of Atmospheric Research)	UW-Madison	81,275	0
N/A	47.54126A P1601 7802 211	Coordinating Social and Individual Aspects of Generalizing Activity (from San Diego State University)	UW-Madison	138,081	0
N/A	47.53059	Understanding and Cultivating Transition from Arithmetic to Algebraic Thinking (from University of Colorado)	UW-Madison	16,808	0
N/A	47.1610- 0000000151	Developing Paradigms for Functional Genomics of Protein Kinases and Phosphoproteins Using CDPK Superfamily (from University of Florida)	UW-Madison	1,331	0
N/A	47.2003-6198-06	Cyberinfrastructure in Support of Research: A New Imperative (from University of Illinois)	UW-Madison	117,353	0

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<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER (Note 2)</i>					
N/A	47.2003-01686-03	Disseminating and Supporting Middleware Infrastructure: Engaging and Expanding Scientific Grid Communities (from University of Illinois-Urbana-Champaign)	UW-Madison	153,293	0
N/A	47.DMR-00351449	Synergistic Partnership for Research and Education on Functional and Nanostructured Materials (from University of Puerto Rico-Mayaguez)	UW-Madison	115,838	0
N/A	47.EPSCOR-2006-0206	Identification of Metabolic Markers for Bleaching in Coral Porites Astreoides (from University of the Virgin Islands)	UW-Madison	14,807	0
N/A	47.RUC2-2627-MO-04	Development of Improved ZNO Based Substrates for Epitaxial Growth of GAN Thin Films (from U.S. Civilian Research and Development Foundation)	UW-Madison	8,396	0
N/A	47.RPI-2553-NO-03	Experimental Investigation of High-Beta Plasma Confinement in Gas-Dynamic Trap (from U.S. Civilian Research and Development Foundation)	UW-Madison	3,492	0
N/A	47.CR-19126-477456 / 26	Collaborative Research on Enabling Design Strategies for Single Chip Heterogeneous Multiprocessors (from Virginia Polytechnic Institute and State University)	UW-Madison	37,198	0
N/A	47.CR-19126-477458	ERC in Power Electronic Systems (from Virginia Polytechnic Institute and State University)	UW-Madison	37,165	0
N/A	47.101070-001	FIBR: Function-Valued Traits in Natural Populations: Variations, Selection, and Evolution (from Washington State University)	UW-Milwaukee	20,606	0
N/A	47.SSI 2005	Science Education for New Civic Engagements and Responsibilities 2005-2006 (from Harrisburg University)	UW-La Crosse	419	0
N/A	47.7262	MSF Wisconsin Girls Collaborative Project (from Puget Sound Center)	UW Colleges	1,000	0
				8,172,971	31,260
Subtotal R&D Subgrants					
TOTAL R&D FROM NATIONAL SCIENCE FOUNDATION				134,174,748	25,063,039
U.S. DEPARTMENT OF VETERANS AFFAIRS:					
N/A	64.29919	Functional Imaging of Pain in Gulf Veterans Medically Unexplained Musculoskeletal Pain	UW-Madison	30,742	0
N/A	64.607-D; AGR dtd 4/12/07; 1/11/06; 04/04/07; 3/5/07; 2/19/07; 3/26/07; 07/25/06; M. Fitzgerald; Elagin, R; Kim, K; Schmitz	Intergovernmental Personnel Assignment Agreement	UW-Madison	281,664	0
				312,406	0
TOTAL R&D FROM U.S. DEPARTMENT OF VETERANS AFFAIRS					
U.S. ENVIRONMENTAL PROTECTION AGENCY:					
66.436		Surveys, Studies, Investigations, Demonstrations, and Training Grants and Cooperative Agreements-Section 104(b)(3) of the Clean Water Act	UW-Madison	(83)	0
66.469	66.GL-96549701-0	Great Lakes Program	UW-Madison	31,404	0
66.469		Great Lakes Program	UW-Milwaukee	94,569	26,995
66.469		Great Lakes Program	UW-Superior	458,713	0
Total Federal Program 66.469				584,686	26,995
66.509		Science to Achieve Results Research Program	UW-Madison	273,695	12,898
66.509		Science to Achieve Results Research Program	UW-Milwaukee	52,551	0
Total Federal Program 66.509				326,246	12,898

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<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER (Note 2)</i>					
66.513		Greater Research Opportunities Fellowships for Undergraduate/Graduate Environmental Study	UW-Milwaukee	3,845	0
66.514		Science to Achieve Results Fellowship Program	UW-Madison	59,371	0
66.708		Pollution Prevention Grants Program (from UW-Extension)	UW-Madison	16,708	0
66.708		Pollution Prevention Grants Program (from UW-Stevens Point)	UW-Madison	18,019	0
66.708		Pollution Prevention Grants Program	UW-Stevens Point	556	0
Total Federal Program 66.708				35,283	0
66.808		Solid Waste Management Assistance Grants	UW-Madison	(7)	0
N/A	66.EP05C000486	Assessment of Distribution of Prions During Wastewater Treatment	UW-Madison	11,957	0
N/A	66.U-91613301	Direct Effects of Metals on Behavior, Sexual Development and Reproduction of Amphibians in Great Lakes Ecosystems	UW-Madison	(20)	0
N/A	66.RD-83244501	Eutrophication Thresholds: Assessments, Mitigation and Resilience in Landscapes and Lakes	UW-Madison	88,718	0
N/A	66.4C-R070-NAEX; EP-05-C-000037	Fate and Transport of Prions from Chronic Wasting Disease-Infected Waste in Municipal Solid Waste Landfills	UW-Madison	(5,398)	0
N/A	66.R-82941301 22-Jul	Inactivation of Algal Toxins in Drinking Water Treatment	UW-Madison	(5,612)	0
N/A	66.7/22/2008	Mineral Transformation and Release of Arsenic Under the Oxidizing Conditions of Well Disinfection (from UW-Extension)	UW-Madison	20,966	0
N/A	66.EP06A000746	Passive Vapor Sampling Demonstration Project	UW-Madison	3,324	0
N/A	66.R-82979801; 9801-0	Speciated Atmospheric Mercury: Gas/Particle Partitioning, Transformations and Source Characterization	UW-Madison	90,537	19,592
N/A	66.EP06C000073	State of Municipal Solid Waste Bioreactor Landfills	UW-Madison	108,122	43,079
N/A	66.3X-0395-NAEX	Analysis of Mine Tailings Data	UW-Green Bay	8,248	0
N/A	66.RX274413	Man Beach Testing (from UW Oshkosh)	UW Colleges	1,452	0
Subtotal Direct R&D Grants				1,331,635	102,564
R&D Subgrants:					
66.469	66.GL-97590101	Great Lakes Program (from Case Western University)	UW-Green Bay	2,203	0
66.472		Beach Monitoring and Notification Program Implementation Grants (from City of Milwaukee Health Department)	UW-Milwaukee	1,283	0
66.472		Beach Monitoring and Notification Program Implementation Grants (from Door County Health Department)	UW-Oshkosh	20,574	0
66.472		Beach Monitoring and Notification Program Implementation Grants (from Manitowoc County)	UW-Oshkosh	5,176	0
66.509	66.109323	Science to Achieve Results Research Program (from University of California-Los Angeles)	UW-Madison	78,220	0
66.509	66.49575	Science to Achieve Results Research Program (from University of Colorado-Boulder)	UW-Madison	26,052	0
66.509	66.D-48-6J3-G1; R7214-S1	Science to Achieve Results Research Program (from Georgia Institute of Technology)	UW-Madison	227,839	0
66.509		Science to Achieve Results Research Program (from Great Lakes Indian Wildlife and Fishing Commission)	UW-Milwaukee	10,654	0
N/A	66.5-2005-01, 03; R5 2006-04	Integrated Pest Management by Processing Vegetable Industry-Public-Industry Collaboration (from American Farmland Trust)	UW-Madison	62,035	11,464
N/A	66.3028	Evaluation of Gross Alpha and Uranium Measurements for MCL Compliance (from American Waterworks Association Research Foundation)	UW-Madison	98,775	0

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N/A	66.3016	Improved Mycobacterium Avium Complex Detection Methods (from American Waterworks Association Research Foundation)	UW-Madison	139,788	0
N/A	66.G-5844-1	Rocky Mountain Regional Hazardous Substances Research Center: Evaluation of Hydrologic Models for Alternative Covers (from Colorado State University)	UW-Madison	49,967	0
N/A	66.AGR dtd 2/11/03	Source Apportionment and Speciation of Particulate Matter for Exposure and Health Studies (from Health Effects Institute)	UW-Madison	70,690	0
N/A	66.AGR dtd 12/26/03	Analysis of Molecular Markers and Source Apportionment of PM2.5 Collected in the Midwest (from Lake Michigan Air Directors Consortium)	UW-Madison	(1,811)	0
N/A	66.AGR dtd 5/08/07	Source Appointment of Atmospheric Fine Particulate Matter Collected in the Midwestern States (from Lake Michigan Art Directors Consortium)	UW-Madison	22,233	0
N/A	66.RD	Assessing Performance of Sensing Platforms for Estimating Lake Trophic Status (from North American Lake Management Society)	UW-Madison	3,650	0
N/A	66.P.O. 025799	Support for Monitoring and Process-Based Studies in Metaalicus (from Tetra Tech, Inc.)	UW-Madison	30,416	0
N/A	66.2225	Evaluation of Soil and Water Management Practices (from Wastecap)	UW-Madison	148	0
N/A	66.Dtd 10/27/2006	The Ecological Reconstruction and Business Assessment (from Applied Ecological Services, Inc.)	UW-Milwaukee	92,844	17,900
N/A	66.68-C-02-109	Integrated Watershed Approach Demonstration Project (from The Cadmus Group)	UW-Green Bay	26,115	0
N/A	66.GLCWS2007-08	Index of Biotic Condition (from Great Lakes Commission)	UW-Green Bay	7,201	0
Subtotal R&D Subgrants				974,052	29,364
TOTAL R&D FROM U.S. ENVIRONMENTAL PROTECTION AGENCY				2,305,687	131,928
U.S. NUCLEAR REGULATORY COMMISSION:					
N/A	77.NRC-04-04-083	Advanced Reactor Fuel Coolant Interaction and Other Severe Accident Analysis	UW-Madison	88,851	0
TOTAL R&D FROM U.S. NUCLEAR REGULATORY COMMISSION				88,851	0
U.S. DEPARTMENT OF ENERGY:					
81.049		Office of Science Financial Assistance Program	UW-Madison	16,889,723	124,786
81.049		Office of Science Financial Assistance Program	UW-Milwaukee	556,073	0
Total Federal Program 81.049				17,445,796	124,786
81.057		University Coal Research	UW-Madison	33,573	0
81.086		Conservation Research and Development	UW-Madison	141,338	66,085
81.087		Renewable Energy Research and Development	UW-Madison	(69,389)	0
81.112		Stewardship Science Grant Program	UW-Madison	117,662	0
81.114		University Reactor Infrastructure and Education Support	UW-Madison	384,569	0
81.117		Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance	UW-Madison	1,041,003	0
81.121		Nuclear Energy Research, Development and Demonstration	UW-Madison	881,687	177,293
N/A	81.DE-FC52-06NA27325	Regional-Scale Differential Time Methods: Development and Application to the Siberia Data Set	UW-Madison	67,446	7,605
N/A	81.DE-FG02-06ER64184	In Situ Immobilization of Uranium in Structured Poros Media Via Biomineralization at Fracture/Matrix Interface	UW-Madison	59,595	0
N/A	81.RD	R&D from Argonne National Laboratory	UW-Madison	6,057,200	392,712

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<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER (Note 2)</i>					
N/A	81.RD	R&D from Fermi National Accelerator Laboratory	UW-Madison	57,800	0
N/A	81.RD	R&D from Lawrence Berkeley National Laboratory	UW-Madison	25,786	0
N/A	81.RD	R&D from Lawrence Livermore National Laboratory	UW-Madison	470,636	2,435
N/A	81.RD	R&D from Los Alamos National Laboratory	UW-Madison	202,920	0
N/A	81.RD	R&D from Oak Ridge National Laboratory	UW-Madison	114,979	0
N/A	81.RD	R&D from Oak Ridge Institute for Science and Education	UW-Madison	125,349	0
N/A	81.RD	R&D from Sandia National Laboratories	UW-Madison	837,750	0
N/A	81.DE-FC36-02G012091	Industrial Assessment Center Program	UW-Milwaukee	85,680	0
N/A	81.S-000219	Molecular Design of Heterogenous Chiral Catalysts	UW-Milwaukee	86,814	0
N/A	81.8822-17209	Analysis of Proteins Involved in Lipopolysaccharide	UW-Milwaukee	45,524	0
Subtotal Direct R&D Grants				28,213,718	770,916
R&D Subgrants:					
81.049	81.20111	Office of Science Financial Assistance Program (from Battelle Memorial Institute)	UW-Madison	30,444	0
81.049	81.52025	Office of Science Financial Assistance Program (from Battelle Memorial Institute)	UW-Madison	13,250	0
81.049	81.36279	Office of Science Financial Assistance Program (from Battelle Memorial Institute)	UW-Madison	39,052	0
81.049	81.26066	Office of Science Financial Assistance Program (from Battelle Memorial Institute)	UW-Madison	76,834	0
81.049	81.R00639	Office of Science Financial Assistance Program (from Florida State University)	UW-Madison	60,000	0
81.049	81.10409-0233; 40-401-45	Office of Science Financial Assistance Program (from Indiana University)	UW-Madison	61,634	0
81.049	81.35899-001-06	Office of Science Financial Assistance Program (from Los Alamos National Laboratory)	UW-Madison	185,020	0
81.049	81.5710001896; 5710001936	Office of Science Financial Assistance Program (from Massachusetts Institute of Technology)	UW-Madison	146,301	0
81.049	81.050314Z; 050516Z5; MTU050516Z3	Office of Science Financial Assistance Program (from Michigan Technological University)	UW-Madison	173,721	4,317
81.049	81.0680300N434132 1	Office of Science Financial Assistance Program (from Northwestern University)	UW-Madison	71,196	0
81.049	81.G0094A-A	Office of Science Financial Assistance Program (from Oregon State University)	UW-Madison	105,829	0
81.049	81.330891/683206	Office of Science Financial Assistance Program (from Sandia National Laboratories)	UW-Madison	60,704	0
81.049	'81.24889	Office of Science Financial Assistance Program (from University of Chicago)	UW-Madison	122,647	0
81.049	81.412163	Office of Science Financial Assistance Program (from University of Rochester)	UW-Madison	153,162	0
81.049	81.51488; 4000054230; 62269; 4000049451; 4000052266	Office of Science Financial Assistance Program (from UT-Battelle, LLC))	UW-Madison	511,499	0
81.049	81.2876-UWM-DOE-5332	Office of Science Financial Assistance Program (from Pennsylvania State University)	UW-Milwaukee	12,503	0
81.049	81.2090 G GC008	Office of Science Financial Assistance Program (from University of California-Los Angeles)	UW-Milwaukee	18,291	0
81.087	81.412-25-02	Renewable Energy Research and Development (from Iowa State University)	UW-Madison	210,046	0
81.089	81.03-01-SR105	Fossil Energy Research and Development (from Clemson University)	UW-Madison	8,162	0
81.114	81.2401-UW-DOE-4423	University Reactor Infrastructure and Education Support (from Pennsylvania State University)	UW-Madison	412,086	0

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<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER (Note 2)</i>					
N/A	81.00029784; 002	Evaluation of Alternate Materials for Coated Particle Fuels for Generation IV Gas-Cooled Fast Reactor (from Battelle Energy Alliance, LLC)	UW-Madison	67,997	0
N/A	81.29784	Evaluation of Alternate Materials for Coated Particle Fuels for Generation IV Gas-Cooled Fast Reactor (from Bechtel, Babcock and Wilcox, Idaho, LLC)	UW-Madison	(1,623)	0
N/A	81.27466;37404	Evaluation of Corrosion Resistance of Candidate Alloys for Application in Supercritical Water-Cooled Reactors (from Bechtel, Babcock and Wilcox, Idaho, LLC)	UW-Madison	113,610	0
N/A	81.AGR dtd 10/14/05; 02/20/07	Utilize Cementitious High Carbon Fly Ash to Stabilize Cold In-Place Recycled Asphalt Pavement as Base Course (from Bloom Consultants, LLC)	UW-Madison	420	0
N/A	81.94688	US Atlas Silicon Subsystem Maintenance and Operation (from Brookhaven National Laboratory)	UW-Madison	626,902	125,989
N/A	81.1040647-176029	First-Principals Studies of Bimetallic, Sulfur-Resistant Hydrogenation Catalysis (from Carnegie Mellon University)	UW-Madison	37,622	0
N/A	81.CK 6070	Stipend for Graduate Students (from Krell Institute)	UW-Madison	17,661	0
N/A	81.882; 1111; 1213; 1345; 1727	In-Process Hoteye-Based Monitoring and Root Cause Identification of Surface Defects in Multistage Hot Rolling Processes (from Og Technologies, Inc.)	UW-Madison	17,808	0
N/A	81.60001619/RF010 19073	Petascale Application Development Analysis (from Ohio State University Research Foundation)	UW-Madison	22,327	0
N/A	81.S006193-F	Development of US Burning Plasma Planning Organization (from Princeton Plasma Physics Laboratory)	UW-Madison	(507)	0
N/A	81.0000003104	Monticello ACAP Cover Lysimeter: Data Reduction, Data Validation and Data Storage (from S.M. Stoller Corporation)	UW-Madison	33,511	0
N/A	81.SIUC 00-07	Soil Stabilization and Drying By Use of Fly Ash (from Southern Illinois University)	UW-Madison	(23,260)	0
N/A	81.19704160- 22074A	Production of High-Quality Finished Human Genome Sequence (from Stanford University)	UW-Madison	10,345	0
N/A	81.TUL-505-05/06	Improving and Evaluating Dynamic Models of Naturaland Managed Ecosystems over Central and Southern U.S. Using Ameriflux and MODIS Data (from Tulane University)	UW-Madison	50,909	24,432
N/A	81.11760	Catalysis Science Initiative: From First Principles to Realization of Bimetallic Catalysts for Enhanced Selectivity (from University of Delaware)	UW-Madison	116,497	0
N/A	81.AGR dtd 11/16/04	Dynamic Adaptability in Support of Extreme Scale (from University of Texas-EI Paso)	UW-Madison	118,639	0
N/A	81.98-166-UWM	In Situ Stabilization of Gravel Roads with CCPS (from West Virginia University)	UW-Madison	43,383	0
N/A	81.EFC-H1-15-2A	Edison Materials Technology Center (from Makel Engineering)	UW-Stevens Point	52,835	0
		Subtotal R&D Subgrants		3,777,457	154,738
		TOTAL R&D FROM U.S. DEPARTMENT OF ENERGY		31,991,175	925,654
U.S. DEPARTMENT OF EDUCATION:					
84.017		International Research and Studies	UW-Madison	74,689	0
84.019		Overseas-Faculty Research Abroad	UW-Madison	16,104	0
84.022		Overseas-Doctoral Dissertation	UW-Madison	166,307	0
84.116		Fund for the Improvement of Postsecondary Education	UW-Madison	45,949	20,249

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<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER (Note 2)</i>					
84.133		National Institute on Disability and Rehabilitation Research	UW-Madison	1,868,923	761,259
84.133		National Institute on Disability and Rehabilitation Research	UW-Milwaukee	290,726	7,316
		Total Federal Program 84.133		2,159,649	768,575
84.220		Centers for International Business Education	UW-Madison	344,300	5,900
84.305		Education Research, Development and Dissemination	UW-Madison	1,002,756	33,553
84.324		Research in Special Education	UW-Madison	990,727	250,926
84.324		Research in Special Education (from UW-Milwaukee)	UW-Madison	55,227	0
84.324		Research in Special Education	UW-Milwaukee	111,641	0
		Total Federal Program 84.324		1,157,595	250,926
84.325		Special Education-Personnel Preparation to Improve Services and Results for Children with Disabilities	UW-Madison	1,723	0
84.327		Special Education-Technology and Media Services for Individuals with Disabilities	UW-Madison	13,150	5,445
84.359		Early Reading First (from UW-Milwaukee)	UW-Madison	168,216	0
N/A	84.480604	Access-Ed (from UW-Milwaukee)	UW-Madison	23,432	0
N/A	84.R305 C050055	Interdisciplinary Training Program for Predoctoral Research in Education Sciences	UW-Madison	833,474	(2,595)
		Subtotal Direct R&D Grants		6,007,344	1,082,053
R&D Subgrants:					
84.019		Overseas-Faculty Research Abroad (from Council for International Exchange of Scholars)	UW-Milwaukee	24,157	0
84.116	84.AGR dtd 1/8/04	Fund for the Improvement of Postsecondary Education (from Saint Xavier University)	UW-Madison	7,885	0
84.133	84.H133E020729	National Institute on Disability and Rehabilitation Research (from Marquette University)	UW-Milwaukee	64,835	0
84.186		Safe and Drug-Free Schools and Communities-State Grants (from Milwaukee Public Schools)	UW-Milwaukee	2,297	0
84.287		Twenty-First Century Community Learning Centers (from Milwaukee Public Schools)	UW-Milwaukee	57,699	0
84.305	84.R00774	Education Research, Development and Dissemination (from Florida State University)	UW-Madison	12,495	0
84.305	84.5-43287-B	Education Research, Development and Dissemination (from University of Pennsylvania)	UW-Madison	96,979	0
84.305	84.601-0057-1	Education Research, Development and Dissemination (from Purdue University)	UW-Milwaukee	23,322	0
84.324	84.600108/200647	Research in Special Education (from George Mason University)	UW-Madison	24,347	0
N/A	84.6-003	North Central Region Comprehensive Assistance Center (from Learning Point Associates)	UW-Madison	22,084	0
N/A	84.6-019	Aging with Dual Diagnosis: Families of Individuals with Developmental Disabilities and Severe Mental Health Problems (from Mid-Continent Research for Education and Learning)	UW-Madison	107,975	0
N/A	84.88-1	Longitudinal Data Systems to Support Data-Driven Decision Making: Michigan (from Michigan Dept of Education)	UW-Madison	4,948	0

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<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER (Note 2)</i>					
N/A	84.88-1	Longitudinal Data Systems to Support Data-Driven Decision Making: Michigan (from Minnesota Dept of Education)	UW-Madison	1,896	0
N/A	84.AGR dtd 02/27/07	A Primer of Federal Special Education Law for Charter Schools (from National Association of State Directors of Special Education)	UW-Madison	29,387	0
N/A	84.AGR dtd 3/28/03	Small Learning Communities (from Northwest Regional Educational Laboratory)	UW-Madison	210,798	31,250
N/A	84.3030352	Obtaining Necessary Parity Through Academic Rigor (from Rhode Island Department of Elementary and Secondary Education)	UW-Madison	40,232	0
N/A	84.2003-06470-03-01; 2003-06470-02-05	Aging with Dual Diagnosis: Families of Individuals with Developmental Disabilities and Severe Mental Health Problems (from University of Illinois-Chicago)	UW-Madison	48,706	0
N/A	84.E7616; 2003-6470-02-07	Aging Latino and African American Caregivers of Children with Developmental Disabilities (from University of Illinois-Chicago)	UW-Madison	3,593	0
N/A	84.530802-D	Consortium for Policy Research in Education (from University of Pennsylvania)	UW-Madison	537,480	0
N/A	84.8367-S-004	Center for Education Compensation Reform (from WESTAT)	UW-Madison	14,019	0
N/A	84.RD	Creating Options: Examining Outcomes of College Preparatory Charter High School Created for Disadvantaged Students (from American Educational Research Association)	UW-Milwaukee	7,102	0
N/A	84.4-66320-03-235	National Early Childhood Transition Research and Training Center (from University of Kentucky Research Foundation)	UW-Milwaukee	95,749	0
Subtotal R&D Subgrants				1,437,985	31,250
TOTAL R&D FROM U.S. DEPARTMENT OF EDUCATION				7,445,329	1,113,303
NATIONAL ARCHIVES AND RECORDS ADMINISTRATION:					
89.003		National Historical Publications and Records Grants	UW-Madison	145,098	0
R&D Subgrants:					
89.003		National Historical Publications and Records Grants (from Wisconsin Historical Foundation, Inc)	UW-Madison	8,782	0
TOTAL R&D FROM NATIONAL ARCHIVES AND RECORDS ADMINISTRATION				153,880	0
U.S. INSTITUTE OF PEACE					
	91.USIP-084-06F	Engaging the Past to Safeguard the Future	UW-Madison	3,482	0
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:					
93.013		Ambassadors for Change Program	UW-Madison	15,901	0
93.110		Maternal and Child Health Federal Consolidated Program	UW-Madison	227,149	0
93.113		Environmental Health	UW-Madison	2,491,965	(525)
93.113		Environmental Health	UW-Milwaukee	1,252,264	85,918
Total Federal Program 93.113				3,744,229	85,393
93.115		Biometry and Risk Estimation-Health Risks from Environmental Exposures	UW-Milwaukee	110,373	0
93.121		Oral Diseases and Disorders Research	UW-Madison	319,013	0

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<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER (Note 2)</i>					
93.136		Injury Prevention and Control Research and State and Community Based Programs	UW-Madison	41,444	0
93.172		Human Genome Research	UW-Madison	2,412,633	24,236
93.173		Research Related to Deafness and Communication Disorders	UW-Madison	6,591,428	281,091
93.173		Research Related to Deafness and Communication Disorders	UW-Milwaukee	236,262	0
Total Federal Program 93.173				6,827,690	281,091
93.185		Immunization Research, Demonstration, Public Information and Education-Training and Clinical Skills Improvement Projects	UW-Madison	95,815	34,376
93.213		Research and Training in Complementary and Alternative Medicine	UW-Madison	1,629,273	0
93.225		National Research Service Awards-Health Services Research Training	UW-Madison	206,290	0
93.226		Research on Healthcare Costs, Quality and Outcomes	UW-Madison	1,425,085	261,592
93.230		Consolidated Knowledge Development and Application Program	UW-Madison	(2,779)	0
93.233		National Center on Sleep Disorders Research	UW-Madison	2,123,790	0
93.239		Policy Research and Evaluation Grants	UW-Madison	453,965	0
93.242		Mental Health Research Grants	UW-Madison	9,781,509	178,200
93.242		Mental Health Research Grants	UW-Milwaukee	786,448	105,272
Total Federal Program 93.242				10,567,957	283,472
93.262		Occupational Safety and Health Program	UW-Madison	262,845	0
93.262		Occupational Safety and Health Program	UW-Milwaukee	772,702	348,872
Total Federal Program 93.262				1,035,547	348,872
93.272		Alcohol National Research Service Awards for Research Training	UW-Madison	171,472	0
93.273		Alcohol Research Programs	UW-Madison	2,261,954	101,672
93.273		Alcohol Research Programs	UW-Milwaukee	853,349	242,243
Total Federal Program 93.273				3,115,303	343,915
93.279		Drug Abuse and Addiction Research Programs	UW-Madison	3,182,702	205,778
93.279		Drug Abuse and Addiction Research Programs	UW-Milwaukee	198,759	39,028
Total Federal Program 93.279				3,381,461	244,806
93.281		Mental Health Research Career/Scientist Development Awards	UW-Madison	317,811	0
93.282		Mental Health National Research Service Awards for Research Training	UW-Madison	95,747	0
93.282		Mental Health National Research Service Awards for Research Training	UW-Milwaukee	35,841	0
Total Federal Program 93.282				131,588	0
93.283		Centers for Disease Control and Prevention-Investigations and Technical Assistance	UW-Madison	17,334	0
93.286		Discovery and Applied Research for Technological Innovations to Improve Human Health	UW-Madison	2,315,589	2,043

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<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER (Note 2)</i>					
93.307		Minority Health and Health Disparities Research	UW-Madison	1,000,025	0
93.307		Minority Health and Health Disparities Research (from UW-Madison)	UW-Milwaukee	16,115	0
		Total Federal Program 93.307		1,016,140	0
93.310		Trans-NIH Research Support	UW-Madison	116,964	0
93.361		Nursing Research	UW-Madison	2,157,282	249,659
93.361		Nursing Research	UW-Milwaukee	930,662	0
		Total Federal Program 93.361		3,087,944	249,659
93.389		National Center for Research Resources	UW-Madison	20,071,710	2,765,039
93.390		Academic Research Enhancement Award	UW-La Crosse	10,864	0
93.393		Cancer Cause and Prevention Research	UW-Madison	13,947,401	1,596,554
93.394		Cancer Detection and Diagnosis Research	UW-Madison	2,620,430	166,737
93.395		Cancer Treatment Research	UW-Madison	6,292,014	102,946
93.396		Cancer Biology Research	UW-Madison	3,487,019	0
93.397		Cancer Centers Support Grants	UW-Madison	5,552,840	181,109
93.398		Cancer Research Manpower	UW-Madison	1,322,764	0
93.399		Cancer Control	UW-Madison	2,966,721	341,710
93.647		Social Services Research and Demonstration	UW-Madison	16,207	0
93.837		Heart and Vascular Diseases Research	UW-Madison	8,275,394	444,983
93.838		Lung Diseases Research	UW-Madison	6,834,242	689,341
93.839		Blood Diseases and Resources Research	UW-Madison	871,339	35,173
93.839		Blood Diseases and Resources Research	UW-La Crosse	19,623	0
		Total Federal Program 93.839		890,962	35,173
93.846		Arthritis, Musculoskeletal and Skin Diseases Research	UW-Madison	3,303,355	2,217
93.847		Diabetes, Endocrinology and Metabolism Research	UW-Madison	6,757,375	63,793
93.848		Digestive Diseases and Nutrition Research	UW-Madison	953,484	0
93.849		Kidney Diseases, Urology and Hematology Research	UW-Madison	5,491,173	235,055
93.853		Extramural Research Programs in the Neurosciences and Neurological Disorders	UW-Madison	9,833,612	263,329
93.853		Extramural Research Programs in the Neurosciences and Neurological Disorders	UW-Milwaukee	80,986	0
		Total Federal Program 93.853		9,914,598	263,329
93.855		Allergy, Immunology and Transplantation Research	UW-Madison	16,819,021	400,148
93.855		Allergy, Immunology and Transplantation Research	UW-Milwaukee	13,010	0
93.855		Allergy, Immunology and Transplantation Research	UW-La Crosse	56,677	0
		Total Federal Program 93.855		16,888,708	400,148
93.856		Microbiology and Infectious Diseases Research	UW-Madison	1,573,975	0
93.856		Microbiology and Infectious Diseases Research	UW-La Crosse	23,578	0
		Total Federal Program 93.856		1,597,553	0
93.859		Biomedical Research and Research Training	UW-Madison	27,252,496	1,001,161
93.859		Biomedical Research and Research Training	UW-La Crosse	33,219	0
93.859		Biomedical Research and Research Training	UW-Parkside	30,154	0
		Total Federal Program 93.859		27,315,869	1,001,161

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<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER (Note 2)</i>					
93.865		Child Health and Human Development Extramural Research	UW-Madison	11,266,382	674,685
93.865		Child Health and Human Development Extramural Research	UW-Milwaukee	185,557	66,965
93.865		Child Health and Human Development Extramural Research	UW-La Crosse	59,234	0
Total Federal Program 93.865				11,511,173	741,650
93.866		Aging Research	UW-Madison	17,548,403	2,663,938
93.866		Aging Research	UW-Milwaukee	84,242	0
Total Federal Program 93.866				17,632,645	2,663,938
93.867		Vision Research	UW-Madison	11,198,182	1,057,429
93.879		Medical Library Assistance	UW-Madison	1,730,107	97,419
93.944		Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance	UW-Madison	81,293	0
93.989		International Research and Research Training	UW-Madison	158,115	23,248
	93.N01-WH-4-2132	Field Centers for the Women's Health Initiative (from UW Extension)	UW-Madison	165,576	0
	93.144-LS03-2006/07	Marine and Freshwater Biomedical Sciences Center (from UW-Milwaukee)	UW-Madison	14,550	0
N/A	93.RD	R&D from Food and Drug Administration	UW-Madison	42,964	0
N/A	93.RD	R&D from Office of Public Health and Services	UW-Madison	3,667	0
N/A	93.RD	R&D from Office of the Secretary	UW-Madison	12,030	0
N/A	93.RD	R&D from Health Resources and Services Administration	UW-Madison	(1)	0
N/A	93.RD	R&D from Centers for Disease Control and Prevention	UW-Madison	84,418	0
N/A	93.RD	R&D from National Institutes of Health	UW-Madison	14,985,256	9,277,630
N/A	93.2R15-GM51006-03	Assembly of Membrane Protein Complexes	UW-Milwaukee	16,475	0
N/A	93.258H683	Health Grant for South Division (from UW School of Medicine)	UW-Milwaukee	8,920	0
N/A	93.258H694	An Examination of Adult Male Access to Healthcare Services in Madison and Milwaukee	UW-Milwaukee	561	0
N/A	93.263-MA-608142	Genetic Manipulations to Student the Structure and Function	UW-Milwaukee	40,104	0
N/A	93.1 R01-HD054961-01A2	Longitudinal Narrative Study of Women Who Were Unsuccessful in Work-Based Welfare	UW-Milwaukee	45,909	0
Subtotal Direct R&D Grants				247,147,608	24,310,064
R&D Subgrants:					
93.010		Community-Based Abstinence Education (from Opportunities Industrialization Centers of America, Inc.)	UW-Milwaukee	26,435	0
93.110	93.1 H98MC03893-01-00	Maternal and Child Health Federal Consolidated Programs (from Medical College of Wisconsin, Inc.)	UW-Madison	(14)	0
93.113	93.1 R01 ES012707-02	Environmental Health (from Medical College of Wisconsin, Inc.)	UW-Milwaukee	14,923	0
93.121	93.4000533041	Oral Diseases and Disorders Research (from University of Iowa)	UW-Madison	140,726	0
93.145	93.E6801/494609/E000; E9129/495174/E0002185; E68014	AIDS Education and Training Centers (from University of Illinois-Chicago)	UW-Madison	225,485	0
93.172	93.AGR dtd 12/16/04; WU-06-295; WU-06-04	Human Genome Research (from NimbleGen Systems, Inc.)	UW-Madison	150,000	0

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<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER (Note 2)</i>					
93.173	93.AGR dtd 5/1/06; 06/04/07	Research Related to Deafness and Communication Disorders (from American Speech-Language-Hearing Association)	UW-Madison	56,662	0
93.173	93.RF01035642	Research Related to Deafness and Communication Disorders (from Ohio State University Research Foundation)	UW-Madison	69,516	0
93.173	93.GCSLU0027A	Research Related to Deafness and Communication Disorders (from Oregon Graduate Institute)	UW-Madison	11,795	0
93.173	93.511-2031-01	Research Related to Deafness and Communication Disorders (from Purdue University)	UW-Madison	5,591	0
93.173	93.5449B P3609 7802211	Research Related to Deafness and Communication Disorders (from San Diego State University)	UW-Madison	35,354	0
93.173	93.AGR dtd 6/13/05; 2003-03315-02	Research Related to Deafness and Communication Disorders (from University of Illinois-Urbana-Champaign)	UW-Madison	161,236	0
93.173	93.1000542167; 4000061340; 4000533056; 4000533056	Research Related to Deafness and Communication Disorders (from University of Iowa)	UW-Madison	194,193	0
93.173	93.397724	Research Related to Deafness and Communication Disorders (from University of Washington)	UW-Madison	1,659	0
93.173	93.WU-06-97	Research Related to Deafness and Communication Disorders (from Washington University)	UW-Madison	19,077	0
93.173	93.02-331	Research Related to Deafness and Communication Disorders (from University of Illinois)	UW-Milwaukee	101,290	0
93.213	93.1829	Research and Training in Complementary and Alternative Medicine (from Rutgers, The State University of New Jersey)	UW-Madison	19,200	0
93.213		Research and Training in Complementary and Alternative Medicine (from Medical College of Wisconsin, Inc.)	UW-Milwaukee	63,728	0
93.226		Research on Healthcare Costs, Quality and Outcomes (from Marshfield Clinic Research Foundation)	UW-Madison	854	0
93.230	93.UNR-06-76	Consolidated Knowledge Development and Application Program (from University of Nevada - Reno)	UW-Madison	19,592	0
93.230		Consolidated Knowledge Development and Application Program (from United Community Center)	UW-Milwaukee	(67)	0
93.242	93.3327-5; 7028-5; 7363-5; 7367-5	Mental Health Research Grants (from Boston University)	UW-Madison	9,651	0
93.242	93.1090048-132796; 132800	Mental Health Research Grants (from Carnegie Mellon University)	UW-Madison	168,438	0
93.242	93.2007115868; 2006117811	Mental Health Research Grants (from Group Health Cooperative)	UW-Madison	23,505	0
93.242	93.AGR dtd 8/3/05	Mental Health Research Grants (from Loyola University)	UW-Madison	14,743	0
93.242	93.S-000195	Mental Health Research Grants (from University of California-Riverside)	UW-Madison	66,634	0
93.242	93.1879	Mental Health Research Grants (from University of Cincinnati)	UW-Madison	20,524	0
93.242	93.659807	Mental Health Research Grants (from University of Connecticut)	UW-Madison	73,762	0
93.242	93.AGR dtd 11/24/04	Mental Health Research Grants (from University of Medicine and Dentistry of New Jersey)	UW-Madison	4,598	0
93.242	93.106571-2; 106684-1	Mental Health Research Grants (from University of Pittsburgh)	UW-Madison	4,436	0
93.242	93.DKP1074574	Mental Health Research Grants (from Yale University)	UW-Madison	1,434	1,359
93.242	93.122013-121009	Mental Health Research Grants (from University of Texas Health Science Center at San Antonio)	UW-Milwaukee	23,200	0
93.252	93.5 R01-MH070802- 02	Healthy Communities Access Program (from Tourette Syndrome Association)	UW-Milwaukee	153,545	0

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93.273		Alcohol Research Programs (from Columbia University)	UW-Milwaukee	2,652	0
93.273	93.151121-0003	Alcohol Research Programs (from Harvard Medical School)	UW-Milwaukee	39,986	0
93.273	93.R01 AA-12407	Alcohol Research Programs (from Indiana University)	UW-Milwaukee	127	0
93.273		Alcohol Research Programs (from Marquette University)	UW-Milwaukee	4,644	0
93.273	93.5-42U-7901	Alcohol Research Programs (from Research Triangle Institute Center for Economic Research)	UW-Milwaukee	37,514	0
93.279	93.GPHPM0090A B	Drug Abuse and Addiction Research Programs (from Oregon Health and Science University)	UW-Madison	87,374	0
93.279	93.0610-UW-SIM48	Drug Abuse and Addiction Research Programs (from Simmersion LLC)	UW-Madison	45,091	0
93.286	93.06-SC-DOD-1010	Discovery and Applied Research for Technological Innovations to Improve Human Health (from Duke University)	UW-Madison	24,581	0
93.286	93. F014054	Discovery and Applied Research for Technological Innovations to Improve Human Health (from University of Michigan)	UW-Madison	131,479	0
93.286		Discovery and Applied Research for Technological Innovations to Improve Human Health (from Medical College of Wisconsin, Inc.)	UW-Milwaukee	14,395	0
93.361	93.111754-1; 110667-1	Nursing Research (from University of Pittsburgh)	UW-Madison	43,489	0
93.361	93.CG005267-1; CG005015-1	Nursing Research (from University of Missouri)	UW-Eau Claire	60,788	0
93.389	93.30.6560.912610	National Center for Research Resources (from Beckman Institute of the City of Hope)	UW-Madison	25,000	0
93.389	93.8412-76121-8	National Center for Research Resources (from Johns Hopkins University)	UW-Madison	133,384	0
93.389		National Center for Research Resources (from Temple University)	UW-Madison	(5,565)	0
93.389	93.AGR dtd 9/3/03	National Center for Research Resources (from University of Medicine and Dentistry of New Jersey)	UW-Madison	29,078	0
93.389	93.06-041	National Center for Research Resources (from University of Texas)	UW-Madison	15,028	0
93.389	93.030423 DG061 S3	National Center for Research Resources (from Meharry Medical College)	UW-Milwaukee	(5)	0
93.393	93.3162-02-00; -03- 00; 280-3162-0400	Cancer Cause and Prevention Research (from California Pacific Medical Center Research Institute)	UW-Madison	65,908	0
93.393	93.20764-1	Cancer Cause and Prevention Research (from Medical College of Georgia)	UW-Madison	16,610	0
93.393	93.10-15052-99-01- G1	Cancer Cause and Prevention Research (from Moffitt (H Lee) Cancer Center and Research Institute)	UW-Madison	560	0
93.393	93.744155 RF00957460	Cancer Cause and Prevention Research (from Ohio State University Research Foundation)	UW-Madison	74,856	0
93.393	93.4-66239-03-146	Cancer Cause and Prevention Research (from University of Kentucky Research Foundation)	UW-Madison	53,612	0
93.393	93.M6286252101	Cancer Cause and Prevention Research (from University of Minnesota)	UW-Madison	63,771	0
93.393	93.5-34153	Cancer Cause and Prevention Research (from University of North Carolina - Chapel Hill)	UW-Madison	84,280	0
93.393	93.122681/121788	Cancer Cause and Prevention Research (from University of Texas-San Antonio)	UW-Madison	110,758	0
93.393	93.VUMC31202-R	Cancer Cause and Prevention Research (from Vanderbilt University)	UW-Madison	16,613	0
93.393		Cancer Cause and Prevention Research (University of Pittsburgh)	UW-Milwaukee	54,295	0
93.394	93.1935 GHB171	Cancer Detection and Diagnosis Research (from University of California- Los Angeles)	UW-Madison	34,037	0

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<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER (Note 2)</i>					
93.394	93.25878	Cancer Detection and Diagnosis Research (from University of Chicago)	UW-Madison	50,045	0
93.395	93.614954	Cancer Treatment Research (from Fred Hutchinson Cancer Research Center)	UW-Madison	1,257	0
93.395	93.UWM 211TH04-00; UWMOPSGW00	Cancer Treatment Research (from Frontier Science and Technology Research Foundation)	UW-Madison	17,360	0
93.395		Cancer Treatment Research (from Medical College of Wisconsin)	UW-Madison	20,191	0
93.395	93.15493, 15376, 15205, 14225, 14095, 14580, 15453, 15323; 98543-	Cancer Treatment Research (from National Childhood Cancer Foundation)	UW-Madison	136,057	0
93.395	93.MOA dtd 11/3/06	Cancer Treatment Research (from Tufts University)	UW-Madison	141,961	0
93.395	93.4-63155-00-49	Cancer Treatment Research (from University of Kentucky)	UW-Madison	180	0
93.395	93.4-65669-02-304	Cancer Treatment Research (from University of Kentucky Research Foundation)	UW-Madison	44,924	0
93.395	93.5-37851B	Cancer Treatment Research (from University of Pennsylvania)	UW-Madison	(381)	0
93.399	93.E4Z02	Cancer Control (from Frontier Science and Technology Research Foundation)	UW-Madison	16,187	0
93.399		Cancer Control (from Medical College of Wisconsin, Inc.)	UW-Madison	12,709	0
93.399	93.PFED-WIS-01	Cancer Control (from NSABP Foundation, Inc.)	UW-Madison	34,231	0
93.399	93.1 R01 CA107305-01A1	Cancer Control (from Palmetto Health Alliance)	UW-Milwaukee	19,386	0
93.399	93.10005597	Social Services Research and Demonstration (from University of Iowa)	UW-Madison	11,335	0
93.652		Adoption Opportunities (from Children's Service Society of Wisconsin)	UW-Milwaukee	26,847	0
93.837	93.731983	Heart and Vascular Diseases Research (from Medical College of Wisconsin, Inc.)	UW-Madison	21,243	0
93.837	93.0600 370 FG18 953	Heart and Vascular Diseases Research (from Northwestern University)	UW-Madison	714	0
93.837	93.A06466	Heart and Vascular Diseases Research (from Yale University)	UW-Madison	29,787	0
93.837	93.05-SC-NIH-1040	Heart and Vascular Diseases Research (from Duke University)	UW-Milwaukee	26,771	0
93.839	93.0146/81224/5U01 HL72290-04, -05	Blood Diseases and Resources Research (from Blood Center of Wisconsin, Inc.)	UW-Madison	125,264	0
93.839	93.137187	Blood Diseases and Resources Research (from Duke University)	UW-Madison	5,594	0
93.839	93.102; 202	Blood Diseases and Resources Research (from National Marrow Donor Program)	UW-Madison	9,360	0
93.846	93.AGR dtd 9/24/03	Arthritis, Musculoskeletal and Skin Diseases Research (from Harvard University)	UW-Madison	102,963	0
93.846	93.04-0150	Arthritis, Musculoskeletal and Skin Diseases Research (from Stratatech Corporation)	UW-Madison	17,376	0
93.847	93.06N09	Diabetes, Endocrinology and Metabolism Research (from George Washington University)	UW-Madison	164,725	0
93.847		Diabetes, Endocrinology and Metabolism Research (from Michigan State University)	UW-Madison	2,617	0
93.847		Diabetes, Endocrinology and Metabolism Research (from Proportional Technologies, Inc.)	UW-Madison	3,994	0
93.847	93.B636736 2503; 25S3	Diabetes, Endocrinology and Metabolism Research (from University of Minnesota)	UW-Madison	(35,301)	0

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<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER (Note 2)</i>					
93.848		Digestive Diseases and Nutrition Research (from Mayo	UW-Madison	11,304	0
93.849		Kidney Diseases, Urology and Hematology Research (from	UW-Madison	11,972	0
		Children's Hospital of Pittsburgh)			
93.849		Kidney Diseases, Urology and Hematology Research (from	UW-Madison	8,102	0
		Research Foundation of State University of New York)			
93.853	93.GC172226	NGC Extramural Research Programs in the Neurosciences and	UW-Madison	3,933	0
		Neurological Disorders (from Boston University)			
93.853	93.2623-01	Extramural Research Programs in the Neurosciences and	UW-Madison	90,777	0
		Neurological Disorders (from Health Research, Inc.)			
93.853	93.8301-39361-0	Extramural Research Programs in the Neurosciences and	UW-Madison	6,608	0
		Neurological Disorders (from Johns Hopkins University)			
93.853	93.AGR dtd 12/06/06	Extramural Research Programs in the Neurosciences and	UW-Madison	7,856	0
		Neurological Disorders (from Massachusetts General			
93.853	93.18406370-3222-B	Extramural Research Programs in the Neurosciences and	UW-Madison	110,233	0
		Neurological Disorders (from Stanford University)			
93.853	93.265889	Extramural Research Programs in the Neurosciences and	UW-Madison	6,500	0
		Neurological Disorders (from University of Alabama-			
		Birmingham)			
93.853	93.WU-02-118	Extramural Research Programs in the Neurosciences and	UW-Madison	9,324	0
		Neurological Disorders (from Washington University)			
93.853	93.A06379(M-07-	Extramural Research Programs in the Neurosciences and	UW-Madison	7,098	0
	211)	Neurological Disorders (from Yale University)			
93.855	93.225	Allergy, Immunology and Transplantation Research (from	UW-Madison	48,588	0
		Blood Center of Southeastern Wisconsin, Inc.)			
93.855	93.159927	Allergy, Immunology and Transplantation Research (from	UW-Madison	58,500	0
		Brigham and Women's Hospital)			
93.855	93.AGR dtd 9/30/06	Allergy, Immunology and Transplantation Research (from	UW-Madison	69,677	0
		Brown University)			
93.855	93.AGR dtd 04/11/07	Allergy, Immunology and Transplantation Research (from	UW-Madison	17,680	0
		Children's Hospital of Pittsburgh)			
93.855	93.1 R01 AI06773-	Allergy, Immunology and Transplantation Research (from	UW-Madison	130,978	0
	01/1	Columbia University)			
93.855	93.5-24012-C2	Allergy, Immunology and Transplantation Research (from	UW-Madison	23,360	0
		Emory University)			
93.855		Allergy, Immunology and Transplantation Research (from	UW-Madison	63,063	0
		Mount Sinai School of Medicine)			
93.855	93.547029; 545344	Allergy, Immunology and Transplantation Research (from	UW-Madison	76,438	0
		University of Pennsylvania)			
93.855	93.11441 6500	Allergy, Immunology and Transplantation Research (from	UW-Madison	24,575	0
	44110	Marshfield Clinic)			
93.855		Allergy, Immunology and Transplantation Research (from	UW-La Crosse	37,233	0
		Marshfield Clinic)			
93.856	93.78689	Microbiology and Infectious Diseases Research (from Los	UW-Madison	19,564	0
		Angeles Biomedical Research Institute at Harbor-UCLA			
		Medical Center)			
93.856	93.AGR dtd	Microbiology and Infectious Diseases Research (from	UW-Madison	341,040	0
	10/13/05; 4/22/05;	Medical College of Wisconsin, Inc.)			
	6/24/04; 953407				
93.856	93.2005-1595	Microbiology and Infectious Diseases Research (from	UW-Madison	237,587	0
		University of California-Irvine)			
93.856	93.3359SC	Microbiology and Infectious Diseases Research (from	UW-Madison	27,552	0
		University of California-San Francisco)			
93.856	93.26020/5-30157;	Microbiology and Infectious Diseases Research (from	UW-Madison	1,651,843	0
	30380; 30426;	University of Chicago)			
	30403; Y4 N04				

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93.856	93.P021-040-; P459-1082; M299-1082; 1703/1001192; A07-4500017411	Microbiology and Infectious Diseases Research (from University of Cincinnati)	UW-Madison	263,583	0
93.856	93.29297S/WU-02-74	Microbiology and Infectious Diseases Research (from Washington University)	UW-Madison	219,692	0
93.859	93.1136-2307-0905	Biomedical Research and Research Training (from Bates College)	UW-Madison	9,708	0
93.859	93.AGR dtd 11-16-06	Biomedical Research and Research Training (from John Hopkins University)	UW-Madison	7,267	0
93.859	93.AGR dtd 7/31/07	Biomedical Research and Research Training (from University of Alabama-Birmingham)	UW-Madison	65,305	0
93.859	93.10243986-001	Biomedical Research and Research Training (from University of California-San Diego)	UW-Madison	3,231	0
93.859	93.SA5566	Biomedical Research and Research Training (from University of California-Berkeley)	UW-Madison	39,625	0
93.859	93.3826SC	Biomedical Research and Research Training (from University of California-San Francisco)	UW-Madison	240,833	0
93.865	93.907373	Child Health and Human Development Extramural Research (from Medical College of Wisconsin)	UW-Madison	41,623	0
93.865	93.SC 36070-01-03	Child Health and Human Development Extramural Research (from University of Denver)	UW-Madison	40,902	0
93.865	93.F004676	Child Health and Human Development Extramural Research (from University of Michigan)	UW-Madison	11,314	0
93.865	93.2112036-02; -02/0000123315	Child Health and Human Development Extramural Research (from University of Utah)	UW-Madison	59,322	0
93.866	93.530068.5703	Aging Research (from Dartmouth College)	UW-Madison	78,103	0
93.866	93.1163	Aging Research (from Princeton University)	UW-Madison	33,405	0
93.866	93.127-DHA ADC-027	Aging Research (from University of California-San Diego)	UW-Madison	4,806	0
93.866	93.4000090996	Aging Research (from University of Iowa)	UW-Madison	28,510	0
93.867	93.AGR dtd 8/12/04	Vision Research (from JAEB Center for Health Research, Inc.)	UW-Madison	308	0
93.867	93.20000103	Vision Research (from Johns Hopkins University)	UW-Madison	16,897	0
93.867	93.2 R01 EY009741-14	Vision Research (from Medical University of South Carolina)	UW-Madison	64,631	0
93.867	93.5-52085	Vision Research (from University of North Carolina-Chapel Hill)	UW-Madison	30,574	0
93.867	93.5-45507; 5-42833-D	Vision Research (from University of Pennsylvania)	UW-Madison	25,866	0
93.867	93.H35645; H33444	Vision Research (from University of Southern California)	UW-Madison	225,727	0
93.867	93.0004952A	Vision Research (from University of Texas-Houston)	UW-Madison	42,071	0
93.933	93.1426 9400014	Demonstration Projects for Indian Health (from Great Lakes Inter-Tribal Council)	UW-Milwaukee	37,565	0
N/A	93.AGR dtd 05-30-06	Consulting on the Rural Health Care Services Outreach Grant (from Alzheimer's Association)	UW-Madison	24,311	0
N/A	93.6664	Economic Substudy of National CT Colonography Trial (from American College of Radiology)	UW-Madison	18,001	0
N/A	93.AGR dtd 3/14/02	Radiation Therapy Oncology Group (from American College of Radiology)	UW-Madison	93,958	0
N/A	93.AGR dtd 3/16/06	Neuroscience Fellowship (from American Psychological Association)	UW-Madison	24,182	0
N/A	93.AGR dtd 12/21/00	National Stem Cell Center Resource (from American Type Culture Collection)	UW-Madison	(20,954)	0
N/A	93.810/CRA 2004-01-01	AUCD-CDC Cooperative Agreement Project (from Association of University Centers on Disabilities)	UW-Madison	4,659	0

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N/A	93.204784	MHC Typing of Chinese Rhesus Macaques (from Battelle Memorial Institute)	UW-Madison	68,063	0
N/A	93.AGR dtd 10/12/05	Microfluidic Reconstituted Mammary Tissue System (from Bellbrook Labs, LLC)	UW-Madison	20,657	0
N/A	93.7365-5	Social and Affective Processes in Autism (from Boston University)	UW-Madison	242,791	0
N/A	93.AGR dtd 10/12/07	Role of CD4+ and DN CD1D-Restricted T Cells in Type 1 Diabetes (from Brigham and Women's Hospital)	UW-Madison	12,265	0
N/A	93.AGR dtd 05/09/07	Vaccinia Immune Globulin Keratitis Study (from Cangene Corporation)	UW-Madison	460	0
N/A	93.CK 0165632	Collaborative Hospital Transfusion Study (from Center for Blood Research)	UW-Madison	11	0
N/A	93.65407	Applications of Advanced Network Infrastructure in Health and Disaster Management (from Children's Hospital of Boston)	UW-Madison	32,864	0
N/A	93.04-0039	Chronic Kidney Disease in Children (from Children's Mercy Hospital)	UW-Madison	15,860	0
N/A	93.AGR dtd 11/28/06	Community Response Project (from Children's Trust Fund of Wisconsin)	UW-Madison	15,000	0
N/A	93.44419711	Molecular Mechanisms of Schwann Cell Myelination (from Cleveland Clinic Foundation)	UW-Madison	16,640	0
N/A	93.5-66791	SCCOR LVAD Project: Biology of Long Term Mechanical Circulatory Support (from Columbia University)	UW-Madison	8,074	0
N/A	93.1R01A106773-01/1	Genetic Control of Candida Albicans Biofilm Formation (from Columbia University)	UW-Madison	83,933	0
N/A	93.SITE CODE 126	American College of Oncology Surgeons Group (from Duke University)	UW-Madison	652	0
N/A	93.117161	HF-Action for Heart Failure and a Controlled Trial Investigating Outcome of Exercise Training (from Duke University)	UW-Madison	12,603	0
N/A	93.10297	Randomized, Open-Label, Multi-Center Clinical Study of High-Dose Immuno-Suppressive Therapy Using Total Body Irradiation, Cyclophosphamide, Atgam and Autologous Transplantation (from Duke University)	UW-Madison	9	0
N/A	93.14409-3003-6931	Rare Thrombotic Diseases Clinical Research Network (from Duke University)	UW-Madison	19,769	0
N/A	93.VERTACL; HHS-N-260-2005-00007-C	Multi-Center Randomized Prospective Clinical Trial to Study Effects of Preservative-Free Triamcinolone Acetonide as Adjunct to Photodynamic Therapy in Patients with Age-Related Macular Degeneration (from Emmes Corporation)	UW-Madison	26,359	0
N/A	93.R00193	Spaced Retrieval: Cognitive Intervention for Traumatic Brain Injury (from Florida State University)	UW-Madison	1,166	0
N/A	93.3016	Children's Cancer Group Chairman's Award (from Foundation for the Children's Oncology Group)	UW-Madison	11	0
N/A	93.574354	Nutritional Biomarkers Study (from Fred Hutchinson Cancer Research Center)	UW-Madison	81,651	0
N/A	93.ECOG-05-02	Randomized Trial Comparing Two Different Rituximab Dosing Regimens for Patients with Low Tumor Burden Indolent Non-Hodgkin's Lymphoma (from Frontier Science and Technology Research Foundation)	UW-Madison	5,123	0
N/A	93.UWMOPSTH01	Thoracic Committee (from Frontier Science and Technology Research Foundation)	UW-Madison	(2)	0
N/A	93.AGR dtd 5/5/05	Neonatal Chest Phantom for Computed Radiography Testing (from Gammex, Inc.)	UW-Madison	1,832	0
N/A	93.96-S03	Epidemiology of Diabetes Intervention and Complications (from George Washington University)	UW-Madison	106,840	0
N/A	93.AGR dtd 05/01/07	A Novel Systemic and Mucosal Adjuvant for Biodefense (from Global Vaccines, Inc.)	UW-Madison	7,325	0

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N/A	93.AGR dtd 01/12/07	Improving American Indian Cancer Surveillance and Data Reporting in Wisconsin (from Great Lakes Inter-Tribal Council, Inc.)	UW-Madison	17,961	0
N/A	93.AGR dtd 9/9/05; 01/09/07	Obesity Prevention in Wisconsin American Indian Children (from Great Lakes Inter-Tribal Council, Inc.)	UW-Madison	47,175	0
N/A	93.40144	Adherence Intervention for Incarcerated Persons Living with HIV (from Group Health Cooperative)	UW-Madison	110,516	0
N/A	93.27469-110	GOG Contract (from Gynecologic Oncology Group)	UW-Madison	80,351	24,030
N/A	93.2002-10-0567	Dose Finding Study of IDEC-Y2B8 with Stem Cell Support (from IDEC Pharmaceuticals Corporation)	UW-Madison	20,179	0
N/A	93.AGR dtd 10/15/04	Transgenic Antivirals for Bovine Leukemia Virus (from logenetics, LLC)	UW-Madison	(628)	0
N/A	93.AGR dtd 6/1/03; SITE 43	Diabetic Retinopathy Clinic Research Network Steering Committee (from JAEB Center for Health Research, Inc.)	UW-Madison	53,794	0
N/A	93.AGR dtd 01/21/03	Genetic Modifiers of Cystic Fibrosis (from John Hopkins University)	UW-Madison	13	0
N/A	93.5 R01 DK 65830- 03	Biology of Novel Phosphaturic Protein-SFRP-4 (from Mayo Clinic)	UW-Madison	42,247	0
N/A	93.AGR dtd 9/6/01	Early Therapeutics Development (from Mayo Clinic)	UW-Madison	5,804	0
N/A	93.AGR dtd 10/10/03	Paracrine Dysregulation of Oocyte Competence in PCOS (from Mayo Clinic)	UW-Madison	(194,540)	0
N/A	93.CHK NO. 1602645	Siblings with Ischemic Stroke Study (from Mayo Foundation for Medical Education and Research)	UW-Madison	918	0
N/A	93.AGR dtd 11/17/05	Cellular and Molecular Basis for Tri Cariotoxicity (from Medical College of Wisconsin, Inc.)	UW-Madison	77,298	0
N/A	93.2202636; 893098	Development of Novel Mass Spectrometry Tools for Individual Cell Proteome Analysis (from Medical College of Wisconsin, Inc.)	UW-Madison	467,643	0
N/A	93.AGR dtd 7/14/05	Vaccines for Boutism (from Medical College of Wisconsin, Inc.)	UW-Madison	(60)	0
N/A	93.AGR dtd 9/1/05	Muscle-Directed Gene Therapy for Crigler-Najjar Syndrome (from Mirus Bio Corporation)	UW-Madison	1,599	0
N/A	93.AGR dtd 06/25/07	Agreement for Services (from National Association of Health Data Organizations)	UW-Madison	54,135	0
N/A	93.AGR dtd 06/20/06; 402	BMTCTN 0402: A Phase III Randomized, Multicenter Trial (from National Marrow Donor)	UW-Madison	4,953	0
N/A	93.1696	Treatment of Preserved Cardiac Function Heart Failure (from New England Research Institute)	UW-Madison	16,316	0
N/A	93.0600 370 E333 453	Genes, Androgens and Intrauterine Environments (from Northwestern University)	UW-Madison	262,812	147,108
N/A	93.0600 370 F329 333	Northwestern Adult AIDS Clinical Trials Unit (from Northwestern University)	UW-Madison	10,491	0
N/A	93.AGR dtd 7/18/05	Swept Field Confocal Microscope (from Prairie Technologies, LLC)	UW-Madison	153,108	0
N/A	93.AGR dtd 12/9/05; 8/27/04	Enhancing Native American Participation in RT Trials (from Rapid City Regional Hospital)	UW-Madison	66,823	0
N/A	93.AGR dtd 1/28/03	Randomized Controlled Trial of Homocysteine (from Rhode Island Hospital)	UW-Madison	95,199	0
N/A	93.AGR dtd 02/08/06	Influenza Pandemic Preparedness in Asia (from Saint Jude Children's Hospital)	UW-Madison	563,920	0
N/A	93.AGR dtd 07/31/06	Clean-Genome Vaccines Against Biodefense Agents (from Scarab Genomics, LLC)	UW-Madison	84,279	0
N/A	93.22XS096	Correlative Studies for Clinical Protocol P5912 (from Science Applications International Corporation)	UW-Madison	15,716	0
N/A	93.24XS090	Correlative Studies for Triapine Clinical Protocols (from Science Applications International Corporation)	UW-Madison	40,628	0

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<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER (Note 2)</i>					
N/A	93.25XS097	Funding Support for Collrelative Studies on Primary Tumor Specimens for E5803 Phase II (from Science Applications International Corporation)	UW-Madison	9,437	0
N/A	93.5-72868; 5-73727	Cooperative Humoral and Cellular Immunity Against HIV/SIV (from Scripps Research Institute)	UW-Madison	(109,955)	0
N/A	93.5-75505	Large Scale Antibody and T Cell Epitope Discovery Program (from Scripps Research Institute)	UW-Madison	158,796	0
N/A	93.AGR dtd 10/22/04	Device for Promoting Survival of Cogested Tissue Flaps (from Spectrocon International)	UW-Madison	25,974	0
N/A	93.18081280-30501-A	The Incorporation of Ground Contact Models When Simulating Subject Specific Gait (from Stanford University)	UW-Madison	27,999	0
N/A	93.12; 7	Characterization of NIKS Express Cell Lines Therapeutic Anti-Microbial Human Skin Substitute (from Stratatech Corporation)	UW-Madison	18,528	0
N/A	93.AGR dtd 8/1/05	Clinical Evaluation of Stratagraft Skin Tissue (from Stratatech Corporation)	UW-Madison	9,914	0
N/A	93.14	Development of Innovative Human Stromal Invasion Assay (from Stratatech Corporation)	UW-Madison	26,033	0
N/A	93.S2717AG80845	Subcontract Proposal in Support of Solicitation NIH-NIAID-DMID-04-34 (from Systems Research and Applications Corporation)	UW-Madison	1,036,428	0
N/A	93.AGR dtd 2/16/05	Profiles for Perioperative Applications (from Third Wave Technologies, Inc.)	UW-Madison	(11,210)	0
N/A	93.AGR dtd 07/17/06	SBIR: Simultaneous Fetal Echocardiography/Magnetocardiography (from Tristan Technologies, Inc)	UW-Madison	10,000	0
N/A	93.14023	Randomized, Double-Blind Placebo-Controlled Trial of Caspofungin vs. Placebo as Prophylaxis of Invasive Candidiasis in High-Risk Patients in Care Setting (from University of Alabama-Birmingham)	UW-Madison	2,284	0
N/A	93.CASG 209	Clinical Trials for Antiviral Therapies (from University of Alabama-Birmingham)	UW-Madison	4,703	0
N/A	93.AGR dtd 07/12/06	Phase IIB Clinical Trial of Topical Agent to Prevent Non-Melanoma Skin Cancer (from University of Alabama-Birmingham)	UW-Madison	1,752	0
N/A	93.AGR dtd 8/20/01	Surveillance for Invasive Fungal Infections in Transplant Recipients (from University of Alabama)	UW-Madison	20	0
N/A	93.127-01-ADNI-024	Alzheimer's Disease Neuroimaging Initiative (from University of California-San Diego)	UW-Madison	124,410	0
N/A	93.10248003; 10248003-001	Eicosanoids in Outflow Pathway of Eye (from University of California-San Diego)	UW-Madison	25,638	0
N/A	93.3359SC-4	Development of Botulism Neurotoxin Immunotherapy (from University of California-San Francisco)	UW-Madison	14,983	0
N/A	93.3376SC; 3171SC; 3169SC	Immune Tolerance Network (from University of California-San Francisco)	UW-Madison	536,130	0
N/A	93.3674SC MOD 5	Immunosuppression Withdrawal in Liver Transplant Recipients (from University of California-San Francisco)	UW-Madison	1,435	0
N/A	93.24303	Alterations of Circadian Timing in Sleep and Aging (from University of Chicago)	UW-Madison	16,522	0
N/A	93.26020/5-30380 (Project H, Project K)	Brucella Vaccine Using Recombinant Invasive E Coli (from University of Chicago)	UW-Madison	(8,382)	0
N/A	93.AGR dtd 12/27/04	Multi-Center Trial of Academic Hospitalists (from University of Chicago)	UW-Madison	2,517	0
N/A	93.26020/5-30380	Virulence Factors of Monkeypox Viruses in Rodents (from University of Chicago)	UW-Madison	27,043	0
N/A	93.AGR dtd 12/5/2006	Defending Against Systemic Mycoses (MRU) (from University of Cincinnati)	UW-Madison	12,960	0

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<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER (Note 2)</i>					
N/A	93.6059964/RFS500051	Neurobehavioral Effects of MDMA in Adolescent Monkeys (from University of Massachusetts)	UW-Madison	8,198	0
N/A	93.3000354826	CFAAST Cognitive Functioning After Aneurysm Surgery (from University of Michigan)	UW-Madison	824	0
N/A	93.SILCAAT	Multicenter Randomized Study of Biological and Clinical Efficacy of Subcutaneous Recombinant (from University of Minnesota)	UW-Madison	30,861	0
N/A	93.5-35036; 5-34691	Episense Audiometry Reading Center (from University of North Carolina)	UW-Madison	39,546	0
N/A	93.076672; 076672, MOD 3	Bases of Normal and Disordered Reading (from University of Southern California)	UW-Madison	83,380	0
N/A	93.07-073	Neural Responses to Inflammation in Asthma (from University of Texas)	UW-Madison	5,876	0
N/A	93.RD	Gynecologic Oncology Group (from University of Texas Southwestern Medical Center)	UW-Madison	9	0
N/A	93.19126-431399	Partnership for Research and Education in Plants (PREP) (from Virginal Polytechnic Institute and State University)	UW-Madison	932	0
N/A	93.N01-HC-95178; 31003	Action to Control Cardiovascular Risk in Diabetes: Accord Eye Study (from Wake Forest University)	UW-Madison	224,395	0
N/A	93.N01-WH-4-4221	Women's Health Initiative Memory Study (from Wake Forest University)	UW-Madison	20,118	0
N/A	93.AGR dtd 9/23/03	Evaluation of Onsite Oral Fluid Drug Testing Devices (from The Walsh Group)	UW-Madison	12,700	0
N/A	93.S8212	Subsidized Guardianship Assessment and Evaluation (from Westat, Inc.)	UW-Madison	56,447	0
N/A	93.06-W226	National Stem Cell Bank (from WiCell Research Institute, Inc.)	UW-Madison	637,221	0
N/A	93.AGR 2/23/04; 05-W090	Wisconsin Stem Cell Research Center (from WiCell Research Institute, Inc.)	UW-Madison	479,368	0
N/A	93.AGR dtd 3/28/07	WAHSA/WHCA Quality Improvement Project (from Wisconsin Association of Homes and Services)	UW-Madison	14,530	0
N/A	93.AGR dtd 3/30/07	Better Quality Information to Improve Care for Medicare Beneficiaries (from Wisconsin Collaborative for Healthcare Quality)	UW-Madison	26,471	0
N/A	93.46237	Secondary Conditions and Adaptation in Spina Bifida (from Indiana University)	UW-Milwaukee	12,021	0
N/A	93.Dtd 9/1/2006	Evaluation of the Youth Empowerment to Succeed Project (from Marquette University)	UW-Milwaukee	19,027	0
N/A	93.208141-039	R&D (from St. Louis University)	UW-La Crosse	154,457	0
N/A	93.N01-LM-3-3512	Research Services (from Stanford University)	UW-La Crosse	79,537	0
		Subtotal R&D Subgrants		15,738,334	172,497
		TOTAL R&D FROM U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES		262,885,942	24,482,561
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE:					
		R&D Subgrants:			
94.005	94.A68711	Learn and Serve America-Higher Education (from Minnesota Higher Education Services Office)	UW-Madison	11,178	0
U.S. DEPARTMENT OF HOMELAND SECURITY:					
		R&D Subgrants:			
N/A	97.AGR dtd 9/5/06	Model Checking Software Binaries (from Grammatech, Inc)	UW-Madison	100,554	0
N/A	97.M000277	Virtual Center for Network and Security Data (from University of Michigan)	UW-Madison	29,327	0

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<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER (Note 2)</i>					
N/A	97.R9106007103	Micro-Nano Technology for Botulinum Neurotoxin Sensing in Food Supply (from University of Minnesota)	UW-Madison	506,433	0
N/A	97.R9106019102	Models of Interdependent Security in Supply Chains for Food (from University of Minnesota)	UW-Madison	84,776	0
N/A	97.R9106007202	National Center for Food Protection and Defense (from University of Minnesota)	UW-Madison	83,769	0
N/A	97.R9106020101	Toxin/Pathogen Inactivation and Disposal of Intentionally Contaminated Foods (from University of Minnesota)	UW-Madison	116,879	0
N/A	97.R9106002102	Use of Plasma Technology to Decontaminate Surface and Air in Food Processing Environments (from University of Minnesota)	UW-Madison	37,577	0
N/A	97.HS-05-ST-0162	2005 Homeland Security Equipment Grant (from Wisconsin Office of Justice)	UW-Madison	9,800	0
TOTAL R&D FROM U.S. DEPARTMENT OF HOMELAND SECURITY				969,115	0
U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT:					
N/A	98.RD	R&D	UW-Madison	2,053,905	1,432,529
R&D Subgrants:					
N/A	98.AGR dtd 2/24/03	Mexican-U.S. Dairyland Partnership Between Queretaro	UW-Madison	46,961	0
N/A	98.AGR dtd 6/17/04	Building Environmental Context for Sustainable	UW-Madison	168,936	23,584
N/A	98.AGR dtd 2/25/05	Developing Sustainable Tomato Production for Guatemalan Farmers (from Association Liaison Office for University Cooperation in Development)	UW-Madison	17,412	14,973
N/A	98.TA-MOU-05-C25-037	Develop Tomato Breeding Lines with Resistance to <i>Ralstonia Solanacearum</i> and Begomviruses for Guatemala and Central America (from Hebrew University of	UW-Madison	1,366	0
N/A	98.TA-MOU-01-C21-008	Molecular Marker Assisted Breeding for Resistance to Whitefly-Transmitted Geminiviruses (from Hebrew University of Jerusalem)	UW-Madison	(10)	0
N/A	98.AGR dtd 5/25/05	Elucidation of Peanut/Aspergillus Interaction (from International Crops Research Institute for the Semi-Arid Tropics)	UW-Madison	25,960	0
N/A	98.RC710-013/2265417	Genetic Approaches to Eliminate Aflatoxin Contamination of Peanuts (from University of Georgia)	UW-Madison	62,233	18,772
N/A	98.CAUNV47805WI SC	Global Livestock Collaborative Research-Developing Institutions and Capacity for Sheep and Fiber Marketing in Central Asia (from University of Wyoming)	UW-Madison	28,019	0
N/A	98.TA-MOU-03-M22-036	Development and Improvement of Local Seed Potato Production in the Middle East (from U.S. Embassy Tel Aviv)	UW-Madison	129,439	115,202
N/A	98.19126-425632	Consolidation and Continuity of Sanrem Activities in Southeast Asia (from Virginia Polytechnic Institute and State University)	UW-Madison	4,457	0
N/A	98.EPP-A-00-06-0004-00	Promoting Transformation: Linking Natural Resources, Economic Growth and Governance (from Wildlife Conservation Society)	UW-Madison	28,361	0
Subtotal R&D Subgrants				513,134	172,531
TOTAL R&D FROM U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT				2,567,039	1,605,060
TOTAL RESEARCH AND DEVELOPMENT CLUSTER				\$ 512,918,933	\$ 61,239,127

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<i>STUDENT FINANCIAL AID (SFA) CLUSTER</i>					
U.S. DEPARTMENT OF EDUCATION:					
84.007		Federal Supplemental Educational Opportunity Grants (Note 2)	UW-Madison	\$ 2,227,719	\$ 0
84.007		Federal Supplemental Educational Opportunity Grants	UW-Milwaukee	1,848,900	0
84.007		Federal Supplemental Educational Opportunity Grants	UW-Eau Claire	753,973	0
84.007		Federal Supplemental Educational Opportunity Grants (Note 2)	UW-Green Bay	472,331	0
84.007		Federal Supplemental Educational Opportunity Grants	UW-La Crosse	370,472	0
84.007		Federal Supplemental Educational Opportunity Grants	UW-Oshkosh	581,319	0
84.007		Federal Supplemental Educational Opportunity Grants	UW-Parkside	469,249	0
84.007		Federal Supplemental Educational Opportunity Grants	UW-Platteville	355,360	0
84.007		Federal Supplemental Educational Opportunity Grants (Note 2)	UW-River Falls	348,063	0
84.007		Federal Supplemental Educational Opportunity Grants	UW-Stevens Point	688,243	0
84.007		Federal Supplemental Educational Opportunity Grants	UW-Stout	559,675	0
84.007		Federal Supplemental Educational Opportunity Grants	UW-Superior	181,636	0
84.007		Federal Supplemental Educational Opportunity Grants	UW-Whitewater	566,584	0
84.007		Federal Supplemental Educational Opportunity Grants (Note 2)	UW Colleges	519,160	0
Total Federal Program 84.007				9,942,684	0
84.032		Federal Family Education Loans (Notes 2, 18)	UW-Madison	135,101,503	0
84.032		Federal Family Education Loans (Notes 2, 18)	UW-Green Bay	15,634,553	0
84.032		Federal Family Education Loans (Note 18)	UW-La Crosse	30,972,556	0
84.032		Federal Family Education Loans (Note 18)	UW-Oshkosh	36,501,470	0
84.032		Federal Family Education Loans (Note 18)	UW-Parkside	12,349,265	0
84.032		Federal Family Education Loans (Note 18)	UW-Platteville	20,124,195	0
84.032		Federal Family Education Loans (Notes 2, 18)	UW-River Falls	18,362,740	0
84.032		Federal Family Education Loans (Note 18)	UW-Stevens Point	25,118,302	0
84.032		Federal Family Education Loans (Note 18)	UW-Stout	31,481,401	0
84.032		Federal Family Education Loans (Notes 2, 18)	UW Colleges	16,745,749	0
Total Federal Program 84.032				342,391,734	0
84.033		Federal Work-Study Program (Note 2)	UW-Madison	2,516,182	0
84.033		Federal Work-Study Program	UW-Milwaukee	798,496	0
84.033		Federal Work-Study Program	UW-Eau Claire	993,962	0
84.033		Federal Work-Study Program (Note 2)	UW-Green Bay	277,777	0
84.033		Federal Work-Study Program	UW-La Crosse	435,739	0
84.033		Federal Work-Study Program	UW-Oshkosh	403,431	0
84.033		Federal Work-Study Program	UW-Parkside	97,379	0
84.033		Federal Work-Study Program	UW-Platteville	553,314	0
84.033		Federal Work-Study Program (Note 2)	UW-River Falls	458,476	0
84.033		Federal Work-Study Program	UW-Stevens Point	990,703	0
84.033		Federal Work-Study Program	UW-Stout	701,674	0
84.033		Federal Work-Study Program	UW-Superior	215,248	0
84.033		Federal Work-Study Program	UW-Whitewater	487,457	0
84.033		Federal Work-Study Program (Note 2)	UW Colleges	395,844	0
Total Federal Program 84.033				9,325,682	0
84.038		Federal Perkins Loan Program-Federal Capital Contributions (Notes 2, 17)	UW-Madison	14,824,685	0
84.038		Federal Perkins Loan Program-Federal Capital Contributions (Note 17)	UW-Milwaukee	3,430,004	0

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<i>STUDENT FINANCIAL AID (SFA) CLUSTER</i>					
84.038		Federal Perkins Loan Program-Federal Capital Contributions (Note 17)	UW-Eau Claire	3,523,683	0
84.038		Federal Perkins Loan Program-Federal Capital Contributions (Notes 2, 17)	UW-Green Bay	977,142	0
84.038		Federal Perkins Loan Program-Federal Capital Contributions (Note 17)	UW-La Crosse	951,888	0
84.038		Federal Perkins Loan Program-Federal Capital Contributions (Note 17)	UW-Oshkosh	1,245,611	0
84.038		Federal Perkins Loan Program-Federal Capital Contributions (Note 17)	UW-Parkside	526,677	0
84.038		Federal Perkins Loan Program-Federal Capital Contributions (Note 17)	UW-Platteville	1,013,287	0
84.038		Federal Perkins Loan Program-Federal Capital Contributions (Notes 2, 17)	UW-River Falls	1,072,934	0
84.038		Federal Perkins Loan Program-Federal Capital Contributions (Note 17)	UW-Stevens Point	3,307,417	0
84.038		Federal Perkins Loan Program-Federal Capital Contributions (Note 17)	UW-Stout	3,003,317	0
84.038		Federal Perkins Loan Program-Federal Capital Contributions (Note 17)	UW-Superior	448,975	0
84.038		Federal Perkins Loan Program-Federal Capital Contributions (Note 17)	UW-Whitewater	2,193,687	0
84.038		Federal Perkins Loan Program-Federal Capital Contributions (Notes 2, 17)	UW Colleges	260,369	0
Total Federal Program 84.038				36,779,676	0
84.063		Federal Pell Grant Program (Note 2)	UW-Madison	8,781,395	0
84.063		Federal Pell Grant Program	UW-Milwaukee	12,799,253	0
84.063		Federal Pell Grant Program	UW-Eau Claire	4,487,494	0
84.063		Federal Pell Grant Program (Note 2)	UW-Green Bay	2,976,691	0
84.063		Federal Pell Grant Program	UW-La Crosse	3,267,152	0
84.063		Federal Pell Grant Program	UW-Oshkosh	5,610,829	0
84.063		Federal Pell Grant Program	UW-Parkside	3,713,250	0
84.063		Federal Pell Grant Program	UW-Platteville	3,548,552	0
84.063		Federal Pell Grant Program (Note 2)	UW-River Falls	3,109,977	0
84.063		Federal Pell Grant Program	UW-Stevens Point	5,546,463	0
84.063		Federal Pell Grant Program	UW-Stout	3,983,450	0
84.063		Federal Pell Grant Program	UW-Superior	2,348,565	0
84.063		Federal Pell Grant Program	UW-Whitewater	4,706,668	0
84.063		Federal Pell Grant Program (Note 2)	UW Colleges	6,713,818	0
Total Federal Program 84.063				71,593,557	0
84.268		Federal Direct Student Loans (Note 18)	UW-Milwaukee	99,059,450	0
84.268		Federal Direct Student Loans (Note 18)	UW-Eau Claire	24,994,851	0
84.268		Federal Direct Student Loans (Note 18)	UW-Superior	11,039,878	0
84.268		Federal Direct Student Loans (Note 18)	UW-Whitewater	31,857,445	0
Total Federal Program 84.268				166,951,624	0
84.375		Academic Competitiveness Grant (Note 2)	UW-Madison	623,785	0
84.375		Academic Competitiveness Grant	UW-Milwaukee	444,075	0
84.375		Academic Competitiveness Grant	UW-Eau Claire	356,815	0
84.375		Academic Competitiveness Grant (Note 2)	UW-Green Bay	172,350	0
84.375		Academic Competitiveness Grant	UW-La Crosse	273,346	0
84.375		Academic Competitiveness Grant	UW-Oshkosh	297,718	0
84.375		Academic Competitiveness Grant	UW-Parkside	54,232	0
84.375		Academic Competitiveness Grant	UW-Platteville	213,569	0

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<i>STUDENT FINANCIAL AID (SFA) CLUSTER</i>					
84.375		Academic Competitiveness Grant (Note 2)	UW-River Falls	204,824	0
84.375		Academic Competitiveness Grant	UW-Stevens Point	28,357	0
84.375		Academic Competitiveness Grant	UW-Stout	282,407	0
84.375		Academic Competitiveness Grant	UW-Superior	56,423	0
84.375		Academic Competitiveness Grant	UW-Whitewater	269,450	0
84.375		Academic Competitiveness Grant (Note 2)	UW Colleges	168,397	0
Total Federal Program 84.375				3,445,748	0
84.376		National Science and Mathematics Access to Retain Talent Grant (Note 2)	UW-Madison	772,204	0
84.376		National Science and Mathematics Access to Retain Talent Grant	UW-Milwaukee	273,670	0
84.376		National Science and Mathematics Access to Retain Talent Grant	UW-Eau Claire	207,008	0
84.376		National Science and Mathematics Access to Retain Talent Grant (Note 2)	UW-Green Bay	94,000	0
84.376		National Science and Mathematics Access to Retain Talent Grant	UW-La Crosse	227,242	0
84.376		National Science and Mathematics Access to Retain Talent Grant	UW-Oshkosh	142,656	0
84.376		National Science and Mathematics Access to Retain Talent Grant	UW-Parkside	53,940	0
84.376		National Science and Mathematics Access to Retain Talent Grant	UW-Platteville	227,622	0
84.376		National Science and Mathematics Access to Retain Talent Grant (Note 2)	UW-River Falls	215,749	0
84.376		National Science and Mathematics Access to Retain Talent Grant	UW-Stevens Point	(650)	0
84.376		National Science and Mathematics Access to Retain Talent Grant	UW-Stout	120,051	0
84.376		National Science and Mathematics Access to Retain Talent Grant	UW-Superior	46,000	0
84.376		National Science and Mathematics Access to Retain Talent Grant	UW-Whitewater	128,951	0
Total Federal Program 84.376				2,508,443	0
Other Federal Financial Assistance:					
N/A	84.SFA	Administrative Cost Allowance (Notes 2, 19)	UW-Madison	949,021	0
N/A	84.SFA	Administrative Cost Allowance (Note 19)	UW-Milwaukee	375,477	0
N/A	84.SFA	Administrative Cost Allowance (Note 19)	UW-Eau Claire	261,907	0
N/A	84.SFA	Administrative Cost Allowance (Notes 2, 19)	UW-Green Bay	100,570	0
N/A	84.SFA	Administrative Cost Allowance (Note 19)	UW-La Crosse	152,543	0
N/A	84.SFA	Administrative Cost Allowance (Note 19)	UW-Oshkosh	144,642	0
N/A	84.SFA	Administrative Cost Allowance (Note 19)	UW-Parkside	1,887	0
N/A	84.SFA	Administrative Cost Allowance (Note 19)	UW-Platteville	132,480	0
N/A	84.SFA	Administrative Cost Allowance (Notes 2, 19)	UW-River Falls	106,689	0
N/A	84.SFA	Administrative Cost Allowance (Note 19)	UW-Stevens Point	228,334	0
N/A	84.SFA	Administrative Cost Allowance (Note 19)	UW-Stout	279,200	0
N/A	84.SFA	Administrative Cost Allowance (Note 19)	UW-Superior	55,300	0
N/A	84.SFA	Administrative Cost Allowance (Note 19)	UW-Whitewater	145,543	0
N/A	84.SFA	Administrative Cost Allowance (Notes 2, 19)	UW Colleges	90,900	0
Total Administrative Cost Allowance				3,024,493	0
TOTAL SFA FROM U.S. DEPARTMENT OF EDUCATION				645,963,641	0

STATE OF WISCONSIN
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE YEAR ENDED JUNE 30, 2007

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>STUDENT FINANCIAL AID (SFA) CLUSTER</i>					
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:					
93.264		Nursing Faculty Loan Program (Note 17)	UW-Milwaukee	154,835	0
93.342		Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students (Notes 2, 17)	UW-Madison	798,425	0
93.364		Nursing Student Loans (Notes 2, 17)	UW-Madison	496,150	0
93.364		Nursing Student Loans (Note 17)	UW-Milwaukee	336,244	0
93.364		Nursing Student Loans (Note 17)	UW-Oshkosh	642,613	0
		Total Federal Program 93.364		1,475,007	0
93.925	98.T08HPO4731-02-00	Scholarships for Health Professions Students from Disadvantaged Backgrounds (Note 2)	UW-Madison	103,633	0
93.925		Scholarships for Health Professions Students from Disadvantaged Backgrounds	UW-Milwaukee	5,588	0
93.925		Scholarships for Health Professions Students from Disadvantaged Backgrounds	UW-Eau Claire	12,439	0
93.925		Scholarships for Health Professions Students from Disadvantaged Backgrounds	UW-Parkside	16,525	0
		Total Federal Program 93.925		138,185	0
		TOTAL SFA FROM U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES		2,566,452	0
		TOTAL STUDENT FINANCIAL AID CLUSTER		\$ 648,530,093	\$ 0
TOTAL EXPENDITURES OF FEDERAL AWARDS				\$ 8,496,271,077	\$ 2,038,303,457

Notes to the State of Wisconsin

Schedule of Expenditures of Federal Awards ■

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Purpose

The Schedule of Expenditures of Federal Awards presents a summary of the State of Wisconsin's expenditures financed by the federal government for the fiscal year ended June 30, 2007. For purposes of the schedule, federal programs have been classified into three types: 1) individual federal programs and other clusters, including grants received directly from the federal government and subgrants received from other organizations; 2) the research and development (R&D) cluster, including R&D grants received directly from the federal government and R&D subgrants received from other entities; and 3) the student financial aid (SFA) cluster. Direct federal awards and subgrants are presented for each federal agency and, when available, by CFDA number.

Because the schedule presents only a selected portion of the activities of the State, it is not intended to and does not present the financial position or results of operations of the State.

B. Basis of Accounting

The accompanying Schedule of Expenditures of Federal Awards has been prepared from the Wisconsin state agencies' and UW System's accounting and inventory records and from federal reports submitted by the state agencies to the various federal grantor agencies. The State's accounting records are maintained on a budgetary basis, in accordance with Wisconsin Statutes. State statutes and state accounting policies

require that disbursements be recognized in the fiscal year in which they are recorded for payment, except for certain state employee fringe benefits and selected other items that are recognized in the period to which the payments relate, regardless of when paid. The State's centralized accounting records remain open until July 31 to permit the recording of expenditures applicable to the fiscal year ended June 30, in accordance with Wisconsin Statutes.

To eliminate double counting of subgrants between state agencies, the schedule includes expenditures reported by the state agency that received the funds directly from the U.S. government and does not include expenditures recorded by the subrecipient. For subgrants between UW campuses, however, the schedule includes expenditures reported by the UW campus that received the subgranted funds and does not include expenditures reported by the subgranting campus.

A timing variance may exist between the recording of federal grant expenditures in the accounting records and the reporting of the expenditures to the U.S. government or other subgrantor organizations.

C. State Agencies and UW Campuses Included

The following state agencies were included in the scope of the federal compliance portion of the audit:

1. Department of Health and Family Services (DHFS)
2. Department of Workforce Development (DWD)
3. University of Wisconsin (UW) System
4. Department of Transportation (DOT)
5. Department of Public Instruction (DPI)
6. Department of Administration (DOA)
7. Department of Natural Resources (DNR)
8. Department of Commerce (Commerce)
9. Department of Military Affairs (DMA)
10. Wisconsin Technical College System Board (WTCSB)
11. Wisconsin State Elections Board (Elections Board), re-created along with the Wisconsin Ethics Board as the Wisconsin Government Accountability Board after June 30, 2007
12. Department of Veterans Affairs (DVA)
13. Department of Justice (DOJ)
14. Department of Agriculture, Trade and Consumer Protection (DATCP)
15. Office of the Commissioner of Insurance (OCI)

16. Department of Corrections (DOC)
17. Higher Educational Aids Board (HEAB)
18. Wisconsin Historical Society (WHS)
19. Wisconsin Arts Board (Arts Board)
20. Child Abuse and Neglect Prevention Board (CANPB)
21. Public Service Commission (PSC)
22. Board of Commissioners of Public Lands (Public Lands)
23. Educational Communications Board (ECB)
24. Board on Aging and Long-Term Care (BOALTC)
25. Department of Revenue (DOR)

The following campuses or units of UW System were included in the scope of the audit:

1. UW-Madison
2. UW-Milwaukee
3. UW-Eau Claire
4. UW-Green Bay
5. UW-La Crosse
6. UW-Oshkosh
7. UW-Parkside
8. UW-Platteville
9. UW-River Falls
10. UW-Stevens Point
11. UW-Stout
12. UW-Superior
13. UW-Whitewater
14. UW Colleges
15. UW-Extension
16. UW System Administration (UW System Admin)
17. Wisconsin Humanities Council

Federal awards administered by the Wisconsin Housing and Economic Development Authority and the University of Wisconsin Hospitals and Clinics Authority were not included in the scope of this single audit because the single audits of those authorities are performed separately by other auditors.

2. MAJOR FEDERAL GRANT PROGRAMS

As shown in the following table, the federal financial assistance expended by the State of Wisconsin during FY 2006-07 was \$9,599,105,729, consisting of \$8,448,558,620 in cash assistance and \$47,712,457 in noncash assistance reported in the Schedule of Expenditures of Federal Awards, and \$1,102,834,652 in outstanding loan balances. Not included in the amount of noncash assistance is the value of property received under the Donation of Federal Surplus Personal Property program (CFDA #39.003), as described in Note 13. The loan balances are described in more detail in Notes 12, 14, 17, and 18.

Federal cash and noncash assistance, other than loan balances, expended by the State of Wisconsin during FY 2006-07 was \$8,496,271,077. The major grant threshold, as defined by OMB Circular A-133, was \$25,488,813. All federal programs with expenditures exceeding the threshold of \$25,488,813 are labeled type A programs. Each type A program that is considered to be low-risk is audited as a major program at least once every three years. The type A programs that are not considered to be low-risk are audited as major programs each year. The federal programs with expenditures under the threshold of \$25,488,813 are labeled as type B programs. For each low-risk type A program that is not audited as a major program, one high-risk type B program is selected to be audited as a major program. As provided for in OMB Circular A-133, the number of high-risk type B programs to be audited may be limited to one-half of the total number of type B programs assessed as being high-risk.

Federal Financial Assistance
FY 2006-07

CFDA Number	Name of Federal Program	Amount
Cash Assistance		\$8,448,558,620
Noncash Assistance:		
10.555/ 10.559/ 10.569/ 10.582	Food Commodities	22,079,010
93.268	Immunization Grants	25,633,447
Total Noncash Assistance		47,712,457
Total Cash and Noncash Assistance as Shown in Schedule		8,496,271,077
Loan Balances as of June 30, 2007:		
20.205	Highway Planning and Construction	466,251
66.458	Capitalization Grants for Clean Water State Revolving Funds	755,573,568
66.468	Capitalization Grants for Drinking Water State Revolving Funds	159,376,398
84.038	Federal Perkins Loan Program	176,086,928
93.108	Health Education Assistance Loans	238,232
93.264	Nurse Faculty Loan Program	561,509
93.342	Health Professions Student Loans	5,512,224
93.364	Nursing Student Loans	5,019,542
Total Loan Balances		1,102,834,652
Total Federal Financial Assistance		\$9,599,105,729

The State of Wisconsin administered 22 major federal programs that were tested for compliance with federal requirements for FY 2006-07. The total federal assistance, including noncash assistance and loan balances under these major grant programs, constituted 69.9 percent of the total federal financial assistance during the audit period. The major federal programs for FY 2006-07, as determined by the risk-based approach, are listed in the following table.

Major Federal Programs in FY 2006-07

Catalog Number	Federal Program	Federal Expenditures	State Recipient
10.551/10.561	Food Stamp Cluster	\$ 405,665,464	DHFS/UW-Oshkosh
10.553/10.555/ 10.556/10.559	Child Nutrition Cluster	147,720,262	DPI
10.558	Child and Adult Care Food Program	36,274,833	DPI
14.228	Community Development Block Grants/State's Program	30,828,379	Commerce/UW-Stout
20.205/23.003	Highway Planning and Construction Cluster ¹	638,238,959	DOT/UW-Milwaukee
66.458	Capitalization Grants for Clean Water State Revolving Funds	26,562,111	DNR
66.468	Capitalization Grants for Drinking Water State Revolving Funds	15,375,303	DNR
84.126	Rehabilitation Services—Vocational Rehabilitation Grants to States	55,374,120	DWD/UW-Oshkosh/ UW-Stout
84.334	Gaining Early Awareness and Readiness for Undergraduate Programs	4,597,121	DPI/UW-Milwaukee/ UW-Eau Claire
93.268	Immunization Grants	30,017,516	DHFS/UW-Milwaukee
93.558	Temporary Assistance for Needy Families	260,875,998	DWD/UW-Milwaukee/ UW-Extension
93.563	Child Support Enforcement	64,950,723	DWD
93.575/93.596	Child Care Cluster	132,435,650	DWD/UW-Milwaukee/ UW-Extension
93.658	Foster Care—Title IV-E	55,274,418	DHFS/UW-Milwaukee/ UW-Oshkosh
93.659	Adoption Assistance	43,345,732	DHFS
93.667	Social Services Block Grant	45,150,719	DHFS
93.767	State Children's Insurance Program	96,926,014	DHFS
93.775/93.776/ 93.777/93.778	Medicaid Cluster	2,835,021,092	DHFS/DOJ
93.889	National Bioterrorism Hospital Preparedness Program	10,035,277	DHFS
97.004/97.067	Homeland Security Cluster	24,833,931	DOA/DOJ/UW-Madison
97.008	Urban Areas Security Initiative	4,022,099	DOA/DOT
Various	Research and Development Cluster	512,918,933	UW System
Various	Student Financial Aid Cluster ²	167,194,702	UW-Madison
Various	Student Financial Aid Cluster ²	20,705,414	UW-Green Bay
Various	Student Financial Aid Cluster ²	23,879,452	UW-River Falls
Various	Student Financial Aid Cluster ²	24,894,237	UW Colleges
		\$5,713,118,459	

¹ Does not include the amount of loans outstanding as of June 30, 2007 (see Note 12).

² Does not include the amount of loans outstanding as of June 30, 2007 (see Notes 17 and 18).

The Research and Development Cluster, a major program, is defined by OMB Circular A-133 as including all research activities, both basic and applied, and all development activities that are performed by a nonfederal entity. Research is defined as a systematic study directed toward fuller scientific knowledge or understanding of the subject studied. Development is the systematic use of knowledge and understanding gained from research directed toward the production of useful materials, devices, systems, or methods, including design and development of prototypes and processes. Most grant documents from the federal government and other subgrantor organizations do not clearly identify a grant as research and development. Therefore, UW staff classify grants as research and development or as other than research and development. Staff for other state agencies do not classify any of their grants as research and development.

The Student Financial Aid Cluster is defined by OMB Circular A-133 as including those programs of general student assistance in which institutions participate, such as those authorized by Title IV of the Higher Education Act of 1965, as amended, which are administered by the U.S. Department of Education, and similar programs provided by other federal agencies. It does not include programs that provide fellowships or similar awards to students on a competitive basis, or for specified studies or research. The Student Financial Aid Cluster is a low-risk type A program and, therefore, must be audited at least once every three years. The Legislative Audit Bureau audits the Student Financial Aid Cluster at the UW campuses over a three-year cycle. During the FY 2006-07 audit, the Student Financial Aid Cluster was audited as a major program at UW-Madison, UW-Green Bay, UW-River Falls, and UW Colleges.

The Wisconsin Humanities Council is a nonprofit organization associated with UW System. Through a contract with the Wisconsin Humanities Council, UW-Extension is responsible for fiscal and personnel administration of the Council. At the request of the Wisconsin Humanities Council, the Council was included as a unit within UW System, and we audited the Promotion of the Humanities—Federal/State Partnership grant (CFDA #45.129).

3. FEDERAL CATALOG NUMBERS

Some grant documents from the federal government and other subgrantor organizations do not provide the catalog of federal domestic assistance number to the state agency or UW campus receiving funds. Federal catalog numbers are presented in the schedule when they were included in the grant agreements or could be determined based on a grant's source and purpose. For grants that did not clearly state a federal catalog number, the schedule includes the grant or a total for several grants, with an indication of N/A for not available. For the direct grants and subgrants in the individual programs and other clusters, an "other identifying number," when available, is shown if the federal catalog number is not available.

For the Research and Development Cluster, direct awards are presented for each federal agency, by catalog number, when available. Direct grants

without a catalog number are presented for each federal agency and, where applicable, for the major subdivisions within the federal agency.

4. AMOUNT PROVIDED TO SUBRECIPIENTS

OMB Circular A-133 requires the Schedule of Expenditures of Federal Awards, to the extent practical, to include the amount provided to subrecipients under each federal program. To the extent practical, the amount provided to subrecipients was determined for the federal programs at the state agencies and UW System.

5. POTENTIAL FEDERAL SANCTIONS AND DISALLOWANCES

As of June 30, 2007, there are potential federal sanctions and disallowances for the Food Stamps program and Aid to Families with Dependent Children (AFDC) program resulting from federal reviews. The status of findings in our prior single audits is discussed in the agency narratives.

A. Food Stamps

The U.S. Department of Agriculture assesses a sanction against a state if its annual error rate for eligibility and benefit determinations exceeds the national average for Food Stamps (CFDA #10.551). As shown in the following table, Wisconsin’s error rates for FFY 1993-94 through FFY 2001-02 exceeded the national average, resulting in sanctions totaling \$11,894,996.

Sanctions for Food Stamps Program

As of June 30, 2007

FFY(s)	Wisconsin’s Combined Error Rate	National Average Error Rate	Sanctions Assessed to Date
1994–1996	10.51% – 12.10%	9.2%–10.32%	\$1,200,000
1997	13.70	9.88	2,340,053
1998	14.58	10.69	689,391
1999	13.42	9.88	606,446
2000	12.72	8.91	1,671,222
2001	13.14	8.66	2,873,308
2002	12.69	8.26	2,514,576
2003	9.32	6.64	0
2004	6.65	5.88	0
2005	5.61	5.84	0
2006	6.17	5.99	0
Total			\$11,894,996

The Food Stamp Reauthorization Act of 2002 made substantial changes to the Quality Control system that measures the states' payment accuracy in issuing food stamp benefits. Effective for the FFY 2002-03 Quality Control review period, a new two-year sanction system was implemented. Under this new system, a sanction amount shall be established whenever, for two consecutive years, there is a 95 percent statistical probability that a state's payment error rate exceeds 105 percent of the national performance measure for payment error rates. For FFY 2002-03, Wisconsin's error rate exceeded the tolerance level. However, for FFY 2003-04 through FFY 2005-06, Wisconsin's payment error rate fell within the tolerance level; therefore, no sanctions were established for these fiscal years. Complete error rate and sanction information is not yet available for FFY 2006-07.

Wisconsin is required to spend the sanctioned amounts on payment accuracy activities, outreach activities, and federally approved activities for improving Food Stamps operations. As of June 30, 2007, Wisconsin had spent \$11,647,576 on these activities.

B. AFDC

A federal review of Aid to Families with Dependent Children (AFDC) (CFDA #93.560) overpayment recoveries received between July 1, 1996, and September 30, 2001, concluded that the Department of Workforce Development's practices for reporting and remitting AFDC overpayment recoveries to the federal government were not in accordance with federal requirements. The U.S. Department of Health and Human Services recommended that the State refund the federal share, or \$10,711,338 of these recoveries. In its May 2002 response, the Department of Workforce Development contended that it followed the instructions included in the FFY 1998-99 federal transmittal documents and, therefore, was in compliance with federal requirements until the issuance of a FFY 1999-2000 federal transmittal document. The Department of Workforce Development estimated that the liability resulting from noncompliance after the issuance of the FFY 1999-2000 instructions, which became effective on September 30, 2000, was \$1,400,000. In September 2005, the U.S. Department of Health and Human Services sustained its recommendation that Wisconsin refund \$10,711,338. In its June 2006 response, the Department of Workforce Development appealed the September 2005 decision, contending that it should be allowed to offset this amount by the total of previously unclaimed costs for the collection of AFDC overpayments for a total liability of \$5,738,167. In December 2007, the U.S. Department of Health and Human Services Appeals Board denied the Department of Workforce Development's appeal, upholding the recommendation that the Department of Workforce Development refund \$10,711,338 to the U.S. Department of Health of Human Services.

6. FOOD COMMODITIES

Food commodities received through the Food Donation Program (CFDA#10.550) are reported in the Schedule as expenditures under the various federal programs that distributed the commodities. In total, \$22,079,010 of food commodities were included in the total reported federal expenditures and the amounts provided to subrecipients for the following programs:

- \$17,733,443 for the National School Lunch Program (CFDA #10.555);
- \$155,151 for the Summer Food Service Program for Children (CFDA #10.559);
- \$3,242,037 for the Emergency Food Assistance Program (CFDA #10.569); and
- \$948,379 for the Fresh Fruit and Vegetable Program (CFDA #10.582)

7. SPECIAL SUPPLEMENTAL NUTRITION PROGRAM FOR WOMEN, INFANTS, AND CHILDREN (WIC) REBATES

During FY 2006-07, the Department of Health and Family Services received \$24,033,834 in cash rebates from infant formula manufacturers from the sale of formula to participants in WIC (CFDA #10.557). Rebate contracts with infant formula manufacturers are authorized by 7 CFR 246.16(m) as a cost-containment measure. Rebates represent a reduction of expenditures previously incurred for WIC food benefit costs. Applying the rebates received to such costs enabled the Department of Health and Family Services to extend program benefits to 38,206 more people than could have been served during FY 2006-07 in the absence of the rebate contracts.

8. COMMUNITY DEVELOPMENT BLOCK GRANTS/STATE'S PROGRAM

The Community Development Block Grants/State's Program (CFDA #14.228) provides funds to local units of government to establish revolving funds for loans to businesses. Loan repayments from businesses in excess of certain program income limits must be returned to the State. Included as expenditures of the program is a total of \$3,274,853 that was supported by funds returned to the State.

9. STATE CRIMINAL ALIEN ASSISTANCE PROGRAM

During FY 2006-07, the Department of Corrections received \$1,878,923 in awards from the U.S. Department of Justice under the State Criminal Alien Assistance Program (CFDA #16.606). This federal program is awarded to cover the costs previously incurred by the State for housing undocumented

criminal aliens in the State's correctional system. There are no restrictions imposed on the use of the funds, and the federal program guidelines state that the funds should be treated as being expended as of the date received. As mandated by the Wisconsin Legislature, the Department of Corrections did not spend the \$1,878,923 during FY 2006-07, but rather deposited the funds directly to the General Fund to automatically lapse and be available for appropriation by the Legislature. In the Schedule of Expenditures of Federal Awards, the expenditure of these funds is shown under DOC; however, because the funds were lapsed to the General Fund for appropriation by the Legislature, no expenditures were recorded by the Department of Corrections for this federal program for FY 2006-07.

10. UNEMPLOYMENT INSURANCE

FY 2006-07 expenditures for Unemployment Insurance (CFDA #17.225) include \$850,637,307 in benefits funded by the Wisconsin Unemployment Reserve Fund, \$31,651,645 in federally funded regular benefits, \$366,499 in refunds of overpayments related to federally funded temporary extended benefits, and \$64,111,019 in federally funded administrative costs.

11. HIGHWAY PLANNING AND CONSTRUCTION

Expenditures for Highway Planning and Construction (CFDA #20.205) include \$77.0 million in project charges that have been incurred in excess of the federally approved project budget amount. The Wisconsin Department of Transportation will seek federal approval for increases to project budgets, and federal reimbursements are expected in the next fiscal year.

12. LOAN FUNDS FROM FEDERAL HIGHWAY ADMINISTRATION AND FEDERAL RAILWAYS ADMINISTRATION

The Wisconsin Department of Transportation received a total of \$1,500,000 through FY 2004-05 from the Federal Highway Administration under Highway Planning and Construction (CFDA #20.205) to establish a revolving loan fund to assist local government transit and highway projects. The Department of Transportation has issued \$1,500,000 in loans to local municipalities; \$466,251 remains outstanding as of June 30, 2007.

13. DONATION OF FEDERAL SURPLUS PERSONAL PROPERTY

The Department of Administration is responsible for administration of the Donation of Federal Surplus Personal Property program (CFDA #39.003). It has contracted with Wisconsin Technical College System Foundation, Inc., to receive and distribute the federal surplus property. As of July 1, 2006, the

Foundation had on hand property with an initial cost to the federal government of \$7,694,976. During FY 2006-07, the Foundation received from the federal government surplus personal property having an initial cost to the federal government of \$13,806,956. During the period, property with an initial cost of \$6,407,308 was distributed, leaving property with an initial cost to the federal government of \$15,094,624 on hand as of June 30, 2007.

14. CAPITALIZATION GRANTS FOR CLEAN WATER STATE REVOLVING FUNDS AND CAPITALIZATION GRANTS FOR DRINKING WATER STATE REVOLVING FUNDS

The State of Wisconsin Environmental Improvement Fund is an enterprise fund of the State and is jointly administered by the Department of Natural Resources and the Department of Administration. Included in the Environmental Improvement Fund is the Clean Water Fund Direct Loan Program, funded primarily by the federal government under the Capitalization Grants for Clean Water State Revolving Funds (CFDA #66.458) and Capitalization Grants for Drinking Water State Revolving Funds (CFDA #66.468). As of June 30, 2007, loans outstanding were \$755,573,568 and \$159,376,398 respectively. Federal reporting requirements for the Clean Water Fund Direct Loan Program include financial statements prepared in accordance with generally accepted accounting principles, as well as information regarding loan recipients, loan amounts, loan terms, project categories of eligible costs, and similar details on other forms of assistance. The Department of Natural Resources and the Department of Administration have previously provided this information to the U.S. Environmental Protection Agency in the following documents:

- the Environmental Improvement Fund program's FY 2006-07 and FY 2005-06 audited financial statements, prepared in accordance with accounting principles generally accepted in the United States, including supplementary information specific to the Clean Water Fund Direct Loan Program;
- the State Revolving Fund Intended Use Plan for FY 2006-07, prepared by the Department of Natural Resources; and
- the State Revolving Fund annual report for FY 2006-07, prepared by the Department of Natural Resources and the Department of Administration.

Copies of these documents are available from:

Wisconsin Department of Natural Resources
Bureau of Community Financial Assistance
P.O. Box 7921
Madison, WI 53707

The expenditures included in the Schedule of Expenditures of Federal Awards are the amounts recorded on the State of Wisconsin's accounting system in accordance with the basis of accounting described in Note 1(B) and are not intended to be in accordance with generally accepted accounting principles.

15. SOCIAL SERVICES BLOCK GRANT

Social Services Block Grant (CFDA #93.667) expenditures claimed for federal reimbursement are not based directly on the Department of Health and Family Services' accounting records for the grant. The grant expenditure claims are based on the social services expenditures reported by the county social service agencies throughout Wisconsin and summarized by the Department of Health and Family Services' Community Aids Reporting System.

Expenditures reported in the schedule for the Social Services Block Grant include \$13,420,500 transferred from the federal award for Temporary Assistance for Needy Families (CFDA #93.558).

16. FEE-FOR-SERVICE PROGRAMS AND FIXED-PRICE CONTRACTS

State agencies and UW System may receive fees for services or reimbursement under fixed-price contracts with the federal government or other subgrantor organizations. Actual costs to provide the services are not required to be reported to the federal government or other subgrantor organizations. The schedule includes actual amounts charged to the fixed-price contracts, which may be more than, equal to, or less than the contract funds received from the federal grantor agency or other subgrantor organizations.

17. LOANS COLLECTED BY THE UNIVERSITY OF WISCONSIN

The expenditures in the schedule for various student loan programs consist of loans advanced to students and collection costs charged to the loan funds during FY 2006-07. For the Perkins Loan Program, the expenditures in the schedule are funded by the federal capital contributions, institutional match, and loan repayments or other fees collected from student borrowers. Not included in the schedule is the amount of outstanding loans. The Perkins Loan Program (CFDA #84.038), Nurse Faculty Loan Program (CFDA #93.264), Health Professions Student Loans (CFDA #93.342), and Nursing Student Loans (CFDA #93.364) funds consisted of the following student loan receivable balances:

	Outstanding Balance, <u>June 30, 2007</u>
Perkins Loan Program:	
UW-Madison	\$ 65,816,038
UW-Milwaukee	17,273,026
UW-Eau Claire	16,234,009
UW-Green Bay	4,162,505
UW-La Crosse	6,710,600
UW-Oshkosh	6,680,047
UW-Parkside	2,859,030
UW-Platteville	6,956,932
UW-River Falls	5,996,865
UW-Stevens Point	16,513,613
UW-Stout	13,104,527
UW-Superior	1,889,152
UW-Whitewater	10,231,554
UW Colleges	<u>1,659,030</u>
Total Perkin Loan Program	\$176,086,928
Nurse Faculty Loan Program:	
UW-Madison	\$ 20,996
UW-Milwaukee	<u>540,513</u>
Total Nurse Faculty Loan Program	\$ 561,509
Health Professions Student Loans:	
UW-Madison	\$ 5,512,224
Nursing Student Loans:	
UW-Madison	\$ 1,420,292
UW-Milwaukee	1,381,736
UW-Oshkosh	<u>2,217,514</u>
Total Nursing Student Loans	\$ 5,019,542

18. OTHER LOAN PROGRAMS

UW System participates in Federal Family Education Loans (FFEL) (CFDA #84.032), a program that includes Stafford Loans, Supplemental Loans for Students, and Parent Loans for Undergraduate Students. FFEL is a component of the Student Financial Aid Cluster. Lending institutions, such as banks, provide funds to students attending UW campuses, and UW staff are involved with certifying loan applications and distributing loan checks to the student borrowers. The FFEL amounts disbursed to students during FY 2006-07 are shown in the schedule. However, because lending institutions across the country maintain the loan balances and are responsible for loan collections, the total outstanding loan balance for FFEL is not available.

UW-Milwaukee, UW-Eau Claire, UW-Superior, and UW-Whitewater participate in Federal Direct Loans (CFDA #84.268) instead of FFEL. The Federal Direct Loans program is similar to FFEL except that the UW campuses, rather than lending institutions, are responsible for disbursing the loans. In addition, the loan funds are provided by the U.S. Department of Education. The Federal Direct Loans amounts advanced to students during FY 2006-07 are included in the schedule. However, the total outstanding loan balance for the Federal Direct Loans program is maintained by the U.S. Department of Education, which is responsible for loan collection.

Before July 1, 1998, UW-Madison participated in Health Education Assistance Loans (HEAL) (CFDA #93.108). Lending institutions, such as banks, provided funds to students enrolled in education programs for certain health professions, and UW-Madison staff were involved with the certification of loan applications. No new loans were made during the fiscal year, and no new loans will be made in the future. Because lending institutions across the country maintain the loan balances and are responsible for loan collections, the total outstanding loan balance for the HEAL program at UW-Madison is not available.

The Higher Educational Aids Board also provided student loans funded by the HEAL program to eligible medical and dental students at qualifying universities or colleges in Wisconsin. These student loans are insured as to payment by the U.S. Department of Health and Human Services if a claim is filed after default, death, disability, or bankruptcy. The Higher Educational Aids Board did not receive any federal funds for claims from the U.S. Department of Health and Human Services in FY 2006-07. No new loans were made during the fiscal year, and no new loans will be made in the future. As of June 30, 2007, the balance of HEAL loans outstanding at the Higher Educational Aids Board was \$238,232.

19. ADMINISTRATIVE COST ALLOWANCE

Included in the Student Financial Aid Cluster are the total expenditures for the administrative cost allowance provided by Federal Supplemental Educational Opportunity Grants (CFDA #84.007), the Federal Work-Study Program (CFDA #84.033), the Perkins Loan Program (CFDA #84.038), and the Federal Pell Grant Program (CFDA #84.063). The actual administrative cost allowance amount earned during the award year for each program has not been determined and is not included in the amount of expenditures for the four separate student financial aid programs.

20. PROGRAM INCOME

In some cases, program income related to federal grants is deposited in federal grant accounts and is spent for activities related to the grants. Certain program income accounts were identified by the state agencies and UW campuses and excluded from the schedule. However, the schedule includes an unknown amount of expenditures funded by program income sources and not funded directly by federal grants.

Appendix 1

Federal Expenditures under the Twelve Largest Federal Grant Programs
 FY 2002-03 through FY 2006-07

<u>Federal Program/Primary Recipient</u>	<u>FY 2002-03</u>	<u>FY 2003-04</u>	<u>FY 2004-05</u>	<u>FY 2005-06</u>	<u>FY 2006-07</u>	<u>Dollar Change FY 2002-03 through FY 2006-07</u>	<u>Percentage Change FY 2002-03 through FY 2006-07</u>
Medicaid Cluster/DHFS	\$2,848,978,878	\$2,837,040,384	\$2,817,199,332	\$2,777,501,391	\$2,835,021,092	\$ (13,957,786)	-0.5%
Unemployment Insurance/DWD ¹	1,258,874,970	1,132,318,958	905,407,172	883,872,586	946,033,472	(312,841,498)	-24.9
Student Financial Aid Cluster/UW System	484,121,456	543,552,454	584,764,649	618,949,329	648,530,093	164,408,637	34.0
Highway Planning and Construction Cluster/DOT	561,814,343	547,951,423	544,864,575	628,706,080	638,238,959	76,424,616	13.6
Research and Development Cluster/UW System	429,426,035	473,433,302	518,355,431	524,857,734	512,918,933	83,492,898	19.4
Food Stamp Cluster/DHFS ²	256,077,737	300,675,131	341,376,655	379,297,253	405,665,464	149,587,727	58.4
Temporary Assistance for Needy Families/DWD	347,629,766	285,748,919	291,203,201	258,025,873	260,875,998	(86,753,768)	-25.0
Special Education Cluster/DPI	146,258,814	166,029,106	180,637,326	204,962,570	203,914,810	57,655,996	39.4
Title I Grants to Local Educational Agencies/DPI	144,902,728	148,162,923	147,793,334	158,031,876	163,110,067	18,207,339	12.6
Child Nutrition Cluster/DPI ³	114,383,814	121,128,147	128,478,581	138,574,528	147,720,262	33,336,448	29.1
Child Care Cluster/DWD	162,544,383	153,673,242	145,908,869	150,302,614	132,435,650	(30,108,733)	-18.5
State Children's Insurance Program/DHFS	90,772,753	93,382,581	91,406,145	88,227,049	96,926,014	6,153,261	6.8

¹ Consists primarily of insurance benefits paid from employer contributions and not directly from federal grants.

² Includes electronic food stamp benefits and administrative expenditures.

³ Includes food commodities.

Appendix 2

State Agency Contact Information

Listed below are the Wisconsin state agencies other than the University of Wisconsin that are included in the scope of the FY 2006-07 single audit, along with agency contact names, addresses, telephone numbers, fax numbers, and e-mail addresses. These agencies may be contacted regarding resolution of audit findings and questioned costs, or other matters concerning the audit. University of Wisconsin campus contact information is presented as Appendix 3.

Department of Health and Family Services

Mr. Kevin R. Hayden, Secretary
Audit Contact: Mr. Kenneth Thyberg, Audit Liaison
Bureau of Fiscal Services
1 West Wilson Street
P.O. Box 7850
Madison, Wisconsin 53707-7850
(608) 261-6315
fax: (608) 264-9874
e-mail: thybekr@dhfs.state.wi.us

Department of Workforce Development

Ms. Roberta Gassman, Secretary
Audit Contact: Mr. Kipp Sonnentag, Controller
Bureau of Finance
201 East Washington Avenue, Room G400
P.O. Box 7946
Madison, Wisconsin 53707-7946
(608) 266-6969
fax: (608) 267-7952
e-mail: kipp.sonnentag@dwd.state.wi.us

Department of Transportation

Mr. Frank Busalacchi, Secretary
Audit Contact: Mr. Kenneth Newman, Director
Office of Policy, Budget and Finance
4802 Sheboygan Avenue
P.O. Box 7910
Madison, Wisconsin 53707-7910
(608) 267-9618
fax: (608) 261-8626
e-mail: kenneth.newman@dot.state.wi.us

Department of Public Instruction

Ms. Elizabeth Burmaster, State Superintendent
Audit Contact: Ms. Suzanne Linton, Director
Management Services
125 South Webster Street
P.O. Box 7841
Madison, Wisconsin 53707-7841
(608) 266-3320
fax: (608) 266-3644
e-mail: suzanne.linton@dpi.wi.gov

Department of Administration

Mr. Michael L. Morgan, Secretary
Audit Contact: Ms. Martha Kerner, Director
Bureau of Financial Management
101 East Wilson Street, 9th Floor
P.O. Box 7869
Madison, Wisconsin 53707-7869
(608) 266-1359
fax: (608) 264-9500
e-mail: martha.kerner@wisconsin.gov

Department of Natural Resources

Mr. Matthew J. Frank, Secretary
Audit Contact: Ms. Michele Young, Director
Bureau of Finance
101 South Webster Street
P.O. Box 7921
Madison, Wisconsin 53707-7921
(608) 266-7566
fax: (608) 264-6277
e-mail: michele.young@wisconsin.gov

Department of Commerce

Mr. Jack L. Fischer, AIA, Secretary
Audit Contact: Ms. Audrey J. Chase, Director
Bureau of Fiscal and Procurement Services
201 West Washington Avenue, 6th Floor
P.O. Box 7970
Madison, Wisconsin 53707-7970
(608) 267-7200
fax: (608) 266-7057
e-mail: achase@wisconsin.gov

Department of Military Affairs

Major General Donald Dunbar, Adjutant General
Audit Contact: Mr. Brett Coomber, Budget and Policy Manager
The Adjutant General's Office
2400 Wright Street
P.O. Box 14587
Madison, Wisconsin 53708-0587
(608) 242-3155
fax: (608) 242-3154
e-mail: brett.coomber@dma.state.wi.us

Wisconsin Technical College System Board

Mr. Dan Clancy, President
Audit Contact: Mr. Norman Kenney, Associate Vice President
Office of Management Services
4622 University Avenue
P.O. Box 7874
Madison, Wisconsin 53707-7874
(608) 266-1766
fax: (608) 266-1690
e-mail: norman.kenney@wtcssystem.edu

Department of Veterans Affairs

Mr. John A. Scocos, Secretary
Audit Contact: Mr. Randy Krueger, Director
Bureau of Fiscal Services
30 West Mifflin Street
P.O. Box 7843
Madison, Wisconsin 53707-7843
(608) 267-1789
fax: (608) 261-0178
e-mail: randy.krueger@dva.state.wi.us

Wisconsin Government Accountability Board

Mr. Kevin J. Kennedy, Director and Chief Legal Counsel
Audit Contact: Ms. Sharrie Hauge, Special Assistant to the Director and Chief Legal Counsel
17 West Main Street, Suite 310
P.O. Box 2973
Madison, Wisconsin 53701-2973
(608) 266-0404
fax: (608) 267-0500
e-mail: sherrie.hauge@wisconsin.gov

Department of Agriculture, Trade and Consumer Protection

Mr. Rod Nilsestuen, Secretary
Audit Contact: Ms. Karen VanSchoonhoven, Director
Bureau of Finance
2811 Agriculture Drive
P.O. Box 8911
Madison, Wisconsin 53708-8911
(608) 224-4800
fax: (608) 224-4737
e-mail: karen.vanschoonhoven@datcp.state.wi.us

Department of Justice

Mr. J.B. Van Hollen, Attorney General
Audit Contact: Mr. Dan Oakland, Financial Officer
Bureau of Budget and Finance
17 West Main Street
P.O. Box 7857
Madison, Wisconsin 53707-7857
(608) 266-2609
fax: (608) 266-1656
e-mail: oaklanddl@doj.state.wi.us

Office of the Commissioner of Insurance

Mr. Sean Dilweg, Commissioner of Insurance
Audit Contact: Ms. Eileen Mallow, Insurance Administrator
125 South Webster Street
P.O. Box 7873
Madison, Wisconsin 53707-7873
(608) 266-7843
fax: (608) 266-9935
e-mail: eileen.mallow@wisconsin.gov

Department of Corrections

Mr. Rick Raemisch, Secretary
Audit Contact: Mr. Jerry F. Salvo, Director
Bureau of Finance and Administrative Services
3099 East Washington Avenue
P.O. Box 7925
Madison, Wisconsin 53707-7925
(608) 240-5412
fax: (608) 240-3342
e-mail: jerry.salvo@wisconsin.gov

Higher Educational Aids Board

Ms. Connie Hutchison, Executive Secretary
Audit Contact: Ms. Sherrie Nelson, Administrative Policy Advisor
Office of Administrative Services/Fiscal Affairs
131 West Wilson Street, Suite 902
P.O. Box 7885
Madison, Wisconsin 53707-7885
(608) 267-2944
fax: (608) 267-2808
e-mail: sherrie.nelson@wisconsin.gov

Wisconsin Historical Society

Mr. Ellsworth H. Brown, Director
Audit Contacts: Mr. David Seligman, Administrator
Mr. Paul Hamilton, Accountant
Division of Administrative Services
816 State Street, Room 324
Madison, Wisconsin 53706
(608) 264-6434
(608) 264-6426
fax: (608) 264-6433
e-mail: david.seligman@wisconsinhistory.org
paul.hamilton@wisconsinhistory.org

Wisconsin Arts Board

Mr. George Tzougros, Executive Director
Audit Contact: Ms. Connie Miller, Assistant Director for Administration
101 East Wilson Street, 1st Floor
Madison, Wisconsin 53703
(608) 266-0841
fax: (608) 267-0380
e-mail: connie.miller@wisconsin.gov

Child Abuse and Neglect Prevention Board

Ms. Mary Anne Snyder, Executive Director
Audit Contact: Mr. Kenneth Thyberg, Audit Liaison
Bureau of Fiscal Services
1 West Wilson Street
P.O. Box 7850
Madison, Wisconsin 53707-7850
(608) 261-6315
fax: (608) 264-9874
e-mail: thybekr@dhfs.state.wi.us

Public Service Commission

Mr. Daniel Ebert, Chairperson
Audit Contact: Mr. Gordon Grant, Director
Bureau of Fiscal Services
610 North Whitney Way, 2nd Floor
P.O. Box 7854
Madison, Wisconsin 53707-7854
(608) 267-9086
fax: (608) 266-3957
e-mail: gordon.grant@psc.state.wi.us

Board of Commissioners of Public Lands

Ms. Tia Nelson, Executive Secretary
Audit Contact: Ms. Denise Nechvatal, Accountant
125 South Webster Street, Room 200
P.O. Box 8943
Madison, Wisconsin 53703-8943
(608) 266-3788
fax: (608) 267-2787
e-mail: denise.nechvatal@bcpl.state.wi.us

Educational Communications Board

Mr. Gene Purcell, Interim Executive Director
Audit Contact: Mr. Shawn Garvey, Director of Fiscal Services
Finance and Administrative Services Division
3319 West Beltline Highway
P.O. Box 4296
Madison, Wisconsin 53713-4296
(608) 264-9668
fax: (608) 264-9622
e-mail: shawn.garvey@wisconsin.gov

Board on Aging and Long-Term Care

Ms. Heather Bruemmer, Executive Director
1402 Pankratz Street, Suite 111
Madison, Wisconsin 53704-4001
(608) 246-7014
fax: (608) 246-7001
e-mail: heather.bruemmer@wisconsin.gov

Department of Revenue

Mr. Roger M. Ervin, Secretary
Audit Contact: Ms. Blanca Rivera, Director
Financial and Management Services Bureau
2135 Rimrock Road
P.O. Box 8931, Mail Stop 6-261
Madison, Wisconsin 53708-8931
(608) 266-8469
fax: (608) 266-2204
e-mail: blanca.rivera@revenue.wi.gov

Department of Employee Trust Funds

Mr. David Stella, Secretary
Audit Contact: Mr. John Vincent, Administrator
Division of Trust Finance and Employer Services
801 West Badger Road
P.O. Box 7931
Madison, Wisconsin 53707-7931
(608) 261-7942
fax: (608) 266-5801
e-mail: john.vincent@etf.state.wi.us

Appendix 3

University of Wisconsin Campus Contact Information

Listed below are the University of Wisconsin campuses included in the scope of the FY 2006-07 single audit, along with campus contact names, addresses, telephone numbers, fax numbers, and e-mail addresses. These campuses may be contacted regarding resolution of audit findings and questioned costs, or other matters concerning the audit.

UW-Madison:

Mr. John D. Wiley, Chancellor

Audit contact for student financial aids:

Ms. Susan Fischer, Director
Office of Student Financial Services
University of Wisconsin-Madison
432 North Murray Street
Madison, Wisconsin 53706-1496
(608) 263-3202
fax: (608) 262-9068
e-mail: susan.fischer@finaid.wisc.edu

Audit contact for other federal compliance:

Mr. Robert Andresen, Assistant Director, Post-Award Services
Office for Research and Sponsored Programs
University of Wisconsin-Madison
21 North Park Street, Room 6434
Madison, Wisconsin 53715
(608) 262-2896
fax: (608) 262-5111
e-mail: randresen@rsp.wisc.edu

UW-Milwaukee:

Dr. Carlos E. Santiago, Chancellor
Audit Contact: Mr. Paul Rediske, Director of Internal Audit
University of Wisconsin-Milwaukee
P.O. Box 413
Milwaukee, Wisconsin 53201
(414) 229-5586
fax: (414) 229-6539
e-mail: prwr@bfs.uwm.edu

UW-Eau Claire:

Dr. Brian Levin-Stankevich, Chancellor
Audit Contact: Ms. Valerie Wing, Internal Auditor
University of Wisconsin-Eau Claire
Schofield 101C
Eau Claire, Wisconsin 54701
(715) 836-5407
fax: (715) 836-2020
e-mail: wingvc@uwec.edu

UW-Green Bay:

Mr. W. Bruce Shepard, Chancellor
Audit Contact: Mr. Thomas Maki, Vice Chancellor, Business and Finance
University of Wisconsin-Green Bay
CL 805H
2420 Nicolet Drive
Green Bay, Wisconsin 54311-7001
(920) 465-2210
fax: (920) 465-5110
e-mail: makit@uwgb.edu

UW-La Crosse:

Dr. Joe Gow, Chancellor
Audit Contact: Ms. Sharon Radtke, Director of Business Services
University of Wisconsin-La Crosse
125 Graff Main Hall
La Crosse, Wisconsin 54601
(608) 785-8598
fax: (608) 785-8544
e-mail: radtke.shar@uwlax.edu

UW-Oshkosh:

Mr. Richard H. Wells, Chancellor
Audit Contact: Mr. Shawn H. Kelly, Internal Auditor
University of Wisconsin-Oshkosh
800 Algoma Boulevard
Oshkosh, Wisconsin 54901-8609
(920) 424-3483
fax: (920) 424-2240
e-mail: kellys@uwosh.edu

UW-Parkside:

Mr. John P. Keating, Chancellor
Audit Contact: Ms. Kristin Leibfried, Internal Auditor
University of Wisconsin-Parkside
900 Wood Road, Box 2000
Kenosha, Wisconsin 53141-2000
(262) 595-3223
fax: (262) 595-2630
e-mail: kristin.leibfried@uwp.edu

UW-Platteville:

Dr. David J. Markee, Chancellor
Audit Contact: Mr. Patrick Fitzsimons, Internal Auditor-Director
University of Wisconsin-Platteville
2403 Ullsvik Hall
1 University Plaza
Platteville, Wisconsin 53818
(608) 342-1286
fax: (608) 342-1232
e-mail: fitsimp@uwplatt.edu

UW-River Falls:

Dr. Donald Betz, Chancellor
Audit Contact: Ms. Mary Halada, Vice Chancellor, Administration & Finance
University of Wisconsin-River Falls
410 South Third Street
River Falls, Wisconsin 54022-5001
(715) 425-3882
fax: (715) 425-3939
e-mail: mary.l.halada@uwrfl.edu

UW-Stevens Point:

Ms. Linda Bunnell, Chancellor
Audit Contact: Ms. Christine Cherney, Internal Auditor-Senior
University of Wisconsin-Stevens Point
2100 Main Street
Stevens Point, Wisconsin 54481
(715) 346-4693
fax: (715) 346-4011
e-mail: ccherney@uwsp.edu

UW-Stout:

Dr. Charles W. Sorensen, Chancellor
Audit Contact: Ms. Diane Moen, Vice Chancellor for Administrative & Student Life
Services
University of Wisconsin-Stout
225 Admin Building
Menomonie, Wisconsin 54751
(715) 232-1683
fax: 715-232-1421
e-mail: moend@uwstout.edu

UW-Superior:

Mr. Julius E. Erlenbach, Chancellor
Audit Contact: Ms. Janet K. Hanson, Vice Chancellor for Administration and Finance
University of Wisconsin-Superior
P.O. Box 2000
Superior, Wisconsin 54880
(715) 394-8014
fax: (715) 394-8171
e-mail: jhanson@uwsuper.edu

UW-Whitewater:

Dr. Richard Telfer, Interim Chancellor
Audit Contact: Mr. Randy Marnocha, Vice Chancellor for Administrative Affairs
University of Wisconsin-Whitewater
800 West Main Street, Hyer 331
Whitewater, Wisconsin 53190-1790
(262) 472-1922
fax: (262) 472-5668
e-mail: marnochr@uww.edu

UW Colleges:

Dr. David Wilson, Chancellor
Audit Contact: Mr. Steven Wildeck, Vice Chancellor for Administrative and Financial
Services
University of Wisconsin Colleges
432 North Lake Street, Room 501A
Madison, Wisconsin 53708
(608) 265-3040
fax: (608) 262-7872
e-mail: steve.wildeck@uwc.edu

UW-Extension:

Dr. David Wilson, Chancellor
Audit Contact: Ms. Connie Wali, Internal Auditor
University of Wisconsin-Extension
432 North Lake Street, Room 501B
Madison, Wisconsin 53706-1498
(608) 263-7810
fax: (608) 262-8404
e-mail: connie.wali@uwex.edu

UW System Administration:

Mr. Kevin P. Reilly, President
Audit Contact: Ms. Deborah Durcan, Vice President for Finance
University of Wisconsin System Administration
1752 Van Hise Hall
1220 Linden Drive
Madison, Wisconsin 53706
(608) 262-1311
fax: (608) 262-3985
e-mail: ddurcan@uwsa.edu

Wisconsin Humanities Council:

Ms. Dena Wortzel, Executive Director
Audit Contact: Mr. Michael Kean, Director of Administration
Wisconsin Humanities Council
222 South Bedford Street, Suite F
Madison, Wisconsin 53703
(608) 262-0706
fax: (608) 263-7970
e-mail: mkean@wisc.edu

Mr. Mark Dorn, Controller
University of Wisconsin-Extension
432 North Lake Street, Room 104
Madison, Wisconsin 53706
(608) 262-5975
fax: (608) 262-0163
e-mail: mark.dorn@uwex.edu