

An Audit

**State of Wisconsin  
2008-09**

**2009-2010 Joint Legislative Audit Committee Members**

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State Auditor – Janice Mueller

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STATE OF WISCONSIN  
Legislative Audit Bureau

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Janice Mueller  
State Auditor

March 31, 2010

Senator Kathleen Vinehout and  
Representative Peter Barca, Co-chairpersons  
Joint Legislative Audit Committee  
State Capitol  
Madison, Wisconsin 53702

Dear Senator Vinehout and Representative Barca:

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 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 \$13.6 billion in federal financial assistance that state agencies administered in fiscal year 2008-09, including approximately \$1.5 billion in assistance received under the American Recovery and Reinvestment Act of 2009. We assessed the propriety of revenues and expenditures and tested internal controls and compliance with laws and regulations for 20 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,

A handwritten signature in cursive script that reads "Janice Mueller".

Janice Mueller  
State Auditor

JM/BN/ss



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## Introduction ■

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The State of Wisconsin administered \$13.6 billion in federal financial assistance during fiscal year (FY) 2008-09, consisting of \$12.2 billion in cash assistance and \$66.6 million in noncash assistance reported in the Schedule of Expenditures of Federal Awards, and \$1.3 billion in outstanding loan balances. Included in the cash and noncash assistance is approximately \$1.5 billion in federal financial assistance spent during FY 2008-09 under the American Recovery and Reinvestment Act (ARRA) of 2009, which was enacted in February 2009.

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 of federal Office of Management and Budget (OMB) Circular A-133. We performed this audit for FY 2008-09 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. As required by OMB Circular A-133, we focused our audit on the State's internal controls over selected federal programs and tested its compliance with laws and regulations related to these programs.

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.

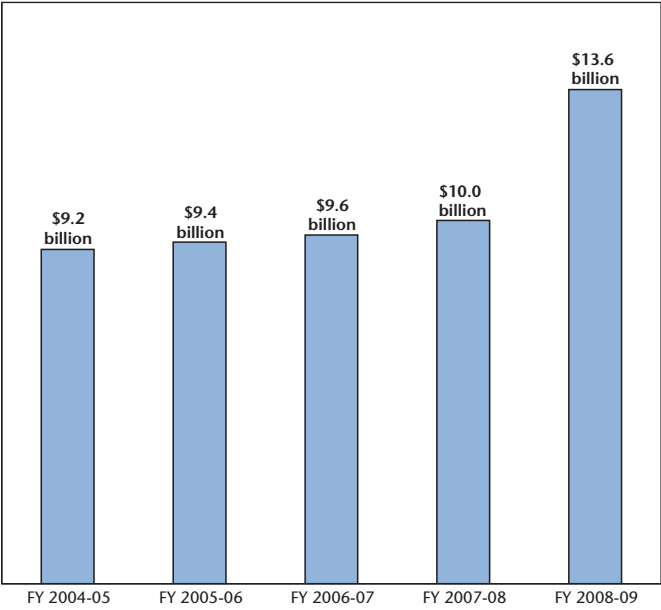
Our opinion on the State’s FY 2008-09 financial statements was included in the Comprehensive Annual Financial Report issued by the Wisconsin Department of Administration (DOA) in December 2009 and is available from the State Controller’s Office. The other required auditor’s reports, along with the agencies’ 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 \$9.2 billion in FY 2004-05 to \$13.6 billion in FY 2008-09, or \$4.4 billion over the five-year period shown in Figure 1.

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Figure 1

**Total Federal Financial Assistance**  
FY 2004-05 through FY 2008-09



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Federal financial assistance increased by \$3.6 billion from FY 2007-08 to FY 2008-09, the largest yearly increase during the five-year period. The receipt of ARRA funds accounts for almost one-half of this increase.



In some cases, OMB Circular A-133 requires closely related federal programs to be grouped into “clusters” to be combined for federal reporting purposes and to be audited as one overall program. As shown in Table 1, the largest expenditures of ARRA funds during FY 2008-09 were in three program areas or clusters:

- \$572.1 million was expended to fund enhanced and extended unemployment insurance benefits;
- \$552.3 million was expended under the State Fiscal Stabilization Fund Cluster to help fund a portion of general equalization aid payments to school districts in June 2009; and
- \$342.1 million was expended to help support the Medical Assistance (MA) Program, which is included in the Medicaid Cluster.

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Table 1

**ARRA Expenditures**  
FY 2008-09

Federal Program	FY 2008-09 Expenditures
Unemployment Insurance	\$ 572,070,014
State Fiscal Stabilization Fund Cluster	552,278,000
Medicaid Cluster	342,061,919
Supplemental Nutrition Assistance Program (SNAP) Cluster	28,000,000 <sup>1</sup>
Child Support Enforcement	14,451,337
Highway Planning and Construction Cluster	10,267,777
Other Federal Programs	8,304,756
<b>Total</b>	<b>\$1,527,433,803</b>

<sup>1</sup> Estimated.

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The \$894.4 million in ARRA funds expended for general equalization aids and to support the MA Program directly offsets funds that previously had been paid from other sources, including general purpose revenue (GPR).

As shown in Table 2, 12 programs accounted for 86.5 percent of the State of Wisconsin’s expenditures of \$12.2 billion in federal cash assistance and \$66.6 million in noncash assistance during FY 2008-09. Appendix 1 shows federal expenditures under these 12 programs from FY 2004-05 through FY 2008-09.

Table 2

**Federal Expenditures**  
FY 2008-09

Federal Program	Primary Grant Recipient	FY 2008-09 Expenditures	Percentage of Federal Expenditures
Medicaid Cluster	DHS	\$4,015,369,242	32.7%
Unemployment Insurance <sup>1</sup>	DWD	2,287,437,942	18.6
Student Financial Assistance Cluster	UW System	798,627,746	6.5
Highway Planning and Construction Cluster	DOT	784,105,811	6.4
Supplemental Nutrition Assistance Program (SNAP) Cluster	DHS	636,007,805	5.2
State Fiscal Stabilization Fund Cluster	DPI	552,278,000	4.5
Research and Development Cluster	UW System	545,082,539	4.4
Temporary Assistance for Needy Families (TANF) Cluster	DCF	266,604,237	2.2
Special Education Cluster	DPI	219,511,267	1.8
Title I Grants to Local Educational Agencies	DPI	208,036,714	1.7
Child Nutrition Cluster	DPI	178,437,283	1.4
Child Care and Development Fund Cluster	DCF	138,195,049	1.1
Subtotal		10,629,693,635	86.5
Other Federal Programs		1,660,872,144	13.5
<b>Total</b>		<b>\$12,290,565,779<sup>2</sup></b>	<b>100.0%</b>

<sup>1</sup> Consists of insurance benefits paid from employer contributions, direct federal funding, and loans from the federal government, in accordance with federal requirements.

<sup>2</sup> Represents cash and noncash assistance, such as food commodities, but does not include \$1.3 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 2008-09, which was \$13.6 billion.

The Department of Health Services (DHS) is responsible for administering 2 of the 12 largest federal programs, including the Medicaid Cluster, which is the largest federal program administered by the State and accounted for 32.7 percent of Wisconsin's federal cash and noncash assistance during FY 2008-09. In addition to the federal funding, Wisconsin spent \$2.0 billion in state funding provided from GPR and several segregated funds, including the Medical Assistance Trust Fund. In addition, DHS disbursed \$636.0 million in federal funds and benefits under the Supplemental Nutrition Assistance Program (SNAP) Cluster, which was previously referred to as food stamps.

The Department of Workforce Development (DWD) is responsible for administering the UI program, which was the second-largest federal program administered by the State of Wisconsin during FY 2008-09. We note that \$435.5 million of the \$2.3 billion in Unemployment Insurance (UI) program expenditures was financed by a loan from the federal government because the Unemployment Reserve Fund's cash balances were depleted in February 2009.

Other state agencies administering large federal grant programs include the University of Wisconsin (UW) System, which disbursed \$798.6 million for student financial aid and \$545.1 million under a variety of research and development grants; the Department of Transportation (DOT), which expended \$784.1 million for the Highway Planning and Construction Cluster; the Department of Public Instruction (DPI), which expended \$1.2 billion to provide funds to local schools and other entities under the State Fiscal Stabilization Fund Cluster, the Special Education Cluster, the Title I grant program, and the Child Nutrition Cluster; and the Department of Children and Families (DCF), which expended \$266.6 million under the Temporary Assistance for Needy Families (TANF) Cluster and \$138.2 million under the Child Care and Development Fund Cluster.

During FY 2008-09, the State of Wisconsin administered more than 733 individual grant programs and 919 research and development grants. 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 had expenditures of \$30.0 million or more in federal funds. We reviewed and tested the type A programs that are subject to a higher risk of noncompliance. In addition, we audited a selection of type B programs, which had expenditures of approximately \$3.7 million to \$30.0 million.

Our compliance review focused on the 16 type A programs and 4 type B programs listed in Note 2 to the Schedule of Expenditures of Federal Awards. These programs were administered by nine different state agencies, including UW System, and accounted for 75.2 percent of total federal financial assistance administered by the State of Wisconsin. We also followed up on findings included in our prior single audit report for the State of Wisconsin (report 09-5).

With the influx of ARRA funds, we will be required to audit significantly more ARRA-related programs and expenditures for FY 2009-10 and future years. Initial estimates indicate that an additional \$3.0 billion in ARRA funds will eventually be spent by Wisconsin state agencies on programs intended to stimulate the economy and create jobs, such as highway construction projects. ARRA funding to support families and workers, including additional funds for food stamps and unemployment insurance benefits, is also anticipated.

ARRA places an increased emphasis on accountability and transparency in the administration of federal funds and also created several new reporting requirements. For example, for selected grant programs, ARRA requires quarterly reporting of amounts awarded and expended, as well as identification of subgrants and vendors that received funds under the programs. We must audit these new quarterly reports. We note that the reports are publicly accessible on the federal government’s Web site at [www.recovery.gov](http://www.recovery.gov). Information specific to programs administered by Wisconsin state agencies is also available on the Wisconsin Office of Recovery and Reinvestment Web site at [www.recovery.wisconsin.gov](http://www.recovery.wisconsin.gov).



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# Auditor's Report ■

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***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 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, 2009, and have issued our report thereon dated December 11, 2009. The basic financial statements and related auditor's opinions have been included in the State of Wisconsin's Comprehensive Annual Financial Report for fiscal year 2008-09. Our report includes a reference to other auditors.

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. Other auditors audited the financial statements of the Wisconsin Department of Transportation Revenue Bond Program and Commercial Paper Program; the Badger Tobacco Asset Securitization Corporation; the Environmental Improvement Fund; the College Savings Program Trust; the Wisconsin Housing and Economic Development Authority; the University of Wisconsin Hospitals and Clinics Authority; and the University of Wisconsin Foundation, as described in our opinion on the State of Wisconsin's financial statements. The financial statements of the Wisconsin Department of Transportation Revenue Bond Program and Commercial Paper Program, the College Savings Program Trust, and the Wisconsin Housing and Economic Development Authority were audited in accordance with auditing standards generally accepted in the United States of America and

*Government Auditing Standards.* The financial statements of the other entities audited by other auditors 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 (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion 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. Accordingly, we do not express an opinion on the effectiveness of the State's internal control.

A *deficiency* in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the State's financial statements will not be prevented or will not be detected and corrected on a timely basis.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control that we consider to be material weaknesses as defined in the preceding paragraph. However, we consider the deficiencies described in Section II of the Schedule of Findings and Questioned Costs to be significant deficiencies. A *significant deficiency* is a deficiency or a combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

## **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 responses to findings identified during our audit are summarized 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 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 11, 2009

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





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# Auditor's Report ■

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*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, 2009. 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, 2009. 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 Wisconsin Court System. These entities expended \$152.4 million 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, 2009. 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 Wisconsin Court System because these

entities 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 that could have a direct and material effect on a major federal program occurred for the types of compliance requirements referred to in the first paragraph. 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.

As described in Finding WI-09-26 in the accompanying agency report narrative for the Department of Children and Families and in Section III of the Schedule of Findings and Questioned Costs, the State of Wisconsin did not comply with requirements regarding eligibility and allowable costs that are applicable to the Child Care and Development Fund Cluster (CFDA #93.575/93.596) and requirements regarding allowable costs that are applicable to the Temporary Assistance for Needy Families Cluster (CFDA #93.558). Compliance with such requirements is necessary, in our opinion, for the State of Wisconsin to comply with the requirements applicable to those programs.

In our opinion, except for the noncompliance described in the preceding paragraph, 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, 2009. However, the results of our auditing procedures disclosed other 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-09-1 through WI-09-4, WI-09-6 through WI-09-8, WI-09-10, WI-09-14, WI-09-17, WI-09-22, WI-09-23, WI-09-26, WI-09-28, and WI-09-29.

#### **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 below. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be significant deficiencies, and others that we consider to be material weaknesses.

*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-09-1, WI-09-2, WI-09-4, WI-09-7 through WI-09-10, WI-09-14, WI-09-17, WI-09-22 through WI-09-26, and WI-09-28 through WI-09-30 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. Of the significant deficiencies in internal control described in the accompanying agency report narratives and Section III of the Schedule of Findings and Questioned Costs, we consider the deficiencies described in findings WI-09-7, WI-09-23, and WI-09-26 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, 2009, and have issued our report thereon dated December 11, 2009. 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 19, 2010, and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.


We noted certain additional matters, which have been included in the agency report narratives as findings WI-09-5, WI-09-11 through WI-09-13, WI-09-15, WI-09-16, WI-09-18 through WI-09-21, and WI-09-27.

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

This report is intended for the information and use of management of the State of Wisconsin, the Wisconsin Legislature, federal awarding agencies, and pass-through entities. This report 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.

December 11, 2009  
March 19, 2010

LEGISLATIVE AUDIT BUREAU

by   
Bryan Naab  
Deputy State Auditor for Financial Audit

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## Statewide Issues ■

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As part of our current audit, we followed up on issues identified in prior audits that affected more than one state agency and multiple federal grant programs. While the Department of Administration (DOA) has resolved issues related to excess balances in the Technology Services Fund, it continues to lapse amounts to the General Fund from the internal service funds, resulting in additional amounts being owed to the federal government.

### **Finding WI-09-1: Lapses from Internal Service Funds**

The State provides various services to other state agencies centrally through several internal service funds and accounts administered by DOA. During FY 2008-09, 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 established billing rates and their levels 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 central services that are sufficient to recover its costs but not generate profits. For each internal service fund, account, and in some cases individually billable cost pool, federal rules outlined in OMB Circular A-87 allow DOA to maintain a working capital reserve of no more than 60 days' operating expenses. If a fund, account, or billable cost pool generates a balance in excess of the allowed reserve, the State has the option to reduce the surplus balance by providing a rebate to users or by adjusting user rates, both of which would have the effect of making federal funds available for use on other allowable grant-related activity. In the event DOA does not properly adjust user

rates or provide a rebate, federal rules require the State to return the federal government's share of any excess balances that accumulate.

We first began reporting concerns with rate setting and the accumulation of excess balances in the internal service funds during our FY 1998-99 audit. Our prior reports discussed the importance for the State to use the preferred option and provide user rebates or reduce user rates in order to reduce accumulated balances and to maximize federal funds made available for federal programs. Over the past several years, DOA has adjusted some user rates. In addition, in April 2009 DOA provided state agencies a rebate totaling \$3.8 million related to mainframe computer costs accounted for in the Technology Services Fund. We estimate the federal share of this amount to be \$1.7 million, which state agencies were able to retain and spend on federal grant programs. For example, the Department of Children and Families was able to spend an additional \$200,000 on the Temporary Assistance for Needy Families Cluster that otherwise would have been funded by general purpose revenue.

However, DOA has also continued its practice of lapsing funds from the internal service funds, accounts, and billable cost pools to the State's General Fund. As shown in Table 3, DOA lapsed a total of \$15.0 million from various internal service funds to the General Fund in June 2009 in order to meet its own lapse requirements included in 2007 Wisconsin Act 20, 2007 Wisconsin Act 226, and 2009 Wisconsin Act 2.

Table 3

**Lapses from Internal Service Funds to the General Fund**  
June 2009

Fund/Account	Amount Lapsed	Estimated Federal Share
Technology Services Fund/Local Phone Service Cost Pool	\$ 3,700,000	\$ 318,000
Technology Services Fund/Data Services Cost Pool	3,700,000	728,000
Financial Services Fund	1,800,000	359,000
Risk Management Fund	4,000,000	722,000
Fleet Services Fund	500,000	33,000
Central Fuel Procurement	1,300,000	40,000
<b>Total</b>	<b>\$15,000,000</b>	<b>\$2,200,000</b>

Because DOA lapsed these balances, the State will be required to return an estimated \$2.2 million to the federal government for its share of the lapse amounts. However, DOA has not formally notified the federal government of the lapses made in June 2009. Further, as indicated in its prior-year corrective action plan, DOA does not plan to return the federal share until the federal government specifically directs it to do so. Because of the delay, it is likely that the State will incur interest charges in addition to the \$2.2 million that must be returned.

We question an estimated \$2.2 million, representing the federal government's share of the amounts lapsed from internal service funds to the State's General Fund, exclusive of any interest or penalties that may be charged. As noted in our prior audit, because DOA delayed the return of \$449,645 related to the federal share of lapses it made in June 2008, the State was assessed interest of \$26,225, which would have been avoided had DOA promptly made payment.

In addition, we followed up on our prior-year recommendation related to excess balances that may exist in several cost pools in the Technology Services Fund. DOA received a determination letter from the federal government dated January 19, 2010, which concluded that as of June 30, 2009, the mainframe services cost pool had an excess balance of \$16,895,841, the federal share of which was \$7,684,229. On February 23, 2010, DOA remitted a payment totaling \$7,750,225 to the federal government, which includes \$65,996 in interest on the excess balance. As of June 30, 2009, it appears that no excess balances existed in any of the other internal service funds, accounts, or cost pools.

We also note that since FY 2002-03, DOA has returned to the federal government a total of \$47.5 million, including interest and penalties, related to internal service fund balances and lapses. Had DOA provided rebates or rate adjustments, these federal funds could have been retained by state agencies to further the goals of federal grant programs.

#### Recommendation

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*To maximize federal funds retained by the State, we recommend the Wisconsin Department of Administration monitor the balances that accumulate in its internal service funds and if excess balances exist, either reduce user rates or provide rebates to user agencies.*

*In the event the Department continues to lapse balances from the internal service funds, accounts, or billable cost pools to the General Fund or any other fund, we recommend the Wisconsin Department of Administration calculate and return the federal share to the federal government in a timely manner, to avoid interest and potential penalties.*

### **Finding WI-09-1: Lapses from Internal Service Funds**

#### ***Multiple Programs***

***Questioned Costs: \$2,200,000***

**DOA Response and Corrective Action Plan:** DOA acknowledges that under OMB Circular A-87 the State is allowed to maintain a working capital reserve of no more than 60 days’ operating expenses and that the federal share of any excess balances that accumulate must be returned to the federal government. DOA also acknowledges that the federal government requires the State to use amounts available in the 60-day working capital reserve only for the purpose of providing the related internal services.

Over the past several years, DOA has taken measures to reduce excess balances and maximize the federal funds made available to federal programs. User rates are evaluated annually, and some rates have been adjusted to mitigate the accumulation of funds. In addition, DOA has provided user agencies with rebates, including a \$3.8 million rebate in FY 2008-09 for mainframe services in the Technology Services Fund.

DOA acknowledges lapsing cash in FY 2008-09 to the General Fund from DOA’s internal service funds to meet the lapse requirements under 2007 Wisconsin Act 20, 2007 Wisconsin Act 226, and 2009 Wisconsin Act 2. DOA continues to adhere to the corrective action plan that was provided in response to last year’s audit. In summary, once a determination is received from the federal government, DOA will remit the federal share of excess balances in and lapses from its internal service funds.

**Wisconsin Department of Administration  
Summary of Findings and Questioned Costs  
FY 2008-09**

**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-09-1		Multiple Programs	Lapses from Internal Service Funds*	\$2,200,000

\* Repeat finding from audit report 09-5.

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





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## Department of Health Services ■

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The Wisconsin Department of Health 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, and medical assistance. DHS disbursed \$8.2 billion during FY 2008-09; direct federal grants financed \$5.1 billion of that amount, including approximately \$370.1 million funded under ARRA. As a result of ARRA, the federal government increased the amount it reimburses the State for expenditures under the Medical Assistance (MA) Program (CFDA #93.778) retroactive to October 2008. For the quarter ending June 30, 2009, the federal MA participation rate for Wisconsin was 68.77 percent, compared to the rate of 59.38 percent prior to ARRA. As a result, the State received an additional \$342.1 million during FY 2008-09 in federal reimbursement for MA expenditures. An increased participation rate is expected to continue at least through December 2010, with pending federal legislation that could extend it to June 30, 2011.

As part of our standard audit procedures, we reviewed DHS's internal controls over revenues, expenditures, and the administration of federal grant programs. We tested compliance with grant requirements for three type A programs and one type B program. Overall, internal controls were appropriate, and the agency complied with the grant requirements for the programs we tested. However, we have findings related to MA and the Children's Health Insurance Program (CHIP) (CFDA #93.767). We also followed up on the progress DHS has made in addressing prior audit findings WI-08-2 through WI-08-4—Computer Data Matches, Subrecipient Monitoring, and Costs Allocated Based on the Time and Task Time Study, respectively.

## Finding WI-09-2: Medicaid Eligibility Quality Control

DHS administers the MA Program, which pays for health care services provided to eligible individuals. DHS is responsible for, among other things, determining client eligibility in accordance with the requirements defined in the approved state plan. As part of the ongoing process to ensure DHS's eligibility determination and redetermination procedures are sound, the federal government requires DHS to operate a Medicaid Eligibility Quality Control (MEQC) system as specified by 42 CFR 431.800, or operate an otherwise approved MEQC pilot program. As part of a MEQC system or pilot program, DHS reviews its own procedures, reports to the Centers for Medicare and Medicaid Services (CMS), and implements improvements if necessary. For example, in response to its report for federal fiscal year (FFY) 2004-05, DHS sent an operations memo to income maintenance staff clarifying the definition of gross income and providing reminders on how to properly enter income to avoid incorrect eligibility determinations and redeterminations.

In prior audits, we found that DHS had complied with federal requirements and annually requested and received permission to operate a federally approved MEQC pilot program, for which it devoted three staff positions in the Bureau of Program Integrity. For example, during our prior audit, we found that DHS had obtained approval from CMS and conducted the majority of the fieldwork to review the accuracy of presumptive Medicaid eligibility and disability determinations and redeterminations made during FFY 2006-07.

However, during our current audit, we found that as of April 2009, no staff were assigned to the MEQC pilot program. One of the three staff persons previously devoted to MEQC reviews has been reassigned to another area within DHS, a second staff person transferred to another position within DHS, and DHS has not filled the third position since that staff person retired. As a result, as of February 2010, DHS had not yet finalized its fieldwork and had not submitted its report, which was due July 31, 2008, related to the FFY 2006-07 review of presumptive Medicaid eligibility and disability determinations. In addition, DHS has not requested permission to operate a MEQC pilot program for FFY 2007-08 or FFY 2008-09.

DHS staff with whom we spoke indicated they were not able to comply with MEQC requirements because of other priorities and because the designated MEQC positions could not be filled because of hiring freezes. Staff explained that one of these priorities was a separate CMS program called the Payment Error Rate Measurement (PERM). Staff believe that many of the PERM requirements, including redeterminations of client eligibility, are similar to those of MEQC, and that CMS gave the PERM program greater emphasis than MEQC. However, without a functioning MEQC program, DHS is not in compliance with federal requirements and is at risk that weaknesses in its internal controls are not identified and addressed, resulting in an increased likelihood of inappropriate eligibility determinations and redeterminations for individuals in the MA Program.

**☑ Recommendation**

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*We recommend the Wisconsin Department of Health Services comply with federal regulations and operate a Medicaid Eligibility Quality Control system or an approved Medicaid Eligibility Quality Control system pilot program.*

**Finding WI-09-2: Medicaid Eligibility Quality Control*****Medical Assistance Program (CFDA #93.778)***

<u>Award Numbers</u>	<u>Award Years</u>
050705WI5028	2007
050805WI5028	2008
050905WI5028	2009

***Questioned Costs:*** None

**DHS Response and Corrective Action Plan:** The results of PERM demonstrate that DHS has met its responsibilities for determining client eligibility in accordance with the requirements defined in the approved state plan. As part of its PERM efforts, approximately 200 claims are selected on a quarterly basis and reviewed to ensure that the recipient of the service was an eligible Medicaid participant. The federal review of DHS's 2006 PERM review showed that Wisconsin's claim payment error rate was 2.2 percent, which was less than half of the national error rate of 4.7 percent.

While DHS acknowledges that there have been delays in completing MEQC reports for CMS, there is a national consensus that the PERM program is more effective in safeguarding the State's eligibility determination process by detecting eligibility errors than MEQC, and for that reason CMS is investing more resources into the PERM program than are allocated for the MEQC program. Based on feedback DHS has received from CMS, it appears that significant changes to or possible elimination of the MEQC program will be forthcoming. Due to this uncertainty and in alignment with CMS efforts focused on PERM, DHS has focused greater resources on the PERM program.

Until CMS makes the anticipated changes to MEQC, DHS agrees that it is necessary to meet the requirements of the MEQC program. The FFY 2006-07 MEQC report is anticipated to be available for DHS management review by April 30, 2010. The FFY 2007-08 project proposal and sample plan were submitted to CMS for review on February 17, 2010, and that project will begin when approval from CMS is received. It is anticipated that it will take six months for DHS to complete the FFY 2007-08 review, and an additional two months to complete the data analysis and prepare a final report. The FFY 2008-09 MEQC proposal will be submitted within 30 days of the FFY 2007-08 project start date.

### **Finding WI-09-3: Income Maintenance– Random Moment Sample**

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

One approved methodology included in the PACAP is the Income Maintenance–Random Moment Sample (IM–RMS). DHS uses the IM–RMS to charge county and tribal government administrative costs related to income maintenance programs, such as MA, CHIP, and the Supplemental Nutrition Assistance Program (SNAP) (CFDA #10.561). As part of the IM–RMS, a sample of county and tribal government employees is contacted quarterly to determine which activity they worked on at a specific point in time. Based on the sample, the State determines the relative work effort of the counties and tribal governments on each of the income maintenance programs.

Monthly, DHS reimburses counties and tribal governments for their costs related to income maintenance functions. DHS initially charges MA, CHIP, SNAP, and other income maintenance programs for their share of county and tribal government administrative costs based on the prior year’s actual costs. Quarterly, DHS reconciles and adjusts the amounts charged to MA, CHIP, SNAP, and other programs based on the results of the quarterly IM–RMS.

It is important that DHS ensures amounts charged to the federal programs are properly supported, because the federal government reimburses the State for the federal share of the costs. However, the process used to reconcile and adjust the amounts charged to the federal programs based on the IM–RMS is complex and cumbersome, making it subject to human error. For example, there are many different activities where costs can be charged related to the MA and CHIP programs, some of which have different federal participation rates.

Overall, we found DHS’s procedures to reconcile and charge county and tribal government administrative costs based on the IM–RMS to be reasonable. However, our review of the costs charged during calendar year 2008 identified two errors that we are required to report to the federal government:

- staff used incorrect enhanced federal participation rates for the CHIP portion of the BadgerCare Plus waiver program, resulting in the federal government being overcharged by \$27,847; and
- staff incorrectly entered a formula related to the CHIP portion of the BadgerCare Plus waiver program in the spreadsheet used to complete the reconciliation, resulting in the federal government being overcharged by \$30,334.

These errors, which resulted in overcharging the federal government by a total of \$58,181 for CHIP, were isolated and appear to have been caused by staff oversight. After these errors were brought to DHS's attention, staff made the appropriate correcting entries to adjust amounts charged to federal appropriations, which effectively returned the \$58,181 to the federal government.

### Recommendation

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*We recommend the Wisconsin Department of Health Services take more care to ensure the correct amounts are charged to federal grant programs based on the Income Maintenance–Random Moment Sample.*

#### **Finding WI-09-3: Income Maintenance–Random Moment Sample**

##### *Children's Health Insurance Program (CFDA #93.767)*

<u>Award Number</u>	<u>Award Year</u>
050905WI5021	2009

**Questioned Costs:** \$58,181

**DHS Response and Corrective Action Plan:** DHS will continue to exercise care in claiming costs based on the IM–RMS and will continue to look for ways to continue to improve and streamline the IM–RMS.

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### **Prior Audit Follow-Up**

As part of our current audit, we follow up on DHS's progress in addressing findings WI-08-2 through WI-08-4 of our FY 2007-08 single audit report. Our prior audit concerns related to costs allocated based on the time and task study (Finding WI-08-4) have been addressed. However, continued effort is needed to ensure that follow-up is completed for discrepancies identified through computer data matches between the statewide Client Assistance for Reemployment and Economic Support (CARES) computer system and other databases, and that subrecipient audit reports are reviewed in a timely manner.

#### **Finding WI-09-4: Computer Data Matches**

DHS administers the MA Program, which pays for health care services provided to qualified individuals. For purposes of administering MA, DHS 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, DHS 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, DHS is required to perform data matches to compare the information recorded in CARES with the information contained in other computer databases, including:

- all available information from the U.S. Social Security Administration (SSA), including social security numbers and Supplemental Security Income (SSI) payments;
- 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; and
- unearned income from the Internal Revenue Service (IRS).

The SSA data matches automatically update CARES for social security numbers and SSI payments used in making eligibility determinations and do not require further review. However, caseworkers in the counties and tribes are required to follow up on the SWICA and UC data matches, resolve any discrepancies identified, and update information in CARES as appropriate. It is important that DHS ensure caseworkers follow up in a timely manner on any exceptions identified by the data matches in order to ensure that eligibility determinations and benefit amounts are based on the most recent and reliable data available.

In our prior audit, we reported that DHS completed the required data matches for SSA, SWICA, and UC. However, we found that DHS 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 for the SWICA and UC data matches (Finding WI-08-2). In addition, we found that DHS had not completed the required data matches with the IRS.

Based on information provided by DHS staff during our current audit, it appears that DHS continues to take some steps to address our concerns in this area. For example, DHS has added information on data exchanges to the Web site used by caseworkers. This information provides guidance on how to use data exchange information in determining eligibility and the steps to be taken to address data match discrepancies. In addition, according to DHS staff, data match training is required for all new caseworkers. DHS staff also requested and received, in the summer of 2009, information needed to complete the data match with the IRS. However, despite these efforts, 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 6 instances where it did not appear that follow-up had been completed for the UC data matches. In addition, while DHS received information from the IRS, DHS staff are still in the process of developing specific criteria needed to complete the data match.

Because county and tribal caseworkers are not following up on the identified data match exceptions, and because DHS has not completed the required IRS data match, 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 DHS received federal reimbursement. Therefore, we question an undetermined amount related to the MA Program.

**☑ Recommendation**

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*We again recommend the Wisconsin Department of Health Services ensure counties and tribes follow up in a timely manner on data matches between CARES and other databases. In addition, we recommend the Department continue its efforts to complete the required data matches for unearned income reported by the Internal Revenue Service.*

**Finding WI-09-4: Computer Data Matches**

***Medical Assistance Program (CFDA #93.778)***

<u>Award Numbers</u>	<u>Award Years</u>
050605WI5028	2006
050705WI5028	2007
050805WI5028	2008
050905WI5028	2009

***Questioned Costs:*** Undetermined

**DHS Response and Corrective Action Plan:** As documented in prior responses and corrective action plans, DHS has implemented several corrective actions to address the auditors’ concerns in past reports in this area. These include but are not limited to:

- additional training and guidance provided to CARES eligibility determination workers specific to reviewing data matches;
- the implementation of the Income Maintenance Quality Assurance system, which includes a check to determine if all data matches have been reviewed and incorporated;

- the addition of automatic social security and SSI updates that now redetermine eligibility when new benefit information is received; and
- real time data exchanges with multiple state systems at the time of application and renewal so workers can better utilize this information in their determinations.

More recently, DHS has prioritized a system upgrade that will take place over the next three years to enhance and create data exchanges that automatically populate required fields in CARES from trusted third-party sources. The system upgrades will be financed by a federal grant and are anticipated to be complete by February 2013. These system enhancements will streamline and automate the processes for acting on required tasks that include reviewing potential discrepancies identified by data exchanges such as those for SWICA and UC. By reducing the amount of manual inputs to the system, DHS hopes to avoid some of the error potentials involved in worker processing.

With respect to IRS data matches, DHS did request and receive data match information from the IRS in 2009. DHS staff are currently in the process of developing specific criteria that will efficiently identify any discrepancies between the IRS and CARES data. This requires complex file matches between the IRS file and the CARES database. DHS anticipates completing the creation of the discrepancy file and performing the review and follow-up on identified cases prior to the receipt of the next IRS file later in 2010.

### **Finding WI-09-5: Subrecipient Monitoring**

DHS is the state cognizant agency for counties, Indian tribes, and various other entities that receive federal subgrants. According to OMB Circular A-133 and *State Single Audit Guidelines* published by the Department of Administration, DHS is to receive single 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 these tasks be completed within 180 days of receipt of the audit report. After these tasks are completed, DHS's policy is to provide a final letter of resolution to the subrecipient and applicable program divisions.

During our FY 2005-06 and 2006-07 audits, we found that the 180-day guideline was not met based on the reports we reviewed (findings WI-06-5 and WI-07-5). In response to our recommendations, DHS directed staff to give higher priority to performing cognizant agency responsibilities and lower priority to other duties by reducing its review of statutorily required audit reports of provider agencies that received relatively small amounts of state funds. In addition, DHS filled a vacant



staff auditor position in April 2008 to assist in the review of audit reports. However, a program support position was not filled, and we were informed the position was eliminated as part of DHS's effort to address budget reductions. While DHS's corrective actions were partially successful, our prior audit found continued improvement was needed to ensure timely resolution of subrecipient audit reports (Finding WI-08-3).

During our current audit, we found that DHS has continued to improve in this area. We reviewed 2007 audit reports, since the review process for these reports should have been completed during our audit period. We found that DHS completed its review within the 180-day guideline for 66 of the 89 entities, or 74 percent, for which DHS is the cognizant agency. This is an improvement over the previous year, when DHS completed its review of 52 percent of the audit reports within the 180-day guideline. As of January 2010, DHS had completed its review of the 2007 audit reports for all 89 entities.

With the increased experience of the staff auditor hired in April 2008, DHS anticipates continued improvement in the timeliness of reviewing audit reports.

Because of the improvements DHS has made to its subrecipient monitoring procedures, we believe that DHS has materially corrected this concern.

#### Recommendation

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*We recommend the Wisconsin Department of Health Services continue its efforts to meet timeliness standards for reviewing subrecipient audit reports.*

#### **Finding WI-09-5: Subrecipient Monitoring**

##### ***Multiple Programs***

***Questioned Costs:*** None

**DHS Response and Corrective Action Plan:** DHS agrees with the auditors' finding and recommendation, and appreciates their recognition of the overall improvement in timeliness of audit report reviews.

The audit section handles a number of other critical functions that it must balance with the need for timely reviews of audit reports. These other functions include providing technical assistance and training to auditees and independent auditors, consulting with DHS's own staff on compliance and audit issues, preparing annual updates to the audit guidance that independent auditors use when auditing DHS programs, ensuring timely collection of the audit reports, and confirming independent auditors' qualifications to perform audits. In addition, increased staff responsibilities in the program divisions have had an impact on the time it takes for the program staff to resolve audit issues involving their programs.

**Wisconsin Department of Health Services  
Summary of Findings and Questioned Costs  
FY 2008-09**

**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-09-3	93.767	Children's Health Insurance Program	Income Maintenance– Random Moment Sample	\$ 58,181
WI-09-2	93.778	Medical Assistance Program	Medicaid Eligibility Quality Control	0
WI-09-4	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-09-5 <sup>1</sup>		Multiple Programs	Subrecipient Monitoring*	\$ 0

\* Repeat finding from audit report 09-5.

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

<sup>1</sup> Finding WI-09-5 is excluded from Section III of the Schedule of Findings and Questioned Costs, as it was not considered a reportable finding under Section 510(a) of OMB Circular A-133.

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# Department of Workforce Development ■

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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, vocational rehabilitation, and other related programs. Excluding unemployment insurance benefits, DWD disbursed \$324.4 million during FY 2008-09; direct federal grants financed \$141.1 million of that amount, including \$1.6 million funded under ARRA. In addition, during FY 2008-09 the Wisconsin Unemployment Reserve Fund financed \$1.6 billion in regular unemployment insurance benefits and \$590.6 million in federally funded benefits, including \$572.1 million funded under ARRA.

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 one type A program and two type B programs received directly from the federal government. We identified a concern related to eligibility determinations for the Unemployment Insurance (UI) (CFDA #17.225) and Trade Adjustment Assistance (CFDA #17.245) programs.

We also followed up on findings WI-08-5 and WI-08-6 included in our prior year's report. We found that DWD implemented appropriate corrective action to address our prior audit concerns.

## **Finding WI-09-6: Trade Adjustment Assistance and Trade Readjustment Allowance Eligibility**

During FY 2008-09, DWD spent \$2.2 billion under the UI program to provide regular unemployment benefits and extended benefits to unemployed workers. In addition,

when workers become unemployed because their jobs have been moved overseas, they may be provided Trade Adjustment Assistance (TAA) and Trade Readjustment Allowance (TRA). TAA includes, for example, payments to attend training courses and to purchase course materials, and is accounted for in the State's General Fund. TRA is an extension of UI benefits for unemployed workers eligible for TAA, and is part of the UI program. During FY 2008-09, DWD spent \$14.8 million on TAA payments and \$5.5 million for TRA benefits.

To be eligible for TAA, an unemployed worker must have worked for an employer that the U.S. Department of Labor (DOL) has certified to have lost jobs because of an adverse effect of foreign trade. Federal rules also require that TRA becomes payable to eligible claimants only after they have exhausted their regular unemployment benefits and any extended benefits. The Trade Reform Act of 2002 states that claimants eligible for TAA and TRA must be enrolled in an approved job training program within 8 weeks of the issuance of DOL's certification or within 16 weeks of their most recent qualifying separation, whichever is later, unless training assistance is waived by the claimant prior to reaching those deadlines. If DWD determines there are extenuating circumstances that justify an extension, claimants have an additional 45 days to enroll or waive training assistance.

From the implementation of the Trade Reform Act of 2002 until late in 2006, DWD apparently had difficulties complying with TRA eligibility determination requirements, which resulted in benefit overpayments to certain claimants. For example, at times DWD determined an unemployed worker was eligible for TRA benefits even though the unemployed worker did not waive training assistance within the 8- or 16-week deadline, whichever was later. In 2006, DOL reviewed DWD's administration of the TRA program and made recommendations to improve DWD's eligibility determination process, including ensuring waivers were obtained in a timely manner. In its October 30, 2006 response, DWD indicated it modified its eligibility determination process and incorporated DOL's recommendations to ensure waivers are obtained in a timely manner.

We selected 50 claimants who received TRA benefit payments during FY 2008-09 and an additional 10 unemployed workers who were determined eligible for the TAA and TRA programs during FY 2008-09. Of these 60, 54 were determined to be eligible after DWD implemented its new procedures in response to DOL's review. We found that DWD appropriately determined the eligibility of all 54 of these claimants. Based on our testing, we believe that DWD's current procedures for TAA and TRA eligibility determinations are reasonable.

However, because DWD's eligibility determination process was deficient prior to October 2006, DWD is at increased risk for continuing to pay TAA and TRA benefits for claimants inappropriately determined eligible prior to that date. Of the six claimants we selected for review who were determined eligible prior to October 2006, we found one who was ineligible to receive benefits. Based on available documentation, this claimant was ineligible for TAA and TRA payments because he had not enrolled in training or signed the waiver form prior to the 8- or 16-week deadline, whichever was later, and there were no extenuating circumstances

documented in the case file. However, between FY 2005-06 and FY 2008-09, this claimant was enrolled in training, and DWD inappropriately paid \$31,584 in TRA benefits, including \$7,238 during FY 2008-09, which we question as unallowable costs for our current audit. Although inappropriately considered eligible for the TAA program, DWD did not make any TAA payments because this claimant was enrolled in remedial training that was provided at no cost. We tested an additional five claimants determined to be eligible prior to October 2006 and found no additional exceptions. Therefore, we do not question costs related to TAA during our current audit.

Based on available information, we were not readily able to determine the extent unemployed workers were determined eligible for the TAA and TRA programs prior to October 2006 and received benefits or payments during our current audit period. We believe DWD should determine if any additional claimants were inappropriately determined eligible for the TAA and TRA programs before October 2006 but continued to receive benefits or payments during FY 2008-09 or in subsequent years.

**Recommendation**

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*We recommend the Wisconsin Department of Workforce Development identify all claimants determined eligible prior to October 2006 who received Trade Adjustment Assistance and/or Trade Readjustment Allowance benefits or payments after July 1, 2008, and review the accuracy of the eligibility determinations.*

**Finding WI-09-6: Trade Adjustment Assistance and Trade Readjustment Allowance Eligibility**

*Unemployment Insurance (CFDA #17.225)*

<u>Award Numbers</u>	<u>Award Years</u>
UI151540655	2006
UI158340755	2007
UI-16782-08-55-A-55	2008
UI-18056-09-55-A-55	2009

**Questioned Costs:** \$7,238 Plus an Undetermined Amount

*Trade Adjustment Assistance (CFDA #17.245)*

<u>Award Numbers</u>	<u>Award Year</u>
TA-15335-06-55	2006
TA-15874-07-55-A-55	2007
TA-16834-08-55-A-55	2008
TA-17885-09-55-A-55	2009

**Questioned Costs:** None

**DWD Response and Corrective Action Plan:** DWD agrees with the TRA eligibility finding. It has been verified that the questioned claimant was eligible for TRA benefits in all respects except that the claimant was not enrolled in training within 16 weeks. The individual in question had enrolled for TRA benefit payments within the subsequent 45 days allowable with an extension; however, an extension was not documented in the case file.

DWD has identified an additional 163 cases where the claimant was determined eligible prior to October 2006 and received TAA and/or TRA benefits payments after July 1, 2008. DWD has completed its review of all 163 cases identified and concluded that training waivers were issued within the latest of the 8- or 16-week deadline set forth in the Trade Reform Act of 2002, or were issued within the 45-day extension due to extenuating circumstances.

DWD will contact DOL to determine the appropriate course of action regarding the payments made to the one individual found during the course of the audit. If necessary, DWD will find an alternate funding source and will repay the funds to DOL.

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### **Prior Audit Follow-Up**

As part of our current audit, we followed up on DWD's progress in addressing findings WI-08-5 and WI-08-6 of our FY 2007-08 single audit report. As noted on page 116 of the Summary Schedule of Prior Audit Findings, DWD has implemented appropriate corrective action to address our concerns related to Finding WI-08-05. A detailed explanation of the actions taken to address Finding WI-08-6 follows.

### **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.

Clients who are eligible for disability benefits under Supplemental Security Income (SSI) and Social Security Disability Insurance (SSDI) are presumed to be eligible for vocational rehabilitation services, provided the clients intend to achieve gainful employment. Federal rules allow DWD to recover the costs associated with the vocational rehabilitation services from the U.S. Social Security Administration (SSA) if, among other things, the clients achieve "substantial gainful activity" for at least 9 months within a 12-month period following receipt of services, and the reimbursement claims are submitted to SSA within 12 months after clients meet the substantial gainful activity requirement.

In our prior audit, we identified concerns with DWD's system of internal controls to ensure that all eligible cases are claimed for reimbursement and that the claims are submitted to SSA within 12 months after the clients fulfill gainful activity requirements. As noted in our prior report, effective February 2009, DWD added a new function to the Integrated Rehabilitation Information System (IRIS), which DVR uses to administer the vocational rehabilitation program, to allow staff to better monitor the status of SSI and SSDI cases. However, since this function was not operating during our prior audit, we continued to find exceptions and reported that DWD could have claimed, but did not, reimbursement for 20 of 60 cases we selected for review (Finding WI-08-6).

During our current audit, we reviewed DWD's corrective actions to improve internal controls and to prevent similar problems from occurring in the future. It appears that DWD has materially addressed our prior audit concerns. DWD has been using the new functionality in IRIS to monitor the status of SSI and SSDI cases. In addition, DVR has assigned the Ticket to Work Coordinator to provide peer support to help staff identify and submit SSA reimbursement claims in a more timely manner.

Using the new functionality in IRIS, staff have been submitting timely reimbursement claims for those cases where "substantial gainful activity" was achieved. We reviewed a selection of the 59 cases most likely to be eligible for reimbursement from the 378 SSI and SSDI cases that closed during the first two quarters of FY 2008-09 and found that DWD submitted claims in a timely manner for eligible cases.

Additionally, we followed up on the 20 cases we identified as being eligible for reimbursement during our prior audit and found DWD had submitted claims for reimbursement. As a result, DWD was reimbursed \$185,058 from SSA for 15 cases. The remaining five cases were denied by SSA for various reasons, including being submitted in an untimely manner. As we recommended, DWD also reviewed all other FFY 2007-08 cases and submitted claims for those that were eligible for SSA reimbursement. As of May 31, 2009, DWD had received an additional \$466,199 in reimbursements from SSA.

We encourage DWD to continue to identify eligible SSI and SSDI clients and request reimbursement from SSA for allowable vocational rehabilitation services on a timely basis.

**Wisconsin Department of Workforce Development  
 Summary of Findings and Questioned Costs  
 FY 2008-09**

**U.S. Department of Labor**

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-09-6	17.225	Unemployment Insurance	Trade Adjustment Assistance and Trade Readjustment Allowance Eligibility	\$ 7,238 Plus an Undetermined Amount
WI-09-6	17.245	Trade Adjustment Assistance	Trade Adjustment Assistance and Trade Readjustment Allowance Eligibility	0

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 ■

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The University of Wisconsin System, which provides postsecondary academic education for approximately 175,000 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 had operating costs that totaled approximately \$4.3 billion and disbursed \$1.4 billion in federal financial assistance during FY 2008-09. The funds included \$545.1 million in awards under the Research and Development Cluster, of which \$657,200 was funded by ARRA, and \$798.6 million under the Student Financial Assistance 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 2008-09 focused on the Research and Development Cluster and on the Student Financial Assistance Cluster.

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 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. The research and development grants, which were administered by all 13 UW campuses, as well as by UW Colleges, accounted for 38.0 percent of federal funds disbursed by UW System during FY 2008-09.

The Student Financial Assistance 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 Assistance Cluster accounted for 55.7 percent of federal funds disbursed by UW System during FY 2008-09. Federal student financial assistance programs are administered by all 13 UW campuses, as well as UW Colleges.

In addition, for our FY 2008-09 audit we reviewed the Foster Care—Title IV-E (CFDA #93.658) program at UW-Milwaukee. Under agreements with the Wisconsin Department of Children and Families, UW-Milwaukee provides financial assistance to students enrolled in its Master of Social Work (MSW) program and also provides training for foster care program workers and foster parents. We focused our review for this year on the corrective action taken to address our FY 2007-08 recommendations.

We also included the Wisconsin Humanities Council in our FY 2008-09 audit of UW System and audited the Promotion of the Humanities—Federal/State Partnership (CFDA #45.129) program. The 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 Council. We documented and tested controls used in administering the grant, tested federal grant requirements, and followed up on the efforts of the Wisconsin Humanities Council and UW-Extension to address concerns included in our FY 2007-08 single audit report. We found that the Wisconsin Humanities Council and UW-Extension have resolved concerns with procedures for requesting federal funding (Finding WI-08-30) and with matching (Finding WI-08-31).

Finally, we followed up on progress made at all UW campuses on findings included in our prior single audit report. The narrative that follows reports our findings by UW campus. Those campuses not listed did not have findings to report.

## **University of Wisconsin System Administration**

UW System Administration had operating costs totaling \$34.1 million in FY 2008-09, and federal grant expenditures for that period totaled \$967,500. We documented and tested UW System Administration’s internal controls used in preparing the UW System grant schedules. We also tested to ensure UW System Administration complied with federal requirements in preparing the schedules, and we tested

the schedules for accuracy. We identified concerns regarding UW System Administration's procedures for preparing the UW System grant schedules.

### **Finding WI-09-7: Preparation of UW System Grant Schedules**

OMB Circular A-133 requires an entity to prepare a schedule of expenditures of federal awards, which is audited as part of its annual single audit. Guidelines for A-133 single audits require a schedule for the reporting period that at a minimum:

- lists individual federal programs by federal agency, including those within a cluster of programs;
- includes, for federal awards received as a subrecipient, the name of the pass-through entity and the identifying number assigned by the pass-through entity;
- provides total federal awards expended for each individual federal program, and the CFDA number or other identifying number when the CFDA information is not available; and
- identifies, to the extent practical, the total amount provided to subrecipients from each federal program.

UW System Administration Financial Reporting staff are responsible for coordinating and preparing the individual grant schedules for each component of UW System, including UW System Administration, the 13 campuses, UW Colleges, and UW-Extension. Staff at the campuses, UW Colleges, and UW-Extension are responsible for reviewing the schedules for accuracy prior to completion. These schedules are combined with other agencies' schedules to create the statewide Schedule of Expenditures of Federal Awards that is reported to the federal government. The Department of Administration takes final responsibility for the compilation of the statewide Schedule of Expenditures of Federal Awards.

To prepare the individual UW grant schedules, UW System Administration Financial Reporting staff first compile expenditure spreadsheets using the grant expenditures recorded in the Shared Financial System (SFS) accounting records; data in the SFS grants module for UW-Madison, UW-Milwaukee, and UW-Extension; grant information in the Project Lite system, which is used by some of the other campuses; and various reports submitted by other campuses. Financial Reporting staff review the expenditure spreadsheets for missing information, such as CFDA or other identifying numbers, and reconcile the expenditures to the accounting records. Once this process is completed, the expenditure spreadsheets are sent to the campuses for verification that the information is correct.

After receiving any changes from campus staff, Financial Reporting staff compile the data from the expenditure spreadsheets into individual grant schedules. As part of this process, similar programs are grouped together; CFDA numbers, other identifying numbers, and grant names are reviewed; and mathematical accuracy is checked. The draft grant schedules are then sent to the campuses for final review.

During our prior audit, we identified errors in the UW grant schedules and made verbal recommendations to UW System Administration to improve the preparation of the schedules. However, we continued to identify errors during our current audit. We reviewed the grant schedules for each campus, UW System Administration, UW Colleges, and UW-Extension and identified errors in the expenditures reported, as well as missing or inaccurate grant information. Most of the errors we identified relate to inaccuracies in grant information that the campuses are responsible for providing, or to incomplete grant information. The review of the expenditure spreadsheets and draft grant schedules at the campus level has not been effective in ensuring the accuracy of the information. For example, we noted the following errors in the reporting of expenditures:

- UW-Milwaukee Federal Family Education Loans (FFEL) of \$132.2 million were inappropriately reported as Federal Direct Student Loans;
- UW-Madison overstated FFEL by \$100.0 million;
- UW-Superior Federal Direct Student Loans of \$13.1 million were inappropriately reported as FFEL;
- UW-Stevens Point Administrative Cost Allowance of \$221,377 under the Student Financial Assistance Cluster was inappropriately omitted;
- UW-Oshkosh Administrative Cost Allowance of \$34,504 under the Student Financial Assistance Cluster was inappropriately omitted; and
- UW-Oshkosh National Science and Mathematics Access to Retain Talent (SMART) Grants of \$95,233 were inappropriately classified as Federal Pell Grants.

We also identified errors for grant programs that are jointly administered by two or more campuses. To ensure grant expenditures are reported correctly in the grant schedules, the campuses may need to adjust the schedules for expenditures that are transferred between the campuses. For three campuses, we found that the transferred expenditures were not properly adjusted. As a result, federal expenditures were understated by \$749,773 on UW-Stevens Point's schedule, by \$709,441 on UW-Oshkosh's schedule, and by \$522,336 on UW-Platteville's schedule.

Finally, we noted errors in the grant information on the draft schedules, including grants with missing or incorrect CFDA numbers; other identifying numbers not listed when CFDA numbers were not available; grant names not listed correctly; subgrants not listed with the subgrantor or not listed with the correct subgrantor; and grants that were not classified correctly as research and development, student financial assistance, or other grant programs.

While UW System Administration Financial Reporting provides instructions to the campuses for preparing the UW System financial statements, it does not currently provide information on the campuses' responsibilities for the accuracy of the grant schedules or on what they are expected to review. Given that UW System Administration Financial Reporting must rely on the campuses to ensure the schedules are materially correct, it is important that it provide guidance and instruction to the campus staff that includes:

- the OMB Circular A-133 requirements, and their responsibilities for the accuracy and completeness of the information in their grant schedule;
- a detailed checklist of items that campus staff are responsible for reviewing on the expenditure spreadsheet and the draft grant schedule; and
- areas in which errors are consistently made, such as those noted here, so that campus staff can focus their review on those areas.

In addition, UW System Administration does not have a documented process for Financial Reporting staff to use in preparing and reviewing the expenditure spreadsheets and draft grant schedules. Written procedures, including a checklist of items to be reviewed, such as CFDA numbers and names, could be developed to help ensure accuracy and consistency in the preparation of the grant schedules.

#### **Recommendation**

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*We recommend University of Wisconsin System Administration develop detailed guidance and instructions for the campuses and for Financial Reporting staff, including checklists of items to review and guidance on the requirements for the Schedule of Expenditures of Federal Awards as provided by OMB Circular A-133.*

#### **Finding WI-09-7: Preparation of UW System Grant Schedules**

##### ***Multiple Programs***

***Questioned Costs:*** None

##### **UW System Administration Response and Corrective Action Plan:**

UW System Administration agrees with this recommendation and has incorporated additional guidance and instructions in the existing process. In addition, a detailed checklist has been developed to assist both UW System Administration Financial Reporting staff and campus staff in the completion and review of the expenditure spreadsheets and grant schedules.

## University of Wisconsin-Madison

UW-Madison, which provides instruction to 41,600 students seeking undergraduate or graduate degrees, had operating costs totaling \$2.4 billion in FY 2008-09. Federal grant expenditures for that period totaled \$728.5 million, including \$513.4 million for the Research and Development Cluster and \$176.4 million for the Student Financial Assistance Cluster.

We gained an understanding of and tested internal controls for student loans and internal controls and compliance for eligibility for the Student Financial Assistance Cluster. We found UW-Madison's internal controls to be adequate to ensure compliance with student loan administration and eligibility for the Student Financial Assistance Cluster. We also gained an understanding of and tested UW-Madison's internal controls used in administering the Research and Development Cluster, and we tested compliance with specific grant requirements for the research and development grants. Overall, UW-Madison's internal controls appear adequate to ensure compliance with federal requirements for the Research and Development Cluster. However, we noted concerns regarding controls over equipment management.

In addition, we followed up on the efforts of UW-Madison to address concerns included in our FY 2007-08 single audit report. We found that UW-Madison has resolved concerns related to the timeliness of requests for federal reimbursement (Finding WI-08-12).

### **Finding WI-09-8: Equipment Management**

UW-Madison's equipment inventory system is used for the property management of both state and federally funded equipment. As of June 30, 2009, UW-Madison managed \$16.5 million in federally funded equipment. OMB Circular A-110 prescribes standards for equipment furnished by the federal government or whose cost was charged to a federally supported project. For example, OMB Circular A-110 requires that equipment records include specific information such as a description, serial number, funding source, acquisition date and cost, location, and condition. In addition, federal rules require that an inventory of equipment be conducted at least every two years. Given the various locations of equipment and the volume of equipment managed by UW-Madison, it is important that proper controls are in place to monitor and safeguard the equipment.

Several entities within UW-Madison are involved in the monitoring of equipment. Property Control maintains the equipment inventory system and ensures accurate accounting and reporting of all property while in the possession of UW-Madison. Research and Sponsored Programs provides Property Control with contract information, such as who retains title to the equipment. Surplus Property administers surplus equipment and provides disposition data to Property Control. The campus departments are responsible for the daily management of equipment, such as attaching inventory tags to equipment; maintaining separate department equipment records; and notifying Property Control of plans to move, alter, or dispose of equipment.

We found that campus departments are not notifying Property Control when equipment is moved to a new location. Further, while a physical inventory is conducted at least every two years, it appears Property Control is not identifying whether an appropriate inventory tag is included on equipment items or updating the equipment records for changes in the location of equipment. We reviewed equipment records and selected 20 pieces of equipment purchased with federal funds to verify the location of the items, whether the items had an inventory tag attached, and whether the items appeared to be properly safeguarded and maintained. We noted concerns with 11 of the 20 pieces of equipment. For example:

- Four items were not in the location listed in the equipment records. For three of these, staff indicated to us that the items are being used in research projects in Antarctica, although this fact was not noted in the inventory records.
- Five items matched the description on the equipment records, but there were no inventory tags on the equipment to match to the records.
- Two items could not be found, including a laptop computer that was acquired in July 2006 at a cost of \$5,410 and a computer that was acquired in June 2009 at a cost of \$7,910. Staff indicated to us that they believed an employee who was on military leave may have taken the laptop home before being deployed but they were unaware of the location of the computer.

While conducting our testing, we also observed several computers in the Microbial Sciences Building that did not have inventory tags attached. Without adequate equipment records, UW-Madison is not assured that federally funded equipment is properly administered, and it is at increased risk of equipment being lost or stolen.

#### Recommendation

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*We recommend the University of Wisconsin-Madison ensure that all campus departments are following procedures for managing capital equipment, including updating records when equipment is moved and ensuring that all equipment has the appropriate inventory tag attached when feasible. When not feasible, Property Control records should include a notation to ensure the pieces of equipment are being properly tracked and maintained.*

#### **Finding WI-09-8: Equipment Management**

##### *Research and Development Cluster*

<u>Award Numbers</u>	<u>Award Year</u>
Various	FY 2008-09

**Questioned Costs:** None

**UW-Madison Response and Corrective Action Plan:** Property Control will work with the appropriate UW-Madison staff to improve its management of records associated with movable capital equipment, a difficult task with 60,000 pieces of equipment located throughout the world.

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## University of Wisconsin-Milwaukee

UW-Milwaukee, which provides instruction to 29,200 students seeking undergraduate or graduate degrees, had operating costs totaling \$469.8 million in FY 2008-09. Federal grant expenditures for that period totaled \$189.3 million, including \$22.2 million for the Research and Development Cluster and \$156.8 million for the Student Financial Assistance Cluster.

During our current audit, we followed up on the efforts of UW-Milwaukee to address concerns related to student financial assistance included in our FY 2007-08 single audit report. We found that UW-Milwaukee has resolved concerns related to the timeliness of requests for federal reimbursement (Finding WI-08-13) and enrollment reporting (Finding WI-08-14).

In addition, we reviewed the corrective action taken to address our prior audit concerns related to UW-Milwaukee's administration of its foster care program. Under agreements with the Department of Children and Families, UW-Milwaukee spent \$2.2 million, or 3.3 percent of the State's \$56.5 million in federal Foster Care—Title IV-E funds during FY 2008-09. While we found that UW-Milwaukee has taken some steps to improve its internal controls over its administration of foster care program funds, staff were unable to provide documentation of changes to its tuition billing procedures. In addition, we identified two new concerns during our current audit. First, although UW-Milwaukee detected and corrected an error in November 2008, its process for allocating a portion of the tuition costs to DCF and partner agencies should be improved. Second, UW-Milwaukee should improve its process for calculating any repayment amount related to costs for students who do not fulfill their agreed-upon work obligation in the public child welfare field.

### **Finding WI-09-9: Administration of Foster Care Funds**

DCF receives federal funds under Foster Care—Title IV-E to help provide safe, appropriate substitute care for children who are under its jurisdiction and need temporary placement and care outside their homes. Under agreements with DCF, UW-Milwaukee receives Foster Care—Title IV-E funds to provide financial assistance to approximately 45 full- and part-time students in its MSW program to help pay for tuition, books, living costs, and in certain situations, other benefits such as health insurance for students who commit to working in the public child welfare field. In addition, UW-Milwaukee provides training for foster care program workers and foster parents.

During our FY 2007-08 single audit, we performed a limited review of UW-Milwaukee's administration of its foster care program. During that review, we



identified concerns related to UW-Milwaukee's internal controls over the program and questioned \$113,187 in costs reimbursed by DCF, including \$112,923 because UW-Milwaukee charged the foster care program twice for tuition costs (Finding WI-08-15).

During our current audit, we reviewed the corrective action taken to address our prior audit recommendations. After we issued our prior audit report, UW-Milwaukee remitted \$113,187 to DCF as reimbursement for the questioned costs. In addition, we found that in the past year UW-Milwaukee has taken steps to improve its internal controls over its administration of foster care program funds, including updating its purchasing procedures within the Helen Bader School of Social Welfare. While UW-Milwaukee indicated in its prior audit corrective action plan that changes had been made to its tuition billing procedures, staff were unable to provide documentation of these changes. We note that we did not identify any duplicate reimbursement requests during our current audit. However, we did identify two new concerns during our current audit related to UW-Milwaukee's process to allocate a portion of the tuition costs to DCF and partner agencies, and its process to calculate the amount of any repayment of these and other costs for students who do not fulfill their agreed-upon work obligation in the public child welfare field.

### **Tuition Costs**

Tuition costs for students in the MSW program are funded by a combination of UW-Milwaukee, DCF, and private partner agencies, which serve in the public child welfare field in the City of Milwaukee and employ former students of the program. The partner agencies initially pay UW-Milwaukee for their portion of tuition costs. Subsequently, both UW-Milwaukee and the partner agencies separately request reimbursement from DCF for a portion of the tuition costs. DCF, in turn, seeks reimbursement from the federal government under the Foster Care—Title IV-E program for the federal share of these costs.

In the past, UW-Milwaukee did not have adequate controls in place to ensure that funds received from the partner agencies were taken into consideration when determining amounts to be requested from DCF as tuition reimbursement for eligible students enrolled in the MSW program. Since at least January 2006 and until November 2008, UW-Milwaukee did not offset any of its requests for reimbursement from DCF by the amount of funds received from the partner agencies. Rather, UW-Milwaukee charged the full amount of the tuition costs to DCF. Therefore, if the partner agencies also claimed reimbursement from DCF for tuition-related costs during this period, DCF and, in turn, the federal government would have paid for these costs twice.

UW-Milwaukee detected this problem and, in November 2008, charged \$159,763 in tuition costs against funds it had accumulated from the partner agencies, effectively using the full amount of funds received from the partner agencies for tuition through that time. UW-Milwaukee took this action and reduced by \$159,763 its reimbursement request from DCF for the final 2007-08 school year reimbursement claim. As a result, DCF and, in turn, the federal government did not, on a cumulative basis, overpay for tuition. Therefore, we do not question any costs during our current audit.

However, due to the unique structure for funding tuition costs, the potential that both UW-Milwaukee and the partner agencies could again request reimbursement for identical tuition costs continues to exist. To limit the risk that both UW-Milwaukee and the partner agencies request reimbursement, UW-Milwaukee should seek guidance from DCF on how best to request reimbursement for these costs in the future. We will review UW-Milwaukee's final 2008-09 school year reimbursement claim, which was completed in November 2009, during our next audit to identify any tuition costs that may also have been claimed by the partner agencies.

### **Student Work Obligations and Repayments**

During our prior audit, we found UW-Milwaukee did not appear to adequately monitor students' work obligations. In its prior audit corrective action plan, UW-Milwaukee stated that it had recently implemented a new tracking system that improved monitoring and that it would begin verifying completion of student work obligations with the partner agencies. During our current audit, we found that UW-Milwaukee has updated its tracking procedures and now maintains appropriate documentation of the employment status for all students required to complete their work obligation.

Students who do not complete their work obligation are required to repay all or a portion of the tuition, books, living costs, and other benefits received, and UW-Milwaukee uses a spreadsheet to track these repayments. When repayments are necessary, UW-Milwaukee calculates the required repayment amount based on the value of benefits received while in the program, as well as any portion of the work obligation already fulfilled. However, it appears that UW-Milwaukee needs to take steps to ensure that it properly calculates the required repayment amounts. We selected 2 of the 12 students currently repaying benefits and found that UW-Milwaukee did not accurately calculate the required repayment amounts for either student. For one student, UW-Milwaukee applied an incorrect benefit rate to calculate the repayment amount related primarily to health insurance, resulting in a \$927 understatement in the required repayment amount. For the other student, UW-Milwaukee used an incorrect benefit rate as well as incorrect tuition amounts. In addition, UW-Milwaukee incorrectly determined the student's work obligation already fulfilled through work in the public child welfare field. As a result of these errors, UW-Milwaukee overstated by \$380 this student's required repayment amount. It appears that these errors occurred due to a lack of consistent procedures for performing such calculations and lack of secondary review.

In addition, because the tuition and other benefits for these former students were funded by a combination of DCF, the partner agencies, and UW-Milwaukee, portions of the repayments collected from the former students should be refunded to these various funding sources. However, UW-Milwaukee has not returned to DCF its portion of repayments that UW-Milwaukee received after December 2007. When we questioned this, UW-Milwaukee staff indicated that a payment to DCF was already planned. We also note that, as a result of our inquiries, UW-Milwaukee staff identified errors in its calculation of the amount to be returned to DCF.

**☑ Recommendation**

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*We recommend the University of Wisconsin-Milwaukee take steps to improve internal controls over its administration of Foster Care—Title IV-E funds, including:*

- *documenting procedures related to tuition billing for the Master of Social Work program;*
- *working with the Department of Children and Families and the partner agencies to avoid UW-Milwaukee and the partner agencies requesting reimbursement from the Department of Children and Families for identical costs;*
- *reviewing existing required student repayment amounts for accuracy and implementing procedures to ensure that future required repayment amounts are accurately calculated and supported; and*
- *implementing procedures to accurately and regularly determine and return student repayments received to the Department of Children and Families or the partner agencies, as applicable.*

**Finding WI-09-9: Administration of Foster Care Funds*****Foster Care—Title IV-E (CFDA #93.658)***

<u>Award Numbers</u>	<u>Award Years</u>
G0801WI1401	2008
G0901WI1401	2009

***Questioned Costs:*** None

**UW-Milwaukee Response and Corrective Action Plan:** UW-Milwaukee has taken the following steps to address the concerns noted and to improve internal control over administration of Foster Care—Title IV-E funds:

- As recommended, UW-Milwaukee has prepared written procedures related to tuition billing from the MSW program.
- UW-Milwaukee discussed the issue related to the partner agencies' portion of tuition costs with DCF staff, and steps will be taken to provide additional assurances the partner payments are being accounted for at UW-Milwaukee.
- UW-Milwaukee has already begun implementing procedures to ensure that future required repayment amounts are accurately calculated and supported and will carry them out for all students who are currently making payments or have done so in the past, after which calculations will be reviewed by administrative staff.

- UW-Milwaukee will reconcile any shortfalls in return of funds to federal, state, or partner agency sources and will cover those shortfalls by decrementing the amount retained by the Helen Bader School of Social Welfare the next time funds are returned.
- UW-Milwaukee will issue checks for amounts repaid by students from January 2008 to September 2009 no later than April 30, 2010. Going forward, UW-Milwaukee will calculate returns after the end of each contract year on August 31 and will issue checks to the proper recipients by no later than October 31.

## **University of Wisconsin-Green Bay**

UW-Green Bay, which provides instruction to 6,300 students seeking undergraduate or graduate degrees, had operating costs totaling \$74.9 million in FY 2008-09. Federal grant expenditures for that period totaled \$30.0 million, including \$1.0 million for the Research and Development Cluster and \$28.0 million for the Student Financial Assistance Cluster.

During our current audit, we followed up on the efforts of UW-Green Bay to address concerns included in our FY 2007-08 single audit report. We found that UW-Green Bay needs to continue its efforts to resolve concerns related to reporting of student enrollment changes.

### **Finding WI-09-10: 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 end and when students must begin repaying their loans.

During our FY 2006-07 audit, we identified concerns with timely reporting of enrollment status changes to NSLDS, and we recommended UW-Green Bay 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-07-15). In its corrective action plan, UW-Green Bay indicated that it would report monthly to the third-party servicer, which would report enrollment status changes to NSLDS each month.

In following up on this concern during our FY 2007-08 audit, we found UW-Green Bay had not fully implemented corrective action. While UW-Green Bay established a process for monthly reporting of enrollment changes to the third-party servicer, the reporting was not completed during the summer months. As a result, students who withdrew or dropped out near the end of the spring semester or who graduated were not reported to NSLDS on a timely basis. We recommended UW-Green Bay follow its schedule and report enrollment status changes to the third-party servicer on a monthly basis. Further, we recommended UW-Green Bay continue to monitor the third-party servicer to ensure enrollment changes for students who receive federal student loans are provided to NSLDS accurately and in a timely manner (Finding WI-08-16).

During our current audit, we found UW-Green Bay is reporting monthly to the third-party servicer. However, new this year, we found UW-Green Bay is not reviewing the enrollment status changes for accuracy before submitting them to the third-party servicer.

The Registrar's Office runs a query on student enrollment data to identify withdrawn and graduated students who need to be reported to the third-party servicer. Due to an error in how the query was developed, it incorrectly identified some students who graduated as having withdrawn, and identified some students who had withdrawn as being enrolled. For example, we found four students who graduated in December 2009 but were reported as withdrawn, and three students who withdrew during the fall 2009 semester but were reported as full- or half-time students. Because UW-Green Bay was not monitoring the enrollment status changes for accuracy before submitting them to the third-party servicer, these students were reported with an incorrect enrollment status.

Further, UW-Green Bay did not fully implement its prior year's corrective action plan and is not monitoring the third-party servicer to ensure enrollment status changes for students were reported to NSLDS accurately.

Because of these errors, some students who withdrew may not have been required to begin repaying their loans in a timely manner. Further, transfer students may have appeared ineligible for financial assistance at their new institution.

### Recommendation

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*We recommend the University of Wisconsin-Green Bay:*

- *take steps to correct the error in the Registrar's Office query to ensure it is accurately identifying student enrollment status changes;*
- *review the enrollment information to ensure the enrollment status changes are accurate before being submitted to the third-party servicer; and*
- *monitor the third-party servicer to ensure the enrollment status changes are reported to the National Student Loan Data System accurately.*

**Finding WI-09-10: Enrollment Reporting***Federal Family Education Loans (CFDA #84.032)*

<u>Award Numbers</u>	<u>Award Year</u>
Various	FY 2008-09

*Questioned Costs:* None

**UW-Green Bay Response and Corrective Action Plan:** UW-Green Bay agrees with this audit finding. Corrective measures have been made with the March 2010 enrollment status changes submission to the third-party servicer. In addition to correcting the query, UW-Green Bay has implemented a procedural step which includes reviewing the enrollment information for accuracy before submitting it to the third-party servicer. Further, UW-Green Bay will monitor the third-party servicer to ensure enrollment status changes are being reported to NSLDS accurately.

**University of Wisconsin-La Crosse**

UW-La Crosse, which provides instruction to 9,900 students seeking undergraduate or graduate degrees, had operating costs totaling \$127.1 million in FY 2008-09. Federal grant expenditures for that period totaled \$48.4 million, including \$1.6 million for the Research and Development Cluster and \$45.2 million for the Student Financial Assistance Cluster.

We documented and tested UW-La Crosse's internal controls used in administering the Student Financial Assistance Cluster. In addition, we tested compliance with grant requirements for the Student Financial Assistance Cluster. Overall, UW-La Crosse's internal controls appear adequate to ensure compliance with grant requirements for the Student Financial Assistance Cluster. However, we identified concerns regarding UW-La Crosse's reconciliations.

**Finding WI-09-11: Reconciliation Procedures**

UW-La Crosse initiates student financial assistance transactions on the financial aid system. At least weekly, a file is created from the financial aid system for Perkins Loan and Federal Supplemental Educational Opportunity Grants (FSEOG) disbursements and is posted to the student accounts on the financial aid system. Financial assistance disbursements are then included in the nightly interface with the general ledger. For Federal Work-Study (FWS), earnings information from the payroll system is uploaded to the general ledger and to the financial aid system each pay period. To ensure student financial assistance transactions are properly recorded, it is important that UW-La Crosse complete regular reconciliations between the financial aid system and the general ledger. In addition, federal regulations require that the reconciliations for FWS, FSEOG, and Perkins Loans be completed at least monthly.

However, we found that UW-La Crosse does not regularly perform monthly reconciliations between its financial aid system and general ledger for the FWS, FSEOG, and Perkins Loan programs. At the time of our field work in May 2009, we found UW-La Crosse had completed reconciliations for the Perkins Loan program in November 2008 and January through April 2009. Staff indicated to us that reconciliations were not completed regularly during the first half of the fiscal year because of the implementation of the PeopleSoft student information system. We also found that no monthly reconciliations were performed for FWS and FSEOG. It appears these reconciliations were not completed because staff did not believe they were necessary. Without monthly reconciliations, UW-La Crosse is not assured that all records in the financial aid system agree with the records in the general ledger, and therefore UW-La Crosse is not in compliance with federal regulations.

### Recommendation

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

#### **Finding WI-09-11: Reconciliation Procedures**

##### ***Federal Supplemental Educational Opportunity Grants (CFDA #84.007)***

<u>Award Number</u>	<u>Award Year</u>
P007A084552	FY 2008-09

##### ***Federal Work-Study Program (CFDA #84.033)***

<u>Award Number</u>	<u>Award Year</u>
P033A084552	FY 2008-09

##### ***Federal Perkins Loan Program—Federal Capital Contributions (CFDA #84.038)***

<u>Award Numbers</u>	<u>Award Year</u>
Various	Various

***Questioned Costs:*** None

**UW-La Crosse Response and Corrective Action Plan:** UW-La Crosse agrees with the recommendation and will put procedures in place to ensure all programs are reconciled.

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## University of Wisconsin-Oshkosh

UW-Oshkosh, which provides instruction to 12,800 students seeking undergraduate or graduate degrees, had operating costs totaling \$149.0 million in FY 2008-09. Federal grant expenditures for that period totaled \$64.5 million, including \$557,300 for the Research and Development Cluster and \$56.5 million for the Student Financial Assistance Cluster.

During our current audit, we followed up on efforts of UW-Oshkosh to address concerns included in our FY 2007-08 single audit report. We found that UW-Oshkosh has resolved concerns related to the return of student financial assistance funds (Finding WI-08-17). However, UW-Oshkosh needs to continue its efforts to resolve concerns related to the timeliness of requests for federal reimbursement.

### **Finding WI-09-12: Cash Management**

Student financial assistance funds are requested from the U.S. Department of Education on a reimbursement basis. 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.

During our prior audit, we found that to request federal reimbursement, staff in the Student Accounts Office received a cash flow statement from the general ledger that detailed the balances of the student financial assistance accounts. If the statement showed a negative cash balance, a request for reimbursement was processed. To properly reflect balances, the general ledger must be manually updated with amounts received from the Financial Aid Office. Staff in the Student Accounts Office are responsible for completing these manual updates and were responsible for making the request for reimbursement. However, we found that updates to the general ledger, and therefore requests for reimbursement, were not being made on a timely basis, resulting in lost interest to the State. Staff in the Student Accounts Office indicated that they were performing additional duties with fewer staff than in prior years and were unable to complete the reimbursement requests on a timely basis.

We recommended that UW-Oshkosh ensure it requests federal reimbursement of student financial assistance expenditures to minimize the time between when it disburses assistance to students and when it receives reimbursement (Finding WI-08-18). In its corrective action plan, UW-Oshkosh stated that the responsibility for performing the requests for reimbursement was assigned to a grants accountant, and it agreed to work to minimize the time between the disbursement of assistance and the request for federal reimbursement.

During our current audit, we found that UW-Oshkosh partially implemented corrective action by assigning responsibility for performing the requests for federal reimbursement to a grants accountant in Financial Services. However, because the manual updates to the general ledger, which are calculated from



a monthly report, were not completed on a timely basis, the requests for reimbursement continued to be delayed. For example, UW-Oshkosh disbursed \$5,192,038 in Pell Grant funds on September 21, 2009, but did not request federal reimbursement until November 18, 2009, or 58 days later. Similarly, Academic Competitiveness Grant (ACG) and National SMART Grants funds totaling \$346,041 were disbursed by UW-Oshkosh on September 21, 2009, but a request for federal reimbursement was not made until December 4, 2009, or 74 days later. Further, UW-Oshkosh disbursed \$220,954 in FSEOG funds on September 1, 2009, but did not request federal reimbursement until December 4, 2009, 94 days later. As a result of these delays, we estimate lost interest to the State of \$5,400.

UW-Oshkosh staff have indicated to us that a project is underway to automate the general ledger interface with the student financial aid system, which should allow for more timely update of the general ledger.

### Recommendation

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

#### **Finding WI-09-12: Cash Management**

##### ***Federal Supplemental Educational Opportunity Grants (CFDA #84.007)***

<u>Award Number</u>	<u>Award Year</u>
P033A084555	FY 2008-09

##### ***Federal Pell Grant Program (CFDA #84.063)***

<u>Award Number</u>	<u>Award Year</u>
P063P082450	FY 2008-09

##### ***Academic Competitiveness Grant (CFDA #84.375)***

<u>Award Number</u>	<u>Award Year</u>
P375A082450	FY 2008-09

##### ***National Science and Mathematics Access to Retain Talent Grants (CFDA #84.376)***

<u>Award Number</u>	<u>Award Year</u>
P376S082450	FY 2008-09

**Questioned Costs:** None

**UW-Oshkosh Response and Corrective Action Plan:** UW-Oshkosh concurs with the recommendation. UW-Oshkosh reassigned responsibility for the draw-downs to a grants accountant, who now performs the draw-downs as soon as the financial assistance is reconciled and posted to the general ledger. UW-Oshkosh is working to automate the general ledger interface with the student financial aid system to allow general ledger updates to be timely and accurate.

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## University of Wisconsin-Parkside

UW-Parkside, which provides instruction to 5,200 students seeking undergraduate or graduate degrees, had operating costs totaling \$58.8 million in FY 2008-09. Federal grant expenditures for that period totaled \$27.5 million, including \$177,100 for the Research and Development Cluster and \$25.4 million for the Student Financial Assistance Cluster.

During our current audit, we followed up on the efforts of UW-Parkside to address concerns included in our FY 2007-08 single audit report. We found that UW-Parkside has resolved concerns related to satisfactory academic progress (Finding WI-08-19). However, UW-Parkside needs to continue its efforts to resolve concerns related to reconciliation procedures.

### Finding WI-09-13: Reconciliation Procedures

UW-Parkside initiates student financial assistance transactions on the financial aid system. Nightly, a file is created from the financial aid system for Perkins Loan and FSEOG disbursements, which the Bursar's Office posts to student accounts on the financial aid system. Financial assistance disbursements are then included in the nightly interface with the general ledger. For FWS, earnings information from the payroll system is uploaded to the general ledger and to the financial aid system each pay period. To ensure student financial assistance transactions are properly recorded, it is important that UW-Parkside complete regular reconciliations between the financial aid system and the general ledger. In addition, federal regulations require that the reconciliations for FWS, FSEOG, and Perkins Loans be completed at least monthly.

During our prior audit, we found that UW-Parkside did not perform monthly reconciliations between its financial aid system and general ledger for the FWS, FSEOG, and Perkins Loan programs. We recommended UW-Parkside comply with the federal requirements to complete monthly reconciliations of the student financial assistance programs, to ensure FWS Program earnings and FSEOG and Perkins Loan Program disbursements are properly recorded on the student financial aid system and the general ledger (Finding WI-08-20). In its corrective action plan, UW-Parkside agreed to implement monthly reconciliations.

During our current audit, we found that UW-Parkside partially implemented corrective action and is performing monthly reconciliations between its financial aid system and the general ledger for the FSEOG and the Perkins Loan programs. In addition, UW-Parkside began performing monthly reconciliations for the Federal Pell Grant, ACG, and National SMART Grants programs. However, UW-Parkside is not performing monthly reconciliations between the financial aid system and the general ledger for the FWS Program. Therefore, UW-Parkside is at risk that FWS transactions are not properly recorded, and it continues to be in noncompliance with federal requirements to perform monthly reconciliations.

### Recommendation

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*We recommend the University of Wisconsin-Parkside comply with the federal requirements to complete monthly reconciliations to ensure Federal Work-Study Program earnings are properly recorded on the student financial aid system and the general ledger.*

#### **Finding WI-09-13: Reconciliation Procedures**

##### *Federal Work-Study Program (CFDA #84.033)*

<u>Award Number</u>	<u>Award Year</u>
P033A084556	FY 2008-09

**Questioned Costs:** None

**UW-Parkside Response and Corrective Action Plan:** UW-Parkside has been performing some reconciliations between the financial aid system and the general ledger; however, the one item that is currently not performed on a monthly basis is the FWS Program reconciliation. This item is reconciled on an annual basis, and it was an oversight that it was not included in the current monthly reconciliations. UW-Parkside has acknowledged the need for this item to be reconciled on a monthly basis with all other financial assistance items, and is in the process of developing an efficient way to do so. UW-Parkside has spoken to other campuses about their procedures for completing this reconciliation because it is a little more difficult and time-consuming because the FWS Program is identified on the two systems with two different key identifiers. The Financial Aid Office and Business Services are working on finding one unique key identifier that can be used with both systems. UW-Parkside hopes to have a more efficient process in place for this reconciliation and to complete it on a monthly basis with the other financial assistance items by the end of this academic year.

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## University of Wisconsin-Platteville

UW-Platteville, which provides instruction to 7,500 students seeking undergraduate or graduate degrees, had operating costs totaling \$90.4 million in FY 2008-09. Federal grant expenditures for that period totaled \$35.2 million, including \$19,500 for the Research and Development Cluster and \$34.2 million for the Student Financial Assistance Cluster.

We documented and tested UW-Platteville's internal controls used in administering the Student Financial Assistance Cluster. In addition, we tested compliance with grant requirements for the Student Financial Assistance Cluster. Overall, UW-Platteville's internal controls appear adequate to ensure compliance with grant requirements for the Student Financial Assistance Cluster. However, we identified concerns regarding UW-Platteville's enrollment reporting.

### Finding WI-09-14: Enrollment Reporting

NSLDS periodically provides UW-Platteville 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-Platteville uses a third-party servicer for NSLDS reporting, UW-Platteville is ultimately responsible for timely and accurate enrollment reporting. It is important that this information is accurate, as financial institutions may use NSLDS enrollment data to determine eligibility for transfer students or to determine when students' grace periods end and when students must begin repaying their loans.

However, based on our testing, it appears that UW-Platteville does not have sufficient procedures in place to ensure compliance with requirements in this area. We selected ten 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 in an accurate and timely manner. We identified the following exceptions:

- Three students withdrew in December 2008; however, their enrollment changes were not reported to NSLDS until March 20, 2009, 78 days after the next roster file was created.
- Two other students withdrew in December 2008, and their enrollment changes had not been reported to NSLDS at the time of our testing in May 2009.

These exceptions appear to have occurred because of the timing of the roster files. UW-Platteville receives a roster file every 60 days during the school year, including November 1, January 1, and March 1. A student who withdraws after the November 1 roster file and is enrolled for spring semester classes on January 1 would not be reported as withdrawn until at least the March 1 roster file because the January 1 roster file does not report status changes for students enrolled for the spring semester. UW-Platteville should have either reported status changes on the

January 1 roster file or received the roster files on a monthly basis to ensure timely reporting.

As a result of these errors, students no longer enrolled would not have been required to begin repaying their loans in a timely manner. Further, if the students transferred, they may have appeared ineligible for financial assistance at their new institution.

### Recommendation

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*We recommend the University of Wisconsin-Platteville 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-09-14: Enrollment Reporting**

##### *Federal Family Education Loans (CFDA #84.032)*

<u>Award Numbers</u>	<u>Award Year</u>
Various	FY 2008-09

**Questioned Costs:** None

**UW-Platteville Response and Corrective Action Plan:** UW-Platteville will begin reporting enrollment status changes to its third-party servicer on a monthly basis. UW-Platteville will request that the third-party servicer report enrollment status changes to NSLDS on a monthly basis. UW-Platteville will monitor the third-party servicer to ensure enrollment status changes are reported to NSLDS in a timely and accurate manner.

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## **University of Wisconsin-River Falls**

UW-River Falls, which provides instruction to 6,600 students seeking undergraduate or graduate degrees, had operating costs totaling \$87.7 million in FY 2008-09. Federal grant expenditures for that period totaled \$33.2 million, including \$84,500 for the Research and Development Cluster and \$31.0 million for the Student Financial Assistance Cluster.

During our current audit, we followed up on the efforts of UW-River Falls to address concerns included in our FY 2007-08 single audit report. We found that UW-River Falls has resolved concerns related to federal reporting within the Fiscal Operations Report and Application to Participate (FISAP) (Finding WI-08-21). However, UW-River Falls needs to continue its efforts to resolve concerns related to reconciliation procedures, documentation of student payroll, and enrollment reporting.

### **Finding WI-09-15: Reconciliation Procedures**

UW-River Falls initiates student financial assistance transactions on the financial aid system. At least weekly, a file is created from the financial aid system for Perkins Loan and FSEOG disbursements and is posted to the student accounts on the financial aid system. Financial assistance disbursements are then included in the nightly interface with the general ledger. For FWS, earnings information from the payroll system is uploaded to the general ledger and to the financial aid system each pay period. To ensure student financial assistance transactions are properly recorded, it is important that UW-River Falls complete regular reconciliations between the financial aid system and the general ledger. In addition, federal regulations require that the reconciliations for FWS, FSEOG, and Perkins Loans be completed at least monthly.

During our FY 2006-07 audit, we found that UW-River Falls did not perform monthly reconciliations between its financial aid system and general ledger for the FWS, FSEOG, and Perkins Loan programs. We recommended UW-River Falls comply with the federal requirements to complete these monthly reconciliations (Finding WI-07-19). In its corrective action plan, UW-River Falls agreed to implement monthly reconciliations.

During our FY 2007-08 audit, we found UW-River Falls staff developed written procedures for completing monthly reconciliations for the FWS, FSEOG, and Perkins Loan programs. However, apparently due to staff turnover, UW-River Falls had not performed any monthly reconciliations through January 2009, although an annual reconciliation was performed at the time the FISAP was prepared. Therefore, we again recommended UW-River Falls comply with the federal requirements to complete these monthly reconciliations (Finding WI-08-22).

During our current audit, we found that UW-River Falls partially implemented corrective action and is performing monthly reconciliations between its financial aid system and the general ledger for FSEOG and the Perkins Loan programs. In addition, UW-River Falls began performing monthly reconciliations for the Federal Pell Grant Program. However, apparently because UW-River Falls gave priority to automating manual processes in the Financial Aid Office, it has not yet implemented monthly reconciliations for the FWS Program. Therefore, UW-River Falls is at risk that FWS transactions are not properly recorded, and it continues to be in noncompliance with federal requirements to perform monthly reconciliations.

#### **Recommendation**

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*We recommend the University of Wisconsin-River Falls comply with the federal requirements to complete monthly reconciliations to ensure Federal Work-Study Program earnings are properly recorded on the student financial aid system and the general ledger.*

**Finding WI-09-15: Reconciliation Procedures*****Federal Work-Study Program*** (CFDA #84.033)

<u>Award Number</u>	<u>Award Year</u>
P033A084558	FY 2008-09

***Questioned Costs:*** None

**UW-River Falls Response and Corrective Action Plan:** UW-River Falls understands the FWS reconciliation finding. When the new Financial Aid Office Director and business/technology lead were hired for the Financial Aid Office in the fall of 2008, corrective actions were undertaken immediately. However, the learning curve and actual implementation of FWS corrections required more months than expected, as the new Financial Aid Office personnel were working through their first FISAP, implementing an upgrade to the PeopleSoft system, establishing new coordination with student payroll, and collaborating with the Controller's Office. UW-River Falls Financial Aid Office now receives monthly reports from the Controller, records all student payroll corrections and adjustments, documents each adjustment, and reconciles monthly.

**Finding WI-09-16: Internal Controls over Student Payroll**

UW-River Falls participates in the FWS Program. As part of our audit work, we review internal controls over the processing and distribution of student payroll, and we test for compliance with FWS requirements. Proper internal controls over payroll are important to ensure payments are authorized and accurate. It is important that students' hours worked are properly reviewed and approved by the supervisor and that hours worked are accurately recorded on the payroll system.

During our FY 2006-07 audit, we identified concerns with the separation of payroll processing and disbursement of student payroll checks, security over payroll checks, and documentation, including support for adjustments to pay rates. We recommended UW-River Falls implement procedures to properly separate duties and 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).

During our FY 2007-08 audit, we found that student payroll checks were secured and distributed by the Cashier's Office. While we continued to find documentation concerns related to payroll, we also found that, in response to our concerns, UW-River Falls implemented an annual review of payroll processing at the different departments. The review was performed by Human Resources staff and included testing time sheets and determining whether the departments were reviewing the payroll edit reports. The first review was conducted in April 2008 and exceptions were found in eight of the ten departments reviewed. However, apparently because of staff shortages, Human Resources did not follow up on these errors. We recommended UW-River Falls take steps to ensure payroll processing

procedures are followed, and appropriate and complete documentation is maintained (Finding WI-08-23). In response, UW-River Falls indicated that the payroll process was going to be re-examined and changes implemented, as necessary, in April 2009. Further, UW-River Falls indicated its plans to designate a FWS coordinator, who will be responsible for ensuring these processes are followed and that payroll is appropriately documented.

During our current audit, we found that UW-River Falls has partially implemented corrective action. A staff person from the Human Resources office has been designated the FWS coordinator, and UW-River Falls updated the payroll manual and created a biweekly payroll edit report that departments are required to review to ensure the payroll is correct for processing. However, apparently due to staff shortages, UW-River Falls has not performed its annual review of payroll processing at the different departments.

We reviewed payroll records for 12 FWS students for one pay period in October 2009 and found one student who was paid for an additional 15 minutes of work and two time sheets that were not dated by the supervisor. In addition, we found that for 4 of the 12 students tested, the biweekly payroll edit report was not reviewed by department staff.

UW-River Falls has implemented some corrective action to address our prior audit concerns. However, while it is implementing additional procedures to ensure student payroll is being processed correctly and documentation is complete, the procedures are not always being followed, sometimes due to apparent staff shortages. Until UW-River Falls implements complete corrective action and ensures that staff follow procedures, UW-River Falls continues to remain at risk that FWS payroll is not properly processed.

#### Recommendation

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*We recommend the University of Wisconsin-River Falls continue to take steps to ensure payroll processing procedures are being followed and appropriate and complete documentation is being maintained.*

#### **Finding WI-09-16: Internal Controls over Student Payroll**

##### *Federal Work-Study Program (CFDA #84.033)*

<u>Award Number</u>	<u>Award Year</u>
P033A084558	FY 2008-09

**Questioned Costs:** None

**UW-River Falls Response and Corrective Action Plan:** UW-River Falls anticipates that the staff shortages will continue, but steps will be taken to ensure payroll processing procedures are being followed and that appropriate and complete documentation is being maintained.

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## **Finding WI-09-17: Enrollment Reporting**

NSLDS 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 end and when students must begin repaying their loans.

During our FY 2006-07 audit, we identified concerns with timely reporting of enrollment status changes to NSLDS, and we recommended UW-River Falls 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-07-21). In its corrective action plan, UW-River Falls staff indicated that they updated their schedule to report enrollment status changes on a monthly basis to the third-party servicer, which then reports to NSLDS.

However, during our FY 2007-08 audit, we found that no submissions were scheduled or made during the summer months. Therefore, students who withdrew or dropped out near the end of the spring semester or graduated were not reported to NSLDS on a timely basis. We recommended UW-River Falls follow its schedule and report enrollment status changes to the third-party servicer on a monthly basis (Finding WI-08-24).

In its prior audit corrective action plan, UW-River Falls indicated the reporting schedule was updated for the summer months. During our current audit, we found that UW-River Falls was reporting to the third-party servicer on a monthly basis, but it did not ensure that the third-party servicer was reporting to NSLDS on a monthly basis. No enrollment status changes were reported to NSLDS between June 1, 2009, and October 1, 2009. We reviewed ten students who withdrew or graduated during the spring 2009 and fall 2009 semesters and found:

- one student who withdrew in May 2009 but was still reported as enrolled full-time in February 2010, or nine months after the student withdrew;
- one student who withdrew in May 2009 but was not reported to NSLDS until September 2009, or four months after the student withdrew; and
- three students who graduated in May 2009 but were not reported to NSLDS until October 2009, or five months after the students graduated.

As a result of these errors, students no longer enrolled would not have been required to begin repaying their loans in a timely manner. Further, if the students transferred, they may have appeared ineligible for financial assistance at their new institution.

**☑ Recommendation**

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*We recommend the University of Wisconsin-River Falls update its schedule and report enrollment status changes to the third-party servicer on a monthly basis.*

**Finding WI-09-17: Enrollment Reporting*****Federal Family Education Loans (CFDA #84.032)***

<u>Award Numbers</u>	<u>Award Year</u>
Various	FY 2008-09

**Questioned Costs:** None

**UW-River Falls Response and Corrective Action Plan:** After last year's audit, UW-River Falls corrected its transmission schedule to report enrollment status changes to the third-party servicer monthly. In light of this year's audit, UW-River Falls now understands that the third-party servicer is not submitting required information to NSLDS on a monthly basis. UW-River Falls will now contact the third-party servicer and/or NSLDS to ensure that all information is received by NSLDS monthly.

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## **University of Wisconsin-Stout**

UW-Stout, which provides instruction to 8,800 students seeking undergraduate or graduate degrees, had operating costs totaling \$132.0 million in FY 2008-09. Federal grant expenditures for that period totaled \$51.6 million, including \$87,800 for the Research and Development Cluster and \$47.8 million for the Student Financial Assistance Cluster.

We documented and tested UW-Stout's internal controls used in administering the Student Financial Assistance Cluster. In addition, we tested compliance with grant requirements for the Student Financial Assistance Cluster. We also followed up on the efforts of UW-Stout to address concerns included in our FY 2007-08 single audit report. Overall, UW-Stout's internal controls appear adequate to ensure compliance with grant requirements for the Student Financial Assistance Cluster. We found UW-Stout has resolved concerns related to enrollment reporting (Finding WI-08-25). However, we identified concerns regarding UW-Stout's timeliness of requests for federal reimbursement and the payment of the federal minimum wage rate to students participating in the FWS Program.

**Finding WI-09-18: Cash Management**

Student financial assistance funds are requested from the U.S. Department of Education on a reimbursement basis. 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.

To request federal reimbursement, UW-Stout staff perform a query from the accounting system once a month that details the balances of the student financial assistance accounts. If the account shows a negative cash balance, a request for reimbursement is processed. However, because it prefers to request all federal funds after the month closes, UW-Stout does not request student financial assistance reimbursement as timely as would have been expected.

For example, UW-Stout disbursed \$2,910,593 in Pell Grant, FSEOG, ACG, and National SMART Grants funds on August 30, 2008, but did not request federal reimbursement until November 3, 2008, or 65 days later. During the spring semester, \$2,771,257 in Pell Grant, FSEOG, and ACG funds were disbursed on January 16, 2009, and \$73,864 in National SMART Grants funds on February 6, 2009, but reimbursement was not requested until March 2, 2009, or 30 days later for Pell Grant, FSEOG, and ACG, and 21 days later for National SMART Grants. Further, we noted that requests for reimbursement under the FWS Program were typically made several pay periods after the pay period in which funds were disbursed. As a result of these delays, we estimate lost interest to the State of \$15,700.

#### Recommendation

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

#### **Finding 09-18: Cash Management**

##### ***Federal Supplemental Educational Opportunity Grants (CFDA #84.007)***

<u>Award Number</u>	<u>Award Year</u>
P007A084546	FY 2008-09

##### ***Federal Work-Study Program (CFDA #84.033)***

<u>Award Number</u>	<u>Award Year</u>
P033A084559	FY 2008-09

##### ***Federal Pell Grant Program (CFDA #84.063)***

<u>Award Number</u>	<u>Award Year</u>
P063P082448	FY 2008-09

##### ***Academic Competitiveness Grant (CFDA #84.375)***

<u>Award Number</u>	<u>Award Year</u>
P375A082448	FY 2008-09

*National Science and Mathematics Access to Retain Talent Grants*  
(CFDA #84.376)

<u>Award Number</u>	<u>Award Year</u>
P376S082448	FY 2008-09

**Questioned Costs:** None

**UW-Stout Response and Corrective Action Plan:** UW-Stout has implemented changes to procedures with regard to these expenditures. UW-Stout is now requesting reimbursement for all large disbursements of student financial assistance within seven days of the disbursement. Requests for reimbursement of all other disbursements of student financial assistance will be made within the regular monthly requests.

### **Finding WI-09-19: Federal Minimum Wage Rate**

The FWS Program provides part-time employment to eligible undergraduate and graduate students to help meet costs of post-secondary education. Students can be employed on campus or by an off-campus employer. UW-Stout determines the student award amount, places the student in a job, and pays the student or arranges to have the student paid by an off-campus employer. According to federal regulations, student employees are required to be paid at least the federal minimum wage rate, which effective July 24, 2008, was \$6.55 per hour.

UW-Stout has several internal controls meant to ensure FWS student workers are paid at least the federal minimum wage, including:

- supervisory review of the Student Employment Authorization form, which is used to enter the student's information, including wage rate, into the UW payroll system;
- edit checks in the UW payroll system that are intended to ensure a wage rate below the federal minimum is not entered into the system; and
- a reasonableness review of the payroll file at the end of each pay period.

However, these procedures were not effective in ensuring the federal minimum wage rate was paid. During our audit, we reviewed the pay rates for ten FWS students and found one student who was paid \$6.50 per hour, which is \$0.05 below the federal minimum wage. It is not clear why the correct wage rate was not entered on the Student Employment Authorization form and in the UW payroll system, or why the payroll system edits did not prevent the incorrect wage rate from being entered into the system.

We discussed the system edit concern with UW-Madison payroll staff, who are responsible for maintenance of the payroll system. UW-Madison payroll staff subsequently reviewed student payroll and identified 16 UW-Stout students who were not paid the federal minimum wage rate during our audit period. Most of these students were also paid \$6.50 per hour. Since fieldwork ended in June 2009, UW-Madison payroll staff have implemented a payroll system prompt to prevent wage rates below the federal minimum wage. In addition, UW-Madison payroll provided direction to the campuses on how to ensure compliance with the federal minimum wage requirements.

While the dollar amounts are not large, we believe UW-Stout should take steps to ensure federal rules are followed and students are paid at least the federal minimum wage rate.

### Recommendation

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*We recommend the University of Wisconsin-Stout evaluate its existing payroll procedures and make changes as necessary to ensure the procedures are working as intended and that Federal Work-Study students are paid at least the federal minimum wage.*

#### **Finding WI-09-19: Federal Minimum Wage Rate**

##### *Federal Work-Study Program (CFDA #84.033)*

<u>Award Number</u>	<u>Award Year</u>
P033A084559	FY 2008-09

*Questioned Costs:* None

**UW-Stout Response and Corrective Action Plan:** UW-Stout has implemented campus procedures to review all student wage rates prior to the processing of each payroll to ensure all students are paid at least the federal minimum wage. UW-Stout will continue to work with UW System to ensure the new payroll system, which is expected to be implemented in 2011, automatically completes this step.

### **University of Wisconsin-Superior**

UW-Superior, which provides instruction to 2,700 students seeking undergraduate or graduate degrees, had operating costs totaling \$48.1 million in FY 2008-09. Federal grant expenditures for that period totaled \$20.8 million, including \$3.3 million for the Research and Development Cluster and \$16.7 million for the Student Financial Assistance Cluster.

During our current audit, we followed up on the efforts of UW-Superior to address concerns included in our FY 2007-08 single audit report. We found that UW-Superior has resolved concerns related to internal controls over student payroll (Finding WI-08-26), access to the student information system (Finding WI-08-27), and enrollment reporting (Finding WI-08-28). However, UW-Superior needs to continue its efforts to resolve concerns related to the calculation of the amount of federal student financial assistance funds to return to the federal government in the event a student withdraws from school.

### **Finding WI-09-20: Return of Student Financial Assistance Funds**

Student financial assistance funds are awarded and disbursed to UW-Superior students to offset attendance costs, such as tuition and housing. When a financial assistance 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 attended, UW-Superior must calculate the amount to be returned to the financial assistance 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 assistance programs if a student remains in attendance for at least 60 percent of the semester.

During our prior audit, we found UW-Superior staff incorrectly determined the amount of financial assistance earned for students who withdrew during the 2008 spring semester by not excluding all of the spring break days for four of six students and excluding only a five-day institutional break for two other students. We also found that UW-Superior did not perform a return-of-funds calculation for a student for the summer 2007 term because it used an incorrect withdrawal date that indicated the student had completed 60 percent of the summer term. We recommended that UW-Superior take steps to ensure that institutional break periods are correctly considered and that correct withdrawal dates are used when completing student financial assistance return calculations (Finding WI-08-29).

During our current audit, we found UW-Superior implemented its corrective action plan and recalculated refunds for all students who withdrew during the spring 2008 semester, as well as the summer 2007 student. In addition, UW-Superior updated its procedures for ensuring institutional break periods are correctly considered when completing the student financial assistance return calculations. The Registrar’s Office establishes a table within the student information system containing the holiday schedule and links it to the term “table,” which includes the beginning and ending dates of the semester. The Financial Aid Office also reviews the holiday schedule dates for accuracy when the processing of student financial assistance return calculations begins.

We reviewed records for five students who withdrew in the spring 2009 semester and found that UW-Superior properly excluded the nine-day spring break when performing the return calculations. However, we found that UW-Superior did not perform a return-of-funds calculation for one student. Due to apparent oversight,

the Registrar's Office did not submit the withdrawal form for this student to the Financial Aid Office. When we performed the return calculation, we found UW-Superior should have returned \$351 of Wisconsin Higher Education Grant funds to the Higher Educational Aids Board. This student did not receive any federal student financial assistance. Therefore, we do not question costs.

### Recommendation

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*We recommend the University of Wisconsin-Superior:*

- *complete a return calculation for the one student we identified and return funds, as appropriate, to the Higher Educational Aids Board; and*
- *take steps to ensure that student financial assistance return calculations are performed for all students.*

### Finding WI-09-20: Return of Student Financial Assistance Funds

#### *Student Financial Assistance Cluster*

<u>Award Numbers</u>	<u>Award Year</u>
Various	FY 2008-09

**Questioned Costs:** None

**UW-Superior Response and Corrective Action Plan:** UW-Superior has completed a return calculation for the one student identified and is evaluating whether a refund of \$351 should be returned to the Higher Educational Aids Board. UW-Superior's procedures have been updated to include running a monthly query to identify any withdrawn students and checking to ensure a refund calculation has been completed for all assistance.

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## University of Wisconsin-Whitewater

UW-Whitewater, which provides instruction to 11,000 students seeking undergraduate or graduate degrees, had operating costs totaling \$132.3 million in FY 2008-09. Federal grant expenditures for that period totaled \$56.6 million, including \$312,500 for the Research and Development Cluster and \$54.4 million for the Student Financial Assistance Cluster.

During our current audit, we followed up on concerns noted in our prior year audit related to the documentation of student payroll under the FWS Program. We continue to note concerns in this area during our FY 2008-09 audit.

## Finding WI-09-21: Internal Controls over Student Payroll

UW-Whitewater participates in the FWS Program. Proper internal controls over payroll are important to ensure payments are authorized and accurate. It is important that student hours worked are properly reviewed and approved by the supervisor, and that hours worked are accurately entered into the payroll system for payment. Approximately two-thirds of the campus departments use the Kronos computer system to administer student payroll, which requires students to enter their hours into the system and includes an electronic approval by the supervisor. The other departments use paper time sheets that require signatures from the employee and the supervisor to authorize the hours worked, which are then entered into the payroll system by department staff.

During our prior audit, we identified some concerns with paper copies of student time sheets not being signed by the employee or the employee's supervisor. At that time UW-Whitewater staff indicated that all students would be using electronic time sheets in the near future, as the campus was planning for all departments to be converted to the Kronos system in the spring of 2009. However, in completing our FY 2008-09 audit work, we found that UW-Whitewater did not convert the remaining departments to Kronos. Staff indicated to us that since some departments are small and may have only one student employee, it would not be efficient for all departments to convert to Kronos. Therefore UW-Whitewater will continue to have some departments that use paper time sheets for students to report hours worked.

As part of our current audit, we reviewed time records for 11 students for one pay period in October 2008. We did not identify any concerns with the seven students who used Kronos to record their time. However, we continued to identify concerns for those students who use paper time sheets. For example, we found two of the four students who used paper time sheets were paid for fewer hours than were recorded on their time sheets. In one case, the student was paid for only 15 hours, when the time sheet showed 25 hours worked. It appears there was an error in adding up the hours on the time sheet, resulting in the underreporting of hours. In the other case, the student was paid for 14.5 hours of work, when the time sheet showed 15 hours worked. This discrepancy apparently resulted from an error in keying the hours worked into the payroll system. In addition, for two other students, time sheets were not signed by the employees' supervisors, indicating that the students' work effort may not have been approved by the supervisor.

### Recommendation

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*We recommend the University of Wisconsin-Whitewater:*

- *take steps to ensure students are paid for the actual hours worked; and*
- *ensure appropriate and complete documentation is maintained to support the amounts paid under the Federal Work-Study Program.*



**Finding WI-09-21: Internal Controls over Student Payroll**

**Federal Work-Study Program** (CFDA #84.033)

<u>Award Number</u>	<u>Award Year</u>
P033A084561	FY 2008-09

**Questioned Costs:** None

**UW-Whitewater Response and Corrective Action Plan:** It has been the intent of UW-Whitewater to convert all hourly student payroll to the Kronos system. Unfortunately, for varied reasons, UW-Whitewater has not proceeded as quickly as desired in regard to the conversion. Barriers to full implementation have included lack of conveniently stationed computers for data entry and the inability to schedule training for all supervisory staff. Every effort will be made to overcome these barriers and convert the remaining 32 percent of hourly student employees to Kronos.

UW-Whitewater has developed a corrective action time line for conversion to Kronos. With this time line, UW-Whitewater is committed to taking the necessary measures to accomplish full implementation of Kronos for all hourly student employees by early fall of 2010.

**University of Wisconsin System  
Summary of Findings and Questioned Costs  
FY 2008-09**

**U.S. Department of Education**

**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-09-10	84.032	Federal Family Education Loans	Enrollment Reporting*	\$ 0

**University of Wisconsin-La Crosse**

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-09-11 <sup>1</sup>	84.007	Federal Supplemental Educational Opportunity Grants	Reconciliation Procedures	\$ 0
WI-09-11 <sup>1</sup>	84.033	Federal Work-Study Program	Reconciliation Procedures	0
WI-09-11 <sup>1</sup>	84.038	Federal Perkins Loan Program—Federal Capital Contributions	Reconciliation Procedures	0

**University of Wisconsin-Oshkosh**

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-09-12 <sup>1</sup>	84.007	Federal Supplemental Educational Opportunity Grants	Cash Management*	\$ 0
WI-09-12 <sup>1</sup>	84.063	Federal Pell Grant Program	Cash Management*	0
WI-09-12 <sup>1</sup>	84.375	Academic Competitiveness Grant	Cash Management*	0
WI-09-12 <sup>1</sup>	84.376	National Science and Mathematics Access to Retain Talent Grants	Cash Management*	0

**University of Wisconsin-Parkside**

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-09-13 <sup>1</sup>	84.033	Federal Work-Study Program	Reconciliation Procedures*	\$ 0

**University of Wisconsin-Platteville**

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-09-14	84.032	Federal Family Education Loans	Enrollment Reporting	\$ 0

**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-09-15 <sup>1</sup>	84.033	Federal Work-Study Program	Reconciliation Procedures*	\$ 0
WI-09-16 <sup>1</sup>	84.033	Federal Work-Study Program	Internal Controls over Student Payroll*	0
WI-09-17	84.032	Federal Family Education Loans	Enrollment Reporting*	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-09-18 <sup>1</sup>	84.007	Federal Supplemental Educational Opportunity Grants	Cash Management	\$ 0
WI-09-18 <sup>1</sup>	84.033	Federal Work-Study Program	Cash Management	0
WI-09-18 <sup>1</sup>	84.063	Federal Pell Grant Program	Cash Management	0
WI-09-18 <sup>1</sup>	84.375	Academic Competitiveness Grant	Cash Management	0
WI-09-18 <sup>1</sup>	84.376	National Science and Mathematics Access to Retain Talent Grants	Cash Management	0
WI-09-19 <sup>1</sup>	84.033	Federal Work-Study Program	Federal Minimum Wage Rate	0

**University of Wisconsin-Superior**

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-09-20 <sup>1</sup>		Student Financial Assistance Cluster	Return of Student Financial Assistance Funds*	\$ 0

**University of Wisconsin-Whitewater**

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-09-21 <sup>1</sup>	84.033	Federal Work-Study Program	Internal Controls over Student Payroll	\$ 0

**U.S. Department of Health and Human Services**

**University of Wisconsin-Milwaukee**

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-09-9	93.658	Foster Care—Title IV-E	Administration of Foster Care Funds*	\$ 0

**Noncompliance Findings Affecting Multiple Programs**

**University of Wisconsin System Administration**

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-09-7		Multiple Programs	Preparation of UW System Grant Schedules	\$ 0

**University of Wisconsin-Madison**

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-09-8		Research and Development Cluster	Equipment Management	\$ 0

\* Repeat finding from audit report 09-5.

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

<sup>1</sup> This finding is excluded from Section III of the Schedule of Findings and Questioned Costs, as it was not considered a reportable finding under Section 510(a) of OMB Circular A-133.



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## Department of Transportation ■

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The Wisconsin Department of Transportation administers both state and federal transportation programs, including those affecting highways, bridges, airports, harbors, and railroads. DOT disbursed \$2.9 billion during FY 2008-09; direct federal grants financed \$881.5 million of that amount, including \$10.8 million funded by ARRA.

As part of our standard audit procedures, we reviewed DOT's internal controls over revenues, expenditures, and the administration of federal grant programs. We tested compliance with grant requirements for two type A programs—the Highway Planning and Construction (CFDA #20.205) program and the Airport Improvement Program (CFDA #20.106)—and followed up on the progress DOT has made in addressing prior audit findings WI-08-32 and WI-08-33.

### **Finding WI-09-22: Materials Testing**

DOT disbursed \$783.1 million in federal funds during FY 2008-09 under the Highway Planning and Construction program, \$10.3 million of which was funding provided under ARRA. Additional ARRA funding of \$518.8 million is anticipated to be expended during FY 2009-10 and FY 2010-11. The Highway Planning and Construction program, which is administered by the Federal Highway Administration (FHWA), provides funding to assist states in the planning and development of the National Highway System, and for transportation improvements to most other public roads, including bridges. The amount of funding provided by FHWA for each construction project proposed by DOT varies depending on various factors, including the purpose and scope of each project. Overall, DOT has appropriate procedures to administer this federal grant program.

However, we noted continuing concerns with materials testing for the Highway Planning and Construction program.

DOT uses a variety of materials, such as asphalt mixtures, concrete, and coated high-strength bar steel reinforcement, in highway and bridge construction projects. Under 23 CFR 637.205, FHWA requires the State to have a federally approved quality assurance program to ensure highway project materials meet minimum specifications. DOT's Construction and Materials Manual, which outlines the State's approved quality assurance program, contains the minimum specifications for sampling, testing, and acceptance of materials. In its efforts to meet the minimum specifications, the State's quality assurance program includes testing performed by materials manufacturers, contractors, regional DOT staff, and consultants. For example, contractors are required to perform a variety of tests on concrete pavement, including measuring concrete strength.

Since FY 1999-2000, we have raised concerns that DOT has not documented all required materials testing and, as a result, cannot be assured that all materials used in projects meet the minimum specifications. During our prior audit, we recommended that DOT follow its established procedures to ensure that required materials certifications and verification testing are completed and are documented in its Materials Tracking System (Finding WI-08-33). In response to our recommendation, DOT held several training sessions for regional DOT staff and consultants on testing and documentation requirements. DOT staff also indicated that requirements were discussed at monthly meetings with regional DOT staff and consultants.

In May 2009, as a result of a complaint reported to our Fraud, Waste, and Mismanagement Hotline, the Legislative Audit Bureau's Program Evaluation Division completed a review of construction engineering for state highway projects. The review focused on state highway projects that were built with concrete pavement and begun from FY 2006-07 through FY 2007-08, and it identified documentation concerns related to materials testing, certifications, and entries in the Materials Testing System that were similar to those we identified in prior audits. In addition, the paper files maintained in the regional offices did not include documentation of materials testing, indicating that the testing was apparently not completed. In response to this review, DOT indicated in a letter to the Joint Legislative Audit Committee dated August 31, 2009, that it had directed staff to prioritize materials testing and documentation of the test results. In addition, DOT is conducting an internal audit of 50 construction projects from the 2009 construction season to evaluate compliance with materials testing and documentation requirements. DOT's review was being completed at the time of our fieldwork in January 2010.

As noted, DOT's quality assurance program is extensive and includes testing completed by materials manufacturers, contractors, regional DOT staff, and consultants. Results can be obtained by using several methods. DOT requires the results of many tests and all certifications to be electronically documented, although some test results are documented only in the project files.

As part of our review of DOT's quality assurance program for our FY 2008-09 single audit, we evaluated testing documentation in the following areas:

- materials testing performed by contractors;
- materials certifications provided by contractors for manufactured materials; and
- verification testing performed by regional DOT staff or consultants.

### **Contractor Testing**

The quality assurance program requires contractors to perform a variety of tests to ensure commonly used materials, such as asphalt pavement, concrete pavement, concrete structures, and aggregate materials, meet minimum specifications. The number of tests required to be completed depends on several factors, including the quantity of material used in the project. The testing performed by contractors is documented and tracked in two ways. For concrete mixtures, contractors enter the test results in the Materials Reporting System. For other materials, contractors document test results and provide paper documents to regional DOT staff or consultants, who maintain test results in the project files.

We reviewed 15 projects with at least one contract substantially completed between July 2008 and June 2009. In addition to reviewing the test results on the Materials Reporting System, we obtained and reviewed the paper documentation from the various regional offices. Based on the documentation that we received, we identified concerns with 14 of the 15 projects' documentation, contractor completion of the required tests, or both, although the problems varied in scope and size.

Approximately two-thirds of the materials in our selection of 15 projects were tested and documented as required. However, there were exceptions, including:

- for 7 of the 15 projects reviewed, documentation related to total aggregate materials used by the contractor was insufficient to determine if the number of required materials tests had been completed;
- for 3 of the 15 projects, contractors performed multiple base aggregate tests as required, but failed to perform required fracture tests on the base aggregate materials;
- on 1 of the 15 projects, the contractor failed to perform any required tests of ancillary concrete products; and
- on 1 of the 15 projects, the contractor failed to perform any required tests of base aggregate materials used.

## Materials Certifications

DOT allows some manufactured materials, such as bar steel reinforcement, to be used if manufacturers complete written certifications that the materials meet the minimum specifications. Contractors must obtain these certifications from manufacturers before the materials may be used. DOT uses the Materials Tracking System to track and monitor all materials certifications. Regional DOT staff or consultants enter the certifications received into the Materials Tracking System to allow DOT to monitor whether proper certifications are being obtained. It is the responsibility of regional DOT staff or consultants to ensure that the Materials Tracking System is updated for the certifications within 60 days of contract completion.

We reviewed DOT's documentation of materials certifications for the 15 projects we reviewed for contractor testing. Based on the information provided by DOT, 58 certifications were required for these 15 projects. We found that 5 of the 58 certifications, or 8.6 percent, were not documented in the Materials Tracking System at the time of our fieldwork in January 2010, compared to 13 of 111 certifications, or 11.7 percent, that had not been documented at the time of our FY 2007-08 audit.

## Verification Testing

To provide further assurance that materials used in construction projects meet the minimum specifications, regional DOT staff or consultants complete verification testing. DOT uses the Materials Tracking System to track and monitor verification testing, and it is the responsibility of regional DOT staff or consultants to ensure that the Materials Tracking System is updated for verification testing results within 60 days of contract completion. As part of our current single audit, we evaluated whether adequate verification testing was documented in the Materials Tracking System for the 15 projects we reviewed.

Based on the information provided by DOT, 217 tests were required for these 15 projects. We found that 15 of the 217 tests, or 6.9 percent, were not documented in the Materials Tracking System at the time of our fieldwork in January 2010, compared to 75 of 405 required tests, or 18.5 percent, that had not been documented at the time of our FY 2007-08 audit.

Many of the exceptions identified in our prior single audit related to companion cylinder testing. At that time, DOT staff indicated that this testing was not integral to its quality assurance program and DOT would seek federal approval to remove this testing from its program. DOT obtained approval from FHWA in January 2010 to remove companion cylinder testing from its quality assurance program. When we analyzed our test results without the companion cylinder tests, we found incremental improvement: 12 of the 202 required tests, or 5.9 percent, were not documented in the Materials Tracking System at the time of our FY 2008-09 audit, compared to 16 of 214 required tests, or 7.5 percent, that had not been documented at the time of our FY 2007-08 audit.



Although DOT has made progress in some aspects of its materials testing and its documentation, we continue to identify concerns. DOT will not be in compliance with its quality assurance program until contractor testing, materials certifications, and verification testing are more consistently completed and adequately documented. Without these assurances, DOT officials cannot verify that all quality assurance activities are completed as required or identify problems with particular contractors or construction materials.

#### Recommendation

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*We recommend that the Wisconsin Department of Transportation:*

- *reinforce with contractors the importance of completing materials testing;*
- *ensure that such testing is adequately documented on the Materials Reporting System or in the project files, as appropriate; and*
- *continue to improve compliance with documentation of certifications obtained and verification testing performed, including entering this information into the Materials Tracking System.*

#### **Finding WI-09-22: Materials Testing**

##### *Highway Planning and Construction (CFDA #20.205)*

<u>Award Numbers</u>	<u>Award Years</u>
Various	Various

**Questioned Costs:** None

**DOT Response and Corrective Action Plan:** DOT strives for continuous improvement in compliance with requirements of the quality assurance program. As indicated, DOT has improved in the number and documentation of verification tests and materials certifications. DOT acknowledges that there is still room for improvement.

DOT will meet with contractors and emphasize the importance of compliance with materials testing and documentation requirements. Specifically, DOT will discuss both the need to perform the testing and the need to provide thorough documentation. In addition, DOT will place additional emphasis on monitoring contractor compliance. DOT is in the process of developing a contract specification that will require identification of a contractor representative to serve as the single point of contact for that firm's contractor testing and documentation. Likewise, DOT will identify a person, either a state employee or a consultant, who will be responsible for

monitoring compliance with both contractor and DOT testing and with documentation requirements.

DOT is continuing its educational efforts, which provided significant benefit in the past, and expects additional improvements in the future. However, realistically, DOT believes it will be difficult to achieve perfect compliance. DOT will continue to discuss internally, and with the auditors, realistic goals for testing and documentation compliance.

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## **Airport Improvement Program**

DOT's Bureau of Aeronautics (BOA) disbursed \$53.0 million in federal funds during FY 2008-09 under the Airport Improvement Program, \$0.5 million of which was ARRA funding. Additional ARRA funding of \$23.1 million is anticipated to be expended during FY 2009-10 and FY 2010-11. Overall, DOT has appropriate procedures to administer this federal grant program. However, we noted continuing concerns with monitoring compliance with the Davis-Bacon Act. In addition, we made a suggestion to DOT to improve its request-for-reimbursement process.

### **Finding WI-09-23: Davis-Bacon Act**

The Airport Improvement Program, which is administered by the Federal Aviation Administration, provides funding for up to 95 percent of the cost to acquire, construct, or improve buildings and systems related to the safe and efficient operation of airports. Most airports in the State of Wisconsin are owned by municipalities or counties; none are owned by the State. However, for most construction projects funded by the Airport Improvement Program, it is BOA rather than local governmental entities that contracts for construction services.

As a condition of receiving federal financial assistance for construction projects, the State is required to ensure compliance with the Davis-Bacon Act, which requires the State, contractors, and subcontractors to pay prevailing wages to laborers and mechanics who work on construction projects funded in part with federal funds. Specifically, the State should:

- include the federal prevailing wage rate requirements in construction contracts, along with a listing of the prevailing wages;
- require the contractors or subcontractors to submit to the State weekly copies of their payroll records and to certify that they are in compliance with the Davis-Bacon Act requirements. This information must include employee name, address, social security number, job classification, hourly wage rate including fringe benefits, hours worked, deductions made, and actual wages paid; and

- upon receipt of the copies of the payroll records, verify that the prevailing wages were, in fact, paid to the laborers and mechanics.

In addition, the State is required to perform periodic visits to project sites to ensure compliance with prevailing wage requirements. These visits could include, for example, ensuring the contractor has posted the prevailing wage information, reconciling the contractor's payroll records to the information submitted with the certification, and interviewing employees of the contractor to ensure they are being paid the rates indicated by the contractor. BOA contracts with project consultants to ensure compliance with the prevailing wage requirements.

In our prior audit, we found that BOA had not sufficiently monitored the project consultants to ensure they were adequately performing responsibilities related to prevailing wage requirements (Finding WI-08-32). DOT agreed with our recommendations and, in its corrective action plan, outlined steps it would take to correct these deficiencies. While DOT took some steps toward correcting this material weakness in internal controls over the Davis-Bacon Act requirements during FY 2008-09, its actions do not sufficiently address our concerns. We continue to believe there is a material weakness in internal controls over the Davis-Bacon Act requirements.

Staff indicated to us that DOT chose to wait until the 2010 construction season to implement most of its corrective action plan because the 2009 construction season was underway at the time we issued our prior audit findings. In May 2009, DOT did hold a training session for BOA staff and project consultants that outlined responsibilities and the process for monitoring project payrolls. Further, in December 2009, DOT staff indicated they were developing the new policies and procedures. However, because of the timing of these steps, it would not be unexpected that our review of payroll records during our current audit would again identify employees who were not paid prevailing wages.

We reviewed payroll records for four construction projects for various weeks during FY 2008-09. These payroll records cover seven different employers and 40 different employees who were subject to the prevailing wage requirements of the Davis-Bacon Act. Based on the information provided, we found that three employers failed to pay prevailing wages to a total of 15 employees. For all 15 employees, we identified that the employers had incorrectly calculated overtime rates using a rate less than the required time-and-a-half hourly rate. We also identified one instance in which an employee's regular hourly rate was less than the prevailing wage rate. As a result, we question a total of \$350 related to the 15 employees who were paid less than prevailing wages, plus an undetermined amount for other projects and pay periods that were not tested.

**☑ Recommendation**

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*We recommend the Wisconsin Department of Transportation give priority to and implement its previously indicated corrective action plan to ensure compliance with Davis-Bacon Act requirements.*

**Finding WI-09-23: Davis-Bacon Act*****Airport Improvement Program (CFDA #20.106)***

<u>Award Numbers</u>	<u>Award Years</u>
Various	Various

***Questioned Costs:*** \$350 Plus an Undetermined Amount

**DOT Response and Corrective Action Plan:** DOT's BOA agrees with the recommendation and will take the following steps to continue implementation of its plan to ensure compliance with Davis-Bacon Act requirements:

- For the 2010 construction season, BOA implemented a policy and procedure providing Davis-Bacon Act guidance for project administration. This guidance will foster a better understanding among stakeholders of the importance of compliance and the procedures to ensure compliance. BOA will continue to disseminate this type of guidance.
  - BOA hired a Davis-Bacon Act expert to provide training to BOA staff and consulting firms carrying out contractor wage-rate review on the responsibilities and process of monitoring project payrolls. BOA will use the instances of noncompliance detected in the audit as a training tool to help those contractors better understand Davis-Bacon Act requirements and to correct noncompliance.
  - BOA tested the Civil Rights Compliance System for possible use in collecting employer payroll data and identifying noncompliant payments for Airport Improvement Program projects. The test results for BOA's seven ARRA projects were favorable. BOA will make a request to expand use of the system to all Airport Improvement Program projects.
  - BOA will pursue hiring a consulting firm with wage-rate compliance expertise to review wage information and provide BOA with professional support in Davis-Bacon Act compliance on an ongoing basis.
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**Matching Requirements**

As a condition of receiving federal financial assistance for construction projects under the Airport Improvement Program, BOA is required to ensure compliance with matching requirements. Matching funds are required for each project and typically are stated as a percentage of the total cost of the project, as noted in the grant agreement. For example, an agreement may stipulate that the federal funding percentage is 95 percent of the costs of the project and the state and local government match funding is 5 percent of the costs of the project.

During our current audit, we identified a construction project for which DOT was requesting federal reimbursement at a rate lower than allowed in the agreement between DOT and the Federal Aviation Administration. As a result of our audit, DOT was able to draw down an additional \$115,000 in federal funds in July 2009 that otherwise might not have been drawn down until the project was closed out; close-out has still not occurred as of February 18, 2010. Based on our oral recommendations, DOT has implemented an additional step in its request-for-reimbursement process so that this type of discrepancy is prevented or, at least, detected in a more timely manner.

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**Wisconsin Department of Transportation  
Summary of Findings and Questioned Costs  
FY 2008-09**

**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-09-23	20.106	Airport Improvement Program	Davis-Bacon Act*	\$ 350 Plus an Undetermined Amount
WI-09-22	20.205	Highway Planning and Construction	Materials Testing*	0

\* Repeat finding from audit report 09-5.

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





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## Department of Children and Families ■

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The Wisconsin Department of Children and Families administers programs such as adoption assistance, foster care, and child support enforcement. DCF also administers the Wisconsin Shares child care subsidy program and Wisconsin Works (W-2), Wisconsin's work-based public assistance program. In FY 2008-09, DCF disbursed \$2.1 billion; direct federal grants financed \$607.9 million of that amount, including \$19.3 million funded under ARRA.

As part of our standard audit procedures, we reviewed internal controls over revenues, expenditures, and the administration of federal programs. We tested compliance with grant requirements for four type A programs and one type B program, and we followed up on DCF's progress in addressing concerns from findings WI-08-7 through WI-08-11 of our prior single audit report. We continue to have concerns related to federal reporting of foster care and adoption assistance expenditures, Temporary Assistance for Needy Families (TANF) Cluster (CFDA #93.558) computer data matches, and the 60-month limit on TANF Cluster benefits. In addition, we identified two new concerns related to Foster Care—Title IV-E (CFDA #93.658) and one concern related to case file documentation for the TANF Cluster. Finally, we summarize federal compliance concerns related to Wisconsin Shares that are discussed in more detail in our separate program evaluation of the program.

### **Finding WI-09-24: Reimbursement for Child Care Facilities**

DCF contracts with group homes and residential care centers to provide safe, appropriate substitute care in a group setting for children who need temporary placement and care outside their homes. Generally, DCF receives federal reimbursement under the Foster Care—Title IV-E program for a portion of its payments to these types of child care facilities.

DCF's calculation of the federal government's share of payments to these child care facilities is complex and based on the days of care these facilities provide to eligible children. DCF analyzes information it receives in the required annual audited reports from child care facilities to determine the federally reimbursable percentages under Foster Care—Title IV-E and applies these percentages to payments in order to determine the federal government's share, then claims federal reimbursement for the calculated amount. For federal reimbursements claimed during 2009, the federal reimbursement percentages should have been based on the child care facilities' audited reports for 2007, the most current information available.

In prior audits, we found the State had adequate controls in place and generally made accurate determinations of the reimbursement percentages using the most recent information available. After DCF assumed responsibility for Foster Care—Title IV-E from the former Department of Health and Family Services, a DCF staff person was assigned responsibility for calculating the reimbursement percentages at the start of FY 2008-09. However, DCF did not consistently calculate and use updated reimbursement percentages during 2009. Consequently, we found that the federal reimbursement percentages were not based on the most recent information available for five of the ten child care facilities we selected for testing. We also determined that during 2009, the most recent information was not used for at least 39, or 19.6 percent, of the 199 group homes and residential care centers contracting with DCF to provide substitute child care services.

Because the federal reimbursements were not based on the most recent information available, DCF did not accurately claim the federal government's share of payments made to group homes and residential care centers. For example, we found that DCF claimed federal reimbursement for one group home using a reimbursement percentage of 70.97 percent, when a 100.00 percent reimbursement percentage should have been applied based on the most current audited information available. As a result, DCF underclaimed the federal government's share of payments to this facility during 2009.

#### Recommendation

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*We recommend the Wisconsin Department of Children and Families ensure that the federal reimbursement rates for group homes and residential care centers are based on the most current audited information available.*

#### **Finding WI-09-24: Reimbursement for Child Care Facilities**

##### *Foster Care—Title IV-E (CFDA #93.658)*

<u>Award Numbers</u>	<u>Award Years</u>
G0801WI1401	2008
G0901WI1401	2009

**Questioned Costs:** Undetermined



**DCF Response and Corrective Action Plan:** DCF agrees with the recommendation. Federal reimbursement rate percentages are calculated and updated on a calendar year basis. Due, in part, to the transition of the process in mid-calendar year to DCF, some reimbursement rates were not updated. DCF has updated procedures to provide oversight to ensure that this process is maintained on a uniform basis.

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### **Finding WI-09-25: Communication and Monitoring Related to Foster Care Program Funds Administered by the University of Wisconsin-Milwaukee**

As part of the foster care program, DCF provides funds to UW-Milwaukee for students training to work in the public child welfare field, including tuition costs for students in the Master of Social Work (MSW) program and related administrative costs for UW-Milwaukee. In addition, private partner agencies, which provide public child welfare services in the City of Milwaukee and also receive funds directly from DCF, pay UW-Milwaukee a portion of the tuition costs for certain students who commit to work at these agencies. UW-Milwaukee and the partner agencies claim reimbursement for a portion of the costs related to providing this training from DCF. On quarterly expenditure reports, DCF claims reimbursement under Foster Care—Title IV-E for the federal government’s share of these costs.

To ensure DCF appropriately claims federal reimbursement for UW-Milwaukee’s and the partner agencies’ costs under Foster Care—Title IV-E, it is critical that staff monitor to ensure that UW-Milwaukee and partner agencies adhere to guidance provided and are appropriately claiming reimbursement. It is also important that DCF provide clear and accurate guidance to UW-Milwaukee and the partner agencies on applicable requirements for their claims from DCF, including instructions for completing reimbursement claims. Finally, regular communication between the various DCF staff who work on programs supported by Foster Care—Title IV-E is necessary to ensure that the individual responsible for preparing the quarterly expenditure report has the necessary information to do so.

As part of our current audit, we performed a limited review of the foster care funds administered by UW-Milwaukee. Based on our review, it appears that DCF has not sufficiently reviewed UW-Milwaukee’s claims to ensure they are reasonable or communicated inaccuracies identified to the DCF staff person responsible for preparing the quarterly expenditure reports. It also appears that DCF has not provided sufficient guidance to UW-Milwaukee on preparing reimbursement claims. We identified multiple errors that resulted in UW-Milwaukee inaccurately claiming reimbursement of its program costs by an estimated \$101,000 and underreporting its matching costs by an estimated \$445,000. While UW-Milwaukee prepared the inaccurate reimbursement claims, DCF did not detect the errors and subsequently underclaimed an estimated \$167,000 of federal reimbursement under Foster Care—Title IV-E. The errors we identified include the following:

- UW-Milwaukee did not accurately complete its reimbursement claims forms for various administrative and indirect program costs. We believe DCF should have detected these errors because these costs were reported on lines of the claims form that should have remained blank. In addition, we found that certain lines of the claims form that should have contained entries were not completed. As a result, in total, DCF underclaimed an estimated \$24,000 of federal reimbursement under Foster Care—Title IV-E.
- UW-Milwaukee did not report its matching costs on at least some of its reimbursement claims forms since January 2008. While the DCF staff person responsible for reviewing UW-Milwaukee’s reimbursement claims did identify the missing information on UW-Milwaukee’s reimbursement claims, this person did not communicate the error to either UW-Milwaukee or the DCF staff person responsible for preparing the quarterly expenditure reports. As a result, DCF underclaimed an estimated \$143,000 of federal reimbursement under Foster Care—Title IV-E.
- Over the past three years, UW-Milwaukee did not consistently charge tuition costs against funds it received from the partner agencies, increasing the potential that both UW-Milwaukee and the partner agencies requested reimbursement from DCF for the same tuition costs. While we did not identify any instances of double claims during our review, it does not appear that DCF performs any monitoring to identify if costs were double-claimed. Had double claiming of these tuition costs occurred, DCF would have overclaimed reimbursement from the federal government under Foster Care—Title IV-E.

We believe DCF should improve monitoring of UW-Milwaukee and the partner agencies, as well as communication between its staff who work on programs supported by Foster Care—Title IV-E, to ensure its requests for federal reimbursement are accurate. Had DCF staff responsible for reviewing the reimbursement claims adequately monitored UW-Milwaukee’s reimbursement claims and communicated with the DCF staff person responsible for preparing the quarterly expenditure reports, DCF would have been able to claim an additional \$167,000 under Foster Care—Title IV-E. In addition, we believe DCF should evaluate the clarity and accuracy of guidance it provides to UW-Milwaukee and the private partner agencies, because UW-Milwaukee staff indicated to us that the inaccuracies we identified in reimbursement claims forms were a consequence of unclear and inaccurate guidance from the State.

#### Recommendation

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*We recommend the Wisconsin Department of Children and Families work with the University of Wisconsin-Milwaukee to correct for the errors we identified. In addition, we recommend the Department:*

- *improve monitoring of the University of Wisconsin-Milwaukee and the partner agencies;*
- *review guidance provided to the University of Wisconsin-Milwaukee and the partner agencies to ensure its clarity and accuracy; and*
- *improve staff communication to ensure that the individual responsible for preparing the quarterly expenditure report has the necessary information to do so.*

DCF should also investigate whether federal reimbursement could be maximized by changing how UW-Milwaukee’s tuition costs are accounted for. It is our understanding that when private partner agencies claim reimbursement from DCF for their share of tuition payments to UW-Milwaukee, DCF currently is allowed to seek recovery under the federal Foster Care—Title IV-E program at the 50.0 percent administrative reimbursement rate. However, for a variety of reasons, when UW-Milwaukee claims reimbursement from DCF for tuition costs, DCF is allowed to seek recovery at an enhanced 75.0 percent reimbursement rate. If our understanding is correct, we estimate that if procedures had been changed, DCF could have claimed an estimated \$6,000 in additional federal reimbursement for tuition costs related to students in the MSW program during the 2008-09 school year.

**Finding WI-09-25: Communication and Monitoring Related to Foster Care Program Funds Administered by the University of Wisconsin-Milwaukee**

*Foster Care—Title IV-E (CFDA #93.658)*

<u>Award Numbers</u>	<u>Award Years</u>
G0801WI1401	2008
G0901WI1401	2009

**Questioned Costs:** None

**DCF Response and Corrective Action Plan:** DCF agrees with the recommendation and will work with UW-Milwaukee to correct the errors identified. DCF provides a variety of instructional material and periodic training to all agencies on the correct preparation of the expenditure reports. DCF has supplied one-on-one training to UW-Milwaukee staff and will continue to provide training to clarify the claiming process.

As a new department, DCF is establishing internal processes to facilitate coordination and communication between reimbursement and program staff. These include biweekly meetings and more active management of grant reporting. In addition, DCF staff will adjust the Foster Care—Title IV-E claim based on the federal reporting period guidelines to accurately reflect total expenses.

## Finding WI-09-26: Child Care Eligibility Determinations

DCF is responsible for administering the Wisconsin Shares child care subsidy program, which is funded by the Child Care and Development Fund Cluster (CFDA #93.575/93.596) and the TANF Cluster. For purposes of administering Wisconsin Shares, DCF has contracted with counties and tribes, which are the local agencies required to perform eligibility determination functions such as obtaining information from program applicants and entering it into the statewide Client Assistance for Reemployment and Economic Support (CARES) computer system, which is used for various income maintenance programs. Local agencies are to obtain documentation to support eligibility determinations and to store electronic copies of these documents in each participant's electronic case file. In addition, actions taken to verify eligibility may also be noted in case comments within CARES, and at least every six months local agencies are required to determine whether participants continue to be eligible for the program.

Federal eligibility requirements for child care are established in 45 CFR 98.20. Under those provisions, eligible children must:

- be under age 13, or age 19 if incapable of self-care or under court supervision;
- reside with a family whose income does not exceed 85.0 percent of the state median income for a family of the same size; and
- reside with a parent who is working or attending job training or education programs.

The federal government allows states to establish additional eligibility criteria as long as they do not discriminate against children, limit parental rights, or violate the provisions of 45 CFR 98.20. For example, Wisconsin requires that the applicant be a resident and furnish certain information, such as the social security number of the child who will be receiving care or, if the child does not have a social security number, documentation showing that a parent or guardian has applied for one. The eligibility criteria established by Wisconsin are included in the Child Care and Development Fund State Plan, which is submitted to the federal government on a biennial basis for review and approval. In addition, Wisconsin's eligibility requirements and levels of documentation are specified in manuals and other policy and procedure documents that are available to local agency caseworkers.

As part of a separate program evaluation of Wisconsin Shares, the Legislative Audit Bureau reviewed the case files of 400 randomly chosen recipients of child care assistance during 2008 to assess the adequacy of the documentation required of Wisconsin Shares participants and the degree to which caseworkers made correct eligibility determinations. That analysis focused on participants' most recent six-month period of eligibility. Some of these cases received assistance only for periods starting on or after July 1, 2008, and therefore received assistance only during FY 2008-09, which is the year covered by our current single audit. Other cases received assistance only for periods before July 1, 2008, and therefore before our audit period. Finally, some cases received assistance for periods both during and before our audit period.

Our letter report dated June 12, 2009, identified \$117,500 in questionable payments as the result of periods of ineligibility, lack of appropriate documentation, and other problems for 43 case files, or 10.8 percent of the 400 case files reviewed:

- the children of 7 participants who were not eligible for the program at the time their eligibility was reviewed and approved received \$34,800 in subsidized child care during the six-month period reviewed;
- the children of 21 participants who were eligible for benefits at the time of their review but subsequently became ineligible, typically because they left employment, received \$30,900 in subsidized child care during periods of ineligibility;
- the children of 4 participants who were not eligible during all or most of the six-month period we reviewed, and who may have supplied incorrect employment information because there was no record of their employment or income in the Department of Workforce Development wage database, received \$10,300 in subsidized child care during that period;
- the children of 9 participants whose documentation to support self-employment was accepted by DCF, although we believe it to be inadequate, received \$29,400 in subsidized child care during the six-month period we reviewed; and
- the children of 2 participants whose case files were missing information or contained contradictory information that prevented us from making a determination regarding their eligibility received \$12,100 in subsidized child care during the six-month period we reviewed.

Based on our statistically valid sample, we projected in our June 2009 letter report that questionable assistance payments by DCF during all of calendar year 2008 totaled between \$16.7 million and \$18.5 million. However, for single audit purposes, we specifically question:

- \$86,760 for the 27 cases for which the most recent six-month eligibility period occurred entirely during FY 2008-09, our current single audit period;
- an undetermined amount for 9 cases with eligibility periods that began before July 1, 2008, but ended at some point during our current audit period; plus
- an additional undetermined amount related to ineligible cases that we did not test but that received assistance during our audit period.

We do not, however, question costs related to the seven cases for which assistance payments were made before the start of our audit period.

In addition to the 400 case files tested as part of the program evaluation, we tested the case files of an additional 10 participants who received child care assistance between January and June 2009, the second half of our current single audit period. In this testing, we identified one case for which the child's social security number was missing and for which there was no documentation that a parent or guardian had applied for a social security number. We questioned \$3,272 in assistance payments made for this case during FY 2008-09.

In a letter to the Joint Legislative Audit Committee dated December 1, 2009, DCF indicated that it has taken steps to address the concerns identified in our program evaluation by updating its child care policies on eligibility determination and wage verification, creating a new policy on documentation of self-employment, and providing training to local agency staff. DCF staff indicate they are seeking recovery of \$60,790 in overpayments for 27 of the 43 cases questioned in the program evaluation. We believe that DCF should work with the federal government to resolve the status of the remaining 16 cases from the program evaluation that we believe to be questionable, as well as the 1 case identified during our current single audit.

We also note that, as part of the program evaluation, daily child attendance records for one month—October 2008—were requested from 50 child care providers with potential program violations. Five providers did not submit records to the program evaluators. Among the 45 that did, numerous problems were identified, including payments for care that 21 providers either did not provide or were not authorized to provide. Because of errors or potentially fraudulent reporting in the analyzed sample, the program evaluators estimate that approximately \$4.0 million in improper subsidy payments were made to these 50 providers in 2008.

### Recommendation

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*We recommend the Wisconsin Department of Children and Families continue its efforts to implement recommendations included in our June 2009 letter report of the Wisconsin Shares program. In addition, we recommend the Department work with the federal government to resolve the status of the other 16 cases questioned in the program evaluation and the 1 case identified during our current single audit.*

#### **Finding WI-09-26: Child Care Eligibility Determinations**

##### *Temporary Assistance for Needy Families Cluster (CFDA #93.558)*

<u>Award Numbers</u>	<u>Award Years</u>
G-0802WITANF	2008
G-0902WITANF	2009

##### *Child Care and Development Fund Cluster (CFDA #93.575/93.596)*

<u>Award Numbers</u>	<u>Award Years</u>
G-0801WICCDF	2008
G-0901WICCDF	2009

**Questioned Costs:** \$90,032 Plus an Undetermined Amount

**DCF Response and Corrective Action Plan:** DCF agrees with the recommendation and has already taken several steps to implement recommendations included in the June 2009 letter report. Some of these changes include strengthening the policy for self-employment documentation and child care eligibility determination, increasing training for county workers, and taking aggressive action to ensure child care providers comply with Wisconsin Shares laws and policies. In addition, DCF has expanded its efforts related to the detection and investigation of fraudulent child care providers and taken action to ensure that providers comply with Wisconsin Shares program requirements.

With regard to the 17 cases questioned, DCF will consult with the federal oversight agency to resolve the status of the remaining cases.

### **Finding WI-09-27: Case File Documentation for the TANF Cluster**

As the State's administering agency for the TANF Cluster, DCF is responsible for determining the eligibility of individuals applying for assistance and maintaining program integrity. For purposes of administering the TANF Cluster, DCF entered into contracts that require counties and W-2 agencies to perform eligibility determination functions, such as obtaining information from applicants and entering it into CARES, the statewide computer system used for determining eligibility for various income maintenance programs.

Federal regulations for the TANF Cluster allow the states some flexibility in establishing eligibility criteria and the level of documentation needed to support the eligibility determinations. For example, Wisconsin has eligibility requirements related to citizenship status, custody of children, income, and assets. The eligibility criteria and steps that county and W-2 agency caseworkers are to take to verify the information are included in the Wisconsin Works Manual and other policy and procedure documents, which are available to caseworkers.

As part of our current audit, we reviewed the case file documentation for 30 cases eligible for TANF Cluster benefits between May 1, 2008, and April 30, 2009, to determine if counties and W-2 agencies had obtained and maintained appropriate documentation to support eligibility determinations. Generally, we found appropriate supporting documentation. However, the electronic case files for two participants contained no documentation to support the citizenship status indicated within CARES, and DCF staff could not provide documentation that caseworkers had performed other steps to verify the status of the participants. Because their eligibility status was not fully documented, the State was not entitled to federal reimbursement of any TANF Cluster benefit or assistance payments to or on behalf of these two participants. We note that the State made benefit or assistance payments for both of these participants before our current audit period, but no benefit or assistance payments were made during our audit period. Therefore, we do not question any costs.

**☑ Recommendation**

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*We recommend the Wisconsin Department of Children and Families ensure that counties and W-2 agencies obtain and maintain supporting documentation for TANF Cluster eligibility determinations.*

**Finding WI-09-27: Case File Documentation for the TANF Cluster*****Temporary Assistance for Needy Families Cluster (CFDA #93.558)***

<u>Award Numbers</u>	<u>Award Years</u>
G-0802WITANF	2008
G-0902WITANF	2009

**Questioned Costs:** None

**DCF Response and Corrective Action Plan:** DCF agrees with the comments and recommendation. DCF will increase oversight by reviewing a representative sample of case files each quarter to obtain reasonable assurance that W-2 agencies are obtaining and maintaining sufficient supporting documentation. DCF would like to note that additional resources would be needed in order to increase the amount of monitoring in this area.

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**Prior Audit Follow-Up**

As part of our current audit, we followed up on progress made in addressing findings WI-08-7 through WI-08-11 of our FY 2007-08 single audit report. DCF has adequately addressed concerns related to criminal background checks for foster care providers (Finding WI-08-7) and a computer programming error related to foster care eligibility determinations (Finding WI-08-8). However, we continue to have concerns related to the accuracy of quarterly reports prepared for the Foster Care—Title IV-E and Adoption Assistance (CFDA #93.659) programs, the Income Eligibility and Verification System (IEVS) computer data matches, and the 60-month limit on individual assistance payments under the TANF Cluster.

**Finding WI-09-28: Federal Reporting and Claiming of Expenditures—Foster Care and Adoption Assistance**

DCF receives federal funds under the Foster Care—Title IV-E program to help provide safe, appropriate substitute care for children who are under its jurisdiction and need temporary placement and care outside their homes. DCF also receives federal funds under the Adoption Assistance program to help find adoptive homes for children and provide monthly subsidy payments to adoptive parents.



As a part of receiving federal funds under these programs, DCF is required to prepare a quarterly expenditure report for Foster Care—Title IV-E and the Adoption Assistance program. This report includes payments to foster care providers and adoptive families for federally eligible cases and program administration costs and 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 agency's accounting system records, various 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.

Since our FY 2003-04 audit, we have identified and reported various errors in the quarterly reports and made recommendations for improvement. While we have noted some corrective action to address our concerns during the subsequent years, because of staff turnover and other reasons we continued to note various errors in the quarterly reports. During our FY 2007-08 audit, we identified errors on the quarterly expenditure reports for the subsidized guardianship waiver program that is included under the Foster Care—Title IV-E program (Finding WI-08-9). During our current audit, we found that DCF made the necessary adjustments in the quarterly report dated December 31, 2008, to correct for the subsidized guardianship waiver program errors previously identified.

DCF agrees that the manual data entry currently necessary to prepare the quarterly expenditure reports should be reduced and is taking steps to reduce the manual data entry needed to complete future reports. However, because corrective action was not implemented during our current audit period, it would not be unexpected for concerns in this area to continue. We again identified errors and omissions in the quarterly expenditure reports, resulting in a net overclaim of \$59,751, plus an undetermined amount, for the Foster Care—Title IV-E program and an underclaim of \$53,741 for the Adoption Assistance program:

- For each quarter during FY 2008-09, DCF claimed reimbursement for approximately 200 children under the Adoption Assistance program and, due to an inaccurate WiSACWIS report, also claimed these children under the subsidized guardianship waiver program, which is included under Foster Care—Title IV-E on the quarterly reports. As a result, DCF overclaimed an undetermined amount of federal reimbursements under Foster Care—Title IV-E for these 200 children. DCF will need to determine and return to the federal government the overclaimed amount.

- DCF did not use the appropriate information when calculating amounts for the subsidized guardianship waiver program for the quarters ending September 30, 2008, and March 31, 2009. This resulted in an overclaim of federal reimbursement of \$15,030 for the Foster Care—Title IV-E program.
- DCF made various data entry and calculation errors, such as inaccurate formulas, in preparing the reports for the quarters ending September 30, 2008, and March 31, 2009. As a result of these errors, DCF underclaimed \$27,163 in federal reimbursement for the Adoption Assistance program and \$2,109 for the Foster Care—Title IV-E program.
- For the quarter ending March 31, 2009, DCF made a variety of other errors, including inappropriately reporting the total expended amounts and penetration rates from the previous quarter's report, reporting information on a wrong line of the report, and reporting incomplete information in portions of the report. As a result of these errors, DCF underclaimed \$26,578 in federal reimbursement for the Adoption Assistance program and overclaimed \$12,509 in federal reimbursement for the Foster Care—Title IV-E program.
- In May 2009, DCF received a payment from UW-Milwaukee for \$113,187 in foster care funds that we questioned during our prior audit related to a duplicate billing at UW-Milwaukee (Finding WI-08-15). However, due to lack of communication between DCF staff, the federal share of \$34,321 of this payment was omitted from the report for the quarter ended June 30, 2009. At the time of our fieldwork, the funds had not yet been returned to the federal government.

Some of these errors may have occurred because the staff person responsible for completing the reports was on maternity leave and the report for the quarter ending March 31, 2009, was prepared by staff who were not familiar with the reporting process. Further, DCF staff indicated that some of the errors on the report for the quarter ending March 31, 2009, were separately identified by DCF staff and were or will be corrected in subsequent reports.

#### **Recommendation**

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*We recommend the Wisconsin Department of Children and Families correct for the errors we identified and determine any additional amounts either owed to or owed by the federal government related to Foster Care—Title IV-E and the Adoption Assistance program. In addition, we recommend the Department continue its efforts to ensure future quarterly reports are accurately prepared, such as through a more thorough secondary review by knowledgeable staff and reduction of manual data entry.*

**Finding WI-09-28: Federal Reporting and Claiming of Expenditures***Foster Care—Title IV-E (CFDA #93.658)*

<u>Award Numbers</u>	<u>Award Years</u>
G0801WI1401	2008
G0901WI1401	2009

*Questioned Costs:* \$59,751 Plus an Undetermined Amount

*Adoption Assistance (CFDA #93.659)*

<u>Award Numbers</u>	<u>Award Years</u>
G0801WI1407	2008
G0901WI1407	2009

*Questioned Costs:* None

**DCF Response and Corrective Action Plan:** DCF agrees with the recommendation. DCF has corrected for all of the errors identified. As noted by the auditors, DCF has made a number of changes to the report preparation process to reduce the number of manual calculations. In addition, DCF has further improved the reporting process by automatically linking spreadsheets used in the reporting process, correcting system reporting errors, consolidating eligibility rates, and cross-training staff. These changes are designed to improve reporting accuracy, reduce manual entry, and increase oversight.

**Finding WI-09-29: Computer Data Matches**

For purposes of administering the TANF Cluster, DCF entered into contracts that require counties and W-2 agencies to perform eligibility determination functions, such as obtaining information from individuals applying for participation in the program and entering it into CARES, the statewide computer system 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, DCF is required to perform data matches to compare the information recorded in CARES with the information contained in other computer databases, including:

- all available information from the U.S. Social Security Administration (SSA), including social security numbers and supplemental security income (SSI) payments;

- 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;
- unearned income from the Internal Revenue Service (IRS); and
- information from the Immigration and Naturalization Service (INS).

The SSA data matches automatically update CARES for social security numbers and SSI payments used in making eligibility determinations and do not require further review. However, 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. It is important that DCF ensure county and W-2 agency caseworkers follow up in a timely manner on any exceptions identified by the data matches, in order to ensure that eligibility determinations and benefit amounts are based on the most recent and reliable data available.

In our prior audit, we found that DCF had not completed the required data matches with the IRS or with the INS, which had not yet programmed its computers to allow for data matches. In addition, although DCF completed the required data matches for SWICA, UC, and SSA, we found that DCF 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 for the SWICA and UC data matches (Finding WI-08-10).

During our current audit, we followed up on DCF's efforts to address data matching concerns. The INS still has not done the necessary computer programming to allow DCF to perform data matches. However, DCF did complete the IRS data match for 2005 and, in August 2009, sent letters directing the applicable counties and W-2 agencies to follow up on the identified discrepancies. DCF staff note that they continue to work on completing the IRS data matches for 2006, 2007, and 2008.

In addition, DCF continues to produce weekly reports on overdue actions for SWICA matches. These reports are available for caseworker use and are also to be used by DCF regional staff on a quarterly basis to monitor the disposition of the SWICA data matches. However, the extent to which regional staff review the reports for monitoring purposes cannot be determined. In addition, we note that no report is available to monitor the status of the UC data matches.

For our current audit, we reviewed the reports on overdue SWICA matches as of June 28, 2009, and January 31, 2010, for the five counties in Wisconsin with the largest populations. As shown in Table 4, Milwaukee County had significantly more overdue SWICA data matches than the four other large counties. However, Racine, Brown, Waukesha, and Dane counties were each tardy, to some extent, in their follow-up to SWICA data matches. Based on our testing, it appears that despite DCF's continuing efforts to provide guidance and assistance, county and W-2 agencies, particularly those in Milwaukee County, continue to be untimely in following up on the SWICA data matches.

Table 4  
Overdue SWICA Matches

County	Overdue SWICA Matches as of June 28, 2009	Overdue SWICA Matches as of January 31, 2010
Milwaukee	2,103	2,319
Racine	21	14
Brown	19	34
Waukesha	15	12
Dane	5	34

We also tested the follow-up efforts for a selection of 20 cases for which a UC data match occurred. In our testing, we reviewed CARES to determine whether income for the cases selected for testing had been updated for UC payments. We also reviewed case comments for indication of review of the data match results. For 3 of the 20 cases, we did not find any indication that follow-up actions had taken place.

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

#### Recommendation

*We again recommend the Wisconsin Department of Children and Families continue its efforts to ensure counties and W-2 agencies follow up in a timely manner on data matches between CARES and other databases, giving priority to Milwaukee County, which appears to have the highest rate of noncompliance. In addition, we recommend the Department continue its efforts to complete the required data matches for unearned income reported by the Internal Revenue Service.*

**Finding WI-09-29: Computer Data Matches***Temporary Assistance for Needy Families Cluster (CFDA #93.558)*

<u>Award Numbers</u>	<u>Award Years</u>
G-0802WITANF	2008
G-0902WITANF	2009

**Questioned Costs:** Undetermined

**DCF Response and Corrective Action Plan:** DCF agrees with the comments and recommendation. DCF will continue to monitor the data exchange reports on a quarterly basis, with a focus on Milwaukee County, to help ensure agencies are completing data exchanges on a timely basis.

With regard to the IRS data exchange for unearned income, DCF had an agreement with the Department of Health Services to run the data match and perform third-party review verification in accordance with IRS mandated "safeguarding procedures." DHS has recently indicated that it cannot run the data match or the third-party verification due to lack of staff resources. The IRS requires agencies to become certified and adhere to its safeguarding policies and procedures. DCF does not currently have available staff to become certified in the IRS safeguarding process, run the data match, and do the third-party verification. DCF will explore other options to meet this requirement.

**Finding WI-09-30: TANF Cluster 60-Month Limit**

Federal TANF Cluster rules impose a 60-month lifetime limit for cash assistance. However, states may extend assistance to a family based on hardship, as defined by the states, or if a family member has been battered or subjected to extreme cruelty. Within CARES, there is a "federal 60-month clock" that tracks the number of months that families participate in the TANF Cluster and prevents assistance payments for those families that exceed the 60-month limit, unless an extension has been granted. However, caseworkers on occasion may retroactively determine that an individual was eligible for cash assistance for a prior month. Currently, CARES automatically counts the additional months for which assistance payments were made for purposes of tracking the 60-month limit. However, before March 22, 2008, caseworkers were to make a special entry into CARES that would allow CARES to count and track these cases.

Since our FY 2004-05 audit, we have identified issues with the 60-month time limit, primarily because caseworkers had not consistently made the necessary special entries into CARES when retroactive eligibility had been granted. In response, in December 2006 caseworkers were provided with instructions to make these entries and to review all cases approaching 54 months to ensure that all months had been correctly counted. In addition, CARES was updated in March 2008 to automatically count additional months for which a case had been retroactively determined

eligible for cash assistance. However, during our FY 2007-08 audit, we identified and questioned \$628 in costs for two cases for which DCF had provided benefit payments beyond the 60-month limit without approved extensions, and we recommended that DCF continue its efforts to comply with the 60-month limit (Finding WI-08-11).

During our current audit, we followed up on DCF's efforts to address our prior audit concerns. We found that DCF returned to the federal government \$3,326, representing the costs questioned during our prior two audits. However, no further corrective action was implemented during our audit period. Because of this, it would not be unexpected for concerns in this area to continue. We reviewed 17 cases that had reached 53 months on the federal 60-month clock and for which the number of monthly benefit payments made did not agree with the number of months on the federal 60-month clock. We identified 13 cases for which the federal 60-month clock continued to be in error after the case had reached 54 months and which, according to DCF policy, should have been reviewed. However, we did not identify any cases with benefit payments made beyond the 60-month limit. Therefore, we do not question any costs.

We note that in August 2009, DCF introduced the monthly "Federal Clocks Not Matching W-2 Paid Months" report, which identifies cases for which the number of monthly benefit payments made and the number of months tracked by the federal 60-month clock do not match. Cases appear on this report once the number of cases tracked by the federal 60-month clock reaches 53. DCF central office staff provided guidance to the counties and W-2 agencies on the use of this report through an operations memorandum dated August 14, 2009. According to DCF guidance, caseworkers are required to review this report monthly and make the appropriate adjustments in CARES to ensure the federal 60-month clock is accurately tracking the monthly benefit payments.

#### Recommendation

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*We recommend the Wisconsin Department of Children and Families continue its efforts to comply with the 60-month lifetime limit for TANF Cluster assistance payments.*

#### **Finding WI-09-30: TANF Cluster 60-Month Limit**

##### *Temporary Assistance for Needy Families Cluster (CFDA #93.558)*

<u>Award Numbers</u>	<u>Award Years</u>
G-0802WITANF	2008
G-0902WITANF	2009

**Questioned Costs:** None

**DCF Response and Corrective Action Plan:** DCF agrees and will continue its efforts in this area. DCF has provided additional guidance to caseworkers and agency staff, reprogrammed the CARES system to automatically count

retroactive eligibility determinations, and developed and distributed new reports to facilitate agency review of the 60-month limit. In addition, DCF continues to encourage agencies to use the reports to review cases where the 60-month clock and number of payments do not match. DCF will continue to perform quarterly random checks on these reports for compliance.

**Wisconsin Department of Children and Families  
Summary of Findings and Questioned Costs  
FY 2008-09**

**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-09-29	93.558	Temporary Assistance for Needy Families Cluster	Computer Data Matches*	Undetermined
WI-09-30	93.558	Temporary Assistance for Needy Families Cluster	TANF Cluster 60-Month Limit*	\$ 0
WI-09-27 <sup>1</sup>	93.558	Temporary Assistance for Needy Families Cluster	Case File Documentation for the TANF Cluster	0
WI-09-26	93.558 93.575/ 93.596	Temporary Assistance for Needy Families Cluster Child Care and Development Fund Cluster	Child Care Eligibility Determinations	90,032 Plus an Undetermined Amount
WI-09-24	93.658	Foster Care—Title IV-E	Reimbursement for Child Care Facilities	Undetermined
WI-09-25	93.658	Foster Care—Title IV-E	Communication and Monitoring related to Foster Care Program Funds Administered by the University of Wisconsin-Milwaukee	0
WI-09-28	93.658	Foster Care—Title IV-E	Federal Reporting and Claiming of Expenditures*	59,751 Plus an Undetermined Amount
WI-09-28	93.659	Adoption Assistance	Federal Reporting and Claiming of Expenditures*	0

\* Repeat finding from audit report 09-5.

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

<sup>1</sup> Finding WI-09-27 is excluded from Section III of the Schedule of Findings and Questioned Costs, as it was not considered a reportable finding under Section 510(a) of OMB Circular A-133.



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# State of Wisconsin Schedule of Findings and Questioned Costs for the Year Ended June 30, 2009 ■

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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 2008-09:

#### 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?	Yes
Significant deficiencies identified that are not considered to be material weaknesses?	Yes
Type of auditor’s report issued on compliance for major programs:	Unqualified for all major programs except for the Child Care and Development Fund Cluster and the Temporary Assistance for Needy Families Cluster, which were qualified.
Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of OMB Circular A-133?	Yes
Dollar threshold used to distinguish between type A and type B programs:	\$30,000,000
Auditee qualified as a low-risk auditee?	No

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

CFDA Number	Name of Federal Program or Cluster
17.207/.801/.804	Employment Services Cluster
17.225	Unemployment Insurance
17.245	Trade Adjustment Assistance
20.106	Airport Improvement Program
20.205/.219/23.003	Highway Planning and Construction Cluster
84.010	Title I Grants to Local Educational Agencies
84.367	Improving Teacher Quality State Grants
84.394/.397	State Fiscal Stabilization Fund Cluster
93.556	Promoting Safe and Stable Families
93.558	Temporary Assistance for Needy Families Cluster
93.575/.596	Child Care and Development Fund Cluster
93.658	Foster Care—Title IV-E
93.659	Adoption Assistance
93.667	Social Services Block Grant
93.767	Children’s Health Insurance Program
93.775/.776/.777/.778	Medicaid Cluster
93.917	HIV Care Formula Grants
97.036	Disaster Grants-Public Assistance (Presidentially Declared Disasters)
Various	Research and Development Cluster
Various	Student Financial Assistance Cluster

## Section II

### Financial Statement Findings

This section of the schedule includes all significant deficiencies 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*. Repeat findings from audit report 09-5 are indicated with an asterisk (\*).

#### **Finding WI-09-31: Internal Control Weaknesses in Financial Reporting by State Agencies**

*Criteria:*

The Department of Administration's State Controller's Office (SCO) 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 and the University of Wisconsin System is responsible for maintaining effective internal controls to ensure the Uniform GAAP Conversion Policies and Procedures Manual is followed, that the information provided to SCO for inclusion in the State's financial statements is fairly presented in accordance with GAAP, and that misstatements are prevented or detected in a timely manner. SCO is responsible for performing limited reviews of the reasonableness of information submitted by other state agencies and UW System. In addition, SCO is responsible for developing certain information that is incorporated into the financial statements.

*Condition:*

In some instances, state agencies, including SCO and UW System, do not have sufficient procedures and controls in place to properly report financial statement balances in compliance with the Uniform GAAP Conversion Policies and Procedures Manual. In other instances, staff and management did not fully consider how to most appropriately report the information, or agencies did not appropriately review financial information for significant errors prior to submitting the information 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.

*Effect and Cause:*

Some agencies did not prevent or detect and correct in a timely manner misstatements in the financial information included in the State's financial statements. Agencies generally agreed to make corrections after the auditors

brought the errors to their attention. Although adjustments were generally made to the financial statements, there remains a risk of potentially significant errors in the financial statements. Examples of significant errors or potential errors identified by auditors, and the causes of these errors, are presented in the following table:

Agency	Fund	Misstatement <sup>1</sup>	Cause
<i>Department of Revenue*</i>	<i>General Fund and Government-wide Governmental Activities</i>	On the Statement of Revenues, Expenditures, and Changes in Fund Balance, the Tax Relief and Other General Expenditures account was understated by \$53.0 million, and Tax Revenues was overstated by \$8.5 million. On the Balance Sheet, Due to Other Governments was understated by \$53.0 million, Tax Refunds Payable was understated by \$8.5 million, Taxes Receivable was understated by \$22.5 million, and Deferred Revenue was understated by \$22.5 million. In addition, a prior-period adjustment was necessary because the Net Assets–Beginning balance on the Statement of Activities was overstated by \$98.1 million.	Department of Revenue staff have not fully documented year-end procedures, and supervisory review was not sufficient to detect these errors.
<i>Department of Children and Families</i>	<i>General Fund</i>	On the Statement of Revenues, Expenditures, and Changes in Fund Balance, the Inter-governmental Revenues account was understated by \$18.0 million and the Human Relations and Resources Expenditures account was understated by \$5.4 million. On the Balance Sheet, Due from Other Governments was understated by \$18.0 million, Due to Other Governments was understated by \$4.7 million, Accounts Payable and Other Accrued Liabilities was understated by \$0.7 million, Fund Balance–Unreserved was overstated by \$6.2 million, and Fund Balance–Reserved for Encumbrances was understated by \$6.2 million.	Department of Children and Families staff are new to the financial reporting process and did not sufficiently plan for and take care in the preparation of the financial information submitted to SCO.
<i>University of Wisconsin System</i>	<i>UW System</i>	Potential misclassification of revenue between the Federal Grants and Contracts account and the Local and Private Grants and Contracts account.	UW-Madison did not reconcile revenue-clearing accounts to ensure federal, local, and private grants and contracts were recorded and reported in the appropriate accounts.
<i>Department of Administration, State Controller’s Office</i>	<i>General Fund and Government-wide Governmental Activities</i>	On the Statement of Revenues, Expenditures, and Changes in Fund Balance, the Tobacco Settlement Revenues account was overstated by \$71.6 million. On the Balance Sheet, the Other Receivables account was overstated by \$71.6 million. In addition, on the Statement of Net Assets, Interest Payable was understated by \$19.8 million and on the Statement of Activities, Interest on Debt was understated by \$19.8 million.	SCO’s procedures to develop and report financial information related to the accrual of tobacco settlement revenues and receivables and the accrual for interest payable on bonds were not sufficient to prevent or detect and correct these errors.

<sup>1</sup> The misstatements generally affect the State’s fund-level financial statements. These misstatements may also affect the government-wide financial statements.

*Recommendation:*

We recommend the identified agencies improve their internal controls, including those over the financial reporting process.

*Management's Response:*

Agency management agreed to implement improvements.

### **Finding WI-09-32: Programmer Access to the State's Central Accounting System and Central Payroll System Data and Programs\***

*Criteria:*

To provide proper internal control, computer programmers ideally should not have the ability to access or update production data and programs. If this is not possible, proper oversight, review, and documentation should be provided to minimize risk of unauthorized changes to computer programs and data.

*Condition:*

Programmers for the State's central accounting systems and central payroll systems have access to production data and programs, which could allow them to make unauthorized or inadvertent changes to the data. The Department of Administration began projects that, if completed, may mitigate risks in some areas. For example, in FY 2007-08, the Department started a project to limit programmers' ability to directly access several accounting and payroll-related datasets. Changes to those datasets are now made through the use of a new log-on identification, for which access is logged. However, the Department of Administration has not established sufficient monitoring procedures to ensure that all logged changes to datasets are reasonable. Further, the Department continues to allow programmers to directly access other accounting and payroll-related datasets. Finally, some programmers continue to have the ability to modify the production programs, which could allow them to change the programs or output in order to avoid detection of unauthorized changes. Although the Department has taken limited steps to improve controls, accounting and payroll-related data remained at risk during FY 2008-09.

*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 systems process 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 some of these programmers also have access to the production programs for these systems.

*Cause:*

As of the end of FY 2008-09, the Department of Administration has not fully implemented compensating controls in this area. The Department notes that it believes it would be difficult for a programmer to conceal inappropriate transactions without detection.

*Recommendation:*

We recommend the Department of Administration continue to implement compensating controls related to computer programmer access to data and programs to reduce the risk of unauthorized transactions.

*Management's Response:*

The Department of Administration's State Controller's Office agrees with the recommendation and will continue to work with the Department's Division of Enterprise Technology to implement compensating controls over programmer access to data and programs.

### **Finding WI-09-33: 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 the Department of Transportation 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:*

The Department of Transportation maintains accounting and other systems critical to agency operations. These systems enable the Department to collect and expend \$2.3 billion annually, to issue driver's 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:*

The Department of Transportation believes it can more efficiently complete program changes and job scheduling by allowing programmers access to the production environment and to Control-M. To manage production system security, it uses a combination of Changeman staging controls, user verification procedures, periodic access reviews, and supervisory oversight. The Department of Transportation believes these factors somewhat mitigate the risk of programmers having access to production data and programs, and has decided to accept any remaining risk.

*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. The Department of Transportation is aware of our concerns but accepts the risks in this area.

### **Finding WI-09-34: Mainframe Computer 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:*

The program change process for UW System's critical financial systems operating on the mainframe computer does not include an independent review of program changes to assess the reasonableness of the changes or compliance with users' requests. Further, 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 on the mainframe computer, including the UW-Madison legacy accounting system and the UW System legacy payroll systems.

*Effect:*

Programmers with extensive knowledge of the legacy accounting and payroll systems' 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. For the legacy payroll system, UW staff are reviewing procedures and planning to make changes to the program change control process; however, this project is not yet complete. Further, UW System is planning to replace its legacy payroll systems over the next several years and, therefore, extensive changes to the program change process may not be a priority. The legacy accounting system has been phased out and was no longer being used as of the end of FY 2008-09.

*Recommendation:*

We recommend UW System ensure a well-controlled program change process is established when its new payroll system is implemented, and continue the project to improve the program change process for its legacy payroll systems.

*Management Response:*

Management of UW System and UW-Madison acknowledges that there continues to be a risk that unauthorized or erroneous changes could be made to the legacy payroll processes on the mainframe computer. The UW-Madison payroll service center will commence program change control discussions with UW-Madison's Division of Information Technology to determine the feasibility of implementing the same program change control process established for the Shared Financial System. Given the plans to replace the legacy payroll system within the next two years, and potential costs to implement program change control procedures, management of UW System and UW-Madison believes the level of risk to be low and of limited duration. Thus, while potential program change controls procedures are being examined, management accepts this risk.

### **Finding WI-09-35: Lack of Adequate Oversight of the Financial Reporting Process at the Department of Employee Trust Funds\***

*Criteria:*

Department of Employee Trust Funds management is responsible for ensuring that it accurately compiles and fairly presents financial information for benefit programs it administers that are included in the State's financial statements. In addition, Department management is responsible for providing sufficient oversight over the compilation process to ensure that misstatements are prevented or detected in a timely manner.

*Condition:*

A prior-period adjustment was necessary to accurately present the Active and Retiree Health Insurance programs in compliance with Governmental Accounting Standards Board (GASB) Statement 43, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*. While GASB Statement 43 was first implemented for the State's FY 2006-07 financial statements, adjustments to certain accounts were necessary to correctly reflect the division of assets among the Active Health Insurance and Retiree Health Insurance plans as of June 30, 2008. The prior-period adjustment included a \$22.5 million increase to the Active Health Insurance plan's



beginning fund equity and decreases of \$20.3 million and \$2.2 million to the beginning net assets of the State Retiree Health and Local Retiree Health Insurance plans, respectively.

***Questioned Costs:***

None

***Context:***

The Department of Employee Trust Funds is responsible for compiling financial information for a number of the State's fiduciary funds, enterprise funds, and other fund types presented in the State's financial statements. In addition, the Department is responsible for providing information for the State's note disclosures, including the State's pension plan, public-entity risk pools, and other postemployment benefit plans.

***Effect:***

The Active Health Insurance and Retiree Health Insurance plans were not fairly presented in the State's FY 2007-08 financial statements.

***Cause:***

The Department of Employee Trust Funds received inaccurate data from a third-party administrator of the Health Insurance program, and it did not fully review the data to ensure accuracy.

***Recommendation:***

We recommend the Department of Employee Trust Funds continue to take steps to improve the attention and oversight given to its financial reporting process, including reconciling key balances between the financial statements, notes, and required supplemental information, and increasing the overall level of care applied to completing its financial information.

***Management's Response:***

The Department of Employee Trust Funds has initiated efforts to improve the oversight over the preparation of financial statements. These efforts include, but are not limited to, the addition of one full-time accountant position, increasing a part-time position to full-time, and having the Department's internal audit staff perform a preliminary review. The Department believes substantial progress has been made. Finally, it should be noted that the Department identified and reported the error that resulted in the prior-period adjustment. This suggests that Department efforts to improve oversight are having a positive effect.

**Finding WI-09-36: Business Resumption Planning\***

***Criteria:***

To minimize disruption that may occur in an emergency, Wisconsin state government should have effective business resumption plans in place.

***Condition:***

The Department of Administration 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 the State.

***Effect:***

Without effective business resumption plans in place, an emergency could disrupt the State's ability to provide critical services; process the related accounting transactions, including delaying payments to vendors, citizens, and other governmental entities; and prepare financial statements in an accurate and timely manner.

***Cause:***

Development of a comprehensive plan is a large project requiring significant resources. Because of budget restrictions and the limited availability of staff, the State has not been able to devote sufficient ongoing resources to complete development and testing in the short term. However, it does continue to work toward a comprehensive plan.

***Recommendation:***

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

***Management's Response:***

Wisconsin's Continuity of Government project, led by the Department of Administration, has continued to make substantial progress in developing and testing Continuity of Operations (COOP) plans for state agencies with time-sensitive business services.

Since October 20, 2008, a major focus has been on pandemic continuity planning and since April 2009, on actual response planning for the H1N1 pandemic. Fifty-five agencies, campuses, and the UW-Extension have completed pandemic COOP plans. Pandemic COOP-focused "Badger Flu" exercises have been conducted at 24 agencies to date. The Badger Flu exercises were developed, organized, and conducted by Department of Administration Continuity of Government personnel. In addition, two agencies have conducted agency-developed pandemic COOP exercises. While pandemic preparedness has some unique aspects, the core of pandemic planning is ensuring the availability of critical employees, planning for backups when the primary people are not available, and communications. These are also key components of all COOP planning. The experience and knowledge gained by agency participants in these exercises supports overall continuity preparedness.

While the major focus has been on pandemic preparedness, additional COOP plans have been completed in six agencies (two state agencies, three UW System campuses, and UW-Extension) and the total completed service plans now stands at 286, an increase of 34 from this time in 2008.

In addition to the pandemic COOP exercises, seven agency command center COOP exercises and 37 service COOP exercises were conducted since October 20, 2008. Two of those agencies, the Department of Health Services and UW-Madison, conducted full-scale exercises.

In the October 2008 to October 2009 period, almost as many agency exercises have been successfully conducted as were conducted in the entire 2006 to October 2008 period.

Continuity preparedness also requires multi-agency coordination and communication. Since October 2008, the Department of Administration Continuity of Government personnel have organized and conducted multi-agency, statewide pandemic COOP communication drills on December 18, 2008, and June 4, 2009.

Additionally, the Department of Administration Continuity of Government personnel participated in and organized the COOP component of the June 12, 2009 "Red Badger" exercise. The Red Badger State Emergency Operations Center (EOC) exercise simulated a dirty bomb explosion in Milwaukee and subsequent radiological contamination. A follow-on exercise involved actual deployment of National Guard and active duty military units to provide decontamination support to local governments and hospitals. The COOP portion of the exercise involved testing communications and coordination between the State COOP representative in the State EOC, the State Continuity Coordination Center (SCCC) personnel operating from the Department of Administration building, three agency COOP incident commanders (UW System, Department of Children and Families, and Department of Workforce Development) operating from their respective agency headquarters in Madison, and actual and simulated officials at agency offices in the Milwaukee metropolitan area. This was the first State EOC exercise with active State COOP involvement as the exercise scenario presented a potential challenge to the continued operations of state agency offices in the Milwaukee metropolitan area. The COOP official in the State EOC successfully provided and received information from the SCCC personnel and participating agency incident commanders and, in turn, the three agencies' incident commanders successfully provided and received information from their agency's offices in Milwaukee County. This was an important step in perfecting coordination and communication for such an event.

The Department of Administration appreciates that the auditors' review of the preparedness program recognizes that budget restrictions and staff availability do affect how much can be accomplished in the short term. The Department believes that it has demonstrated that very considerable progress has been made in the last twelve months and the Department will continue to move forward to complete planning within UW System and to strengthen, improve, and test all COOP plans on an annual basis.

## Section 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 09-5 are marked with an asterisk (\*).

**U.S. DEPARTMENT OF LABOR**

**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-09-6	17.225	Unemployment Insurance	Trade Adjustment Assistance and Trade Readjustment Allowance Eligibility	\$ 7,238 Plus an Undetermined Amount
WI-09-6	17.245	Trade Adjustment Assistance	Trade Adjustment Assistance and Trade Readjustment Allowance Eligibility	0
<b>TOTAL U.S. DEPARTMENT OF LABOR</b>				\$ 7,238 Plus an Undetermined Amount

**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-09-23 p. 78	20.106	Airport Improvement Program	Davis-Bacon Act*	\$ 350 Plus an Undetermined Amount
WI-09-22 p. 73	20.205	Highway Planning and Construction	Materials Testing*	0
<b>TOTAL U.S. DEPARTMENT OF TRANSPORTATION</b>				\$ 350 Plus an Undetermined Amount

**U.S. DEPARTMENT OF EDUCATION**

**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-09-10 p. 48	84.032	Federal Family Education Loans	Enrollment Reporting*	\$ 0

**University of Wisconsin-Platteville**

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-09-14 p. 56	84.032	Federal Family Education Loans	Enrollment Reporting	\$ 0

**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-09-17 p. 61	84.032	Federal Family Education Loans	Enrollment Reporting*	\$ 0

<b>TOTAL U.S. DEPARTMENT OF EDUCATION</b>	\$ 0
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**U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES**

**Wisconsin Department of Health Services**

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-09-3 p. 24	93.767	Children’s Health Insurance Program	Income Maintenance– Random Moment Sample	\$ 58,181
WI-09-2 p. 22	93.778	Medical Assistance Program	Medicaid Eligibility Quality Control	0
WI-09-4 p. 25	93.778	Medical Assistance Program	Computer Data Matches*	Undetermined

**University of Wisconsin-Milwaukee**

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-09-9 p. 44	93.658	Foster Care—Title IV-E	Administration of Foster Care Funds*	\$ 0

**Wisconsin Department of Children and Families**

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-09-29 p. 95	93.558	Temporary Assistance for Needy Families Cluster	Computer Data Matches*	Undetermined
WI-09-30 p. 98	93.558	Temporary Assistance for Needy Families Cluster	TANF Cluster 60-Month Limit*	\$ 0
WI-09-26 p. 88	93.558 93.575/ 93.596	Temporary Assistance for Needy Families Cluster Child Care and Development Fund Cluster	Child Care Eligibility Determinations	90,032 Plus an Undetermined Amount
WI-09-24 p. 83	93.658	Foster Care—Title IV-E	Reimbursement for Child Care Facilities	Undetermined

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**Wisconsin Department of Children and Families (continued)**

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-09-25 p. 85	93.658	Foster Care—Title IV-E	Communication and Monitoring related to Foster Care Program Funds Administered by the University of Wisconsin-Milwaukee	0
WI-09-28 p. 92	93.658	Foster Care—Title IV-E	Federal Reporting and Claiming of Expenditures*	59,751 Plus an Undetermined Amount
WI-09-28 p. 92	93.659	Adoption Assistance	Federal Reporting and Claiming of Expenditures*	0
<b>TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>				\$ 207,964 Plus an Undetermined Amount

**NONCOMPLIANCE FINDINGS AFFECTING MULTIPLE PROGRAMS**

**Statewide Issues**

<u>Finding Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-09-1 p. 17	Multiple Programs	Lapses from Internal Service Funds*	\$2,200,000

**University of Wisconsin System Administration**

<u>Finding Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-09-7 p. 39	Multiple Programs	Preparation of UW System Grant Schedules	\$ 0

**University of Wisconsin-Madison**

<u>Finding Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-09-8 p. 42	Research and Development Cluster	Equipment Management	\$ 0

**TOTAL NONCOMPLIANCE FINDINGS AFFECTING MULTIPLE GRANTS**  
\$2,200,000

**TOTAL QUESTIONED COSTS FOR THE STATE OF WISCONSIN**  
\$2,415,552  
Plus an Undetermined Amount



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# State of Wisconsin Summary Schedule of Prior Audit Findings ■

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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, 2008 (report 09-5). 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, 2009. 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. In addition, if the criteria established under Section 315(b)(4) of OMB Circular A-133 are met, the Summary Schedule of Prior Audit Findings indicates that corrective action is no longer warranted. These criteria require that two years have passed since the finding was first reported in the Schedule of Findings and Questioned Costs, the federal agency is not currently following up on the concern, and no management decision was issued. For all other prior concerns, 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>
09-5	FY 2007-08	WI-08-**
08-5	FY 2006-07	WI-07-**
07-4	FY 2005-06	WI-06-**
06-4	FY 2004-05	WI-05-**
05-5	FY 2003-04	WI-04-**

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**U.S. DEPARTMENT OF LABOR**

**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-08-5	17.225	Unemployment Insurance	Idle Facilities	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-08-32	20.106	Airport Improvement Program	Davis-Bacon Act	Not Corrected, see page 78
WI-08-33 WI-07-26 WI-06-24	20.205	Highway Planning and Construction	Materials Acceptance Testing	Not Corrected, see page 73

**NATIONAL ENDOWMENT FOR THE HUMANITIES**

**Wisconsin Humanities Council**

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Status of Finding</u>
WI-08-30	45.129	Promotion of the Humanities— Federal/State Partnership	Cash Management	Corrective Action Taken
WI-08-31	45.129	Promotion of the Humanities— Federal/State Partnership	Matching	Corrective Action Taken

**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>Status of Finding</u>
WI-08-12 WI-07-10	84.007	Federal Supplemental Educational Opportunity Grants	Cash Management	Corrective Action Taken
WI-08-12 WI-07-10	84.033	Federal Work-Study Program	Cash Management	Corrective Action Taken
WI-08-12 WI-07-10	84.063	Federal Pell Grant Program	Cash Management	Corrective Action Taken



**University of Wisconsin-Milwaukee**

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Status of Finding</u>
WI-08-13	84.007	Federal Supplemental Educational Opportunity Grants	Cash Management	Materially Corrected
WI-08-13	84.003	Federal Work-Study Program	Cash Management	Materially Corrected
WI-08-13	84.063	Federal Pell Grant Program	Cash Management	Materially Corrected
WI-08-14	84.268	Federal Direct Student Loans	Enrollment Reporting	Corrective Action Taken

**University of Wisconsin-Green Bay**

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Status of Finding</u>
WI-08-16 WI-07-15	84.032	Federal Family Education Loans	Enrollment Reporting	Not Corrected, see page 48

**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-08-18	84.007	Federal Supplemental Educational Opportunity Grants	Cash Management	Partially Corrected, see page 52
WI-08-18	84.033	Federal Work-Study Program	Cash Management	Corrective Action Taken
WI-08-18	84.063	Federal Pell Grant Program	Cash Management	Partially Corrected, see page 52
WI-08-18	84.375	Academic Competitiveness Grant	Cash Management	Partially Corrected, see page 52
WI-08-18	84.376	National Science and Mathematics Access to Retain Talent Grants	Cash Management	Partially Corrected, see page 52

**University of Wisconsin-Parkside**

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Status of Finding</u>
WI-08-19	84.007	Federal Supplemental Educational Opportunity Grants	Satisfactory Academic Progress	Corrective Action Taken
WI-08-19	84.032	Federal Family Education Loans	Satisfactory Academic Progress	Corrective Action Taken
WI-08-19	84.038	Federal Perkins Loan Program – Federal Capital Contributions	Satisfactory Academic Progress	Corrective Action Taken
WI-08-19	84.063	Federal Pell Grant Program	Satisfactory Academic Progress	Corrective Action Taken

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## University of Wisconsin-River Falls

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Status of Finding</u>
WI-07-18		Student Financial Aid Cluster	Federal Reporting	Corrective Action Taken
WI-07-19	84.007	Federal Supplemental Educational Opportunity Grants	Reconciliation Procedures	Corrective Action Taken
WI-07-19	84.033	Federal Work-Study Program	Reconciliation Procedures	Not Corrected, see page 58
WI-07-19	84.038	Federal Perkins Loan Program—Federal Capital Contributions	Reconciliation Procedures	Corrective Action Taken
WI-07-20	84.033	Federal Work-Study Program	Internal Controls over Student Payroll	Partially Corrected, see page 59
WI-08-24 WI-07-21	84.032	Federal Family Education Loans	Enrollment Reporting	Not Corrected, see page 61

## 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-08-25 WI-07-24 WI-06-22	84.032	Federal Family Education Loans	Enrollment Reporting	Corrective Action Taken

## University of Wisconsin-Superior

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Status of Finding</u>
WI-08-28	84.268	Federal Direct Student Loans	Enrollment Reporting	Materially Corrected

## 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-08-34	84.010	Title I Grants to Local Educational Agencies	State Per Pupil Expenditure Reporting	Corrective Action Taken
WI-08-35 WI-07-27	84.334	Gaining Early Awareness and Readiness for Undergraduate Programs	Reporting and Monitoring of Match Expenditures	Materially Corrected

## U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

### Wisconsin Department of Health Services

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Status of Finding</u>
WI-08-2 WI-07-6 WI-06-6 WI-05-6 WI-04-5	93.778	Medical Assistance Program	Computer Data Matches	Partially Corrected, see page 25

**University of Wisconsin-Milwaukee**

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Status of Finding</u>
WI-08-15	93.658	Foster Care—Title IV-E	Administration of Foster Care Funds	Partially Corrected, see page 44

**Wisconsin Department of Children and Families**

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Status of Finding</u>
WI-08-10 WI-07-7 WI-06-10 WI-05-11 WI-04-12	93.558	Temporary Assistance for Needy Families	Computer Data Matches	Partially Corrected, see page 95
WI-08-11 WI-07-8 WI-06-11 WI-05-10	93.558	Temporary Assistance for Needy Families	TANF 60-month Limit	Partially Corrected, see page 98
WI-06-9	93.558	Temporary Assistance for Needy Families	Use of TANF Funds for the State Earned Income Tax Credit	Corrective action no longer warranted
WI-08-7	93.658	Foster Care—Title IV-E	Foster Care Provider Background Checks for Licensing	Correction Action Taken
WI-08-8	93.658	Foster Care—Title IV-E	Foster Care Eligibility Determinations	Corrective Action Taken
WI-08-9 WI-07-4 WI-06-3	93.658	Foster Care—Title IV-E	Federal Reporting and Claiming of Expenditures	Not Corrected, see page 92
WI-08-9 WI-07-4 WI-06-3	93.659	Adoption Assistance	Federal Reporting and Claiming of Expenditures	Not Corrected, see page 92
WI-05-2	93.659	Adoption Assistance	Adoption Assistance Eligibility	Corrective action no longer warranted

**NONCOMPLIANCE FINDINGS AFFECTING MULTIPLE PROGRAMS**

**Statewide Issues**

<u>Finding Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Status of Finding</u>
WI-08-1	Multiple Programs	Excess Balances in and Lapses from Internal Service Funds	Partially Corrected, see page 17

**Wisconsin Department of Health Services**

<u>Finding Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Status of Finding</u>
WI-08-3 WI-07-5 WI-06-5	Multiple Programs	Subrecipient Monitoring	Materially Corrected



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# State of Wisconsin Schedule of Expenditures of Federal Awards for the Year Ended June 30, 2009 ■

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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, 2009, the State of Wisconsin administered \$13.6 billion in federal financial assistance, consisting of \$12.2 billion in cash assistance and \$66.6 million in noncash assistance, as presented in the schedule, and \$1.3 billion in outstanding loan balances, as described in Note 2 to the schedule.

As summarized on page 122, 27 state agencies, including the University of Wisconsin System, administered federal awards during FY 2008-09. We selected 20 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 123 through 156;
- 2) the research and development (R&D) cluster, presented on pages 157 through 191; and
- 3) the student financial assistance (SFA) cluster, presented on pages 192 through 195.

As required by 74 Fed. Reg. 18463 (April 23, 2009), the Schedule of Expenditures of Federal Awards uses the prefix "ARRA-" preceding the program name to identify financial assistance received under the American Recovery and Reinvestment Act of 2009.

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**SUMMARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
BY WISCONSIN STATE AGENCY OR CAMPUS  
FOR THE YEAR ENDED JUNE 30, 2009**

STATE AGENCY OR CAMPUS	INDIVIDUAL PROGRAMS AND OTHER CLUSTERS	RESEARCH AND DEVELOPMENT CLUSTER	STUDENT FINANCIAL AID CLUSTER	TOTAL
1 Department of Health Services	\$ 5,061,723,078	\$ 0	\$ 0	\$ 5,061,723,078
2 Department of Workforce Development	2,428,574,572	0	0	2,428,574,572
3 Department of Public Instruction	1,345,807,105	0	0	1,345,807,105
4 Department of Transportation	881,525,249	0	0	881,525,249
5 Department of Children and Families	607,872,906	0	0	607,872,906
6 Department of Administration	187,318,433	0	0	187,318,433
7 Department of Natural Resources	110,688,984	0	0	110,688,984
8 Department of Military Affairs	86,977,380	0	0	86,977,380
9 Department of Commerce	47,137,118	0	0	47,137,118
10 Wisconsin Technical College System Board	31,514,787	0	0	31,514,787
11 Department of Veterans Affairs	25,241,959	0	0	25,241,959
12 Department of Agriculture, Trade and Consumer Protection	14,833,017	0	0	14,833,017
13 Department of Justice	13,560,021	0	0	13,560,021
14 Department of Corrections	3,970,692	0	0	3,970,692
15 Government Accountability Board	3,828,195	0	0	3,828,195
16 Higher Educational Aids Board	1,433,624	0	0	1,433,624
17 Board for People with Developmental Disabilities	883,351	0	0	883,351
18 Wisconsin Historical Society	833,756	0	0	833,756
19 Child Abuse and Neglect Prevention Board	769,229	0	0	769,229
20 Wisconsin Arts Board	697,856	0	0	697,856
21 Public Service Commission	343,329	0	0	343,329
22 Educational Communications Board	45,517	0	0	45,517
23 Board of Commissioners of Public Lands	40,295	0	0	40,295
24 Board on Aging and Long-Term Care	0	0	0	0
25 Department of Revenue	0	0	0	0
26 Department of Tourism	0	0	0	0
Total State Agencies	<u>10,855,620,453</u>	<u>0</u>	<u>0</u>	<u>10,855,620,453</u>
UW-Madison	38,764,645	513,372,618	176,405,779	728,543,042
UW-Milwaukee	10,280,639	22,219,774	156,828,458	189,328,871
UW-Eau Claire	2,481,979	959,102	45,654,141	49,095,222
UW-Green Bay	928,211	1,017,380	28,036,491	29,982,082
UW-La Crosse	1,705,275	1,552,085	45,152,366	48,409,726
UW-Oshkosh	7,463,372	557,278	56,460,478	64,481,128
UW-Parkside	1,853,505	177,067	25,432,252	27,462,824
UW-Platteville	963,561	19,517	34,236,855	35,219,933
UW-River Falls	2,143,913	84,482	30,977,130	33,205,525
UW-Stevens Point	3,573,467	1,327,372	45,268,280	50,169,119
UW-Stout	3,764,588	87,820	47,768,792	51,621,200
UW-Superior	876,718	3,310,644	16,661,194	20,848,556
UW-Whitewater	1,895,598	312,512	54,375,097	56,583,207
UW Colleges	1,377,375	84,888	35,370,433	36,832,696
UW-Extension	11,689,987	0	0	11,689,987
UW System Administration	967,493	0	0	967,493
Wisconsin Humanities Council	504,715	0	0	504,715
Total UW System	<u>91,235,041</u>	<u>545,082,539</u>	<u>798,627,746</u>	<u>1,434,945,326</u>
<b>TOTAL STATE OF WISCONSIN</b>	<b><u>\$ 10,946,855,494</u></b>	<b><u>\$ 545,082,539</u></b>	<b><u>\$ 798,627,746</u></b>	<b><u>\$ 12,290,565,779</u></b> <sup>1</sup>

<sup>1</sup> In addition to this amount of cash expenditures and noncash assistance during FY 2008-09, the State administered \$1.3 billion in outstanding loan balances as of June 30, 2009.

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2009

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
<b>U.S. OFFICE OF NATIONAL DRUG CONTROL POLICY:</b>					
Other Federal Financial Assistance:					
N/A	07.XIPMLP	High Intensity Drug Trafficking Area	DOJ	\$ 289,990	\$ 0
TOTAL U.S. OFFICE OF NATIONAL DRUG CONTROL POLICY				289,990	0
<b>U.S. DEPARTMENT OF AGRICULTURE:</b>					
10.025		Plant and Animal Disease, Pest Control, and Animal Care	DNR	771,686	0
10.025		Plant and Animal Disease, Pest Control, and Animal Care	DATCP	5,698,559	0
Total Federal Program 10.025				6,470,245	0
10.156		Federal-State Marketing Improvement Program	DATCP	713,751	505,793
10.162		Inspection Grading and Standardization	DATCP	29,276	0
10.163		Market Protection and Promotion	DATCP	762,690	0
10.169		Specialty Crop Block Grant Program	DATCP	121,036	75,285
10.170		Specialty Crop Block Grant Program - Farm Bill	DATCP	16	0
10.200		Grants for Agricultural Research, Special Research Grants	UW-Stevens Point	207,694	11,639
10.217		Higher Education Challenge Grants	UW-Madison	17,606	0
10.217		Higher Education Challenge Grants (from UW-Madison)	UW-Green Bay	94	0
10.217		Higher Education Challenge Grants (from UW-River Falls)	UW-Platteville	493	0
10.217		Higher Education Challenge Grants	UW-River Falls	186,494	67,804
10.217		Higher Education Challenge Grants	UW-Stevens Point	1,859	0
10.217		Higher Education Challenge Grants (from UW-Madison)	UW-Stout	3,529	0
Total Federal Program 10.217				210,075	67,804
10.220	10.2006-38413- 16607	Higher Education Multicultural Scholars Program	UW-River Falls	6,750	0
10.303		Integrated Programs	UW-Extension	644,467	263,013
10.304		Homeland Security-Agricultural	UW-Madison	301,137	0
10.305		International Science and Education Grants	UW-Madison	37,194	0
10.435		State Mediation Grants	DATCP	263,069	0
10.455		Community Outreach and Assistance Partnership Program	DATCP	151,926	0
10.457	10.07-IE-0831- 0089-E	Commodity Partnerships for Risk Management Education	UW-River Falls	55,785	12,883
10.459		Commodity Partnerships for Small Agriculture Risk Management Education Sessions	UW-Madison	8,979	0
10.459		Commodity Partnerships for Small Agriculture Risk Management Education Sessions	UW-River Falls	8,760	0
Total Federal Program 10.459				17,739	0
10.475		Cooperative Agreements with States for Intrastate Meat and Poultry Inspection	DATCP	4,119,359	0
10.500		Cooperative Extension Service	UW-Madison	10,074	0
10.500		Cooperative Extension Service (from UW-Extension)	UW-Madison	1,329,502	0
10.500		Cooperative Extension Service	UW-Platteville	105,720	0
10.500		Cooperative Extension Service (from UW-Extension)	UW-Platteville	7,948	0
10.500		Cooperative Extension Service (from UW-Extension)	UW-River Falls	993	0
10.500		Cooperative Extension Service (from UW-Extension)	UW-Stevens Point	51,968	0
10.500		Cooperative Extension Service	UW-Stout	119,810	0
10.500		Cooperative Extension Service (from UW-Extension)	UW-Stout	199,844	10,000
10.500		Cooperative Extension Service	UW-Extension	9,064,288	619,997
Total Federal Program 10.500				10,890,147	629,997

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2009

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
10.550		Food Donation (Note 6)	DPI	0	0
SNAP Cluster:					
10.551		Supplemental Nutrition Assistance Program (Notes 5, 20)	DHS	589,775,650	0
10.561		State Administrative Matching Grants for Supplemental Nutrition Assistance Program	DHS	46,138,095	33,051,722
10.561	10.Jul-42;09-44;09-45	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (from UW-Extension)	UW-Madison	94,060	0
Total SNAP Cluster				636,007,805	33,051,722
Child Nutrition Cluster:					
10.553		School Breakfast Program (SBP)	DPI	28,604,747	28,604,747
10.555		National School Lunch Program (NSLP) (Notes 2, 6)	DPI	143,944,084	143,944,084
10.556		Special Milk Program for Children (SMP)	DPI	1,156,420	1,156,420
10.559		Summer Food Service Program for Children (SFSP) (Notes 2, 6)	DPI	4,732,032	4,600,726
Total Child Nutrition Cluster				178,437,283	178,305,977
10.557		Special Supplemental Nutrition Program for Women, Infants, and Children (Note 7)	DHS	82,976,068	19,716,686
10.558		Child and Adult Care Food Program	DPI	42,159,626	41,654,298
10.560		State Administrative Expenses for Child Nutrition	DPI	2,670,112	0
10.565		Commodity Supplemental Food Program	DHS	332,291	311,137
Emergency Food Assistance Cluster:					
10.568		Emergency Food Assistance Program (Administrative Costs)	DHS	1,159,430	1,111,101
10.569		Emergency Food Assistance Program (Food Commodities) (Notes 2, 6)	DHS	8,423,471	0
Total Emergency Food Assistance Cluster				9,582,901	1,111,101
10.572		WIC Farmers' Market Nutrition Program (FMNP)	DHS	645,212	49,970
10.574		Team Nutrition Grants	DPI	130,265	4,913
10.576		Senior Farmers Market Nutrition Program	DHS	246,064	0
10.579		Child Nutrition Discretionary Grants Limited Availability	DPI	180,760	0
10.582		Fresh Fruit and Vegetable Program (Notes 2, 6)	DPI	1,303,291	1,265,238
10.652		Forestry Research	DNR	160,604	0
10.664		Cooperative Forestry Assistance	DATCP	812,793	0
10.664		Cooperative Forestry Assistance	DNR	4,315,678	523,046
Total Federal Program 10.664				5,128,471	523,046
Schools and Roads Cluster:					
10.665		Schools and Roads-Grants to States	DNR	3,082,791	3,082,791
Total Schools and Roads Cluster				3,082,791	3,082,791
10.675		Urban and Community Forest Program	DNR	208,128	0
10.676		Forest Legacy Program	DNR	14,645	0
10.677		Forest Land Enhancement Program	DNR	204,546	0
10.678		Forest Stewardship Program	DNR	97,983	0
10.680		Forest Health Protection	DNR	384,645	0
10.769		Rural Business Enterprise Grants	UW-Stout	18,179	0
10.901		Resource Conservation and Development	DATCP	612,348	542,194
10.902		Soil and Water Conservation	UW-Stevens Point	364,605	0
10.902		Soil and Water Conservation	UW-Extension	249,383	0
Total Federal Program 10.902				613,988	0



STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2009

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
10.912		Environmental Quality Incentives Program	DATCP	196,534	129,964
10.914		Wildlife Habitat Incentive Program	DNR	62,808	0
10.950		Agricultural Statistics Reports	DATCP	93,891	0
10.960		Technical Agricultural Assistance	UW-Madison	100,912	0
10.960		Technical Agricultural Assistance	UW-Extension	53,516	0
Total Federal Program 10.960				154,428	0
Other Federal Financial Assistance:					
N/A	10.AG56A2P070026	Eagle/Osprey Surveys	DNR	2,492	0
N/A	10.20070051000	Lower Chippewa River Restoration	DNR	64,500	0
N/A	10.AG56A2P070027	Wolf Monitoring	DNR	8,000	0
N/A	10.Loan #05	Green Affordable Housing	UW-Madison	68,867	0
N/A	10.08-CS-11091304-064	School Yard Habitats Across Wisconsin-Sowing The Seeds of Environmental Literacy and Stewardship	UW-Madison	3,500	0
N/A	10.Fund 199	Veterinary Diagnostic Lab	UW-Madison	282,316	0
N/A	10.09-CS-11091318-013	Challenge NGLVC Sustainability Project	UW-Extension	27,230	0
N/A	10.07-CS-11091318-014	Challenge NGLVC Sustainability Project	UW-Extension	9,449	0
N/A	10.65-5F48-8-076	Managed Grazing Practice Stand	UW-Extension	31,479	0
Subtotal Direct Programs				991,205,856	281,315,451
Subgrants:					
10.200	10.Q4089042112	Grants for Agricultural Research, Special Research Grants (from University of Minnesota)	UW-Madison	5,892	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	11,430	0
10.206	10.Q6286224301	Grants for Agricultural Research-Competitive Research Grants (from University of Minnesota)	UW-Madison	32,923	0
10.206	10.G-1595-2	Grants for Agricultural Research-Competitive Research Grants (from Colorado State University)	UW-Extension	148,183	0
10.217	10.2005-04383-02	Higher Education Challenge Grants (from University of Illinois-Urbana-Champaign)	UW-Madison	17,430	0
10.226	10.2007-38414-18067	Secondary and Two-Year Postsecondary Agriculture Education Challenge Grants (from Chippewa Valley Technical College)	UW-River Falls	7,225	0
10.226	10.2008-38414-18964	Secondary and Two-Year Postsecondary Agriculture Education Challenge Grants (from Fox Valley Technical College)	UW-River Falls	10,794	0
10.303	10.022105/0541	Integrated Programs (from University of Rhode Island)	UW-Extension	61,057	0
10.303	10.591-0758-01	Integrated Programs (from Purdue University)	UW-Extension	14,869	0
10.352		Value-Added Producer Grants (from Iowa State University)	UW-Extension	48,253	0
10.500	10.BDK273	Cooperative Extension Service (from University of Idaho)	UW-Madison	(15,303)	0
10.500	10.Q4089052201	Cooperative Extension Service (from University of Minnesota)	UW-Madison	8,374	1,939
10.500	10.25-6324-0081-023/008	Cooperative Extension Service (from University of Nebraska)	UW-Madison	43,646	0
10.500		Cooperative Extension Service (from University of Nebraska)	UW-River Falls	8,462	0
10.500		Cooperative Extension Service (from Kansas State	UW-Extension	145,347	0
10.500	10.2005-45201-03332 Amendment 2	Cooperative Extension Service (from National 4-H Council)	UW-Extension	22,680	0
N/A	10.93194	National Web-Based Learning Center for Private Forest and Range Land Owners (from University of Tennessee)	UW-Madison	(2)	0
N/A	10.2008-45201-04715	EYSC7 (from National 4-H Council)	UW-Extension	4,415	0
Subtotal Subgrants				575,675	1,939
TOTAL U.S. DEPARTMENT OF AGRICULTURE				991,781,531	281,317,390

The accompanying notes are an integral part of this schedule.

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2009

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
<b>U.S. DEPARTMENT OF COMMERCE:</b>					
11.303		Economic Development-Technical Assistance	UW-Stout	190,758	0
		Public Works and Economic Development Cluster:			
11.307		Economic Adjustment Assistance	Commerce	135,907	0
		Total Public Works and Economic Development Cluster		135,907	0
11.400		Geodetic Surveys and Services	DOT	921,577	0
11.407		Interjurisdictional Fisheries Act of 1986	DNR	3,993	0
11.419		Coastal Zone Management Administration Awards	DOA	2,158,651	1,735,474
11.419		Coastal Zone Management Administration Awards	UW-Parkside	19,207	0
		Total Federal Program 11.419		2,177,858	1,735,474
11.420		Coastal Zone Management Estuarine Research Reserves	DOA	31,705	31,705
11.550		Public Telecommunications Facilities Planning and Construction	ECB	45,517	0
11.555		Public Safety Interoperable Communications Grant Program	DOA	112,382	0
11.611		Manufacturing Extension Partnership	UW-Stout	617,907	7,478
		Other Federal Financial Assistance:			
N/A	11.E029514	WI 2008 P2 Pollution (from UW-Madison)	UW-Extension	14,434	0
		Subtotal Direct Programs		4,252,038	1,774,657
		Subgrants:			
11.611		Manufacturing Extension Partnership (from Wisconsin Center for Manufacturing and Productivity, Inc.)	UW-Stout	86,268	4,357
		Subtotal Subgrants		86,268	4,357
		TOTAL U.S. DEPARTMENT OF COMMERCE		4,338,306	1,779,014
<b>U.S. DEPARTMENT OF DEFENSE:</b>					
12.106		Flood Control Projects	Public Lands	40,295	40,295
12.113		State Memorandum of Agreement Program for the Reimbursement of Technical Services	DNR	151,907	0
12.400		Military Construction, National Guard	DMA	1,308,331	0
12.401		National Guard Military Operations and Maintenance (O&M) Projects	DMA	34,282,566	0
12.401		ARRA-National Guard Military Operations and Maintenance (O&M) Projects	DMA	93,602	0
12.401		National Guard Military Operations and Maintenance (O&M) Projects	DVA	139,780	0
		Total Federal Program 12.401		34,515,948	0
12.404		National Guard Civilian Youth Opportunities	DMA	2,310,870	0
12.420	12.W81XWH-06-1-07	Military Medical Research and Development	UW-Madison	36,900	0
		Other Federal Financial Assistance:			
N/A	12.W911SA-06-P-0228	Fort McCoy Curation & Burmeister Drudge Site Waubesh	UW-La Crosse	6,334	0
N/A	12.U203G050091	Augmented Reality Simulation Games	UW System Admin	472,696	211,049
		Subtotal Direct Programs		38,843,281	251,344

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2009

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
Subgrants:					
12.002		Procurement Technical Assistance for Business Firms (from Wisconsin Procurement Institute)	UW-Stout	(7,666)	0
N/A	12.0006107-3000006107	African Language Flagship (from Howard University)	UW-Madison	53,587	0
N/A	12.W911NF 04-1-0001	Junior Science Humanities Symposium (JSHS) (from Academy of Applied Science)	UW-La Crosse	9,223	0
N/A	12.N61339-02-2-0004	Cooperative Agreement Advanced Distributed Learning Initiative (from Joint Advanced Distributed Learning Co-Laboratory)	UW System Admin	54,442	0
N/A	12.20050701	Federation of American Scientists (from Joint Advanced Distributed Learning Co-Laboratory)	UW System Admin	55,567	0
N/A	12.W900KK-2-0002	Trafficking in Persons (TIP) (from Joint Advanced Distributed Learning Co-Laboratory)	UW System Admin	151,899	0
				317,052	0
TOTAL U.S. DEPARTMENT OF DEFENSE				39,160,333	251,344
<b>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT:</b>					
14.171		Manufactured Home Construction and Safety Standards	Commerce	60,274	0
CDBG-State-Administered Small Cities Program Cluster:					
14.228		Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii (Note 8)	Commerce	28,187,368	26,980,620
14.228		Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii (from UW-Extension)	UW-Madison	40,291	0
Total CDBG-State-Administered Small Cities Program				28,227,659	26,980,620
14.231		Emergency Shelter Grants Program	Commerce	2,223,170	2,166,256
14.235		Supportive Housing Program	Commerce	1,171,926	778,262
14.239		Home Investment Partnerships Program	Commerce	13,234,561	12,628,906
14.241		Housing Opportunities for Persons with AIDS	Commerce	396,398	390,345
14.900		Lead-Based Paint Hazard Control in Privately-Owned	DOA	(12,814)	(12,814)
Lead Hazard Control Cluster:					
14.908		ARRA-Healthy Homes Demonstration Grants (Recovery Act Funded)	DHS	2	0
Total Lead Hazard Control Cluster				2	0
Other Federal Financial Assistance:					
N/A	14.CDWS-WI-05-	Community Development Work-Study Program	UW-Milwaukee	404	0
				45,301,580	42,931,575
Subgrants:					
14.218	14.AGR dtd 1/2/02	Community Development Block Grants/Entitlement Grants (from Waukesha County)	UW-Extension	100,812	0
14.252		Section 4 Capacity Building for Community Development and Affordable Housing (from Enterprise Community)	UW-Madison	25,000	0
				125,812	0
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				45,427,392	42,931,575
<b>U.S. DEPARTMENT OF THE INTERIOR:</b>					
15.224		Cultural Resource Management	UW-La Crosse	1,995	0
15.226		Payments in Lieu of Taxes	DNR	1,238,716	1,238,716
Fish and Wildlife Cluster:					
15.605		Sport Fish Restoration Program	DNR	14,552,649	482,877
15.611		Wildlife Restoration	DNR	9,069,666	0
Total Fish and Wildlife Cluster				23,622,315	482,877

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2009

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
15.608		Fish and Wildlife Management Assistance	DNR	109,265	0
15.614		Coastal Wetlands Planning, Protection and Restoration Act	DNR	854,652	0
15.615		Cooperative Endangered Species Conservation Fund	DNR	405,851	0
15.616		Clean Vessel Act	DNR	97,691	44,352
15.623		North American Wetlands Conservation Fund	DNR	1,524,380	0
15.630		Coastal Program	DNR	11,948	0
15.633		Landowner Incentive Program	DNR	185,923	0
15.634		State Wildlife Grants	DNR	828,828	0
15.635		Neotropical Migratory Bird Conservation	DNR	26,730	0
15.637		Migratory Bird Joint Ventures	DNR	42,498	0
15.647		Migratory Bird Conservation	DNR	51,200	0
15.655		Migratory Bird Monitoring, Assessment and Conservation	DNR	6,376	0
15.808		U.S. Geological Survey-Research and Data Collection	DNR	27,924	0
15.808		U.S. Geological Survey-Research and Data Collection	UW-Madison	132,904	0
		Total Federal Program 15.808		160,828	0
15.811		Gap Analysis Program	DNR	4,179	0
15.904		Historic Preservation Fund Grants-In-Aid	WHS	767,344	0
15.916		Outdoor Recreation-Acquisition, Development and Planning	DNR	3,160,294	315,424
15.978		Upper Mississippi River System Long Term Resource Monitoring Program	DNR	633,214	0
		Other Federal Financial Assistance:			
N/A	15.08AGF50050013	Bureau Of Indian Affairs Ready Reserve	DNR	161,675	0
N/A	15.30181-5-J164	Dune Thistle/Lake Iris	DNR	810	0
N/A	15.H2105060028	Evaluate Mercury Exposure in Bald Eagles-Apostle Islands	DNR	59,638	0
N/A	15.H6280020001	Ice Age Scientific Reserve	DNR	761,000	0
N/A	15.30182-3-J24	Population Monitoring Upper Mississippi	DNR	6,475	0
N/A	15.30181-5-J32	Recovery Activities Threatened & Endangered Species	DNR	8,768	0
N/A	15.PAA 05 7046	"Holding onto the Green Zone" Toolkit Development: Publication and Distribution Activities	UW-Madison	5,667	0
N/A	15.98210-6-J012	Cooperative Agreement to Enhance EE Programs	UW-Stevens Point	80,407	0
N/A	15.973108G061	Study of Environmental Education	UW-Stevens Point	19,924	0
		Subtotal Direct Programs		34,838,591	2,081,369
		Subgrants:			
15.810	15.08HQAG0019, G09AC00167	National Cooperative Geologic Mapping Program (from US Geological Survey)	UW-Extension	85,412	0
15.814	15.08HQGR0128	National Geological and Geophysical Data Preservation Program (from US Geological Society)	UW-Extension	15,876	0
		Subtotal Subgrants		101,288	0
		TOTAL U.S. DEPARTMENT OF THE INTERIOR		34,939,879	2,081,369
<b>U.S. DEPARTMENT OF JUSTICE:</b>					
16.000		State Forfeiture Sharing	DOT	88,330	0
16.000		State Forfeiture Sharing	DOJ	1,022,916	164
		Total Federal Program 16.000		1,111,246	164
16.202		Prisoner Reentry Initiative Demonstration (Offender Reentry)	DOC	147,169	0
16.523		Juvenile Accountability Block Grants	DOA	937,468	858,987
16.525		Grants to Reduce Domestic Violence, Dating Violence, Sexual Assault, and Stalking on Campus	UW-Madison	16,300	0

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2009

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
16.525		Grants to Reduce Domestic Violence, Dating Violence, Sexual Assault, and Stalking on Campus	UW-La Crosse	128,603	0
16.525		Grants to Reduce Domestic Violence, Dating Violence, Sexual Assault, and Stalking on Campus	UW-Stout	73,127	0
		Total Federal Program 16.525		218,030	0
16.527		Supervised Visitation, Safe Havens for Children	CANPB	17,655	0
16.540		Juvenile Justice and Delinquency Prevention-Allocation to States	DOA	1,373,888	951,625
16.543		Missing Children's Assistance	DOJ	376,424	43,627
16.548		Title V-Delinquency Prevention Program	DOA	94,289	92,514
16.550		State Justice Statistics Program for Statistical Analysis Centers	DOA	57,439	0
16.554		National Criminal History Improvement Program	DOA	393,781	359,954
16.560		National Institute of Justice Research, Evaluation, and Development Project Grants	DOJ	416,708	24,877
16.575		Crime Victim Assistance	DOJ	7,252,393	7,025,955
16.576		Crime Victim Compensation	DOJ	1,008,229	0
16.580		Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program	DOA	268,520	0
16.580		Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program	DOC	213,735	0
16.580		Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program	DOJ	84,393	1,888
		Total Federal Program 16.580		566,648	1,888
16.582		Crime Victim Assistance/Discretionary Grants	DOJ	4,994	0
16.588		Violence Against Women Formula Grants	DOA	2,245,171	1,910,093
16.589		Rural Domestic Violence, Dating Violence, Sexual Assault, and Stalking Grant Program	DOA	681,021	630,860
16.590		Grants to Encourage Arrest Policies and Enforcement of Protection Orders	DOA	461,769	223,572
16.593		Residential Substance Abuse Treatment for State Prisoners	DOA	147,414	144,002
16.606		State Criminal Alien Assistance Program	DOC	1,920,461	0
16.607		Bulletproof Vest Partnership Program	DOJ	4,088	0
16.607		Bulletproof Vest Partnership Program	DOT	50,181	34,572
16.607		Bulletproof Vest Partnership Program	UW-Stout	(1)	0
		Total Federal Program 16.607		54,268	34,572
16.609		Community Prosecution and Project Safe Neighborhoods	DOA	318,469	297,755
16.609		Community Prosecution and Project Safe Neighborhoods	DOJ	14,115	0
		Total Federal Program 16.609		332,584	297,755
16.710		Public Safety Partnership and Community Policing Grants	DOA	2,285	0
16.710		Public Safety Partnership and Community Policing Grants	DOJ	375,786	38,535
		Total Federal Program 16.710		378,071	38,535
16.727		Enforcing Underage Drinking Laws Program	DOT	380,552	363,278
16.735		Protecting Inmates and Safeguarding Communities Discretionary Grant Program	DOC	311,551	0
16.738		Edward Byrne Memorial Justice Assistance Grant Program	DOA	3,517,110	2,704,811
16.740		Statewide Automated Victim Information Notification (SAVIN) Program	DOC	564,736	0

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2009

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
16.744		Anti-Gang Initiative	DOA	1,422,010	1,325,228
16.744		Anti-Gang Initiative	DOJ	100,136	0
		Total Federal Program 16.744		1,522,146	1,325,228
16.750		Support for Adam Walsh Act Implementation Grant Program	DOC	137,150	0
16.750		Support for Adam Walsh Act Implementation Grant Program	DOA	10	0
		Total Federal Program 16.750		137,160	0
Other Federal Financial Assistance:					
N/A	16.2004-105; 2003-99	Domestic Cannabis Eradication/Suppression Program	DOJ	236,471	61,603
N/A	16.GL-WIE-0109	Drug Enforcement Administration-State and Local Task Force Agreement	DOJ	21,262	0
N/A	16.GL-WIE-051	Organized Crime Drug Enforcement Task Force	DOJ	36,108	0
N/A	16.2004 UMWX0077	COPS Universal Hiring Program	UW-Madison	(47)	0
N/A	16.17PMLP555Z	High Intensity Drug Trafficking Area (HIDTA) UWM Collaborator	UW-Milwaukee	990,020	0
		Subtotal Direct Programs		27,914,189	17,093,900
Subgrants:					
16.560		National Institute of Justice Research, Evaluation, and Developmental Project Grants (from Ames Laboratory)	DOJ	224	0
16.590		Grants to Encourage Arrest Policies and Enforcement of Protection Orders (from Milwaukee County)	DOC	77,748	0
N/A	16.J41003C-0029	Oxford Prison Educational Program (from Federal Correctional Institute)	UW Colleges	84,114	0
		Subtotal Subgrants		162,086	0
		TOTAL U.S. DEPARTMENT OF JUSTICE		28,076,275	17,093,900
<b>U.S. DEPARTMENT OF LABOR:</b>					
17.002		Labor Force Statistics	DWD	1,621,823	0
17.005		Compensation and Working Conditions	UW-Madison	114,417	0
Employment Services Cluster:					
17.207		Employment Service/Wagner-Peyser Funded Activities (Note 2)	DWD	12,474,975	0
17.207		ARRA-Employment Service/Wagner-Peyser Funded Activities (Note 2)	DWD	374,097	0
17.801		Disabled Veterans' Outreach Program (DVOP) (Note 2)	DWD	1,373,961	0
17.804		Local Veterans' Employment Representative Program (LVER) (Note 2)	DWD	1,451,536	0
		Total Employment Services Cluster		15,674,569	0
17.225		Unemployment Insurance (Notes 2, 9)	DWD	1,715,367,927	0
17.225		ARRA-Unemployment Insurance (Notes 2, 9)	DWD	572,070,015	0
		Total Federal Program 17.225		2,287,437,942	0
17.235		Senior Community Service Employment Program	DHS	2,680,424	2,525,453
17.245		Trade Adjustment Assistance (Note 2)	DWD	14,807,588	0
WIA Cluster:					
17.258		WIA Adult Program	DWD	9,227,005	7,669,936
17.258		ARRA-WIA Adult Program	DWD	192,147	181,963
17.259		WIA Youth Activities	DWD	10,639,434	12,577,714
17.259		ARRA-WIA Youth Activities	DWD	836,684	878,099
17.259		WIA Youth Activities	UW-Oshkosh	281,281	0

STATE OF WISCONSIN  
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>					
17.260		WIA Dislocated Workers	DWD	25,520,799	20,724,755
17.260		ARRA-WIA Dislocated Workers	DWD	270,737	239,505
		Total WIA Cluster		46,968,087	42,271,972
17.261		WIA Pilots, Demonstrations, and Research Projects	UW-Milwaukee	7,590	0
17.261		WIA Pilots, Demonstrations, and Research Projects	UW-Stout	12,508	0
		Total Federal Program 17.261		20,098	0
17.266		Work Incentives Grants	DWD	1,049,196	855,874
17.267		Incentive Grants-WIA Section 503	DWD	117,988	114,764
17.268		H-1B Job Training Grants	DWD	1,885,284	1,793,361
17.271		Work Opportunity Tax Credit (WOTC)	DWD	358,699	0
17.273		Temporary Labor Certification for Foreign Workers	DWD	102,436	0
17.504	17.E9F7-0955;CS16699CS8;CS17729CS9	Consultation Agreements	UW-Madison	2,782,621	0
17.505		OSHA Data Initiative	UW-Madison	54,155	0
17.600		Mine Health and Safety Grants	Commerce	204,318	0
		Subtotal Direct Programs		2,375,879,645	47,561,424
		Subgrants:			
17.258	17.V09-WIA-U0040	WIA Adult Program (from Milwaukee Area Workforce)	UW-Milwaukee	21,152	0
17.261	17.HG-14776-05-60	WIA Pilots, Demonstrations, and Research Projects (from Wisconsin Center for Nursing)	UW-Eau Claire	12,383	0
17.268	17.WIRED-EXP-09-RI-20;TI-09-PPCOMPSTUDY101	H-1B Job Training Grants (from Waukesha Ozaukee Washington Workforce Development)	UW-Milwaukee	60,288	0
		Subtotal Subgrants		93,823	0
		TOTAL U.S. DEPARTMENT OF LABOR		2,375,973,468	47,561,424
<b>U.S. DEPARTMENT OF STATE:</b>					
		Other Federal Financial Assistance:			
N/A	19.S-ECAAS-04-GR-218(CS)	Educational Partnerships Program Nutrition, Education and Policy: Partnership with Makerere University	UW-Madison	33,438	0
N/A	19.S-ECAPY-08-GR-74(KF)	National Security Language Initiative	UW-Green Bay	128,771	0
		Subtotal Direct Programs		162,209	0
		Subgrants:			
19.401	19.20040601	Academic Exchange Programs-Scholars (from Council for International Exchange of Scholars)	UW-Parkside	294	0
19.500	19.S-NEAPI-08-CA-269	Middle East Partnership Initiative (MEPI) (from Roger Williams University)	UW-Milwaukee	44,360	0
N/A	19.ECAPY-08-GR-196(MA)	National Security Language Initiative (from American Councils for International Education)	UW-Green Bay	63,695	0
N/A	19.AGRs dtd 6/1/07; 6/18/08	Global Undergraduate Exchange Program (from International Exchange Board)	UW Colleges	9,898	0
		Subtotal Subgrants		118,247	0
		TOTAL U.S. DEPARTMENT OF STATE		280,456	0
<b>U.S. DEPARTMENT OF TRANSPORTATION:</b>					
20.106		Airport Improvement Program (Note 2)	DOT	52,487,536	5,376,766
20.106		ARRA-Airport Improvement Program (Note 2)	DOT	496,971	0
		Total Federal Program 20.106		52,984,507	5,376,766

STATE OF WISCONSIN  
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FOR THE YEAR ENDED JUNE 30, 2009

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
Highway Planning and Construction Cluster:					
20.205		Highway Planning and Construction (Notes 2, 10, 11)	DOT	772,834,081	7,196,976
20.205		ARRA-Highway Planning and Construction (Notes 2, 10, 11)	DOT	10,267,777	0
20.219		Recreational Trails Program (Note 2)	DOT	116	0
20.219		Recreational Trails Program (Note 2)	DNR	1,003,837	602,034
Total Highway Planning and Construction Cluster				784,105,811	7,799,010
20.218		National Motor Carrier Safety	DOT	4,478,184	0
20.232		Commercial Driver License State Programs	DOT	1,037,135	369,041
20.312		High Speed Ground Transportation-Next Generation High Speed Rail Program	DOT	170,966	0
Federal Transit Cluster:					
20.500		Federal Transit-Capital Investment Grants	DOT	12,212,926	11,275,896
20.507		Federal Transit-Formula Grants	DOT	1,467,212	1,020,701
Total Federal Transit Cluster				13,680,138	12,296,597
20.509		Formula Grants for Other Than Urbanized Areas	DOT	8,610,442	8,201,775
Transit Services Programs Cluster:					
20.513		Capital Assistance Program for Elderly Persons and Persons with Disabilities	DOT	1,573,721	535
20.516		Job Access-Reverse Commute	DOT	2,796,577	1,084,437
Total Transit Services Programs Cluster				4,370,298	1,084,972
20.514		Public Transportation Research	DOT	1,637,862	1,631,527
20.515		State Planning and Research	DOT	139,557	0
Highway Safety Cluster:					
20.600		State and Community Highway Safety	DOJ	3,497	0
20.600		State and Community Highway Safety	DOT	3,480,941	1,533,951
20.601		Alcohol Impaired Driving Countermeasures Incentive Grants I	DOJ	20,358	0
20.601		Alcohol Impaired Driving Countermeasures Incentive Grants I	DOT	3,558,735	2,680,970
20.601	20.0938-41-29	Alcohol Impaired Driving Countermeasures Incentive Grants I (from UW-System)	UW-Eau Claire	8,658	0
20.601		Alcohol Impaired Driving Countermeasures Incentive Grants I (from UW System Admin)	UW-Oshkosh	2,807	0
20.601		Alcohol Impaired Driving Countermeasures Incentive Grants I (from UW System Admin)	UW-Platteville	5,765	0
20.601		Alcohol Impaired Driving Countermeasures Incentive Grants I	UW-River Falls	9,318	0
20.601		Alcohol Impaired Driving Countermeasures Incentive Grants I (from UW System Admin)	UW-Stout	8,872	0
20.601		Alcohol Impaired Driving Countermeasures Incentive Grants I (from UW System Admin)	UW-Whitewater	2,718	0
20.601		Alcohol Impaired Driving Countermeasures Incentive Grants I (from UW System Admin)	UW Colleges	5,161	0
20.602		Occupant Protection	DOT	1,888,530	683,502
20.605		Safety Incentives to Prevent Operation of Motor Vehicles by Intoxicated Persons	DOJ	4,599	0
20.610		State Traffic Safety Information System Improvement Grants	DOT	527,584	475,914
20.612		Incentive Grant Program to Increase Motorcyclist Safety	DOT	161,550	0
20.613		Child Safety and Child Booster Seats Incentive Grants	DOT	256,206	78,632
Total Highway Safety Cluster				9,945,299	5,452,969
20.700		Pipeline Safety	PSC	343,329	0
20.703		Interagency Hazardous Materials Public Sector Training and Planning Grants	DMA	344,043	249,593



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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>					
Other Federal Financial Assistance:					
N/A	20.DDEGRD-07-X-00454	Dwight David Eisenhower Transportation Program	UW-Madison	2,952	0
N/A	20.Agreement dated 10/1/08	Consortium, MRUTC (from UW-Madison)	UW-Superior	34,756	0
TOTAL U.S. DEPARTMENT OF TRANSPORTATION				881,885,279	42,462,250
<b>U.S. DEPARTMENT OF THE TREASURY:</b>					
21.008		Low-Income Taxpayer Clinics	UW-Milwaukee	80,576	0
21.008		Low-Income Taxpayer Clinics	UW-Whitewater	52,391	0
TOTAL U.S. DEPARTMENT OF THE TREASURY				132,967	0
<b>U.S. EQUAL EMPLOYMENT OPPORTUNITY COMMISSION:</b>					
30.002		Employment Discrimination-State and Local Fair Employment Practices Agency Contracts	DWD	615,085	0
TOTAL U.S. EQUAL EMPLOYMENT OPPORTUNITY COMMISSION				615,085	0
<b>U.S. GENERAL SERVICES ADMINISTRATION:</b>					
39.003		Donation of Federal Surplus Personal Property (Note 12)	DOA	0	0
39.011		Election Reform Payments	GAB	387,303	0
TOTAL U.S. GENERAL SERVICES ADMINISTRATION				387,303	0
<b>U.S. LIBRARY OF CONGRESS:</b>					
Subgrants:					
N/A	42.Dtd 3/27/09	Library of Congress-Library Services (from Illinois State University)	UW-La Crosse	12,144	0
TOTAL U.S. LIBRARY OF CONGRESS				12,144	0
<b>NATIONAL AERONAUTICS AND SPACE ADMINISTRATION:</b>					
43.001		Aerospace Education Services Program	UW-Madison	15,594	0
N/A	43.NNG05-GL31H	SHB Astronautics 144 (from UW-Green Bay)	UW Colleges	123	0
N/A	43.NNG05-GL31H	RLN University of Mars Richlan (from UW-Green Bay)	UW Colleges	4,052	0
Other Federal Financial Assistance:					
N/A	43.NNX07AP54H	A Laboratory Search for Carrier Molecules of the Diffuse Interstellar Bands	UW-Madison	27,821	0
N/A	43.NNX07AN77H	Effects of Land Use Change on Fire, Vegetation and Wildlife Dynamics in Arid Grasslands of Southern Russia	UW-Madison	27,682	0
N/A	43.NNX08AU93H	NASA ESSF Fellowship for Jane Foster	UW-Madison	24,900	0
N/A	43.144NM73-09-Mooney	Technologies to Study and Teach Planetary Time Scales (from UW-Green Bay, Wisconsin Space Grant Consortium)	UW-Madison	3,000	0
Subtotal Direct Programs				103,172	0
Subgrants:					
N/A	43.699045X	Juno Mission Education and Public Outreach (from Southwest Research Institute)	UW-Madison	97,161	4,469
N/A	43.AGR dtd 09/01/2008	Predocctoral Fellowship Program (from United Negro College Fund Special Programs Corporation)	UW-Madison	26,719	0
Subtotal Subgrants				123,880	4,469
TOTAL NATIONAL AERONAUTICS AND SPACE ADMINISTRATION				227,052	4,469

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FOR THE YEAR ENDED JUNE 30, 2009

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
<b>NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES:</b>					
45.024		Promotion of the Arts-Grants to Organizations and Individuals	UW-Madison	9,877	0
45.024	45.06-5100-8048;08-3148-7286; 12228	Promotion of the Arts-Grants to Organizations and Individuals	UW-Milwaukee	1,200	0
45.024		Promotion of the Arts-Grants to Organizations and Individuals	UW-Whitewater	25,000	0
45.024		Promotion of the Arts-Grants to Organizations and Individuals	UW Colleges	(89)	0
		Total Federal Program 45.024		35,988	0
45.025		Promotion of the Arts-Partnership Agreements	Arts Board	697,856	15,672
45.025		Promotion of the Arts-Partnership Agreements	UW-Parkside	1,400	0
45.025		Promotion of the Arts-Partnership Agreements	UW-Whitewater	18,250	0
		Total Federal Program 45.025		717,506	15,672
45.129	45.FY06-034-05; FY07-045-05; FY08-033-08	Promotion of the Humanities-Federal/State Partnership (from Wisconsin Humanities Council)	UW-Madison	18,877	0
45.129	45.FY07-030-05;FY08-030-08	Promotion of the Humanities-Federal/State Partnership (from Wisconsin Humanities Council)	UW-Milwaukee	3,167	0
45.129	45.FY08-028-08	Promotion of the Humanities-Federal/State Partnership (from Wisconsin Humanities Council)	UW-Eau Claire	1,000	0
45.129		Promotion of the Humanities-Federal/State Partnership	UW-Oshkosh	8,555	0
45.129		Promotion of the Humanities-Federal/State Partnership (from Wisconsin Humanities Council)	UW Colleges	8,387	0
45.129		Promotion of the Humanities-Federal/State Partnership	Wisconsin Humanities Council	504,715	47,337
		Total Federal Program 45.129		544,701	47,337
45.130		Promotion of the Humanities-Challenge Grants	UW-Extension	65,677	0
45.149		Promotion of the Humanities-Division of Preservation and Access	UW-Madison	2,949	0
45.149	45.pg-50543-09;pg-50118-07	Promotion of the Humanities-Division of Preservation and Access	UW-Milwaukee	9,407	0
45.149		Promotion of the Humanities-Division of Preservation and Access	UW-Eau Claire	4,837	0
		Total Federal Program 45.149		17,193	0
45.161		Promotion of the Humanities-Research	UW-Oshkosh	2,815	0
45.161		Promotion of the Humanities-Research	UW-Whitewater	67,591	0
		Total Federal Program 45.161		70,406	0
45.163		Promotion of the Humanities-Professional Development	UW-Stout	443	0
45.164		Promotion of the Humanities-Public Programs	UW-Eau Claire	500	0
45.168		Promotion of the Humanities-We the People	UW-Extension	118,731	0
45.310		Grants to States	DPI	2,860,352	955,937
45.312		National Leadership Grants	UW-Madison	154,776	0
45.312		National Leadership Grants (from UW-Madison)	UW-Stout	9,849	0
		Total Federal Program 45.312		164,625	0
45.313	45.RE-01-05-0059-	Laura Bush 21st Century Librarian Program	UW-Milwaukee	180,764	0
N/A	45.ED-50170-03	Other Federal Financial Assistance: Utamaduni Online: Advanced Level Course in Swahili Language and Culture	UW-Madison	12,332	0
N/A	45.ES-50135-06	Pre-History of River	UW-La Crosse	(151)	0
		Subtotal Direct Programs		4,789,067	1,018,946

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
Subgrants:					
45.024		Promotion of the Arts-Grants to Organizations and Individuals (from Dance USA)	UW-Milwaukee	10,000	0
45.025	45.FY08-42541 FY09-41465	Promotion of the Arts-Partnership Agreements (from Arts Midwest)	UW-Eau Claire	3,000	0
45.313	45.2006-02888-01	Laura Bush 21st Century Librarian Program (from University of Illinois-Urbana Champaign)	UW-Madison	38,131	0
N/A	45.AGR dtd 11/1/08	LAMP Scholarships (from University of Illinois-Urbana-Champaign)	UW-Madison	106,705	0
Subtotal Subgrants				157,836	0
TOTAL NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES				4,946,903	1,018,946
<b>NATIONAL SCIENCE FOUNDATION:</b>					
47.041		Engineering Grants (from UW-Madison)	UW-Stout	41,172	0
47.049		Mathematical and Physical Sciences	UW-Madison	402,576	0
47.049		Mathematical and Physical Sciences	UW-Milwaukee	15,983	0
47.049	47.226H225	Mathematical and Physical Sciences (from UW-Madison)	UW-Milwaukee	4,418	0
Total Federal Program 47.049				422,977	0
47.050		Geosciences	UW-Madison	793	0
47.050		Geosciences	UW-Milwaukee	59,678	0
47.050		Geosciences (from UW-Madison)	UW-Milwaukee	10,249	0
Total Federal Program 47.050				70,720	0
47.070		Computer and Information Science and Engineering	UW-Madison	13,875	0
47.070		Computer and Information Science and Engineering (from University of Illinois)	UW-La Crosse	2,225	0
Total Federal Program 47.070				16,100	0
47.074		Biological Sciences	UW-Stevens Point	17,950	0
47.075		Social, Behavioral, and Economic Sciences	UW-Madison	127,388	300
47.076		Education and Human Resources	UW-Madison	991,719	402,901
47.076		Education and Human Resources	UW-Milwaukee	167,255	6,324
47.076		Education and Human Resources (from UW-Madison)	UW-Milwaukee	92,523	0
47.076		Education and Human Resources	UW-Eau Claire	102,710	0
47.076		Education and Human Resources	UW-Oshkosh	4,460	0
47.076		Education and Human Resources	UW-Platteville	99,721	0
47.076	47.DUE-0717577, 0229156, 0736504, 0511342	Education and Human Resources	UW-River Falls	143,179	17,557
47.076		Education and Human Resources	UW-Stout	45,822	0
47.076		Education and Human Resources (from UW-Madison)	UW-Stout	11,214	0
47.076		Education and Human Resources (from UW-Madison)	UW Colleges	6,718	0
Total Federal Program 47.076				1,665,321	426,782
Other Federal Financial Assistance:					
N/A	47.725937; AST- 0749416; BCS- 0753760; LPA- 0904441; HER- 0725937	Intergovernmental Personnel Assignment Agreements	UW-Madison	463,997	0
N/A	47.DBI-0706756	NSF Host Institutional Allowance - NSF Minority Post	UW-Madison	8,001	0
Subtotal Direct Programs				2,833,626	427,082

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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>					
Subgrants:					
47.076		Education and Human Resources (from University of Iowa)	UW-Milwaukee	5,612	0
47.076		Education and Human Resources (from Chippewa Valley Technical College)	UW-Stout	4,045	0
47.076		Education and Human Resources (from Fox Valley Tech College)	UW-Stout	41,532	0
47.076		Education and Human Resources (from University of Minnesota)	UW-Stout	(446)	0
47.076		Education and Human Resources (from Utah State)	UW-Stout	74,129	0
N/A	47.CHK# 4164970	ICAM Fellowship: Ilya Eremin (from University of California-Davis)	UW-Madison	3,060	0
Subtotal Subgrants				127,932	0
TOTAL NATIONAL SCIENCE FOUNDATION				2,961,558	427,082
<b>U.S. SMALL BUSINESS ADMINISTRATION:</b>					
59.037		Small Business Development Center (from UW-Extension SBDC)	UW-Madison	157,162	0
59.037		Small Business Development Centers (from UW-Extension)	UW-Milwaukee	202,375	0
59.037	59.9-603001-Z-0056-29, UW-PRJ19YL	Small Business Development Centers (from UW-Extension)	UW-Eau Claire	127,653	0
59.037		Small Business Development Centers (from UW-Extension)	UW-Green Bay	86,391	0
59.037		Small Business Development Centers (from UW-Extension)	UW-La Crosse	126,230	0
59.037		Small Business Development Centers	UW-Oshkosh	108,284	0
59.037		Small Business Development Centers (from UW-Extension)	UW-Oshkosh	109,346	0
59.037		Small Business Development Centers (from UW-Extension)	UW-Parkside	45,306	0
59.037		Small Business Development Centers (from UW-Extension)	UW-Platteville	63,994	0
59.037	59.7-603001-2-0076	Small Business Development Centers (from UW-Extension)	UW-River Falls	48,130	0
59.037		Small Business Development Centers (from UW-Extension)	UW-Stevens Point	143,273	0
59.037		Small Business Development Centers	UW-Stout	2,546	0
59.037		Small Business Development Centers (from UW-Extension)	UW-Stout	33,202	0
59.037		Small Business Development Centers (from UW-Extension)	UW-Superior	41,152	0
59.037		Small Business Development Centers (from UW-Extension)	UW-Whitewater	308,428	0
59.037		Small Business Development Centers	UW-Extension	351,930	0
Total Federal Program 59.037				1,955,402	0
N/A	59.0563-6601	Other Federal Financial Assistance: Internet-Based Technical Assistance	UW-Eau Claire	(2,500)	0
TOTAL U.S. SMALL BUSINESS ADMINISTRATION				1,952,902	0
<b>U.S. DEPARTMENT OF VETERANS AFFAIRS:</b>					
64.005		Grants to States for Construction of State Home Facilities	DVA	1,836,619	0
64.014		Veterans State Domiciliary Care	DVA	1,091,345	0
64.015		Veterans State Nursing Home Care	DVA	17,945,590	0
64.024		VA Homeless Provider Grant and Per Diem Program	DVA	1,028,600	0
64.101		Burial Expenses Allowance for Veterans	DVA	366,849	0
64.124		All-Volunteer Force Educational Assistance	DWD	141,048	0
64.203		State Cemetery Grants	DVA	1,316,458	0
Other Federal Financial Assistance:					
N/A	64.V101 223B	Reimbursement Contract-State Approving Agency	DVA	323,348	0

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
N/A	64.AGR's dtd 3/26/07, 9/24/07, 10/11/07, 1/16/08, 1/17/08; IPA's for Guoqing Song, Wu Wood, Carnes- Carnes, Nihal-Wood, Friedl-Meyer, Yang- Friedl, Xie-Barczi, and KyungMann Kim	Intergovernmental Personnel Assignment Agreements	UW-Madison	307,597	0
N/A	64.AGR dtd 7/11/2008	Women's Health	UW-Madison	49,790	0
TOTAL U.S. DEPARTMENT OF VETERANS AFFAIRS				24,407,244	0
<b>U.S. ENVIRONMENTAL PROTECTION AGENCY:</b>					
66.001		Air Pollution Control Program Support	DNR	3,084,574	0
66.032		State Indoor Radon Grants	DHS	235,772	206,702
66.034		Surveys, Studies, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act	Commerce	29,263	0
66.034		Surveys, Studies, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act	DNR	705,901	0
Total Federal Program 66.034				735,164	0
66.035		Community Action for a Renewed Environment (CARE) Program	UW-Milwaukee	23,550	0
66.040		State Clean Diesel Grant Program	DNR	106,466	15,600
66.040		ARRA-State Clean Diesel Grant Program	DNR	14,377	0
Total Federal Program 66.040				120,843	15,600
66.419		Water Pollution Control State, Interstate, and Tribal Program Support	DNR	123,126	0
66.432		State Public Water System Supervision	DNR	2,529,882	0
66.433		State Underground Water Source Protection	DNR	117,578	0
66.436		Surveys, Studies, Investigations, Demonstrations, and Training Grants and Cooperative Agreements-Section 104(b)(3) of the Clean Water Act	DNR	93,200	0
66.454		Water Quality Management Planning	DNR	243,003	120,000
66.458		Capitalization Grants for Clean Water State Revolving Funds (Notes 2, 13)	DNR	12,255,959	11,520,099
66.458		ARRA-Capitalization Grants for Clean Water State Revolving Funds (Notes 2, 13)	DNR	343,074	0
Total Federal Program 66.458				12,599,033	11,520,099
66.460		Nonpoint Source Implementation Grants	DNR	2,118,944	1,375,417
66.461		Regional Wetland Program Development Grants	DNR	278,879	0
66.463		Water Quality Cooperative Agreements	DNR	3,805	0
66.467		Wastewater Operator Training Grant Program	DNR	9,360	0
66.468		Capitalization Grants for Drinking Water State Revolving Funds (Notes 2, 13)	DNR	21,783,261	19,017,906
66.469		Great Lakes Program	DHS	55,762	19,228
66.469		Great Lakes Program	DNR	264,900	0
66.469		Great Lakes Program	UW-Extension	27,000	0
Total Federal Program 66.469				347,662	19,228

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
66.471		State Grants to Reimburse Operators of Small Water Systems for Training and Certification Costs	DNR	185,613	0
66.472		Beach Monitoring and Notification Program Implementation Grants	DNR	218,730	0
66.474		Water Protection Grants to the States	DNR	101,392	0
66.511		Office of Research and Development Consolidated Research/Training	DNR	126,427	0
66.605		Performance Partnership Grants	DATCP	543,243	0
66.605		Performance Partnership Grants	DNR	8,533,425	2,821,186
		Total Federal Program 66.605		9,076,668	2,821,186
66.516	66.SU-83351401	P3 Award: National Student Design Competition for Sustainability	UW-Madison	(1,254)	0
66.608		Environmental Information Exchange Network Grant Program and Related Assistance	DNR	326,042	0
66.611		Environmental Policy and Innovation Grants	DNR	131,330	0
66.700		Consolidated Pesticide Enforcement Cooperative	DATCP	7,505	0
66.707		TSCA Title IV State Lead Grants Certification of Lead-Based Paint Professionals	DHS	322,850	0
66.708		Pollution Prevention Grants Program (from UW-Extension)	UW-Madison	6,900	0
66.708		Pollution Prevention Grants Program	UW-Extension	19,722	0
		Total Federal Program 66.708		26,622	0
66.709		Multi-Media Capacity Building Grants for States and Tribes	DNR	77,024	0
66.716	66.X8-00E00001	Research, Development, Monitoring, Public Education, Training, Demonstrations, and Studies	UW-Madison	62,661	10,000
66.716		Research, Development, Monitoring, Public Education, Training, Demonstrations, and Studies (from UW-Madison)	UW-Extension	16,305	0
		Total Federal Program 66.716		78,966	10,000
66.801		Hazardous Waste Management State Program Support	DNR	1,981,675	0
66.802		Superfund State, Political Subdivision, and Indian Tribe Site-Specific Cooperative Agreements	DNR	835,120	0
66.804		State and Tribal Underground Storage Tanks Program	Commerce	364,884	0
66.804		State and Tribal Underground Storage Tanks Program	DNR	74,841	0
		Total Federal Program 66.804		439,725	0
66.805		Leaking Underground Storage Tank Trust Fund Program	Commerce	868,017	0
66.805		Leaking Underground Storage Tank Trust Fund Program	DNR	1,147,194	0
		Total Federal Program 66.805		2,015,211	0
66.809		Superfund State and Indian Tribe Core Program Cooperative Agreements	DNR	248,024	0
66.817		State and Tribal Response Program Grants	DNR	1,454,241	0
66.818		Brownfields Assessment and Cleanup Cooperative Agreements	DNR	1,017,093	933,072
66.950		Environmental Education and Training Program	UW-Stevens Point	1,814,907	1,466,140
66.951		Environmental Education Grants	UW-Madison	67,836	0
		Other Federal Financial Assistance:			
N/A	66.X3-83350001	Environmental Protection-Consolidated Research	UW-Madison	5,861	0
N/A	66.FP91687801	EPA Star Fellowship	UW-Madison	3,891	0

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
N/A	66.PE-00E49901	Pesticide Risk Reduction in Wisconsin Fruit Production	UW-Madison	1,861	0
N/A	66.144-PRJ-16-BW	Drawdown in the Northeast Groundwater Management Area (Brown, Outagamie, and Calumet Counties, WI) (from UW-Green Bay)	UW-Extension	11,900	0
				65,022,896	37,505,350
Subgrants:					
66.500	66.2003-07704-01	Senior Environmental Employment Program (from University of Illinois Champaign)	UW-Extension	12,997	0
N/A	66.GL-RAPIDS	Rapids (from Great Lakes Commission)	DNR	18,281	0
				31,278	0
TOTAL U.S. ENVIRONMENTAL PROTECTION AGENCY				65,054,174	37,505,350
<b>U.S. NUCLEAR REGULATORY COMMISSION:</b>					
77.008		U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program	UW-Madison	153,023	0
				153,023	0
<b>U.S. DEPARTMENT OF ENERGY:</b>					
81.039		National Energy Information Center	DOA	12,320	0
81.041		State Energy Program	DOA	770,408	83,224
81.042		Weatherization Assistance for Low-Income Persons	DOA	8,648,868	6,979,241
81.042		ARRA-Weatherization Assistance for Low-Income Persons	DOA	196,211	176,925
Total Federal Program 81.042				8,845,079	7,156,166
81.117		Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance	DOA	15,757	0
81.119		State Energy Program Special Projects	DOA	308,439	157,481
Other Federal Financial Assistance:					
N/A	81.505-143	Petroleum Violation Escrow Funds	DOA	183,022	130,647
N/A	81.AGR dtd 2/28/07	Intergovernmental Personnel Assignment Agreement	UW-Madison	18,939	0
				10,153,964	7,527,518
Subgrants:					
81.049		Office of Science Financial Assistance Program (from Oak Ridge National Laboratory)	UW-Stout	60,954	0
N/A	81.AGR dtd 7/24/00	Graduate/Undergraduate Student Exchange Program (from South Carolina State University)	UW-Madison	16,590	0
N/A	81.AGR dtd 4/27/03	Naval Nuclear Propulsion and Nuclear Engineering/Health Physics Fellowships (from Medical University of South Carolina)	UW-Madison	10,057	0
				87,601	0
TOTAL U.S. DEPARTMENT OF ENERGY				10,241,565	7,527,518

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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>					
<b>U.S. DEPARTMENT OF EDUCATION:</b>					
84.002		Adult Education-Basic Grants to States	WTCSB	8,147,385	7,179,633
84.010		Title I, Part A Cluster: Title I Grants to Local Educational Agencies (Note 2) Total Title I, Part A Cluster	DPI	<u>208,033,215</u> <u>208,033,215</u>	<u>204,993,447</u> <u>204,993,447</u>
84.011		Migrant Education-State Grant Program	DPI	575,255	371,601
84.013		Title I Program for Neglected and Delinquent Children	DPI	1,176,299	1,165,061
84.015		National Resource Centers Program for Foreign Language and Area Studies or Foreign Language and International Studies Program and Foreign Language and Area Studies Fellowship Program	UW-Madison	3,748,202	0
84.015		National Resource Centers Program for Foreign Language and Area Studies or Foreign Language and International Studies Program and Foreign Language and Area Studies Fellowship Program (from UW-Madison)	UW-Milwaukee	116,754	0
		Total Federal Program 84.015		<u>3,864,956</u>	<u>0</u>
84.016		Undergraduate International Studies and Foreign Language Programs	UW-Madison	47,843	0
84.016	84.P016A080048	Undergraduate International Studies and Foreign Language Programs	UW-River Falls	79,194	0
		Total Federal Program 84.016		<u>127,037</u>	<u>0</u>
84.017		International Research and Studies	UW-Madison	272,528	0
84.021		Overseas-Group Projects Abroad	UW-Milwaukee	13,546	0
84.027		Special Education Cluster (IDEA): Special Education-Grants to States	DPI	209,688,823	196,316,714
84.027		Special Education-Grants to States	UW-Oshkosh	35,374	0
84.173		Special Education-Preschool Grants	DPI	9,787,070	9,086,340
		Total Special Education Cluster (IDEA)		<u>219,511,267</u>	<u>205,403,054</u>
84.031	84.P031A060236	Higher Education-Institutional Aid	UW-River Falls	506,941	293,091
84.031		Higher Education-Institutional Aid	UW-Stout	343,574	0
		Total Federal Program 84.031		<u>850,515</u>	<u>293,091</u>
84.042		TRIO Cluster: TRIO-Student Support Services	UW-Madison	197,923	0
84.042		TRIO-Student Support Services	UW-Milwaukee	334,199	0
84.042		TRIO-Student Support Services	UW-Eau Claire	361,936	0
84.042		TRIO-Student Support Services	UW-La Crosse	390,310	0
84.042		TRIO-Student Support Services	UW-Oshkosh	386,368	0
84.042		TRIO-Student Support Services	UW-Parkside	294,453	0
84.042		TRIO-Student Support Services	UW-Platteville	353,591	0
84.042	84.P042A050568, 08	TRIO-Student Support Services	UW-River Falls	331,763	0
84.042		TRIO-Student Support Services	UW-Stevens Point	263,124	0
84.042		TRIO-Student Support Services	UW-Stout	514,521	0
84.042		TRIO-Student Support Services	UW-Superior	267,673	0
84.042		TRIO-Student Support Services	UW Colleges	519,734	0
84.044		TRIO-Talent Search	DPI	250,857	0
84.044		TRIO-Talent Search	UW-Milwaukee	291,417	0
84.044		TRIO-Talent Search	UW-Stout	274,720	0
84.044		TRIO-Talent Search	UW-Whitewater	299,365	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>					
84.044	84.PO44A060474-08; PORRA060474-	TRIO-Talent Search	UW Colleges	210,985	0
84.047		TRIO-Upward Bound	DPI	266,503	0
84.047		TRIO-Upward Bound	UW-Milwaukee	1,012,905	0
84.047		TRIO-Upward Bound	UW-Eau Claire	325,504	0
84.047		TRIO-Upward Bound	UW-Green Bay	528,937	0
84.047		TRIO-Upward Bound	UW-La Crosse	434,799	0
84.047		TRIO-Upward Bound	UW-Parkside	280,066	0
84.047	84.P047A031099; P047A070845-08	TRIO-Upward Bound	UW-River Falls	264,895	0
84.047		TRIO-Upward Bound	UW-Stevens Point	449,966	0
84.047		TRIO-Upward Bound	UW-Stout	287,749	0
84.047		TRIO-Upward Bound	UW-Superior	238,137	0
84.047		TRIO-Upward Bound	UW-Whitewater	311,459	0
84.047		TRIO-Upward Bound	UW Colleges	321,776	0
84.066		TRIO-Educational Opportunity Centers	UW-Milwaukee	184,896	0
84.066		TRIO-Educational Opportunity Centers	UW-Eau Claire	237,980	0
84.066		TRIO-Educational Opportunity Centers (from UW-Eau Claire)	UW Colleges	71,128	0
84.217		TRIO-McNair Post-Baccalaureate Achievement	UW-Madison	218,658	0
84.217		TRIO-McNair Post-Baccalaureate Achievement	UW-Milwaukee	249,107	0
84.217		TRIO-McNair Post-Baccalaureate Achievement	UW-Eau Claire	189,448	0
84.217		TRIO-McNair Post-Baccalaureate Achievement	UW-Oshkosh	161,081	0
84.217	84.P217A030187	TRIO-McNair Post-Baccalaureate Achievement	UW-River Falls	262,564	0
84.217		TRIO-McNair Post-Baccalaureate Achievement	UW-Superior	224,266	0
84.217		TRIO-McNair Post-Baccalaureate Achievement	UW-Whitewater	241,441	350
Total TRIO Cluster				12,306,204	350
84.048		Career & Technical Education-Basic Grants to States	WTCSB	21,173,169	19,594,219
84.069		Leveraging Educational Assistance Partnership	HEAB	1,433,624	0
84.116		Fund for the Improvement of Postsecondary Education	UW-Madison	(3,316)	0
84.116		Fund for the Improvement of Postsecondary Education (from UW System Admin)	UW-Milwaukee	34,958	0
84.116		Fund for the Improvement of Postsecondary Education	UW-Eau Claire	153,275	0
84.116		Fund for the Improvement of Postsecondary Education	UW-La Crosse	34,435	0
84.116		Fund for the Improvement of Postsecondary Education	UW-Oshkosh	8,519	0
84.116		Fund for the Improvement of Postsecondary Education	UW-Parkside	22	0
84.116		Fund for the Improvement of Postsecondary Education	UW-Platteville	65,797	0
84.116		Fund for the Improvement of Postsecondary Education	UW-Stevens Point	38,435	0
84.116		Fund for the Improvement of Postsecondary Education	UW-Stout	161,831	0
84.116		Fund for the Improvement of Postsecondary Education	UW Colleges	110,056	0
Total Federal Program 84.116				604,012	0
Vocational Rehabilitation Cluster:					
84.126		Rehabilitation Services-Vocational Rehabilitation Grants to States	DWD	50,690,225	550,900
Total Vocational Rehabilitation Cluster				50,690,225	550,900
84.129		Rehabilitation Long-Term Training	UW-Madison	158,766	0
84.129		Rehabilitation Long-Term Training	UW-Stout	245,001	0
Total Federal Program 84.129				403,767	0
84.144		Migrant Education-Coordination Program	DPI	202,991	112,186
84.153		Business and International Education Projects	UW-Milwaukee	75,497	0
84.153		Business and International Education Projects	UW-Green Bay	14,079	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>					
84.153		Business and International Education Projects	UW-Eau Claire	56,862	0
84.153		Business and International Education Projects	UW-La Crosse	872	0
84.153		Business and International Education Projects	UW-Platteville	69,514	0
84.153		Business and International Education Projects	UW-Whitewater	69,881	0
		Total Federal Program 84.153		286,705	0
84.161		Rehabilitation Services-Client Assistance Program	DATCP	190,891	0
84.169		Independent Living-State Grants	DWD	312,294	312,294
84.170		Javits Fellowships	UW-Madison	265,589	0
84.177		Rehabilitation Services-Independent Living Services for Older Individuals Who are Blind	DWD	604,408	604,408
84.181		Early Intervention Services (IDEA) Cluster: Special Education-Grants for Infants and Families	DHS	6,677,168	6,130,699
		Total Early Intervention Services (IDEA) Cluster		6,677,168	6,130,699
84.184		Safe and Drug-Free Schools and Communities-National Programs	DPI	252,304	0
84.185		Byrd Honors Scholarships	DPI	687,500	687,500
84.185		Byrd Honors Scholarships	UW-Parkside	750	0
		Total Federal Program 84.185		688,250	687,500
84.186		Safe and Drug-Free Schools and Communities-State Grants	DCF	1,179,041	1,150,851
84.186		Safe and Drug-Free Schools and Communities-State Grants	DPI	4,242,637	3,966,242
		Total Federal Program 84.186		5,421,678	5,117,093
84.187		Supported Employment Services for Individuals with Severe Disabilities	DWD	457,094	0
84.195		Bilingual Education-Professional Development	UW-Whitewater	346,352	0
84.196		Education for Homeless Children and Youth	DPI	907,776	707,575
84.200		Graduate Assistance in Areas of National Need	UW-Madison	205,563	0
84.200		Graduate Assistance in Areas of National Need	UW-Milwaukee	164,913	0
		Total Federal Program 84.200		370,476	0
84.213		Even Start-State Educational Agencies	DPI	856,437	783,891
84.215		Fund for the Improvement of Education	DVA	20,213	0
84.215		Fund for the Improvement of Education	UW-Eau Claire	261	0
84.215		Fund for the Improvement of Education	UW-Oshkosh	28,960	0
		Total Federal Program 84.215		49,434	0
84.220		Centers for International Business Education (from UW-Madison)	UW-Whitewater	3,998	0
84.224		Assistive Technology	DHS	389,040	226,777
84.229		Language Resource Centers	UW-Madison	356,599	0
84.234		Projects with Industry	UW-Stout	83,697	0
84.243		Tech-Prep Education	WTCSB	2,178,519	2,063,929
84.265		Rehabilitation Training-State Vocational Rehabilitation Unit In-Service Training	DWD	51,310	0
84.282		Charter Schools	DPI	13,111,049	12,374,730
84.287		Twenty-First Century Community Learning Centers	DPI	14,360,378	13,591,102
84.293		Foreign Language Assistance	DPI	237,648	0
84.298		State Grants for Innovative Programs	DPI	1,558,282	1,422,832
84.299		Indian Education-Special Programs for Indian Children	UW-Milwaukee	353,873	0
84.318		Education Technology State Grants	DPI	3,639,353	3,432,479

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
84.323		Special Education-State Personnel Development	DPI	1,284,927	682,152
84.323	84.PAG000581	Special Education-State Personnel Development (from UW-Madison)	UW-River Falls	1,341	0
Total Federal Program 84.323				1,286,268	682,152
84.325		Special Education-Personnel Development to Improve Services and Results for Children with Disabilities	UW-Milwaukee	301,387	0
84.325		Special Education-Personnel Development to Improve Services and Results for Children with Disabilities	UW-La Crosse	147,114	0
Total Federal Program 84.325				448,501	0
84.326		Special Education-Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities	DPI	288,810	136,401
84.327		Special Education-Technology and Media Services for Individuals with Disabilities	UW-Madison	38,602	0
84.330		Advanced Placement Program (Advanced Placement Test Fee; Advanced Placement Incentive Program Grants)	DPI	34,177	0
84.331		Grants to States for Incarcerated Youth Offenders	DOC	598,142	0
84.333		Demonstration Projects to Support Postsecondary Faculty, Staff, and Administrations in Educating Students with Disabilities	UW-Milwaukee	318,425	6,602
84.333		Demonstration Projects to Support Postsecondary Faculty, Staff, and Administrations in Educating Students with Disabilities	UW-Parkside	5,780	0
84.333		Demonstration Projects to Support Postsecondary Faculty, Staff, and Administrations in Educating Students with Disabilities (from UW-Milwaukee)	UW-Platteville	648	0
84.333		Demonstration Projects to Support Postsecondary Faculty, Staff, and Administrations in Educating Students with Disabilities (from UW-Milwaukee)	UW Colleges	3,774	0
Total Federal Program 84.333				328,627	6,602
84.334		Gaining Early Awareness and Readiness for Undergraduate Programs	DPI	3,574,254	1,840,341
84.334		Gaining Early Awareness and Readiness for Undergraduate Programs	UW-Milwaukee	1,418,416	0
84.334		Gaining Early Awareness and Readiness for Undergraduate Programs	UW-Eau Claire	410,307	0
Total Federal Program 84.334				5,402,977	1,840,341
84.335		Child Care Access Means Parents in School	UW-Madison	83,422	0
84.335		Child Care Access Means Parents in School	UW-Eau Claire	47,405	0
84.335	84.P335A060047	Child Care Access Means Parents in School	UW-River Falls	32,276	0
Total Federal Program 84.335				163,103	0
84.337		International Education-Technological Innovation and Cooperation for Foreign Information Access	UW-Madison	82,810	76,176
84.342		Preparing Tomorrow's Teachers to Use Technology (from UW-Oshkosh)	UW-Whitewater	256	0
84.350		Transition to Teaching	DPI	51,509	50,408
84.357		Reading First State Grants	DPI	14,561,139	12,914,915
84.358		Rural Education	DPI	85,099	77,436
84.359		Early Reading First	UW-Milwaukee	901,313	0
84.365		English Language Acquisition Grants	DPI	7,076,280	6,660,016

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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>					
84.366		Mathematics and Science Partnerships	DPI	2,106,357	1,897,492
84.366		Mathematics and Science Partnerships (from UW-Oshkosh)	UW-Whitewater	15,594	0
		Total Federal Program 84.366		2,121,951	1,897,492
84.367		Improving Teacher Quality State Grants (Note 2)	DPI	50,973,935	49,366,321
84.367		Improving Teacher Quality State Grants (Note 2) (from UW System Admin)	UW-Madison	15,772	0
84.367		Improving Teacher Quality State Grants (Note 2) (from UW System Admin)	UW-Milwaukee	133,207	0
84.367		Improving Teacher Quality State Grants (Note 2) (from UW System Admin)	UW-Green Bay	1,231	0
84.367		Improving Teacher Quality State Grants (Note 2) (from UW System Admin)	UW-Eau Claire	44,105	0
84.367		Improving Teacher Quality State Grants (Note 2) (from UW System Admin)	UW-La Crosse	55,030	0
84.367		Improving Teacher Quality State Grants (Note 2)	UW-Oshkosh	127,908	0
84.367		Improving Teacher Quality State Grants (Note 2) (from UW System Admin)	UW-Oshkosh	84,217	0
84.367		Improving Teacher Quality State Grants (Note 2) (from UW System Admin)	UW-Platteville	189,723	0
84.367	84.04-3233; 04-3232	Improving Teacher Quality State Grants (Note 2) (from UW System Admin)	UW-River Falls	56,856	0
84.367		Improving Teacher Quality State Grants (Note 2) (from UW Madison)	UW-Stevens Point	2,500	0
84.367		Improving Teacher Quality State Grants (Note 2) (from UW-Madison)	UW-Stout	3,900	0
84.367		Improving Teacher Quality State Grants (Note 2) (from UW System Admin)	UW-Stout	23,192	0
84.367		Improving Teacher Quality State Grants (Note 2)	UW-Superior	4,609	0
84.367		Improving Teacher Quality State Grants (Note 2) (from UW System Admin)	UW-Superior	8,258	0
84.367		Improving Teacher Quality State Grants (Note 2) (from UW Eau-Claire)	UW-Whitewater	8,483	0
84.367		Improving Teacher Quality State Grants (Note 2) (from UW System Admin)	UW-Whitewater	39,617	0
84.367		Improving Teacher Quality State Grants (Note 2)	UW System Admin	232,889	167,165
		Total Federal Program 84.367		52,005,432	49,533,486
84.369		Grants for State Assessments and Related Activities	DPI	9,610,562	0
84.372		Statewide Data Systems	DPI	944,723	0
84.373		Special Education-Technical Assistance on State Data Collection	DPI	416,838	0
84.377		School Improvement Grants	DPI	3,205,409	3,060,102
84.378		College Access Challenge Grant Program	DOA	550,912	0
84.394		State Fiscal Stabilization Fund Cluster: ARRA-State Fiscal Stabilization Fund (SFSF) Education State Grants, Recovery Act (Note 2)	DPI	480,615,789	480,615,789
84.397		ARRA-State Fiscal Stabilization Fund (SFSF) Government Services, Recovery Act (Note 2)	DPI	71,662,211	71,662,211
		Total State Fiscal Stabilization Fund Cluster		552,278,000	552,278,000
84.815		Troops-to-Teachers Program	DVA	110,960	0
N/A	84.08-0131	Other Federal Financial Assistance: Earth Partnership for Schools Regional Outreach Through Facilitating Centers and Teacher Professional Development (from UW System Admin)	UW-Madison	51,244	0

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
N/A	84.T195N070406-08; D1050T195N020195	Bilingual Education-Professional Development	UW-Milwaukee	281,776	0
N/A	84.08-0811	Geometry Knowledge for Teaching (from UW System)	UW-Milwaukee	81,103	0
N/A	84.08-WI04	National Writing Project	UW-Milwaukee	25,682	0
N/A	84.P379T092446	TEACH Grant Program	UW-Green Bay	2,000	0
N/A	84.T195N070084	Bilingual Education-Professional Development	UW-Oshkosh	213,331	0
N/A	84.92-WI-03 Amendment #18	National Writing Project	UW-Oshkosh	49,068	0
N/A	84.MA93	Mini Conference (from UW-Milwaukee)	UW-Superior	10	0
N/A	84.LTR dtd	FOX Higher Education Center for Drug Prevention	UW Colleges	3,621	0
		Subtotal Direct Programs		1,236,696,832	1,116,332,378
Subgrants:					
84.010		Title I Grants to Local Educational Agencies (Note 2) (from Milwaukee Public Schools)	UW-Milwaukee	3,499	0
84.015	84.AGR dtd 12/17/04	National Resource Centers Program for Foreign Language and Area Studies or Foreign Language and International Studies Program and Foreign Language and Area Studies Fellowship Program (from Columbia University)	UW-Madison	5,600	0
84.015	84.AGR dtd 5/13/05;2/2/05:6/7/06 ;chk #0030245347	National Resource Centers Program for Foreign Language and Area Studies or Foreign Language and International Studies Program and Foreign Language and Area Studies Fellowship Program (from Cornell University)	UW-Madison	5,600	0
84.015	84.AGR dtd 12/17/04	National Resource Centers Program for Foreign Language and Area Studies or Foreign Language and International Studies Program and Foreign Language and Area Studies Fellowship Program (from Duke University)	UW-Madison	5,845	0
84.015		National Resource Centers Program for Foreign Language and Area Studies or Foreign Language and International Studies Program and Foreign Language and Area Studies Fellowship Program (from Michigan State University)	UW-Madison	6,648	0
84.015	84.AGR dtd 11/3/05	National Resource Centers Program for Foreign Language and Area Studies or Foreign Language and International Studies Program and Foreign Language and Area Studies Fellowship Program (from Northern Illinois University)	UW-Madison	66,290	0
84.015	84.AGR dtd 12/15/04	National Resource Centers Program for Foreign Language and Area Studies or Foreign Language and International Studies Program and Foreign Language and Area Studies Fellowship Program (from Syracuse University)	UW-Madison	8,100	0
84.015		National Resource Centers Program for Foreign Language and Area Studies or Foreign Language and International Studies Program and Foreign Language and Area Studies Fellowship Program (from University of California)	UW-Madison	5,600	0
84.015	84.AGR dtd 12/15/04; CK 11408078	National Resource Centers Program for Foreign Language and Area Studies or Foreign Language and International Studies Program and Foreign Language and Area Studies Fellowship Program (from University of California-Berkeley)	UW-Madison	41,640	0
84.015	84.AGR dtd 7/26/05;1269 G JB.002	National Resource Centers Program for Foreign Language and Area Studies or Foreign Language and International Studies Program and Foreign Language and Area Studies Fellowship Program (from University of California-Los Angeles)	UW-Madison	38,147	0
84.015	84.AGR dtd 12/15/04;32584A	National Resource Centers Program for Foreign Language and Area Studies or Foreign Language and International Studies Program and Foreign Language and Area Studies Fellowship Program (from University of Chicago)	UW-Madison	23,388	0
84.015	84.AGR dtd 6/27/06	National Resource Centers Program for Foreign Language and Area Studies or Foreign Language and International Studies Program and Foreign Language and Area Studies Fellowship Program (from University of Hawaii)	UW-Madison	25,335	0

The accompanying notes are an integral part of this schedule.

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
84.015	84.AGR dtd 7/3/06	National Resource Centers Program for Foreign Language and Area Studies or Foreign Language and International Studies Program and Foreign Language and Area Studies Fellowship Program (from University of Michigan)	UW-Madison	34,700	0
84.015	84.AGR dtd 12/17/04	National Resource Centers Program for Foreign Language and Area Studies or Foreign Language and International Studies Program and Foreign Language and Area Studies Fellowship Program (from University of Pennsylvania)	UW-Madison	5,600	0
84.015	84.AGR dtd 12/17/04	National Resource Centers Program for Foreign Language and Area Studies or Foreign Language and International Studies Program and Foreign Language and Area Studies Fellowship Program (from University of Texas-Austin)	UW-Madison	18,455	0
84.015	84.AGR dtd 8/3/05;560790	National Resource Centers Program for Foreign Language and Area Studies or Foreign Language and International Studies Program and Foreign Language and Area Studies Fellowship Program (from University of Washington)	UW-Madison	59,043	0
84.047	84.PO47A071125	TRIO Upward Bound (from Metro State University)	UW-River Falls	65,887	0
84.116	84.P116M040026;P116M040026	Fund for the Improvement of Postsecondary Education (from University of Maryland)	UW-Milwaukee	22,830	0
84.116	84. P116B07066	Fund for the Improvement of Postsecondary Education (from American Association of State Colleges and Universities - AASCU)	UW-Eau Claire	9,181	0
84.116	84.CU-0304-007	Fund for the Improvement of Postsecondary Education (from Capital University)	UW-Eau Claire	57	0
84.116		Fund for the Improvement of Postsecondary Education (from American Association of State Colleges and Universities)	UW-Stout	3,285	0
84.116		Fund for the Improvement of Postsecondary Education (from Council to Aid to Education)	UW-Stout	4,500	0
84.181	84.WC09	Special Education-Grants for Infants and Families (from Cooperative Educational Service Agency)	UW-Madison	21,877	0
84.184		Safe and Drug-Free Schools and Communities-National Programs (from Milwaukee Public Schools)	UW-Milwaukee	4,125	0
84.184		Safe and Drug-Free Schools and Communities-National Programs (from United Community Center)	UW-Milwaukee	23,656	0
84.184		Safe and Drug-Free Schools and Communities-National Programs (from Arbor Place)	UW-Stout	4,216	0
84.215	84.WC09	Fund for the Improvement of Education (from Cooperative Educational Service Agency)	UW-Madison	14,436	0
84.215	84.U215X040052, U215X050279	Fund for the Improvement of Education (from Cooperative Educational Service Agency #10)	UW-Eau Claire	244,295	0
84.215		Fund for the Improvement of Education (from La Crosse School District)	UW-La Crosse	249,279	0
84.215		Fund for the Improvement of Education (from Cooperative Educational Service Agency #11)	UW-Stout	158	0
84.215		Fund for the Improvement of Education (from Madison Metropolitan School District)	UW-Whitewater	84,774	0
84.229	84.32659-C	Language Resource Centers (from University of Chicago)	UW-Madison	27,468	0
84.287		Twenty-First Century Community Learning Centers (from Milwaukee Public Schools)	UW-Milwaukee	36,106	0
84.287	84.C008812R08285 6V0147613 & R098788C01563	Twenty-First Century Community Learning Centers (from Milwaukee Public Schools)	UW-Extension	105,443	0
84.325	84.5-54458	Special Education-Personnel Development to Improve Services and Results for Children with Disabilities (from University of North Carolina-Chapel Hill)	UW-Madison	256,075	0
84.326		Special Education-Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities (from State of Minnesota)	UW-Stout	22,036	0

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
84.327		Special Education-Technology and Media Services for Individuals With Disabilities (from Center for Applied Special Technology)	DPI	61,964	0
84.366		Mathematics and Science Partnerships (from Cooperative Educational Service Agency #11)	UW-Stout	4,524	0
84.367		Improving Teacher Quality State Grants (Note 2) (from Milwaukee Public Schools)	UW-Milwaukee	3,114	0
84.370	84.Sub Agreement #P378A080007-01	DC School Choice Incentive Program (from Great Lakes Higher Education Corporation)	UW-Green Bay	141	0
84.373	84.T303921 3101	Special Education-Technical Assistance on State Data Collection (from University of Minnesota Regents)	DPI	21,081	0
84.373	84.T303921 4401	Special Education-Technical Assistance on State Data Collection (from University of Minnesota Regents)	DPI	31,824	0
N/A	84.S283B060001, S2006-045	Great Lakes West Regional Comprehensive Assistance Center (from Learning Point Associates)	UW-Madison	115,974	0
N/A	84.095252	Mathematics Excellence in the Middle Grades (from Cooperative Educational Service Agency #5)	UW-Madison	14,521	0
N/A	84.WC07;WC08	Program Review and Technical Assistance Project (from Cooperative Educational Service Agency #5)	UW-Madison	11,092	0
N/A	84.R103845	Community Learning Center Evaluation (from Milwaukee Public Schools)	UW-Milwaukee	59,000	0
N/A	84.AGR dtd 04/2/08	Grant Program Evaluators (from Milwaukee Public Schools)	UW-Milwaukee	144,069	0
N/A	84.PO#17483	Midwest Center for Postsecondary Outreach (from St. Paul Technical College)	UW-Milwaukee	202,477	0
N/A	84.CK427451	Series of Three Professional Developments (from The College of St. Catherine)	UW-Milwaukee	254	0
N/A	84.AGR dtd 12/3/07	Title II Dwight Eisenhower Science and Math Technology (from Milwaukee Public Schools)	UW-Milwaukee	15,000	0
N/A	84.Dtd 7/23/08	Star Schools Programs (from American Association of State Colleges and Universities - AASCU)	UW-La Crosse	7,869	0
N/A	84.Cont dtd 11/07	MTH Exploring American Freedom (from Cooperative Educational Service Agency 6)	UW Colleges	17,521	0
		Subtotal Subgrants		2,263,599	0
		TOTAL U.S. DEPARTMENT OF EDUCATION		1,238,960,431	1,116,332,378
<b>U.S. CONSUMER PRODUCT SAFETY COMMISSION:</b>					
		Other Federal Financial Assistance:			
N/A	87.SO147441	State and Local Cooperative Contracts Program	DATCP	1,980	0
<b>NATIONAL ARCHIVES AND RECORDS ADMINISTRATION:</b>					
89.003		National Historical Publications and Records Grants	WHS	66,412	0
89.003		National Historical Publications and Records Grants	UW-Madison	52,349	0
		Total Federal Program 89.003		118,761	0
		TOTAL NATIONAL ARCHIVES AND RECORDS ADMINISTRATION		118,761	0
<b>U.S. ELECTION ASSISTANCE COMMISSION:</b>					
90.400		Election Data Collection Grant Program	GAB	1,454,566	33,345
90.401		Help America Vote Act Requirements Payments	GAB	1,949,307	8,503
		TOTAL U.S. ELECTION ASSISTANCE COMMISSION		3,403,873	41,848
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:</b>					
93.006		State and Territorial and Technical Assistance Capacity Development Minority HIV/AIDS Demonstration Program	DHS	177,543	0
93.009		Compassion Capital Fund	UW-Parkside	586,141	246,038
93.041		Special Programs for the Aging-Title VII, Chapter 3-Programs for Prevention of Elder Abuse, Neglect, and Exploitation	DHS	64,103	0

The accompanying notes are an integral part of this schedule.

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
93.042		Special Programs for the Aging-Title VII, Chapter 2-Long Term Care Ombudsman Services for Older Individuals	DHS	262,597	261,440
93.043		Special Programs for the Aging-Title III, Part D-Disease Prevention and Health Promotion Services	DHS	359,676	359,676
Aging Cluster:					
93.044		Special Programs for the Aging-Title III, Part B-Grants for Supportive Services and Senior Centers	DHS	6,298,240	5,986,519
93.045		Special Programs for the Aging-Title III, Part C-Nutrition Services	DHS	10,666,138	10,108,041
93.053		Nutrition Services Incentive Program	DHS	2,682,142	2,682,142
Total Aging Cluster				19,646,520	18,776,702
93.048		Special Programs for the Aging-Title IV and Title II-Discretionary Projects	DHS	431,329	243,930
Total Federal Program 93.048				431,329	243,930
93.051		Alzheimer's Disease Demonstration Grants to States	DHS	52,970	52,954
93.052		National Family Caregiver Support, Title III, Part E	DHS	2,755,726	2,618,338
93.064		Laboratory Training, Evaluation, and Quality Assurance Programs	UW-Madison	113,936	0
93.069		Public Health Emergency Preparedness	DHS	12,515,163	9,688,855
93.087		Enhance the Safety of Children Affected by Parental Methamphetamine or Other Substance Abuse	DCF	447,677	416,255
93.107		Model State-Supported Area Health Education Centers	UW-Madison	594,551	98,923
93.108		Health Education Assistance Loans (Notes 2, 17)	HEAB	0	0
93.110		Maternal and Child Health Federal Consolidated Programs	DHS	542,112	394,558
93.110		Maternal and Child Health Federal Consolidated Programs	UW-Madison	937,345	0
93.110		Maternal and Child Health Federal Consolidated Programs	UW-Milwaukee	156,435	0
Total Federal Program 93.110				1,635,892	394,558
93.113		Environmental Health	UW-Madison	32,915	0
93.116		Project Grants and Cooperative Agreements for Tuberculosis Control Programs	DHS	402,943	64,578
93.127		Emergency Medical Services for Children	DHS	116,361	0
93.130		Cooperative Agreements to States/Territories for the Coordination and Development of Primary Care Offices	DHS	122,483	27,519
93.134		Grants to Increase Organ Donations	DHS	24,792	0
93.136		Injury Prevention and Control Research and State and Community Based Programs	DHS	1,161,578	769,591
93.165		Grants to States for Loan Repayment Program	Commerce	261,032	0
93.172		Human Genome Research	UW-Madison	(65,484)	0
93.173		Research Related to Deafness and Communication	UW-Madison	291,286	0
93.186		National Research Service Award in Primary Care Medicine	UW-Madison	323,381	0
93.197		Childhood Lead Poisoning Prevention Projects-State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children	DHS	1,073,473	902,558
93.204		Surveillance of Hazardous Substance Emergency Events	DHS	91,792	0
93.225		National Research Service Awards-Health Services Research Training	UW-Madison	266,743	0
93.234		Traumatic Brain Injury State Demonstration Grant Program	DHS	102,889	87,863
93.235		Abstinence Education Program	DHS	921	0
93.236		Grants for Dental Public Health Residency Training	DHS	47,883	45,865
93.240		State Capacity Building	DHS	584,199	87,444
93.241		State Rural Hospital Flexibility Program	UW-Madison	625,504	0



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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
93.242		Mental Health Research Grants	UW-Madison	54,909	0
93.242		Mental Health Research Grants	UW-Milwaukee	11,140	0
		Total Federal Program 93.242		66,049	0
93.243		Substance Abuse and Mental Health Services-Projects of Regional and National Significance	DATCP	15,181	0
93.243		Substance Abuse and Mental Health Services-Projects of Regional and National Significance	DHS	4,026,603	3,545,819
93.243		Substance Abuse and Mental Health Services-Projects of Regional and National Significance	UW-Oshkosh	59,852	0
		Total Federal Program 93.243		4,101,636	3,545,819
93.247		Advanced Education Nursing Grant Program	UW-Madison	8,143	0
93.251		Universal Newborn Hearing Screening	DHS	134,454	118,060
93.262		Occupational Safety and Health Program	UW-Stout	89,087	0
93.264		Nursing Faculty Loan Program (NFLP) (Notes 2, 16)	UW-Milwaukee	215,479	0
		Immunization Cluster:			
93.268		Immunization Grants (Note 2)	DHS	41,748,724	1,746,084
		Total Immunization Cluster		41,748,724	1,746,084
93.272		Alcohol National Research Service Awards for Research Training	UW-Madison	235,872	0
93.273		Alcohol Research Programs	UW-Milwaukee	809	0
93.275		Substance Abuse and Mental Health Services-Access to Recovery	DHS	5,169,515	5,203,650
93.279		Drug Abuse and Addiction Research Programs	UW-Madison	63,189	0
93.282		Mental Health National Research Service Awards for Research Training	UW-Madison	742,905	0
93.283		Centers for Disease Control and Prevention-Investigations and Technical Assistance	DHS	12,003,882	4,770,955
93.283		Centers for Disease Control and Prevention-Investigations and Technical Assistance	UW-Madison	1,177,901	0
		Total Federal Program 93.283		13,181,783	4,770,955
93.286		Discovery and Applied Research for Technological Innovations to Improve Human Health	UW-Madison	29,644	0
93.301		Small Rural Hospital Improvement Grant Program	UW-Madison	523,097	0
93.358		Advanced Education Nursing Traineeships	UW-Madison	59,510	0
93.358		Advanced Education Nursing Traineeships	UW-Milwaukee	88,872	0
93.358		Advanced Education Nursing Traineeships	UW-Eau Claire	19,000	0
93.358		Advanced Education Nursing Traineeships	UW-Oshkosh	587,879	0
		Total Federal Program 93.358		755,261	0
93.359		Nurse Education, Practice and Retention Grants	UW-Madison	460,056	2,500
93.359		Nurse Education, Practice and Retention Grants (from UW-Madison)	UW-Milwaukee	24,933	0
93.359		Nurse Education, Practice and Retention Grants (from UW-Madison)	UW-Eau Claire	33,714	0
93.359		Nurse Education, Practice and Retention Grants (from UW-Madison)	UW-Green Bay	41,732	0
93.359		Nurse Education, Practice and Retention Grants (from UW-Madison)	UW-Oshkosh	82,619	0
		Total Federal Program 93.359		643,054	2,500

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
93.361		Nursing Research	UW-Madison	287,013	0
93.389		National Center for Research Resources	UW-Madison	465,075	0
93.389		National Center for Research Resources	UW-Milwaukee	107,925	0
		Total Federal Program 93.389		573,000	0
93.393		Cancer Cause and Prevention Research	UW-Madison	7,256	0
93.398		Cancer Research Manpower	UW-Madison	1,169,968	0
93.449		Ruminant Feed Ban Support Project	DATCP	200,779	0
93.556		Promoting Safe and Stable Families (Note 2)	DCF	5,435,062	5,101,127
		TANF Cluster:			
93.558		Temporary Assistance for Needy Families (Notes 2, 5)	DCF	266,294,506	90,206,068
93.558		Temporary Assistance for Needy Families (Notes 2, 5)	DWD	227,455	0
93.558		Temporary Assistance for Needy Families (Note 2)	UW-Oshkosh	59,606	0
		Total TANF Cluster		266,581,567	90,206,068
93.563		Child Support Enforcement (Note 5)	DCF	56,927,679	30,333,893
93.563		ARRA-Child Support Enforcement (Note 5)	DCF	14,451,337	14,451,337
		Total Federal Program 93.563		71,379,016	44,785,230
93.564		Child Support Enforcement Research	DCF	48,680	44,760
93.566		Refugee and Entrant Assistance-State Administered	DWD	3,620,567	2,790,049
93.568		Low-Income Home Energy Assistance	DOA	135,626,967	33,196,043
		CSBG Cluster:			
93.569		Community Services Block Grant	DCF	7,794,913	7,528,825
		Total CSBG Cluster		7,794,913	7,528,825
		CCDF Cluster:			
93.575		Child Care and Development Block Grant (Note 2)	DCF	77,698,341	5,216,070
93.596		Child Care Mandatory and Matching Funds of the Child Care and Development Fund (Note 2)	DCF	60,482,500	19,907,463
		Total CCDF Cluster		138,180,841	25,123,533
93.576		Refugee and Entrant Assistance-Discretionary Grants	DPI	178,807	118,428
93.576		Refugee and Entrant Assistance-Discretionary Grants	DWD	1,025,510	1,025,510
		Total Federal Program 93.576		1,204,317	1,143,938
93.584		Refugee and Entrant Assistance-Targeted Assistance Grants	DWD	98,687	98,687
93.590		Community-Based Child Abuse Prevention Grants	CANPB	498,606	319,351
93.597		Grants to States for Access and Visitation Programs	CANPB	252,968	218,935
93.599		Chafee Education and Training Vouchers Program	DCF	798,797	790,980
		Head Start Cluster:			
93.600		Head Start	DCF	182,123	41,892
93.600		Head Start	UW-Oshkosh	3,783,399	0
		Total Head Start Cluster		3,965,522	41,892
93.617		Voting Access for Individuals with Disabilities-Grants to	GAB	37,019	0
93.630		Developmental Disabilities Basic Support and Advocacy Grants	BPDD	883,351	210,883
93.630		Developmental Disabilities Basic Support and Advocacy Grants	DHS	512,092	317,621
93.630		Developmental Disabilities Basic Support and Advocacy Grants	UW-Oshkosh	23,575	0
		Total Federal Program 93.630		1,419,018	528,504

The accompanying notes are an integral part of this schedule.

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
93.631		Developmental Disabilities Projects of National Significance	DHS	260,372	258,849
93.632		University Centers for Excellence in Developmental Disabilities Education, Research, and Service	UW-Madison	521,074	0
93.643		Children's Justice Grants to States	DOJ	292,180	101,172
93.645		Child Welfare Services-State Grants	DCF	4,878,107	4,743,763
93.647		Social Services Research and Demonstration	DCF	157,998	0
93.648		Child Welfare Research Training or Demonstration	UW-Green Bay	37,140	0
93.658		Foster Care-Title IV-E (Note 2)	DCF	54,896,883	12,069,550
93.658		ARRA-Foster Care-Title IV-E (Note 2)	DCF	1,381,932	0
93.658		Foster Care-Title IV-E (Note 2) (from UW-Green Bay)	UW-Oshkosh	211,498	0
		Total Federal Program 93.658		56,490,313	12,069,550
93.659		Adoption Assistance (Note 2)	DCF	47,503,668	827,944
93.659		ARRA-Adoption Assistance (Note 2)	DCF	3,431,944	0
		Total Federal Program 93.659		50,935,612	827,944
93.667		Social Services Block Grant (Notes 2, 14)	DHS	44,267,756	39,768,650
93.669		Child Abuse and Neglect State Grants	DCF	375,220	0
93.671		Family Violence Prevention and Services/Grants for Battered Women's Shelters-Grants to States and Indian Tribes	DCF	1,613,460	1,491,043
93.674		Chafee Foster Care Independence Program	DCF	1,893,038	1,582,970
93.767		Children's Health Insurance Program (Note 2)	DHS	52,253,952	2,789,055
93.768		Medicaid Infrastructure Grants to Support the Competitive Employment of People with Disabilities	DHS	7,216,394	505,657
93.768		Medicaid Infrastructure Grants to Support the Competitive Employment of People with Disabilities	UW-Oshkosh	31,983	0
		Total Federal Program 93.768		7,248,377	505,657
93.773		Medicare-Hospital Insurance	DVA	910,985	0
93.774		Medicare-Supplementary Medical Insurance	DVA	151,212	0
		Medicaid Cluster:			
93.775		State Medicaid Fraud Control Units (Note 2)	DOJ	1,092,166	0
93.777		State Survey and Certification of Health Care Providers and Suppliers (Note 2)	DHS	10,330,068	0
93.778		Medical Assistance Program (Note 2)	DHS	3,661,777,207	411,614,560
93.778		ARRA-Medical Assistance Program (Note 2)	DHS	342,061,919	0
93.778		Medical Assistance Program (Note 2)	UW-Oshkosh	(275)	0
		Total Medicaid Cluster		4,015,261,085	411,614,560
93.779		Centers for Medicare and Medicaid Services Research, Demonstrations and Evaluations	DHS	4,307,315	3,527,637
93.793		Medicaid Transformation Grants	DHS	1,147,297	0
93.822		Health Careers Opportunity Program	UW-Milwaukee	(5,465)	0
93.837		Cardiovascular Diseases Research	UW-Madison	939,394	0
93.838		Lung Diseases Research	UW-Madison	379,816	0
93.839		Blood Diseases and Resources Research	UW-Madison	42,267	0
93.846		Arthritis, Musculoskeletal and Skin Diseases Research	UW-Madison	9,485	0
93.847		Diabetes, Digestive, and Kidney Diseases Extramural Research	UW-Madison	380,640	0
93.853		Extramural Research Programs in the Neurosciences and Neurological Disorders	UW-Madison	109,977	0
93.855		Allergy, Immunology and Transplantation Research	UW-Madison	541,578	0
93.856		Microbiology and Infectious Diseases Research	UW-Madison	21,179	0

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
93.859		Biomedical Research and Research Training	UW-Madison	4,925,866	0
93.859		Biomedical Research and Research Training	UW-Milwaukee	155,820	13,238
		Total Federal Program 93.859		5,081,686	13,238
93.865		Child Health and Human Development Extramural Research	UW-Madison	1,136,360	0
93.866		Aging Research	UW-Madison	943,548	0
93.879		Medical Library Assistance	UW-Madison	1,009,500	0
93.884		Grants for Training in Primary Care Medicine and Dentistry	UW-Madison	167,815	0
93.887		Health Care and Other Facilities	UW-Oshkosh	29,629	0
93.887		Health Care and Other Facilities	UW-Superior	57,821	0
		Total Federal Program 93.887		87,450	0
93.889		National Bioterrorism Hospital Preparedness Program	DHS	8,655,614	7,956,083
93.912		Rural Health Care Services Outreach and Rural Health Network Development Program	UW-Madison	785,701	764,849
93.913		Grants to States for Operation of Offices of Rural Health	UW-Madison	604,146	0
93.917		HIV Care Formula Grants (Note 2)	DHS	8,882,485	8,134,331
93.918		Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease	UW-Madison	591,888	0
93.928		Special Projects of National Significance	DHS	42,415	23,231
93.938		Cooperative Agreements to Support Comprehensive School Health Programs to Prevent the Spread of HIV and Other Important Health Problems	DPI	834,713	190,375
93.941		HIV Demonstration, Research, Public and Professional Education Projects	DHS	594,500	0
93.944		Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance	DHS	1,971	0
93.946		Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs	DHS	125,270	0
93.946		Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs	UW-Milwaukee	167,146	0
		Total Federal Program 93.946		292,416	0
93.958		Block Grants for Community Mental Health Services	DHS	7,053,472	6,410,306
93.959		Block Grants for Prevention and Treatment of Substance Abuse	DHS	22,369,580	20,714,047
93.977		Preventive Health Services-Sexually Transmitted Diseases Control Grants	DHS	907,228	621,946
93.982		Mental Health Disaster Assistance and Emergency Mental Health	DHS	1,143,707	0
93.988		Cooperative Agreements for State-Based Diabetes Control Programs and Evaluation of Surveillance Systems	DHS	782,015	262,201
93.991		Preventive Health and Health Services Block Grant	DHS	1,764,253	912,318
93.994		Maternal and Child Health Services Block Grant to the States	DHS	10,802,437	6,272,697
N/A	93.T32 DK007665	Digestive Diseases and Nutrition Research	UW-Madison	278,084	0
Other Federal Financial Assistance:					
N/A	93.223-95-4073	Food Inspections	DATCP	175,815	0
N/A	93.223-95-4016	Medicated Feed Inspections	DATCP	91,684	0
N/A	93.223-9x-4008	Tissue Residue Inspections	DATCP	30,691	0
N/A	93.211-2007-M-22838; 211-2008-M-26708	Adult Blood Lead Epidemiology and Surveillance (Note 15)	DHS	26,799	0
N/A	93.200-2007-M-19964	DHS Vital Statistics (Note 15)	DHS	298,226	0

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
N/A	93.D111851166	Drug and Alcohol Services Information System	DHS	47,023	0
N/A	93.500-2004-	Healthy Start Grow Smart (Note 15)	DHS	98,993	0
N/A	93.223-03- 4449;223200640063 C;F223200840125C	Mammography Quality Standards Act (Note 15)	DHS	187,112	0
N/A	93.268200700234P	National DNA Day	DHS	53	0
N/A	93.200-2006-15567; 200-2007-M- 21247;200-2008-M- 25016	National Death Index	DHS	27,805	0
N/A	93.UNKNOWN	Federal Data Sharing	DWD	368	0
N/A	93.F31 NS046168	Biological Mapping of Brain Tumors Using MRI	UW-Madison	(14,953)	0
N/A	93.HHSN261200511 008C	Cancer Information Service	UW-Madison	644,690	190,272
N/A	93.HHSP233200700 612P	Introducing the Niatx Quality Improvement Model for Men	UW-Madison	84,832	0
N/A	93.263-MK-703654-1	To Serve as the Chairperson of the Steering Committee of the Minimally Invasive Surgical Therapy (MIST) Trial	UW-Madison	18,581	0
N/A	93.HHSA290200600 5	Update the PHS Sponsored Clinical Practice Guideline	UW-Madison	39,839	43,800
Subtotal Direct Programs				5,073,989,685	794,238,621
Subgrants:					
93.051	93.427-93-09091239- 99	Alzheimer's Disease Demonstration Grants to States (from Georgia Dept of Human Services)	UW-Milwaukee	6,839	0
93.110		Maternal and Child Health Federal Consolidated Programs (from University of Massachusetts)	UW-Madison	1,067	0
93.224	93.TI65556-01-04	Consolidated Health Centers (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, Public Housing Primary Care, and School Based Health Centers) (from Health Care for the Homeless)	UW-Milwaukee	40,301	0
93.230	93.20070913; 93.144 Drug Free Communities	Consolidated Knowledge Development and Application (KD&A) Program (from Focus on Community)	UW-Parkside	3,883	0
93.243		Substance Abuse and Mental Health Services-Projects of Regional and National Significance (from National Association of State Mental Health Program Directors)	DHS	59	0
93.243	93.MOU	Substance Abuse and Mental Health Services-Projects of Regional and National Significance (from Mental Health America)	DPI	15,554	0
93.243	93.SY07-0009-01	Substance Abuse and Mental Health Services-Projects of Regional and National Significance (from Aurora Health Care, Inc.)	UW-Madison	38,415	0
93.243	93.6H79TI6556-01	Substance Abuse and Mental Health Services-Projects of Regional and National Significance (from Health Care for the Homeless, Inc.)	UW-Milwaukee	(3,112)	0
93.251	93.115001;2236646- 98/155105	Universal Newborn Hearing Screening	UW-Madison	39,188	0
93.283		Centers for Disease Control and Prevention-Investigations and Technical Assistance (from Council of State & Territorial Epidemiologists)	DHS	762	0
93.283	93.MM-1088-09/09	Centers for Disease Control and Prevention-Investigations and Technical Assistance (from Association of American Medical Colleges)	UW-Madison	28,302	0
93.283	93.AUDC RTOI 2008- 02-05	Centers for Disease Control and Prevention-Investigations and Technical Assistance (from Association of University Centers on Disabilities)	UW-Madison	38,656	0
93.283	93.DPH Contract #16173	Centers for Disease Control and Prevention-Investigations and Technical Assistance (from Door County)	UW-Green Bay	24,000	0
93.399	93.CA 114609-	Cancer Control (from Mayo Clinic)	UW-Madison	103,766	0

The accompanying notes are an integral part of this schedule.

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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>					
93.558	93.ESD07-071207-A	Temporary Assistance for Needy Families (Note 2) (from Milwaukee Public Schools)	UW-Milwaukee	606	0
93.558		Temporary Assistance for Needy Families (Note 2) (from Sawyer County Health & Human Services)	UW-Extension	22,064	0
93.596	93.ESD08-042408-A	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	14,208	0
93.631	93.AGMT01202009	Developmental Disabilities Projects of National Significance (from Exchange Center of Dane County, Inc.)	UW-Madison	47,896	0
93.768		Medicaid Infrastructure Grants to Support the Competitive Employment of People with Disabilities (from Employment Resources, Inc.)	UW-Stout	51,000	0
93.778		Medical Assistance Program (Note 2) (from Developmental Disabilities Network, Inc.)	DHS	2,289	0
93.778	93.AGR dtd 08/11/08	Medical Assistance Program (Note 2) (from Sally Mather Associates)	UW-Madison	105,868	0
93.779	93.20092715	Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations (from Michigan Dept of Community Health)	UW-Milwaukee	22,427	0
93.865		Child Health and Human Development Extramural Research (from University of Michigan)	UW-Milwaukee	56,057	0
93.926	93.AGR dtd 01/03/07;7/13/07	Healthy Start Initiative (from Great Lakes Inter-Tribal Council, Inc.)	UW-Madison	173	0
93.933	93.1626 9400014	Demonstration Projects for Indian Health (from Great Lakes Inter-Tribal Council)	UW-Milwaukee	27,999	0
93.938		Cooperative Agreements to Support Comprehensive School Health Programs to Prevent the Spread of HIV and Other Important Health Problems (from Milwaukee Public Schools)	UW-Milwaukee	14,032	0
93.959		Block Grants for Prevention and Treatment of Substance Abuse (from Community Advocates)	UW-Milwaukee	14,223	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	62,794	0
93.969	93.5D31HP08801-02 00	Geriatric Education Centers (from University of Minnesota-Twin Cities)	UW-Eau Claire	13,651	0
93.969		Geriatric Education Centers (from Marquette University)	UW-Superior	36	0
93.945		Assistance Programs for Chronic Disease Prevention and Control (from Illinois Department of Public Health)	DHS	33,347	26,245
N/A	93.AGR DTD 10/21/08	Act Early Mini-grant (from Association of University Centers on Disabilities)	UW-Madison	690	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	1,244	0
N/A	93.AUCDGC04-20	Wisconsin MCH Lend Genetics Counseling Project (from Association of University Centers on Disabilities)	UW-Madison	(28)	0
N/A	93.09SR043	I Can Do It Mentoring SRU (from Slippery Rock University)	UW-La Crosse	375	0
N/A	93.JC-WDA-MGT07; DWD-JC-UWP SBDC-07	Kenosha County Workforce Development Center (from Kenosha County Department of Human Services)	UW-Parkside	(71)	0
N/A	93.WDC-08-44 12-07-07	Racine County Workforce Development Center (from Racine County Human Services Department)	UW-Parkside	110,663	0
N/A	93.CK#00123588	FDL Diversity Circles (from Fond du Lac County)	UW Colleges	416	0
				939,639	26,245
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				5,074,929,324	794,264,866
<b>CORPORATION FOR NATIONAL AND COMMUNITY SERVICE:</b>					
94.003		State Commissions	DOA	261,852	0
94.004		Learn and Serve America-School and Community Based Programs	DPI	304,753	152,984

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
94.006		AmeriCorps	DOA	5,014,261	5,014,261
94.006		AmeriCorps	UW-Oshkosh	394,770	0
Total Federal Program 94.006				5,409,031	5,014,261
94.007		Program Development and Innovation Grants	DOA	178,248	139,641
94.007		Program Development and Innovation Grants	UW-Parkside	47,431	0
Total Federal Program 94.007				225,679	139,641
94.009		Training and Technical Assistance	DOA	110,389	0
94.009		Training and Technical Assistance	UW-Oshkosh	566,246	0
Total Federal Program 94.009				676,635	0
Foster Grandparent/Senior Companion Cluster:					
94.011		Foster Grandparent Program	DHS	1,331,931	1,209,087
Total Foster Grandparent/Senior Companion Cluster				1,331,931	1,209,087
94.013		Volunteers in Service to America	DPI	290,324	0
94.013		Volunteers in Service to America	UW-Parkside	457,430	0
94.013		Volunteers in Service to America	UW-Extension	134,025	86,705
Total Federal Program 94.013				881,779	86,705
Subtotal Direct Programs				9,091,660	6,602,678
Subgrants:					
94.004		Learn and Serve America-School and Community Based Programs (from CESA 2)	UW-Platteville	647	0
94.005	94.1377	Learn and Serve America-Higher Education (from Princeton University)	UW-Madison	8,751	0
94.006	94.AGR dtd 10/13/06	AmeriCorps (from Association of University Centers on Disabilities)	UW-Madison	12,069	0
94.006	94.7602	AmeriCorps (from Jumpstart GIS, Inc.)	UW-Madison	57,435	0
94.006	94.OP011-94.006-08 PAMK	AmeriCorps (from Public Allies)	UW-Milwaukee	365,890	0
94.006	94.270200	AmeriCorps (from Jumpstart for Young Children, Inc.)	UW-Eau Claire	75,205	0
94.006		ARRA-AmeriCorps (from Wisconsin National and Community Service Board)	UW-Oshkosh	15,778	0
94.007		Program Development and Innovation Grants (from The Campus Kitchen Projects)	UW-Eau Claire	1,552	0
94.007		Program Development and Innovation Grants (from Elon University)	UW-Parkside	750	0
Subtotal Subgrants				538,077	0
TOTAL CORPORATION FOR NATIONAL AND COMMUNITY SERVICE				9,629,737	6,602,678
<b>U.S. SOCIAL SECURITY ADMINISTRATION:</b>					
Disability Insurance/SSI Cluster:					
96.001		Social Security-Disability Insurance	DHS	27,854,452	0
96.001		Social Security-Disability Insurance (Note 15)	DWD	878,168	814,830
96.007		Social Security-Research and Demonstration	DHS	692,981	0
96.007		Social Security-Research and Demonstration (from UW-Stout)	UW-Madison	15,574	0
Total Disability Insurance/SSI Cluster				29,441,175	814,830
Other Federal Financial Assistance:					
N/A	96.SS00-06-60139	Electronic Death Registration (Note 15)	DHS	30,696	0
N/A	96.SS00-06-60057;SS00-08-30268;SS00-09-30316	Social Security Administration Death Records (Note 15)	DHS	32,310	0

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
N/A	96.0600-03-60062;SS00-08-60068	Social Security Enumeration (Note 15)	DHS	121,391	0
TOTAL U.S. SOCIAL SECURITY ADMINISTRATION				29,625,572	814,830
<b>U.S. DEPARTMENT OF HOMELAND SECURITY:</b>					
Homeland Security Cluster:					
97.067		Homeland Security Grant Program	DOA	14,590,542	12,451,076
97.067		Homeland Security Grant Program	DOJ	844,179	0
Total Homeland Security Cluster				15,434,721	12,451,076
97.001		Pilot Demonstration or Earmarked Projects	DOA	1,738	0
97.012		Boating Safety Financial Assistance	DNR	3,595,312	1,331,135
97.023		Community Assistance Program State Support Services Element	DNR	159,484	0
97.029		Flood Mitigation Assistance	DMA	10,963	10,963
97.032		Crisis Counseling	DMA	628,406	628,406
97.034		Disaster Unemployment Assistance	DWD	110,022	0
97.036		Disaster Grants-Public Assistance (Presidentially Declared Disasters) (Note 2)	DMA	44,167,412	43,989,043
97.039		Hazard Mitigation Grant	DMA	2,160,726	1,923,808
97.041		National Dam Safety Program	DNR	36,735	0
97.042		Emergency Management Performance Grants	DOA	5,943,388	5,943,388
97.043		State Fire Training Systems Grants	WTCSB	15,714	15,714
97.045		Cooperating Technical Partners	DNR	1,290,760	0
97.047		Pre-Disaster Mitigation	DMA	1,670,461	1,521,027
97.070		Map Modernization Management Support	DNR	113,033	0
97.075		Rail and Transit Security Grant Program	DOA	190,153	189,704
97.078		Buffer Zone Protection Program	DOA	504,390	498,348
97.088		Disaster Assistance Projects	DNR	266,970	0
97.091		Homeland Security Biowatch Program	DNR	305,356	0
Other Federal Financial Assistance:					
N/A	97.000	Immigration and Customs Enforcement	DOJ	58,805	0
N/A	97.AGR dtd 7/1/05	First Responder Counter-Terrorism Training	UW-Oshkosh	4,439	0
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY				76,668,988	68,502,612
<b>U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT:</b>					
98.012		USAID Development Partnerships for University Cooperation and Development	UW-Stevens Point	38,565	0
Subgrants:					
98.001		USAID Foreign Assistance for Programs Overseas (from Partners of the Americas)	UW-Extension	249	0
98.012		USAID Development Partnerships for University Cooperation and Development (from Association Liaison Office for University Cooperation in Development)	UW-Stevens Point	78,290	5,635
N/A	98.UWLC-RX2050-884-07-A; UWLC-RX2050-887-08M	East Central European Scholars Program (ECESP) (from Georgetown University)	UW-La Crosse	98,589	0
N/A	98.HNE-A-00-97-00059-00	UW-River Falls/Nicaragua Partnership (from Association Liaison Office)	UW-River Falls	56,306	0
TOTAL U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT				271,999	5,635
<b>TOTAL INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</b>				<b>\$ 10,946,855,494</b>	<b>\$ 2,468,526,478</b>



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<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER (Note 2)</i>					
<b>U.S. DEPARTMENT OF AGRICULTURE:</b>					
10.001		Agricultural Research-Basic and Applied Research	UW-Madison	1,108,607	81,440
10.001		Agricultural Research-Basic and Applied Research	UW-Milwaukee	173,835	0
10.001		Agricultural Research-Basic and Applied Research	UW-Stevens Point	31,508	0
Total Federal Program 10.001				1,313,950	81,440
10.025		Plant and Animal Disease, Pest Control, and Animal Care	UW-Madison	133,093	0
10.028		Wildlife Services	UW-Madison	(1,124)	0
10.200		Grants for Agricultural Research, Special Research Grants	UW-Madison	1,532,964	714,215
10.200		Grants for Agricultural Research, Special Research Grants (from UW-Platteville)	UW-Madison	30,040	0
Total Federal Program 10.200				1,563,004	714,215
10.203		Payments to Agricultural Experiment Stations Under the Hatch Act	UW-Madison	6,181,845	0
10.206		Grants for Agricultural Research-Competitive Research Grants	UW-Madison	4,821,673	389,705
10.206		Grants for Agricultural Research-Competitive Research Grants	UW-Milwaukee	36,397	10,669
10.206		Grants for Agricultural Research-Competitive Research Grants	UW-Eau Claire	48,117	0
10.206		Grants for Agricultural Research-Competitive Research Grants	UW-Stevens Point	126,224	0
Total Federal Program 10.206				5,032,411	400,374
10.210		Food and Agricultural Sciences National Needs Graduate Fellowship Grants	UW-Madison	73,598	0
10.217		Higher Education Challenge Grants	UW-Madison	136,184	31,823
10.219		Biotechnology Risk Assessment Research	UW-Madison	183,525	87,747
10.250		Agricultural and Rural Economic Research	UW-Madison	152,593	89,937
10.303		Integrated Programs	UW-Madison	354,068	0
10.303		Integrated Programs (from UW-Madison)	UW Colleges	23,033	0
Total Federal Program 10.303				377,101	0
10.309		Specialty Crop Research Initiative	UW-Madison	7,228	0
10.500		Cooperative Extension Service (from UW-Extension)	UW-Madison	314,251	0
10.652		Forestry Research	UW-Madison	217,531	0
10.652		Forestry Research	UW-La Crosse	1,558	0
10.652		Forestry Research	UW-Stevens Point	3,579	0
10.652		Forestry Research (from UW-Madison)	UW-Stevens Point	(14,850)	0
Total Federal Program 10.652				207,818	0
10.664		Cooperative Forestry Assistance	UW-Madison	28,221	0
10.675		Urban and Community Forestry Program	UW-Stevens Point	31,227	0
10.680		Forest Health Protection	UW-Madison	38,839	16,208
10.680		Forest Health Protection	UW-Stevens Point	24,754	0
10.680		Forest Health Protection (from UW-Madison)	UW-Stevens Point	8,349	0
Total Federal Program 10.680				71,942	16,208

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<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER (Note 2)</i>					
10.902		Soil and Water Conservation	UW-Madison	32,004	0
10.961		Scientific Cooperation and Research	UW-Madison	31,993	0
10.961		Scientific Cooperation and Research	UW-Milwaukee	8,015	0
10.961		Scientific Cooperation and Research	UW-Stevens Point	1,681	755
Total Federal Program 10.961				41,689	755
10.962		Cochran Fellowship Program-International Training-Foreign Participant	UW-Madison	38,209	0
N/A	10.CHK #631193	Aschkenase MS Thesis Support (from UW-Stevens Point)	UW-Madison	2,003	0
N/A	10.RD	R&D Animal & Plant Health Inspection	UW-Madison	22,669	0
N/A	10.RD	R&D from Agricultural Research Service	UW-Madison	159,339	24,800
N/A	10.RD	R&D from Economic Research Service	UW-Madison	150,030	59,384
N/A	10.RD	R&D from Foreign Agriculture Service	UW-Madison	126,678	0
N/A	10.RD	R&D from Forest Service	UW-Madison	849,514	0
N/A	10.RD	R&D from Natural Resources Conservation Service	UW-Madison	267,844	0
N/A	10.RD	R&D from Rural Development	UW-Madison	261,577	57,352
N/A	10.RD	R&D Risk Management Agency	UW-Madison	126,085	0
N/A	10.53-5F48-4-022	Natural Resources Conservation Service (NRCS)	UW-La Crosse	38,036	0
N/A	10.MVAC-07/04/16	Natural Resources Conservation Service (NRCS) T.O. #19	UW-La Crosse	1,184	0
N/A	10.AG-56A2-P-06-0054 (161099)	Continuation and Analysis of Long Term Vegetation Monitoring Plots	UW-Stevens Point	12,991	0
Subtotal Direct R&D Grants				17,936,719	1,564,035
R&D Subgrants:					
10.025	10.3911-UW-USDA-1136	Plant and Animal Disease, Pest Control, and Animal Care (from Pennsylvania State University)	UW-Madison	8,801	0
10.200	10.2006-05990-09	Grants for Agricultural Research, Special Research Grants (from Illinois-Missouri Biotechnical Alliance)	UW-Madison	53,573	0
10.200	10.416-43-34	Grants for Agricultural Research, Special Research Grants (from Iowa State University)	UW-Madison	38,686	0
10.200	10.61-4054D; 4071C; 4084SA; 4138K; 4054H; 4087F; 4134E; 4138G; 4141IT	Grants for Agricultural Research, Special Research Grants (from Michigan State University)	UW-Madison	170,714	0
10.200	10.RF01078531	Grants for Agricultural Research, Special Research Grants (from Ohio State University)	UW-Madison	6,772	0
10.200	10.C0340A-L; CO365A-D	Grants for Agricultural Research, Special Research Grants (from Oregon State University)	UW-Madison	54,484	0
10.200	10.2008-WI00FUIN	Grants for Agricultural Research, Special Research Grants (from Rutgers University)	UW-Madison	(2,370)	0
10.200	10.Q4089042120	Grants for Agricultural Research, Special Research Grants (from University of Minnesota)	UW-Madison	14,602	0
10.200	10.C00020979-1	Grants for Agricultural Research, Special Research Grants (from University of Missouri-Columbia)	UW-Madison	12,157	0
10.200	10.25-6205-0042-016	Grants for Agricultural Research, Special Research Grants (from University of Nebraska)	UW-Madison	2,614	0
10.200	10.61-4054E,4054G,4063,4141F,4138J/H	Grants for Agricultural Research, Special Research Grants (from Michigan State University)	UW-Milwaukee	41,273	0
10.200		Grants for Agricultural Research, Special Research Grants (from Michigan State University)	UW-Stevens Point	137,390	0
10.200		Grants for Agricultural Research, Special Research Grants (from University of Michigan)	UW-Stevens Point	8,923	0
10.206	10.45084-7517	Grants for Agricultural Research-Competitive Research Grants (from Cornell University)	UW-Madison	119,507	0
10.206	10.57100024	Grants for Agricultural Research-Competitive Research Grants (from Massachusetts Institute of Technology)	UW-Madison	57,211	0
10.206	10.2005-1973-03	Grants for Agricultural Research-Competitive Research Grants (from North Carolina State University)	UW-Madison	13,338	0

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<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER (Note 2)</i>					
10.206	10.3484-UW-USDA-8365; 3753-UWM-USDA-8710	Grants for Agricultural Research-Competitive Research Grants (from Pennsylvania State University)	UW-Madison	52,391	0
10.206	10.6064	Grants for Agricultural Research-Competitive Research Grants (from University of Connecticut)	UW-Madison	39,672	0
10.206	10.Q6286224301/TA LAAT	Grants for Agricultural Research-Competitive Research Grants (from University of Minnesota)	UW-Madison	16,565	0
10.206	10.25-6239-0117-002	Grants for Agricultural Research-Competitive Research Grants (from University of Nebraska)	UW-Madison	(355)	0
10.206	10.060505/0000614	Grants for Agricultural Research-Competitive Research Grants (from University of Rhode Island)	UW-Madison	18,845	0
10.206	10.21109 UNOFWI	Grants for Agricultural Research-Competitive Research Grants (from University of Vermont)	UW-Madison	47,371	0
10.206	10.6134001	Grants for Agricultural Research-Competitive Research Grants (from Utah State University)	UW-Madison	91,658	0
10.215	10.Q4089053110/11 1/113/123/701/901; H4086315/27	Sustainable Agriculture Research and Education (from University of Minnesota)	UW-Madison	152,236	0
10.216	10.36-22650-3976190	1890 Institution Capacity Building Grants (from Tuskegee University)	UW-Madison	17,046	0
10.216	10.2006-38814-17531	1890 Institution Capacity Building Grants (from Alcorn State University)	UW-Green Bay	18,414	0
10.217	10.3029-UW-USDA	Higher Education Challenge Grants (from Pennsylvania State University)	UW-Madison	(638)	0
10.227	10.LCOOCC 200701	1994 Institutions Research Program (from Lac Courte Oreilles Ojibwa Community)	UW-Madison	140	0
10.250	10.SUB981834-21	Agricultural and Rural Economic Research (from University of California-Davis)	UW-Madison	13,319	0
10.250	10.35843-G	Agricultural and Rural Economic Research (from University of Chicago)	UW-Madison	24,090	0
10.303	10.410-30-14; 416-30-25; 416-43-2617 48879 23/E/I9 65951 23	Integrated Programs (from Iowa State University)	UW-Madison	47,681	0
10.303	10.61-4253B/4256Q/4275A	Integrated Programs (from Michigan State University)	UW-Madison	56,278	9,947
10.303	10.25-6222-0284-002	Integrated Programs (from University of Nebraska)	UW-Madison	374	0
10.304	10.61-4135A	Homeland Security-Agricultural (from Michigan State University)	UW-Madison	59,783	0
10.500	10.61-5069G	Cooperative Extension Service (from Michigan State University)	UW-Madison	10,348	0
10.500	10.2007-0376-38; 2008-0590-20	Cooperative Extension Service (from North Carolina State University)	UW-Madison	20,126	0
10.500	10.08-001766-WISC1	Cooperative Extension Service (from University of California-Davis)	UW-Madison	12,825	0
10.500	10.BDK UWI; BDK757 SB 001	Cooperative Extension Service (from University of Idaho)	UW-Madison	30,286	0
10.500	10.H408904312	Cooperative Extension Service (from University of Minnesota)	UW-Madison	11,973	0
10.500	10.05-JV-11231300-018	Cooperative Extension Service (from North Central Research Station)	UW-Milwaukee	(6)	0
10.902	10.2006-0132-000	Soil and Water Conservation (from Natural Resources Conservation Service)	UW-Madison	13,839	0
10.912	10.2008-0116-040	Environmental Quality Incentives Program (from National Fish and Wildlife Foundation)	UW-Madison	18,876	0
N/A	10.07-PH6-A-A-009	A Partnership for Dairy Improvement (from Land O'Lakes, Inc.)	UW-Madison	56,043	0
N/A	10.3028	A Photoelectrocatalytic Device (from Aquamost, LLC)	UW-Madison	2,213	0
N/A	10.AGR dtd 06/10/08	Commercially Viable Out-of-Season Spawning Technologies (from Coolwater Aquaculture, LLC)	UW-Madison	13,923	0
N/A	10.AGR dtd 06/29/07	Developing Agri-Lite (from Pennsylvania Department of Agriculture)	UW-Madison	(4,835)	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&amp;D) CLUSTER (Note 2)</i>					
N/A	10.H000491602	Development of Multipurpose Potato Cultivars (University of Minnesota)	UW-Madison	73,828	0
N/A	10.IS-3647-04CR	Improvement of Quality and Nutritional Value of Muscle Foods (from US-Israel Binational Agricultural Research and Development Foundation)	UW-Madison	2,231	0
N/A	10.AGR dtd 04/14/06; 7/14/09	Rates and Timing for Potassium for Cranberry Nutrition (from Wisconsin Cranberry Board, Inc.)	UW-Madison	43,474	0
				1,697,689	9,947
TOTAL R&D FROM U.S. DEPARTMENT OF AGRICULTURE				19,634,408	1,573,982
<b>U.S. DEPARTMENT OF COMMERCE:</b>					
11.417		Sea Grant Support	UW-Madison	1,116,498	159,424
11.417		Sea Grant Support (from UW-Madison)	UW-Milwaukee	623,895	0
11.417		Sea Grant Support (from UW-Madison)	UW-Green Bay	44,699	0
11.417		Sea Grant Support (from UW-Madison)	UW-Oshkosh	110,966	0
11.417		Sea Grant Support (from UW-Madison)	UW-Stevens Point	146,880	0
11.417		Sea Grant Support (from UW-Madison)	UW-Superior	52,542	0
11.417		Sea Grant Support (from UW-Madison)	UW Colleges	35,540	0
Total Federal Program 11.417				2,131,020	159,424
11.419		Coastal Zone Management Administration Awards (from UW-Madison)	UW-Milwaukee	26,434	0
11.431		Climate and Atmospheric Research	UW-Madison	204,801	0
11.440		Environmental Sciences, Applications, Data, and Education	UW-Madison	8,332,895	88,258
11.469		Congressionally Identified Awards and Projects	UW-Madison	75,801	0
11.478		Center for Sponsored Coastal Ocean Research-Coastal Ocean Program	UW-Milwaukee	219,598	0
11.609		Measurement and Engineering Research and Standards	UW-Madison	7,665	0
11.609		Measurement and Engineering Research and Standards	UW-Stout	15,598	0
Total Federal Program 11.609				23,263	0
N/A	11.RA133R-07-SE- 2465	HSRL Support	UW-Madison	431	0
N/A	11.NA08NES428001 7	Intergovernmental Climate-Program (NESDIS)	UW-Madison	100,620	0
N/A	11.AGR DTD 6/28/07	Intergovernmental Personnel Assignment Agreement	UW-Madison	45,139	0
N/A	11.DG133E06SE431 6	Validating the Geolocation and Calibration of the VHHR Data from INSAT-3A and KALPANA-1 Satellites as a Pre-Cursor for INSAT-3D Meteorological Satellite Instrument Data Utilization	UW-Madison	(6,503)	0
				11,153,499	247,682
R&D Subgrants:					
11.113		ITA Special Projects (from Applied Ecological Services)	UW-Milwaukee	22,906	7,600
11.417	11.07-01-062	Sea Grant Support (from University of Mississippi)	UW-Madison	4,123	0
11.417		Sea Grant Support (from Northeast Midwest Institute)	UW-Superior	148,255	846,645
11.419		Coastal Zone Management Administration Awards (from Shorewood (Village of), WI)	UW-Milwaukee	29,446	0
11.419	11.AD06014-007.19	Coastal Zone Management Administration Awards (from Wisconsin Coastal Management Program)	UW-Milwaukee	(474)	0
11.419		Coastal Zone Management Administration Awards (from University of New Hampshire)	UW-Superior	84,513	27,665
11.429		Marine Sanctuary Program (from Consortium for Oceanographic Research and Education)	UW-Milwaukee	(156)	0
11.430		Undersea Research (from University of Connecticut)	UW-Milwaukee	24,922	0
11.431	11.60015357/RF011 44159	Climate and Atmospheric Research (from Ohio State University Research Foundation)	UW-Madison	12,365	0

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<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER (Note 2)</i>					
11.432		Office of Oceanic and Atmospheric Research (OAR) Joint and Cooperative Institutes (from the University of Michigan)	UW-Milwaukee	38,455	0
11.432	11.NA07OAR432000	Office of Oceanic and Atmospheric Research (OAR) Joint and Cooperative Institutes (from the University of Michigan)	UW-Green Bay	18,392	0
11.432	06	Office of Oceanic and Atmospheric Research (OAR) Joint and Cooperative Institutes (from the University of Michigan)	UW-Stout	11,363	0
N/A	11.P.O.00005395	CIMSS Studies to Support NCDC (from Information Manufacturing Corp)	UW-Madison	133,840	0
N/A	11.AGR dtd 2/1/08	Harborview Pilot Project (from Great Lakes Commission)	UW-Madison	9,628	0
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	44,508	0
N/A	11.S05-53805	A Method to Improve Minimum (from University Corporation for Atmospheric Research (UCAR)/Cooperative Program for Operational Meteorology, Education and Training (COMET)	UW-Milwaukee	2,036	0
N/A	11.AGR dtd 5/19/09	Survey Questionnaire Development (from Oak Management, Inc.)	UW-Milwaukee	7,089	0
N/A	11.AGR dtd 6/10/08	US TDA Coast Erosion Grant (from Black & Veatch Special Projects)	UW-Milwaukee	92,176	77,006
Subtotal R&D Subgrants				683,387	958,916
TOTAL R&D FROM U.S. DEPARTMENT OF COMMERCE				11,836,886	1,206,598
<b>U.S. DEPARTMENT OF DEFENSE:</b>					
12.114		Collaborative Research and Development	UW-Milwaukee	52,686	0
12.300		Basic and Applied Scientific Research	UW-Madison	1,761,701	54,722
12.300		Basic and Applied Scientific Research	UW-Milwaukee	376,028	0
Total Federal Program 12.300				2,137,729	54,722
12.420		Military Medical Research and Development	UW-Madison	3,809,214	229,708
12.420		Military Medical Research and Development	UW-Milwaukee	414,985	0
Total Federal Program 12.420				4,224,199	229,708
12.431		Basic Scientific Research	UW-Madison	1,738,520	581,317
12.431		Basic Scientific Research	UW-La Crosse	32,570	0
12.431		Basic Scientific Research	UW-Stevens Point	188,667	62,092
Total Federal Program 12.431				1,959,757	643,409
12.630		Basic, Applied, and Advanced Research in Science and Engineering	UW-Madison	332,257	101,165
12.800		Air Force Defense Research Sciences Program	UW-Madison	3,205,235	183,969
12.901		Mathematical Sciences Grants Program	UW-Madison	977	0
12.901		Mathematical Sciences Grants Program	UW-Milwaukee	49,490	0
Total Federal Program 12.901				50,467	0
12.910		Research and Technology Development	UW-Madison	517,062	35,568
N/A	12.RD	R&D from Air Force	UW-Madison	1,654,886	827,838
N/A	12.RD	R&D from Army	UW-Madison	1,422,915	571,295
N/A	12.RD	R&D from Navy	UW-Madison	569,515	0
N/A	12.(USAE) DACW37-01-M-0171	COE-Fisher Mounds	UW-La Crosse	(3,255)	0
N/A	12.W911NF-08-2-0029	Development of One-Step JP-8 Biodiesel Fuel (from UW-Superior)	UW-Stevens Point	164,060	0

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<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER (Note 2)</i>					
N/A	12.W911NF-08-2-0029	Development of One-Step JP-8 Biodiesel Fuel	UW-Superior	1,322,188	20,021
N/A	12.CKS 1055 & 1061	Chicago Canal Dispersal	UW Colleges	758	0
				<b>Subtotal Direct R&amp;D Grants</b>	<b>2,667,695</b>
R&D Subgrants:					
12.114		Collaborative Research and Development (from RF Nano Corporation)	UW-Milwaukee	72,660	0
12.300	12.E-21-6RU-G10	Basic and Applied Scientific Research (from Georgia Institute of Technology)	UW-Madison	8,278	0
12.300	12.R91060000202/201	Basic and Applied Scientific Research (from University of Minnesota)	UW-Madison	(94)	0
12.300	12.CR-19126-415940	Basic and Applied Scientific Research (from Virginia Polytechnic Institute and State)	UW-Madison	19,164	0
12.420		Military Medical Research and Development (from Duke University)	UW-Madison	37,642	0
12.420	12.PROJ00002	Military Medical Research and Development (from Northwestern University)	UW-Madison	90,108	0
12.420	12.W81XWH-07-2-0073	Military Medical Research and Development (from University of Hawaii)	UW-Madison	808	0
12.431	12.09-005334 B/0001261578	Basic Scientific Research (from University of Massachusetts-Amherst)	UW-Madison	128,640	0
12.800		Air Force Defense Research Sciences Program (from Dartmouth College)	UW-Whitewater	33,796	0
12.910	12.AGR dtd 12/17/04	Research and Technology Development (from Medical College of Wisconsin)	UW-Madison	3,530	0
N/A	12.AGR DTD 10/04/07; PO000578161	Advanced Modeling Tools (from Astronautics Corporation of America)	UW-Madison	33,505	0
N/A	12.4500260467 AGR dtd 9/16/05	Analog to Information (from L-3 Communications Corporation)	UW-Madison	72,746	0
N/A	12.27-001252	Bootstrap Learning (BL) (from SRI International)	UW-Madison	625,187	0
N/A	12.AGR DTD 07-23-07	Botulinum Neurotoxin Detection (from Biosentinel, LLC)	UW-Madison	91,235	0
N/A	12.70000022101	CFD Modeling of Air Sampling (from Massachusetts Institute of Technology)	UW-Madison	38,296	0
N/A	12.05-DCB	CIBMTR Clinical Study Protocol Rider #05-DCB (from National Marrow Donor Program)	UW-Madison	211	0
N/A	12.71-000107	Cyber-Threat Analytics (CYBERTA) (from SRI International)	UW-Madison	1,609	0
N/A	12.185776	Development of an Integrated Wild Bird Surveillance Data (from Jackson (Henry M.) Foundation)	UW-Madison	619,239	323,222
N/A	12.W912HZ-08-2-0018	Development of Nanoscale Devices (from US Army Corp of Engineers)	UW-Madison	107,661	0
N/A	12.702083-BS	Development of SIGE Quantum Dots (from HRL Laboratories, LLC)	UW-Madison	226,805	0
N/A	12.32944	Development of Vehicles (from Mirus Corporation)	UW-Madison	57,421	0
N/A	12.HDTRA1-09-C-0007-HQ0339	DTRA with ADT (from Advanced Diamond Technologies, Inc.)	UW-Madison	25,488	0
N/A	12.N000140210024	Effect of Grain Boundary Structures on Oxide Growth and Stability in Extreme Environments (from Nace International)	UW-Madison	3,750	0
N/A	12.11310	EMC Polywell Phase II Design Scoping Studies (from Energy/Matter Conversion Corporation)	UW-Madison	32,616	0
N/A	12.70003-UWM	Engineered Tissue Constructs: Artificial Lymph Node (from Vax Design Corporation)	UW-Madison	(15,818)	0
N/A	12.429278.431333; 434107	HAPL Materials Working Group (from Commonwealth Technology, Inc.)	UW-Madison	57,853	0
N/A	12.1/26/07	High Frequency Mems Based TWTS Using Novel Interaction Circuits and Beam Sources (from Calabazas Creek Research, Inc.)	UW-Madison	96,225	0
N/A	12.801890-BS	HRL Supplement: Ion Etcher (from HRL Laboratories, LLC)	UW-Madison	50,000	0

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<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER (Note 2)</i>					
N/A	12.SB00807	Hyperspectral Sensor (from Innovative Scientific Solutions, Inc.)	UW-Madison	27,891	0
N/A	12.HR0011-09-0002	IBM-DARPA (from International Business Machines Corporation)	UW-Madison	115,404	0
N/A	12.KK8120	Improving Qubit Coherence (from University of California-Santa Barbara)	UW-Madison	193,931	0
N/A	12.AGR dtd 3/31/09	JP-8 Engine Measurements (from Wisconsin Engine Research Consultants)	UW-Madison	24,735	0
N/A	12.AGR dtd 9/1/2008	JSEHS Symposium 2009 (from Academy of Applied Science)	UW-Madison	7,411	0
N/A	12.AGR dtd 9/10/07	Junior Science and Humanities Symposium (from Academy of Applied Science)	UW-Madison	1,266	0
N/A	12.2M8003-1-UW	LSC Wake Characterization - STTR Topic # N06-T022 (from Dynaflo)	UW-Madison	38,171	0
N/A	12.AGR dtd 9/30/06	Microfluidics and Cellular Assays (from University of California-Irvine)	UW-Madison	4,180	0
N/A	12.AF08-T020	Moses, STTR with Prism (from Prism Computational Sciences)	UW-Madison	33,000	0
N/A	12.AGR DTD 10/29/07	MO-SI-B-XX ALLOYS (from Pittsburgh Materials Technology)	UW-Madison	(6,886)	0
N/A	12.90497012; 90606001	ONR STTR (from Friction Stir Link)	UW-Madison	35,209	0
N/A	12.9500008564	Poirot Integrated Learning (from BBNT Solutions, LLC)	UW-Madison	57,655	0
N/A	12.PO#90497001	Portable Friction Stir Welding (from Friction Stir Link)	UW-Madison	1	0
N/A	12.AGR dtd 09/18/08	Ranging and Acuity Enhancement for Terahertz Imaging (from Tera-X, LLC)	UW-Madison	21,508	0
N/A	12.4400163906	RFP from Saic.com-Terahertz Regim Surface Resistivity (from Science Applications International Corporation)	UW-Madison	3,624	0
N/A	12.08-81	Roesler - ARTEP (SBIR - AirForce) (from ARTEP)	UW-Madison	10,000	0
N/A	12.AGR dtd 09/18/07	Semantics-Aware Malware Detection (from Grammatech, Inc.)	UW-Madison	19,161	0
N/A	12.19192-S2	Single Protein Actuation, Readout and Transduction of Affinity in Nanospace (from Vanderbilt University)	UW-Madison	(18)	0
N/A	12.S08-02	STTR: Error-Handling Paths & Policies Analysis (from Grammatech, Inc.)	UW-Madison	523	0
N/A	12.AGR dtd 12/18/08	STTR, Instrumentation for Nanoscale Spectroscopy (from Polaronyx)	UW-Madison	5,198	0
N/A	12.AGR dtd 04/01/08	STTR Phase II Program on MEMS Based Optical Scanners (from Applied Quantum Technologies)	UW-Madison	8,389	0
N/A	12.0160 G GF831	Synthesis and Directed Assembly of Functional Block Copolymers for Device-Specific Nanopatter Structures (from University of California-Los Angeles)	UW-Madison	185,718	0
N/A	12.100618	Understanding the Role of Typhoons, Fire, and Climate (from Woods Hole Research Center)	UW-Madison	30,970	0
N/A	12.PO4500154352	Insulated-Gate Bipolar Transistor (IGBT) Device Characterization (from Northrop Grumman Newport News)	UW-Milwaukee	198	0
N/A	12.MVAC-06/09/05	Miss Gardens Combined Final (from Stratamorph, Inc.)	UW-La Crosse	(22)	0
Subtotal R&D Subgrants				<u>3,335,778</u>	<u>323,222</u>
TOTAL R&D FROM U.S. DEPARTMENT OF DEFENSE				<u>20,946,237</u>	<u>2,990,917</u>
<b>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT:</b>					
14.246		Community Development Block Grants/Brownfields Economic Development Initiative	UW-Milwaukee	7,426	0
14.506	14.H-21538SG/ 21537SG	General Research and Technology Activity	UW-Madison	20,393	0
TOTAL R&D FROM U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				<u>27,819</u>	<u>0</u>

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<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER (Note 2)</i>					
<b>U.S. DEPARTMENT OF THE INTERIOR:</b>					
15.231		Fish, Wildlife and Plant Conservation Resource Management	UW-Milwaukee	11,780	0
15.608		Fish and Wildlife Management Assistance	UW-Milwaukee	8,025	0
15.608		Fish and Wildlife Management Assistance	UW-Stevens	22,087	0
15.608		Fish and Wildlife Management Assistance (from UW-Milwaukee)	UW-Stevens Point	34,031	0
Total Federal Program 15.608				64,143	0
15.630		Coastal Program	UW-Madison	729	0
15.805		Assistance to State Water Resources Research Institutes	UW-Madison	306,014	0
15.807		Earthquake Hazards Reduction Program	UW-Madison	18,742	0
15.808		U.S. Geological Survey-Research and Data Collection	UW-Madison	118,760	0
15.808		U.S. Geological Survey-Research and Data Collection	UW-Stevens	194,352	0
15.808		U.S. Geological Survey-Research and Data Collection	UW-Superior	10,231	0
Total Federal Program 15.808				323,343	0
15.810		National Cooperative Geologic Mapping Program	UW-Eau Claire	14,872	0
15.811		Gap Analysis Program	UW-Stevens Point	2,473	0
15.812		Cooperative Research Units Program	UW-Madison	295,148	0
15.912		National Historic Landmark	UW-La Crosse	(9,244)	0
15.978		Upper Mississippi River System Long Term Resource Monitoring Program	UW-La Crosse	506,694	0
N/A	15.RD	R&D from National Park Service	UW-Madison	170,113	0
N/A	15.RD	R&D from U.S. Geological Survey	UW-Madison	6,821	0
N/A	15.P2105080168; Order #301818M314	Expand the Great Lakes Birder Certification and Training Program	UW-Green Bay	25,958	0
N/A	15.Order #301817 M351	Web-Based Birder Certification and Training Program	UW-Green Bay	584	0
N/A	15.Various Small Contracts	Dept Inter Regional Archaeology at Mississippi Valley Archaeology Center (RAMVAC)	UW-La Crosse	10,000	0
N/A	15.J6150-06-0004	Grand Portage	UW-La Crosse	(551)	0
N/A	15.R62817K112	National Park Service (NPS) North Country Scenic Trail	UW-La Crosse	(56)	0
N/A	15.MVAC 07/6/3	Tremp Toilet Survey	UW-La Crosse	184	0
N/A	15.07-ERSA0429	Upper Mississippi Environment Science Center (UMESC)	UW-La Crosse	2,384	0
N/A	15.301814M201	Villas Mound FWS	UW-La Crosse	(351)	0
N/A	15.06J TSA0093	A 10-20 Year Study to Improve Wetland Management Capabilities of the National Wildlife Refuge System	UW-Stevens Point	20,000	0
N/A	15.J2380085505	Assessment of Natural Resource Conditions for Isle Royale National Park	UW-Stevens Point	30,983	0
N/A	15.J2380070115	Assessment of Natural Resource Conditions for Sleeping Bear Dunes National Lakeshore	UW-Stevens Point	24,325	0
N/A	15.401818M749	Development of a Visitor Services Plan for Vieques National Wildlife Refuge	UW-Stevens Point	34,776	0
N/A	15.301818J203	Investigate Native/Non-Native Fish Interactions in a Laboratory Setting	UW-Stevens Point	6,500	0
Subtotal Direct R&D Grants				1,866,364	0
R&D Subgrants:					
15.608	15.301816G108	Fish and Wildlife Management Assistance (from Great Lakes Fishery Commission)	UW-Milwaukee	17,655	0
15.608	15.2007-0079-003	Fish and Wildlife Management Assistance (from National Fish and Wildlife Foundation)	UW-Green Bay	3,453	0
15.634		State Wildlife Grants (from Nebraska Game and Parks Commission)	UW-Stout	333	0
15.808	15.07HQAG0150	U.S. Geological Survey Research and Data Collection (from University of Toledo)	UW-Eau Claire	4,293	0



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<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER (Note 2)</i>					
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	15,396	0
N/A	15.AV03-WI01	Full Membership of WisconsinView in AmericaView, Inc. (from AmericaView, Inc.)	UW-Madison	42,729	0
N/A	15.J1580070050	State of Knowledge and Future Monitoring of White-Tailed Deer Browsing Impacts in Great Lakes Network (from University of Minnesota)	UW-Madison	86,031	0
N/A	15.SB08-WI01	StateView Program Development (from AmericaView, Inc.)	UW-Madison	8,343	0
N/A	15.OR8637-001.04	UTennessee Subaward (from University of Tennessee)	UW-Madison	8,433	0
N/A	15.30001082588	Virtual Center for Network and Security Data (from University of Michigan)	UW-Madison	6,579	0
N/A	15.PO481489	National Phenology Network (from University of Arizona)	UW-Milwaukee	41	0
Subtotal R&D Subgrants				193,286	0
TOTAL R&D FROM U.S. DEPARTMENT OF THE INTERIOR				2,059,650	0
<b>U.S. DEPARTMENT OF JUSTICE:</b>					
16.541		Part E - Developing, Testing and Demonstrating Promising New Programs	UW-Madison	(10)	0
N/A	16.5W-5W-USA44-0097; 8L-USA44-0066	Services of Expert Advisor	UW-Madison	18,879	0
Subtotal Direct R&D Grants				18,869	0
R&D Subgrants:					
16.541		Part E - Developing, Testing and Demonstrating Promising New Programs (from Safe and Sound, Inc.)	UW-Milwaukee	4,943	0
16.560	16.20071	National Institute of Justice Research, Evaluation, and Development Project Grants (from Louisiana State University)	UW-Madison	179,855	0
N/A	16.2007-1846	A Multi-Site Study (from University of California)	UW-Madison	87,788	0
Subtotal R&D Subgrants				272,586	0
TOTAL R&D FROM U.S. DEPARTMENT OF JUSTICE				291,455	0
<b>U.S. DEPARTMENT OF LABOR:</b>					
17.504		Consultation Agreements	UW-Madison	608,671	0
Subtotal Direct R&D Grants				608,671	0
R&D Subgrants:					
N/A	17.17659	Children's Oncology Group Chair Grant (from National Childhood Cancer Foundation)	UW-Madison	13,996	0
N/A	17.OD-16519-07-75-4-11	Documenting and Evaluating (from Institute of Education Leadership)	UW-Madison	236,429	0
N/A	17.17822	Immunotherapy Reference & Resources (from National Childhood Cancer Foundation)	UW-Madison	24,419	0
Subtotal R&D Subgrants				274,844	0
TOTAL R&D FROM U.S. DEPARTMENT OF LABOR				883,515	0
<b>U.S. DEPARTMENT OF STATE:</b>					
N/A	19.S-LMAQM007-GR-018	Program in U.S. Administrative Law and Regulatory Practices	UW-Madison	143,680	0
Subtotal Direct R&D Grants				143,680	0
R&D Subgrants:					
N/A	19.66773/CIA	Detection of Deception in High-Stakes Lying: Affective and Cognitive Neuroscience Approaches (from Mitre Corp)	UW-Madison	59,376	0
Subtotal R&D Subgrants				59,376	0
TOTAL R&D FROM U.S. DEPARTMENT OF STATE				203,056	0

The accompanying notes are an integral part of this schedule.

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<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER (Note 2)</i>					
<b>U.S. DEPARTMENT OF TRANSPORTATION:</b>					
20.108	20.07-G-013	Aviation Research Grants	UW-Madison	212,617	0
20.200	20.UJWM000	Highway Research and Development Program	UW-Madison	878,077	0
20.205		Highway Planning and Construction (from UW-Madison)	UW-Milwaukee	323	0
20.205	20.DTOS59-08-G-00106	Highway Planning and Construction	UW-Superior	54,484	41,756
Total Federal Program 20.205				54,807	41,756
20.601		Alcohol Impaired Driving Countermeasures Incentive Grants I (from UW System Admin)	UW-La Crosse	8,221	0
20.701	20.DTRT06-G0020	University Transportation Centers Program	UW-Madison	1,230,469	395,995
20.701	20.997B750	University Transportation Centers Program (from UW-Madison)	UW-Milwaukee	101,566	0
Total Federal Program 20.701				1,332,035	395,995
20.762		Research Grants (from UW-Madison)	UW-Platteville	19,517	0
20.762	20.DTOS59-08-G-00101	Research Grants	UW-Superior	682,728	331,006
N/A	20.ddegrd-08-X-00412	Dwight David Eisenhower Transportation Fellowship Program	UW-Madison	7,432	0
N/A	20.PO TDFH61-03-P-00275	Federal Highway Administration	UW-Madison	5,094	0
N/A	20.DTRS99-G-0005	Optimization of Transportation Investment and Operations	UW-Madison	609,259	278,999
N/A	20.AGR dtd 4/12/07	Recommendations (from UW-Platteville)	UW-Madison	19,417	0
N/A	20.999B025	Monitoring and Load Distribution Study for the Land Bridge (from UW-Madison)	UW-Milwaukee	10,673	0
N/A	20.DTMA1G06005	Great Lakes Marine Container Service Feasibility Study: Connecting Green Bay to Global Container Service Providers Serving Ports on the St. Lawrence Seaway (from UW-Superior)	UW-Green Bay	21,051	0
N/A	20.Agr dtd 7/21/08	Challenging Alcohol-Related Misperceptions of UWSP Residence Hall Students (from UW System Admin)	UW-Stevens Point	4,710	0
N/A	20.DTOS59-05-G-0019;0020;DTMA1G06005	Great Lakes Maritime Research Institute (GLMRI) Rail Study	UW-Superior	937,902	712,052
N/A	20.DTRS99-G-0005	Midwest Regional University Transportation Center (MRUTC) Rail (from UW-Madison)	UW-Superior	26	0
Subtotal Direct R&D Grants				4,803,566	1,759,808
R&D Subgrants:					
20.205		Highway Planning and Construction (from Marquette University)	UW-Milwaukee	445	0
20.762	20.DTOS59-06-G-0031	Research Grants (from Saint Lawrence Seaway Development Corporation)	UW-Superior	17,775	0
N/A	20.AGR dtd 9/15/07	Community Maps Pilot Project (from Southwest Wisconsin Regional Planning)	UW-Madison	4,213	0
N/A	20.86536	Demonstration Ash Utilization (from Minnesota Department of Transportation)	UW-Madison	(25)	0
N/A	20.08-014	Recycled Materials Resource (from University of New Hampshire)	UW-Madison	209,132	13,022
N/A	20.IPRF-FAA-01-G-002-06-5	Role of Dirty Aggregates in the Performance of Concrete (from Innovative Pavement Research Foundation)	UW-Madison	113,860	0
N/A	20.HR 09-45	Test Methods and Specification (from The National Academies)	UW-Madison	238,601	149,942

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<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER (Note 2)</i>					
N/A	20.7659.001	University Transportation Centers Program (from Cambridge Systematics)	UW-Madison	32,232	0
N/A	20.HR 12-59(01)	Seismic Design and Construction Guidelines for GRS Bridge Abutments with Modular Block (from The National Academies)	UW-Milwaukee	23,918	0
				<u>640,151</u>	<u>162,964</u>
Subtotal R&D Subgrants					
TOTAL R&D FROM U.S. DEPARTMENT OF TRANSPORTATION				<u>5,443,717</u>	<u>1,922,772</u>
<b>OFFICE OF PERSONNEL MANAGEMENT:</b>					
R&D Subgrants:					
27.011	27.CEAP8C06, CEAP9C02	Intergovernmental Personnel Act (IPA) Mobility Program (from Council of Economic Advisors)	UW-Milwaukee	136,276	0
				<u>136,276</u>	<u>0</u>
Subtotal R&D Subgrants					
TOTAL R&D FROM OFFICE OF PERSONNEL MANAGEMENT				<u>136,276</u>	<u>0</u>
<b>NATIONAL AERONAUTICS AND SPACE ADMINISTRATION:</b>					
43.001		Aerospace Education Services Program	UW-Madison	950,660	85,277
43.001		Aerospace Education Services Program (from UW-Green Bay)	UW-Madison	2,293	0
43.001		Aerospace Education Services Program (from UW-Green Bay, WI Space Grant Consortium)	UW-La Crosse	23,873	0
43.001		Aerospace Education Services Program (from UW-Milwaukee)	UW-La Crosse	23,660	0
43.001		Aerospace Education Services Program (from UW-Green Bay)	UW-Oshkosh	1,922	0
Total Federal Program 43.001				<u>1,002,408</u>	<u>85,277</u>
43.002		Technology Transfer (from UW-Green Bay, WI Space Grant Consortium)	UW-Milwaukee	1,725	0
43.002		Technology Transfer	UW-La Crosse	38,747	0
Total Federal Program 43.002				<u>40,472</u>	<u>0</u>
N/A	43.RD	R&D from Ames Research Center	UW-Madison	885,003	151,985
N/A	43.RD	R&D from Glenn Research Center	UW-Madison	196,229	0
N/A	43.RD	R&D from Goddard Space Flight Center	UW-Madison	8,285,807	712,211
N/A	43.RD	R&D from Jet Propulsion Laboratory	UW-Madison	6,764	0
N/A	43.RD	R&D from Langley Research Center	UW-Madison	929,857	74,101
N/A	43.RD	R&D from Marshall Space Flight Center	UW-Madison	478,830	0
N/A	43.RD	R&D from NASA Headquarters	UW-Madison	285,480	156,858
N/A	43.NNG05GL66G	A Terrestrial Library of Mars' Sedimentary Characteristics	UW-Green Bay	39,580	0
N/A	43.NNG05GH31H	Wisconsin Space Grant Program and Consortium	UW-Green Bay	672,722	5,750
N/A	43.HST-GO-09821.10	Pritzl-STSci-Dwarf Spheroidal	UW-Oshkosh	13,694	0
N/A	43.HST-GO-10430.05	Pritzl-STSci-NGC6388	UW-Oshkosh	3,681	0
N/A	43.HST-GO-11011.11	Pritzl-STSci-M31 Spiral Galaxy	UW-Oshkosh	7,948	0
N/A	43.RSA132469; NGC 891	R&D from Jet Propulsion Laboratory	UW-Whitewater	75,058	0
N/A	43.144-NM73-09	Wisconsin Space Grant Program and Consortium (from UW-Green Bay)	UW-Whitewater	10,232	0
N/A	43.Ltr dtd 4/12/05	FOX National Center for Science	UW Colleges	45	0
N/A	43.NNG05-GH31H	FOX UW-Green Bay Space Grant (from UW-Green Bay)	UW Colleges	8,535	0
Subtotal Direct R&D Grants				<u>12,942,345</u>	<u>1,186,182</u>
R&D Subgrants:					
43.001	43.2616-08-062	Aerospace Education Services Program (from Science Systems and Applications, Inc.)	UW-Madison	154,158	0
43.001		Aerospace Education Services Program (from Jet Propulsion Laboratory)	UW-Stevens Point	4,463	0

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<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER (Note 2)</i>					
43.002	43.65745	Technology Transfer (from University of Colorado-Boulder)	UW-Madison	137,612	0
N/A	43.G07-8102X	A Snapshot X-Ray/Radio Survey (from Smithsonian Astrophysical Observatory)	UW-Madison	5,721	0
N/A	43.X5166204101	Acceleration of Cosmic Rays (from University of Minnesota)	UW-Madison	22,921	0
N/A	43.HST-GO-10805	ACS Imaging of Uranus Atmosphere Near Equinox (from Space Telescope Science Institute)	UW-Madison	35,875	0
N/A	43.07-1366	Alternative Aircraft and Airfield Deicing (from University of South Carolina)	UW-Madison	16,628	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	95,196	0
N/A	43.SA5314-24190	Biomars: Biospheres of Mars (from University of California-Berkeley)	UW-Madison	105,827	0
N/A	43.G09-0025A/28X/32A; TM9-0007X/02X; G07-8034A/80958E/8098A/G08-9031X/9058A/9061X; TM4-5001X	Chandra General Observatory Program (from Smithsonian Astrophysical Observatory)	UW-Madison	189,488	0
N/A	43.HST-AR-10984.01-A	Characterizing Lyman Spitzer (from Space Telescope Institute)	UW-Madison	26,843	0
N/A	43.413099	Construction and Vacuum Test (from University of Washington)	UW-Madison	96,217	0
N/A	43.DO14224-1300; 2060; 112087-1100; 70499-1300; 75821-1300; 8466; DO112087; DO111449; 7500030412	Continued Development and Testing of ST5000 Start Tracker (from Northrup Grumman Corporation)	UW-Madison	227,693	0
N/A	43.S06-57993	Decision Support For Thunderstorm Avoidance of Convectively-Induced Turbulence (from University Corporation for Atmospheric Research)	UW-Madison	30,057	0
N/A	43.G07-8023A	Deep Chandra Observations (from Smithsonian Astrophysical Observatory)	UW-Madison	14,187	0
N/A	43.76; 236/P257630	Demonstration of the Millimeter-Wave Bolometric (from Brown University)	UW-Madison	3,545	0
N/A	43.6/19/2008	Exacerbation of Flooding Responses Due to Land Cover/Land Use Change: Comparative Study (from University of Maryland)	UW-Madison	3,881	0
N/A	43.HST-AR-10948-02A	Exploring the Center of M31 (from Space Telescope Science Institute)	UW-Madison	(24)	0
N/A	43.2090 G HC0002	General Circulation Modeling of the Venus Atmosphere (from University of California-Los Angeles)	UW-Madison	23,637	0
N/A	43.S09-73322	Global Atmospheric Turbulence Decision Support System (from University Corporation for Atmospheric Research)	UW-Madison	70,016	0
N/A	43.D5459-G3	Hazard Analysis (from Georgia Institute of Technology)	UW-Madison	25,891	0
N/A	43.EP-68589	Investigating Morphological and Isotopic Biosignatures of Terrestrial Iron Bacteria-A (from Indiana University)	UW-Madison	22,622	0
N/A	43.HST-GO-11118.01-A	Investigating Near-Equinox (from Space Telescope Science Institute)	UW-Madison	5,533	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	25	0
N/A	43.HST-GO-10853.01-A	M82 As a Fossil Starburst (from Space Telescope Science Institute)	UW-Madison	9,474	0
N/A	43.HST-GO-11156.03-A	Monitoring Active Atmospheres (from Space Telescope Science Institute)	UW-Madison	3,613	0
N/A	43.AGR dtd 04/16/2007	Novel Instrumentation for Rocket Propulsion System (from Los Gatos Research, Inc.)	UW-Madison	32,295	0
N/A	43.AGR dtd 05/22/07	Quantum Calorimeter (from EPIR Technologies)	UW-Madison	14,524	0

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<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER (Note 2)</i>					
N/A	43.Award in Advance	Remote Sensing of Forest Genetic Diversity & Assessment (from Appalachian State University)	UW-Madison	1,849	0
N/A	43.19005	RHTownsend Subaward (from University of Delaware)	UW-Madison	102,787	0
N/A	43.555	Simulation of Space Weathering Effects on the Moon (from Planetary Science Institute)	UW-Madison	5,231	0
N/A	43.CA 06-09	Spatial Patterns of Forest Disturbance and Consequences for Regional Water Quality (from University of Maryland)	UW-Madison	(6,576)	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	21,356	0
N/A	43.HST-GO-10590.06-A	Star Formation History of An Unmerged Fragment: The Leo A Dwarf Galaxy (GO-10590.06-A) (from Space Telescope Science Institute)	UW-Madison	3	0
N/A	43.2616-6-58	Task 1-014: Continuation of Advanced Satellite Aviation Weather-Products Research (from Science Systems and Applications, Inc.)	UW-Madison	66,104	0
N/A	43.HST-GO-10546.04A	The Filaments of NGC 1275 (from Space Telescope Science Institute)	UW-Madison	26,786	0
N/A	43.HST-GO-11168.01-A	The IMF in the Hidden Galactic Starburst W49A (from Space Telescope Science Institute)	UW-Madison	47,550	0
N/A	43.HST-GO-10789.01-A	The Role of Environment (from Space Telescope Science Institute)	UW-Madison	5,231	0
N/A	43.HST-GO-11146.03A	The Role of Stellar Feedback in Galaxy Evolution (from Space Telescope Science Institute)	UW-Madison	753	0
N/A	43.08-022	The Sumatra-Andaman Subduction (from University of Alabama)	UW-Madison	49,184	0
N/A	43.3333	Three Dimensional Air Quality Systems (3D-AQSS) (from University of Maryland)	UW-Madison	16,147	0
N/A	43.Task Order No. 1-019-CY2	Tropospheric Composition (from Science Systems and Applications, Inc.)	UW-Madison	70,000	0
N/A	43.AR8-9003B	Using Fe XVII Emission Line Ratios (from Smithsonian Astrophysical Observatory)	UW-Madison	8,200	0
N/A	43.UTB05-04	Periodic Standing Wave Approximation for Binary Coalescence (from University of Texas-Brownsville)	UW-Milwaukee	(3,249)	0
N/A	43.GO9-0009B	Chandra General Observer Program (from Smithsonian Astrophysical Observatory)	UW-Eau Claire	2,000	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	15,436	0
N/A	43.SUBCONTRACT #1278721	Quantitative Clast Morphology; Why Explore Mars? A Native American Perspective (from California Institute of Technology)	UW-Green Bay	23,463	0
N/A	43.NNG05-GH31H	Astrobiological Relevance (from Wisconsin Space Grant Consortium)	UW-Parkside	2,500	0
				1,832,673	0
TOTAL R&D FROM NATIONAL AERONAUTICS AND SPACE ADMINISTRATION				14,775,018	1,186,182
<b>NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES:</b>					
45.024		Promotion of the Arts-Grants to Organizations and Individuals	UW-Madison	14,153	0
45.129		Promotion of the Humanities-Federal/State Partnership (from Wisconsin Humanities Council)	UW-Madison	193	0
45.149		Promotion of the Humanities-Division of Preservation and Access	UW-Madison	554,107	0
45.161		Promotion of the Humanities-Research	UW-Madison	159,333	0
45.303		Conservation Project Support	UW-Madison	5,634	0
45.312	45.LG-06-05-0155-	National Leadership Grants	UW-Milwaukee	37,980	0
45.313		Laura Bush 21st Century Librarian Program	UW-Madison	80,154	0
Subtotal Direct R&D Grants				851,554	0

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<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER (Note 2)</i>					
R&D Subgrants:					
45.312	45.PSA 6043	National Leadership Grants (from University of Connecticut)	UW-Milwaukee	(1,543)	0
45.312	45.OR7397-001.01	National Leadership Grants (from University of Tennessee)	UW-Milwaukee	8,499	0
N/A	45.AGR DTD 3/12/08	American Antiquarian Nationalism (from American Antiquarian Society)	UW-Madison	38,888	0
Subtotal R&D Subgrants				45,844	0
TOTAL R&D FROM NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES				897,398	0
<b>NATIONAL SCIENCE FOUNDATION:</b>					
47.041		Engineering Grants	UW-Madison	5,941,315	598,561
47.041		Engineering Grants (from UW-Milwaukee)	UW-Madison	(1,708)	0
47.041		Engineering Grants	UW-Milwaukee	792,314	21,620
Total Federal Program 47.041				6,731,921	620,181
47.049		Mathematical and Physical Sciences	UW-Madison	27,340,309	3,653,717
47.049		Mathematical and Physical Sciences (from UW-Milwaukee)	UW-Madison	46,297	0
47.049		Mathematical and Physical Sciences	UW-Milwaukee	3,756,156	659,424
47.049		Mathematical and Physical Sciences	UW-Eau Claire	412,934	1,376
47.049		Mathematical and Physical Sciences	UW-La Crosse	19,642	0
47.049		Mathematical and Physical Sciences	UW-Oshkosh	29,987	0
47.049		Mathematical and Physical Sciences	UW-Parkside	30,762	0
47.049		Mathematical and Physical Sciences	UW-Stout	18,719	0
Total Federal Program 47.049				31,654,806	4,314,517
47.050		Geosciences	UW-Madison	4,353,781	41,600
47.050		Geosciences	UW-Milwaukee	353,582	0
47.050		Geosciences	UW-Eau Claire	16,739	0
47.050		Geosciences	UW-La Crosse	160,977	0
Total Federal Program 47.050				4,885,079	41,600
47.070		Computer and Information Science and Engineering	UW-Madison	5,848,518	153,616
47.070		Computer and Information Science and Engineering	UW-Milwaukee	61,491	0
Total Federal Program 47.070				5,910,009	153,616
47.074		Biological Sciences	UW-Madison	14,906,059	3,272,479
47.074		Biological Sciences	UW-Milwaukee	592,402	19,274
47.074		Biological Sciences (from UW-Madison)	UW-Milwaukee	(693)	0
47.074		Biological Sciences	UW-Eau Claire	200,579	8,241
47.074		Biological Sciences	UW-La Crosse	277,096	0
47.074		Biological Sciences	UW-Oshkosh	74,158	0
47.074		Biological Sciences	UW-Whitewater	78,447	0
Total Federal Program 47.074				16,128,048	3,299,994
47.075		Social, Behavioral, and Economic Sciences	UW-Madison	2,220,964	123,022
47.075		Social, Behavioral, and Economic Sciences	UW-Milwaukee	224,852	0
47.075		Social, Behavioral, and Economic Sciences	UW-Stevens	33,355	0
47.075		Social, Behavioral, and Economic Sciences	UW-Whitewater	25,116	0
Total Federal Program 47.075				2,504,287	123,022
47.076		Education and Human Resources	UW-Madison	11,406,361	3,172,131
47.076		Education and Human Resources (from UW-Milwaukee)	UW-Madison	16,847	0
47.076		Education and Human Resources	UW-Milwaukee	4,054,174	2,640,660
47.076		Education and Human Resources	UW-Eau Claire	14,944	0
47.076		Education and Human Resources	UW-La Crosse	112,406	0
47.076		Education and Human Resources (from UW-Madison)	UW-La Crosse	33,000	0
47.076		Education and Human Resources	UW-Oshkosh	2,158	0
47.076		Education and Human Resources (from UW-Madison)	UW-Oshkosh	16,608	0

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<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER (Note 2)</i>					
47.076		Education and Human Resources	UW-Parkside	123,625	0
47.076		Education and Human Resources (from UW-Madison)	UW-Whitewater	32,532	0
		Total Federal Program 47.076		15,812,655	5,812,791
47.078		Polar Programs	UW-Madison	22,156,324	4,135,515
47.078		Polar Programs	UW-Milwaukee	7,094	0
47.078		Polar Programs	UW-Oshkosh	87,843	0
47.078	47.ANT-0636875 &	Polar Programs (from UW-Madison)	UW-River Falls	84,482	0
		Total Federal Program 47.078		22,335,743	4,135,515
47.079		International Science and Engineering (OISE)	UW-Madison	34,943	0
47.079		International Science and Engineering (OISE)	UW-Milwaukee	6,350	0
		Total Federal Program 47.079		41,293	0
47.080		Office of Cyberinfrastructure	UW-Madison	1,637,626	0
47.082		ARRA-Trans-NSF Recovery Act Research Support	UW-Madison	157,356	0
47.082		ARRA-Trans-NSF Recovery Act Research Support	UW-Oshkosh	26,598	0
		Total Federal Program 47.082		183,954	0
N/A	47.CBET-0547484	Career: Quantification of Prion Protein Sorption to Soil Components	UW-Madison	110,118	0
N/A	47.OCI-0636206	Collaborative Research: Cyber-Infrastructure for Engineering Informatics Education	UW-Madison	33,711	0
N/A	47.OPP-0003289	Ice Coring and Drilling Services	UW-Madison	1,538,971	0
N/A	47.DBI-0852371	IPA Assignment	UW-Madison	98,627	0
N/A	47.824294	IPA for Lawrence Bank	UW-Madison	206,569	0
N/A	47.DMS-0701461	Mathematical Sciences	UW-Madison	1,500	0
N/A	47.PHY-8207267	Nuclear Physics Research	UW-Madison	11,086	0
N/A	47.SES-0550705	Recruiting Respondents to the Survey Interview	UW-Madison	61,968	0
N/A	47.AST-0749416	Sparke IPA Year 2	UW-Madison	151,091	0
N/A	47.AST-055-1376-002	Briley-NSF-IPA	UW-Oshkosh	21,063	0
N/A	47.0849418	WAK Ontological Implications	UW Colleges	16,977	0
		Subtotal Direct R&D Grants		110,077,102	18,501,236
R&D Subgrants:					
47.041	47.12/10/2007	Engineering Grants (from Centrose)	UW-Madison	45,061	0
47.041	47.I9 70048 23	Engineering Grants (from Iowa State University)	UW-Madison	90,559	0
47.041	47.2005-1964	Engineering Grants (from North Carolina State University)	UW-Madison	73,204	0
47.041	47.2006-03911-01	Engineering Grants (from University of Illinois-Urbana Champaign)	UW-Madison	16,376	0
47.041	47.200907	Engineering Grants (from University of Notre Dame)	UW-Madison	138,976	0
47.041	47.CR-19126-427756/26/28	Engineering Grants (from Virginia Polytechnic Institute and State University)	UW-Madison	122,703	0
47.041	47.DMI-0450171	Engineering Grants (from Juntech, Inc.)	UW-Milwaukee	2,724	0
47.041	47.07050403	Engineering Grants (from Utah State University)	UW-Green Bay	23,657	0
47.049	47.68D-1086210	Mathematical and Physical Sciences (from California Institute of Technology)	UW-Madison	106,174	0
47.049	47.G-37-A65-G3	Mathematical and Physical Sciences (from Georgia Institute of Technology)	UW-Madison	11,662	0
47.049	47.RF01063209	Mathematical and Physical Sciences (from Ohio State University Research Foundation)	UW-Madison	21,442	0
47.049	47.3021-UM-NSF-7146	Mathematical and Physical Sciences (from Pennsylvania State University)	UW-Madison	16,227	0
47.049	47.1000 G GB083; HE150	Mathematical and Physical Sciences (from University of California-Los Angeles)	UW-Madison	631,116	49,976
47.049	47.2006-02307-01	Mathematical and Physical Sciences (from University of Illinois-Urbana-Champaign)	UW-Madison	70,916	0
47.049	47.F009511; 3000584623	Mathematical and Physical Sciences (from University of Michigan)	UW-Madison	176,892	0

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<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER (Note 2)</i>					
47.049		Mathematical and Physical Sciences (from University of Notre Dame)	UW-Madison	9,240	0
47.049	47.431149	Mathematical and Physical Sciences (from University of Washington)	UW-Madison	44,025	0
47.049	47.5710001594	Mathematical and Physical Sciences (from Massachusetts Institute of Technology)	UW-Milwaukee	4,918	0
47.049		Mathematical and Physical Sciences (from University of Florida)	UW-Milwaukee	(21,972)	0
47.049		Mathematical and Physical Sciences (from Brigham Young University)	UW-Stout	5,250	0
47.050	47.SA 9-02	Geosciences (from Consortium for Ocean Leadership)	UW-Madison	35,013	0
47.050	47.S09-73161	Geosciences (from University Corporation for Atmospheric Research)	UW-Madison	147,063	0
47.050	47.S0181101	Geosciences (from University of California-Santa Cruz)	UW-Madison	34,034	0
47.050	47.1000601781	Geosciences (from University of Iowa)	UW-Madison	114,373	0
47.050	47.126657	Geosciences (from University of Southern California)	UW-Madison	34,938	0
47.050	47.26-1002-62-61	Geosciences (from University of Texas-Arlington)	UW-Madison	17,924	0
47.070	47.10242094-005	Computer and Information Science and Engineering (from University of California-San Diego)	UW-Madison	18,085	0
47.070	47.30085-M	Computer and Information Science and Engineering (from University of Chicago)	UW-Madison	105,664	0
47.070	47.09-005056A00	Computer and Information Science and Engineering (from University of Massachusetts)	UW-Madison	12,178	0
47.074	47.1455-26413	Biological Sciences (from Brown University)	UW-Madison	85,585	0
47.074	47.55800-8947	Biological Sciences (from Cornell University)	UW-Madison	46,046	0
47.074	47.284	Biological Sciences (from Dartmouth College)	UW-Madison	90,369	0
47.074	47.ISMS CRS	Biological Sciences (from Illinois State Museum)	UW-Madison	68,656	0
47.074	47.420-40-29	Biological Sciences (from Iowa State University)	UW-Madison	(11,808)	0
47.074	47.JCVI-08-005	Biological Sciences (from J. Craig Venter Institute)	UW-Madison	133,799	0
47.074	47.61-2641UW	Biological Sciences (from Michigan State University)	UW-Madison	38,290	0
47.074	47.501-0827-1	Biological Sciences (from Purdue University)	UW-Madison	6,859	0
47.074	47.S060039	Biological Sciences (from Texas A&M University)	UW-Madison	50,485	0
47.074	47.Y403043; Y404189	Biological Sciences (from University of Arizona)	UW-Madison	23,548	0
47.074	47.SA3769- 23564PG	Biological Sciences (from University of California)	UW-Madison	5,121	0
47.074	47.SA5633-11574	Biological Sciences (from University of California-Berkeley)	UW-Madison	27,167	0
47.074	47.RR167- 445/8920507	Biological Sciences (from University of Georgia)	UW-Madison	178,487	0
47.074	47.RR272- 210/4689618	Biological Sciences (from University of Georgia Research Foundation)	UW-Madison	21,631	0
47.074	47.2006-01133.03	Biological Sciences (from University of Illinois-Urbana Champaign)	UW-Madison	77,907	0
47.074	47.3000619035	Biological Sciences (from University of Michigan)	UW-Madison	9,128	0
47.074	47.C00004079-1	Biological Sciences (from University of Missouri-Columbia)	UW-Madison	15,092	0
47.074	47.2301050	Biological Sciences (from University of Utah)	UW-Madison	162,520	0
47.074	47.NSF44303WISC; NSF44327WISC	Biological Sciences (from University of Wyoming)	UW-Madison	88,230	0
47.074	47.477392	Biological Sciences (from Virginia Polytechnic Institute and State University)	UW-Madison	22,038	0
47.074		Biological Sciences (from Grand Valley State University)	UW-Stout	28,683	0
47.075	47.06-637	Social, Behavioral, and Economic Sciences (from Arizona State University)	UW-Madison	284,174	0
47.075	47.2008-0919-03	Social, Behavioral, and Economic Sciences (from North Carolina State University)	UW-Madison	34,242	0
47.075	47.31002-A	Social, Behavioral, and Economic Sciences (from Stanford University)	UW-Madison	18,440	0
47.075	47.UF08059	Social, Behavioral, and Economic Sciences (from University of Florida)	UW-Milwaukee	14,213	0
47.076	47. REC-9803080	Education and Human Resources (from Council of Chief State School Officers)	UW-Madison	83,616	0



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<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER (Note 2)</i>					
47.076	47.DUE-0837607	Education and Human Resources (from Kutztown University)	UW-Madison	10,880	0
47.076	47.57100021	Education and Human Resources (from Massachusetts Institute of Technology)	UW-Madison	427	0
47.076	47.G149-07-Z2484	Education and Human Resources (from Montana State University)	UW-Madison	(535)	0
47.076	47.4526-UWM-01	Education and Human Resources (from Museum of Science)	UW-Madison	31,894	0
47.076	47.54126A P1601 /P3502/7802 211	Education and Human Resources (from San Diego State University)	UW-Madison	37,189	0
47.076	47.Z461802	Education and Human Resources (from University of Maryland)	UW-Madison	39,496	0
47.076	47.2007-000122	Education and Human Resources (from University of Puerto Rico)	UW-Madison	(470)	0
47.076	47.411854-G	Education and Human Resources (from University of Rochester)	UW-Madison	(1,395)	0
47.076	47.WU-HT-07-14	Education and Human Resources (from Washington University)	UW-Madison	16,964	0
47.076	47.20060217	Education and Human Resources (from American Educational Research Association)	UW-Parkside	3,269	0
47.076		Education and Human Resources (from University of Minnesota)	UW-Stevens Point	1,053	0
47.076		Education and Human Resources (from Midwest Alliance in Science and University of Illinois-Urbana Champaign)	UW-Stout	7,874	0
47.078	47.UAF 05-0008	Polar Programs (from University of Alaska)	UW-Madison	60,152	0
47.078	47.PO80929	Polar Programs (from Northern Illinois University)	UW-Milwaukee	17,491	0
47.078		Polar Programs (from University of Nebraska)	UW-Oshkosh	285	0
47.078		Polar Programs (from University of Northern Illinois)	UW-Oshkosh	32,646	0
47.079	47.740093-87A6	International Science and Engineering (OISE) (from University of New Mexico)	UW-Madison	34,366	0
47.080	47.C3247-1	Office of Cyberinfrastructure (from Colorado State University)	UW-Madison	48,179	0
47.080	47.123877	Office of Cyberinfrastructure (from University of Southern California)	UW-Madison	41,505	0
N/A	47.SUB-NSF-CA HRD 0420541	Biogeochemical Nutrient Cycling Dynamics in Disturbed Cumberland Plateau Forest Ecosystem (from Alabama)	UW-Madison	12	0
N/A	47.AGR dtd 01/01/08	Biology Scholars Program (from American Society for Microbiology)	UW-Madison	22,854	0
N/A	47.CR-19126-4277458	Collaborative Research on Enabling Design Strategies for Single Chip Heterogeneous Multiprocessors (from Virginia Polytechnic Institute and State University)	UW-Madison	25,340	0
N/A	47.Ltr dtd 9/25/00	College of Engineering Future (from American Society for Engineering Education)	UW-Madison	2,685	0
N/A	47.BIO325L-02	Community Genetics, Heritability and Evolution: Consequences of Extended Phenotypes (from Northern Arizona University)	UW-Madison	113,019	0
N/A	47.54126A P1601 7802 211	Coordinating Social and Individual Aspects (from San Diego State University Foundation)	UW-Madison	7,726	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	70,281	0
N/A	47.Ltr dtd 6/27/08	ICAM Fellowship (from University of California-Davis)	UW-Madison	23,537	0
N/A	47.9500009439	Instrumentation and Measurement for GENI (from BBN Technologies)	UW-Madison	48,039	26,691
N/A	47.10628-b27	Internet Scout/Bio-Link Collaboration Project (from City College of San Francisco)	UW-Madison	24,976	0
N/A	47.04.08.S.0001	NEON Visiting Scientist (from National Ecological Observatory Network)	UW-Madison	13,857	0
N/A	47.501-1401-01	NMI Deployment (ENG): NANO HUB (from Purdue University)	UW-Madison	23,439	0
N/A	47.GSSP07;0008	Observing the Radion Continuum Polarization from Irregular Galaxies: Student Observing Support for Amanda Kepley (from National Radio Astronomy Observatory)	UW-Madison	1,033	0
N/A	47.T314A57	Participation in Chikyu Shakedown Activities (from Joint Oceanographic Institutions)	UW-Madison	33,299	0

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<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER (Note 2)</i>					
N/A	47.AGR DTD 05/18/99	SBIR/STTR Phase II (from Silatronix)	UW-Madison	193,928	0
N/A	47.AGR dtd 1/11/07; 8/1/08	STTR Diamond Nanoprobes for Atomic Force Microscopy to Enable Ultrahigh Performance Nanoscale Process (from Advanced Diamond Technologies)	UW-Madison	43,732	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	242,090	0
N/A	47.AGR dtd 06/30/07	A Fiber Optic Chloride Sensor (from Intelligent Optical Systems)	UW-Milwaukee	1,838	0
N/A	47.101070-001	Frontiers in Integrative Biological Research (FIBR): Function-Valued Traits in Natural Populations: Variations, Selection, and Evolution (from Washington State University)	UW-Milwaukee	5,531	0
N/A	47.NSF Grant #0402549	Developing a Culture of Opportunity for Minority Science Students at UW-Green Bay (from WI Alliance for Minority Participation)	UW-Green Bay	3,075	0
N/A	47.NSF Grant #0402549	Raising Graduation Rates of Minority Students through Junior and Senior Level Research Experiences (from WI Alliance for Minority Participation)	UW-Green Bay	23,589	0
				5,016,090	76,667
TOTAL R&D FROM NATIONAL SCIENCE FOUNDATION				115,093,192	18,577,903
<b>U.S. DEPARTMENT OF VETERANS AFFAIRS:</b>					
N/A	64.AGR's dtd 3/26/07, 5/31/07, 3/24/08, 9/30/08, 9/18/08, 9/3/08, 7/11/08, 9/2/08, 10/20/08, 1/19/09, 1/15/09, IPA's for Stegner, Pan, Advance, Kim-Gee, Litscher, Hawley, Xu, Bendlin, Malandraki, Newcomb, Sano, Lan, Siddiqui-Jawed, Ries, Kosmatka, Watson, Kaufman-Robbins	Intergovernmental Personnel Assignment Agreements	UW-Madison	821,613	0
				821,613	0
TOTAL R&D FROM U.S. DEPARTMENT OF VETERANS AFFAIRS				821,613	0
<b>U.S. ENVIRONMENTAL PROTECTION AGENCY:</b>					
66.001		Air Pollution Control Program Support	UW-Madison	6,797	0
66.469		Great Lakes Program	UW-Milwaukee	21,590	0
66.469		Great Lakes Program	UW-Green Bay	50,587	0
Total Federal Program 66.469				72,177	0
66.509		Science to Achieve Results (STAR) Research Program	UW-Madison	760,694	92,736
66.509		Science to Achieve Results (STAR) Research Program	UW-Milwaukee	134,228	0
Total Federal Program 66.509				894,922	92,736
66.514		Science to Achieve Results Fellowship Program	UW-Madison	20,070	0
66.708		Pollution Prevention Grants Program	UW-Madison	799	0
66.708		Pollution Prevention Grants Program (from UW-Stevens Point)	UW-Madison	4	0
Total Federal Program 66.708				803	0

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<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER (Note 2)</i>					
N/A	66.RD-83244501	Eutrophication Thresholds: Assessments, Mitigation and Resilience in Landscapes and Lakes	UW-Madison	63,913	0
N/A	66.K087569	Greater Research Opportunities (GRO) Research Program (from UW-Milwaukee)	UW-Madison	54,666	0
N/A	66.SU-83393901	Rainwater Catchment To Offset Groundwater Depletion	UW-Madison	5,549	0
N/A	66.GR-83335501-0; GR-83335701	Greater Research Opportunities (GRO) Research Program	UW-Milwaukee	126,094	28,642
Subtotal Direct R&D Grants				1,244,991	121,378
R&D Subgrants:					
66.472		Beach Monitoring and Notification Program Implementation Grants (from Door County Health Department)	UW-Oshkosh	11,689	0
66.472		Beach Monitoring and Notification Program Implementation Grants (from Manitowoc County)	UW-Oshkosh	900	0
66.509	66.D-48-6J3-G1; R7214-S1	Science To Achieve Results (STAR) Research Program (from Georgia Institute of Technology)	UW-Madison	130,052	0
66.509	66.SUB0700287	Science To Achieve Results (STAR) Research Program (from University of California-Davis)	UW-Madison	250,206	0
66.509	66.6346	Science To Achieve Results (STAR) Research Program (from University of Colorado-Boulder)	UW-Madison	11,660	0
66.509	66.109323	Science To Achieve Results (STAR) Research Program (from University of Southern California)	UW-Madison	137,672	0
66.511	66.570471	Office of Research and Development Consolidated Research/Training/Fellowships (from Texas Agricultural and Mechanical University)	UW-Madison	11,027	0
N/A	66.3028	Evaluation of Gross Alpha and Uranium Measurements (from Water Research Foundation)	UW-Madison	(3,161)	0
N/A	66.2225	Evaluation of Soil and Water Management Practices (from Wastecap)	UW-Madison	619	0
N/A	66.R5 2007-03; R5 2006-04; 2004-02; 2008-04	Integrated Pest Management by Processing Vegetable Industry-Public-Industry Collaboration (from American Farmland Trust)	UW-Madison	6,983	1,794
N/A	66.LADCO2007- 2009	Source Apportionment and Speciation of Particulate Matter for Exposure and Health Studies (from Lake Michigan Air Directors Consortium)	UW-Madison	70,497	0
N/A	66.0214.00.080	Predictive Modeling Studies (from Eastern Research Group)	UW-Milwaukee	(3,566)	0
N/A	66.MOA dtd 6/16/08	Duck Creek Watershed Data Analysis and Monitoring Project (from Oneida Tribe of Indians of Wisconsin)	UW-Green Bay	15,200	0
N/A	66.EP-C-08-002	Integrated Watershed Approach Demonstration Project (Phase 3) - Green Bay AOC/Lower Fox River Watershed (from The Cadmus Group)	UW-Green Bay	22,957	0
Subtotal R&D Subgrants				662,735	1,794
TOTAL R&D FROM U.S. ENVIRONMENTAL PROTECTION AGENCY				1,907,726	123,172
<b>U.S. NUCLEAR REGULATORY COMMISSION:</b>					
77.006		U.S. Nuclear Regulatory Commission Nuclear Education Grant Program	UW-Madison	323,171	0
N/A	77.NRC-04-04-083	Advanced Reactor Fuel Coolant Interaction and Other Severe Accident Analysis	UW-Madison	92,494	0
N/A	77.NRC-04-07-120	Research on the Advanced VHTR	UW-Madison	334,120	0
TOTAL R&D FROM U.S. NUCLEAR REGULATORY COMMISSION				749,785	0
<b>U.S. DEPARTMENT OF ENERGY:</b>					
81.049		Office of Science Financial Assistance Program	UW-Madison	52,154,853	15,917,674
81.049		ARRA-Office of Science Financial Assistance Program	UW-Madison	231,635	0
81.049		Office of Science Financial Assistance Program	UW-Milwaukee	754,426	0
Total Federal Program 81.049				53,140,914	15,917,674

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<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER (Note 2)</i>					
81.086		Conservation Research and Development	UW-Madison	15,167	0
81.087		Renewable Energy Research and Development	UW-Madison	92,937	67,216
81.112		Stewardship Science Grant Program	UW-Madison	108,777	0
81.117		Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance	UW-Madison	423,956	0
81.121		Nuclear Energy Research, Development and Demonstration	UW-Madison	1,113,125	66,182
N/A	81.DE-FG02- 08ER41551	Investigation of Neutrino Properties	UW-Madison	107,101	0
N/A	81.00039463	Power Electric Loads	UW-Madison	23,550	0
N/A	81.RD	R&D from Argonne National Laboratory	UW-Madison	650,887	0
N/A	81.RD	R&D from Brookhaven National Laboratory	UW-Madison	176,860	111,603
N/A	81.RD	R&D from DOE, Chicago Operations Office	UW-Madison	3,838,505	598,436
N/A	81.RD	R&D from Idaho National Laboratory	UW-Madison	(2,523)	0
N/A	81.RD	R&D from Knolls Atomic Power Laboratory	UW-Madison	(318)	0
N/A	81.RD	R&D from Lawrence Berkeley National Laboratory	UW-Madison	2,929,789	0
N/A	81.RD	R&D from Lawrence Livermore National Laboratory	UW-Madison	398,453	0
N/A	81.RD	R&D from Los Alamos National Laboratory	UW-Madison	143,542	0
N/A	81.RD	R&D from Oak Ridge Institute for Science and Education	UW-Madison	53,502	0
N/A	81.RD	R&D from Oak Ridge National Laboratory	UW-Madison	36,870	0
N/A	81.RD	R&D from Princeton Plasma Physics Laboratory	UW-Madison	22,418	0
N/A	81.RD	R&D from Sandia National Laboratories	UW-Madison	1,012,409	0
N/A	81.DE-FC52- 06NA27325	Regional-Scale Differential Time Methods: Development and Application to the Siberia Data Set	UW-Madison	85,660	58,131
N/A	81.DE-SC0001180	Roden DOE March 2008	UW-Madison	1,948	0
N/A	81.DE-FG07ID14776	University Reactor Infrastructure and Education Support	UW-Madison	123,039	0
N/A	81.8F-01661	Algorithms for Structure	UW-Milwaukee	55,024	0
N/A	81.8822-17209	Miscellaneous Federal Activities	UW-Milwaukee	(1,021)	0
N/A	81.47167	Multiscale Modeling of Aerosol Impacts on Clouds and Precipitation	UW-Milwaukee	79,544	0
N/A	81.9F-30161	Tc (VII) Separations and Electrochemical Deposition in Ionic Liquids	UW-Milwaukee	34,907	0
Subtotal Direct R&D Grants				<u>64,665,022</u>	<u>16,819,242</u>
R&D Subgrants:					
81.036	81.6400008	Inventions and Innovations (from UT-Battelle, LLC)	UW-Madison	70,048	0
81.049	81.R00780	Office of Science Financial Assistance Program (from Florida State University)	UW-Madison	41,797	0
81.049	81.10409-0233	Office of Science Financial Assistance Program (from Indiana University)	UW-Madison	64,830	0
81.049	81.5710001896; 5710001936	Office of Science Financial Assistance Program (from Massachusetts Institute of Technology)	UW-Madison	54,234	0
81.049	81.050314Z; 050516Z5; MTU050516Z3/Z24	Office of Science Financial Assistance Program (from Michigan Technological University)	UW-Madison	138,595	0
81.049	81.MPC 35UU-01	Office of Science Financial Assistance Program (from Northern Arizona University)	UW-Madison	62,712	0
81.049	81.PROJ0000170	Office of Science Financial Assistance Program (from Northwestern University)	UW-Madison	35,509	0
81.049	81.G0094A-A	Office of Science Financial Assistance Program (from Oregon State University)	UW-Madison	9,505	0
81.049	81.1176	Office of Science Financial Assistance Program (from University of Delaware)	UW-Madison	240,575	0
81.049	81.RR272- 182/4688378	Office of Science Financial Assistance Program (from University of Georgia)	UW-Madison	26,045	0
81.049	81.234151X	Office of Science Financial Assistance Program (from University of Oregon)	UW-Madison	4,352	0
81.049	81.5-23730	Office of Science Financial Assistance Program (from University of Rochester)	UW-Madison	79,829	0

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81.049	81.51488; 4000054230; 62269; 4000049451; 4000052266; 39681;46030;61169, 65051,62918,65515, 46821,49804; 68382	Office of Science Financial Assistance Program (from UT-Battelle, LLC)	UW-Madison	254,175	0
81.049	81.4151	Office of Science Financial Assistance Program (from Water Research Foundation)	UW-Madison	72,641	0
81.049	81.2090 G GC008	Office of Science Financial Assistance Program (from University of California-Los Angeles)	UW-Milwaukee	(210)	0
81.087	81.79276	Renewable Energy Research and Development (from Battelle Memorial Institute)	UW-Madison	10,544	0
81.087	81.412-25-02	Renewable Energy Research and Development (from Iowa State University)	UW-Madison	74,204	0
81.087	81.3TH160	Renewable Energy Research and Development (from South Dakota State University)	UW-Madison	2,487	0
81.121	81.30008263	Nuclear Energy Research, Development and Demonstration (from University of Michigan)	UW-Madison	254,824	0
N/A	81.00072899	Advanced Cladding Development (from Battelle Energy Alliance)	UW-Madison	62,232	0
N/A	81.FERC09-C-90212	Bulk Electric System (from Federal Energy Regulatory Commission)	UW-Madison	26	0
N/A	81.AGR dtd 11/16/04	Dynamic Adaptability in Support of Extreme Scale (from University of Texas-El Paso)	UW-Madison	20,230	0
N/A	81.37404	Evaluation of Corrosion Resistance of Candidate Alloys for Application in Supercritical Water-Cooled Reactors (from Bechtel, Babcock and Wilcox, Idaho, LLC )	UW-Madison	31,361	0
N/A	81.00075959	Examination of Materials UW Pilot Project for the ATR (from Battelle Energy Alliance)	UW-Madison	164,946	0
N/A	81.700172092/4000 001070	High Speed Motors (from General Electric Company)	UW-Madison	67,379	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	64,959	0
N/A	81.98-166-UWM	In Situ Stabilization of Gravel Roads with CCPS (from West Virginia University)	UW-Madison	1	0
N/A	81.00074713	Ion Beam Analysis (from Battelle Energy Alliance)	UW-Madison	40,116	0
N/A	81.AGR dtd 02/20/07	Management and Pavement Analysis (from Bloom Consultants, LLC)	UW-Madison	142,934	0
N/A	81.0000003104	Monticello ACAP Cover Lysimeter: Data Reduction, Data Validation and Data Storage (from S.M. Stoller Corporation)	UW-Madison	13,279	0
N/A	81.00085333	Neutronic/Thermal Analysis of ATR Experiments (from Battelle Energy Alliance)	UW-Madison	9,206	0
N/A	81.20111	Office of Science Financial Assistance Program (from Battelle Memorial Institute)	UW-Madison	57,810	0
N/A	81.61263	Office of Science Financial Assistance Program (from Battelle Memorial Institute)	UW-Madison	186,945	0
N/A	81.72899;79504	Office of Science Financial Assistance Program (from Battelle Memorial Institute)	UW-Madison	39,997	0
N/A	81.81847	RHUBC-II Field Campaign (from Battelle Memorial Institute)	UW-Madison	746	0
N/A	81.AGR dtd 05/07/05	Stipend for Graduate Students (from Krell Institute)	UW-Madison	39,750	0
N/A	81.4000049451/400 0052266	Structural Materials Research (from UT-Battelle, LLC)	UW-Madison	66,819	0
N/A	81.AGR dtd 06/25/08	Todd Allen, Employee Leasing Agreement (from Battelle Energy Alliance)	UW-Madison	121,154	0
N/A	81.00083055	University-Laboratory Cooperative Program (from Battelle Energy Alliance)	UW-Madison	88,029	0
N/A	81.2401-UW-DOE- 4423	University Reactor Infrastructure and Education Support (from Pennsylvania State University)	UW-Madison	(2,664)	0
N/A	81.00081076	UWNR LEU Reimbursement (from Battelle Energy Alliance)	UW-Madison	64,338	0

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N/A	81.S-000219	Molecular Design of Heterogeneous Chiral Catalysts (from the University of California-Riverside)	UW-Milwaukee	226,620	0
N/A	81.4/10/08 DE-AC05-76RL-01830	Molecular Theory-Model Project (from Pacific Northwest National Laboratory)	UW-Parkside	16,911	0
N/A	81.EFC-H1-15-2A	Edison Materials Technology Center (EMTEC) (from Makel Engineering)	UW-Stevens Point	(1)	0
		Subtotal R&D Subgrants		3,019,819	0
		TOTAL R&D FROM U.S. DEPARTMENT OF ENERGY		67,684,841	16,819,242
<b>U.S. DEPARTMENT OF EDUCATION:</b>					
84.017		International Research and Studies	UW-Madison	303,458	0
84.019		Overseas Programs-Faculty Research Abroad	UW-Madison	281,062	0
84.021		Overseas Programs - Group Projects Abroad	UW-Madison	49,992	0
84.022		Overseas Programs-Doctoral Dissertation Research Abroad	UW-Madison	239,947	0
84.116		Fund for the Improvement of Postsecondary Education	UW-Madison	56,197	0
84.116		Fund for the Improvement of Postsecondary Education	UW-Whitewater	57,331	0
		Total Federal Program 84.116		113,528	0
84.133		National Institute on Disability and Rehabilitation Research	UW-Madison	1,723,567	748,602
84.133		National Institute on Disability and Rehabilitation Research	UW-Milwaukee	297,758	0
		Total Federal Program 84.133		2,021,325	748,602
84.220		Centers for International Business Education	UW-Madison	400,031	0
84.305		Education Research, Development and Dissemination	UW-Madison	718,285	2,435
84.324		Research in Special Education	UW-Madison	396,185	62,006
84.324		Research in Special Education (from UW-Milwaukee)	UW-Madison	37,642	0
84.324		Research in Special Education	UW-Milwaukee	145,881	0
84.324		Research in Special Education (from UW-Madison)	UW-Milwaukee	38,345	0
		Total Federal Program 84.324		618,053	62,006
84.325		Special Education-Personnel Preparation to Improve Services and Results for Children with Disabilities	UW-Madison	376,872	0
84.335		Child Care Access Means Parents in School	UW-Milwaukee	111,008	0
84.359		Early Reading First (from UW-Milwaukee)	UW-Madison	297,156	0
N/A	84.480604	Access-Ed (from UW-Milwaukee)	UW-Madison	156	0
N/A	84.T195N070163	Bilingual Education-Professional Development	UW-Madison	270,589	22,172
N/A	84.K087580	Bilingual Education-Professional Development (from UW-Milwaukee)	UW-Madison	195	0
		Subtotal Direct R&D Grants		5,801,657	835,215
		R&D Subgrants:			
84.133	84.2008-04963-02-00	National Institute on Disability and Rehabilitation Research (from University of Illinois-Chicago)	UW-Madison	37,386	0
84.133	84.H133E020729	National Institute on Disability and Rehabilitation Research (from Marquette University)	UW-Milwaukee	255	0
84.305	84.R00774	Education Research, Development and Dissemination (from Florida State University)	UW-Madison	41,116	0
84.305	84.R-08-0033/95	Education Research, Development and Dissemination (from University of Houston)	UW-Madison	55,155	0
84.305	84.5-43287-B	Education Research, Development and Dissemination (from University of Pennsylvania)	UW-Madison	51,085	0
84.324	84.R324A070008	Research in Special Education (from University of Florida)	UW-Milwaukee	84,280	0
N/A	84.AGR dtd 4/7/08	Accountability and Performance in Secondary Education (from Council of Chief State School Officers)	UW-Madison	101,480	0
N/A	84.6-019	Aging with a Dual Diagnosis: Families of Individuals with Developmental Disabilities and Severe Mental Health Problems (from Mid-Continent Research For Education and Learning)	UW-Madison	1,735	0

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<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER (Note 2)</i>					
N/A	84.2003-06470-02-09; 2003-06470-02-007/08	Aging with a Dual Diagnosis: Families of Individuals with Developmental Disabilities and Severe Mental Health Problems (from University of Illinois-Chicago)	UW-Madison	22,857	0
N/A	84.8367-S-004	Center for Education Compensation Reform (from WESTAT)	UW-Madison	379,690	0
N/A	84.6374-07-068	Evidence Reviews for Work (from Mathematical Policy Research, Inc.)	UW-Madison	184,208	0
N/A	84.Project #267	External Evaluation of the Mathematics Achievement Project (from Cooperative Educational Service Agency #4)	UW-Madison	140	0
N/A	84.AGR dtd 12/27/07	Grants for Enhancement Assessment Instruments (from Council of Chief State School Officers)	UW-Madison	141,767	0
N/A	84.AGR dtd 06/30/08	Grants for Enhancement Assessment Instruments (from Illinois State Board of Education)	UW-Madison	586,730	340,996
N/A	84.PO290090	Grants for Enhancement Assessment Instruments (from Office of the State Superintendent of DC)	UW-Madison	120,662	0
N/A	84.ISIS002	ISIS002 Infant Study of Inhaled Saline (from University of North Carolina-Chapel Hill)	UW-Madison	3,038	0
N/A	84.3030352	Obtaining Necessary Parity Through Academic Rigor (from Rhode Island Department of Elementary and Secondary Education)	UW-Madison	138,174	0
N/A	84.AGR dtd 2/03/06	Small Learning Communities (from Northwest Regional Educational Laboratory)	UW-Madison	368	0
N/A	84.6-32094/P802904	The Effects of Remediation (from University of Texas-Dallas)	UW-Madison	59,603	0
N/A	84.18606	What Makes Schools Work Study (from Vanderbilt University)	UW-Madison	35,897	7,863
N/A	84.P116B070066	WI Grassroots Teacher Quality (from American Association of State Colleges)	UW-Madison	4,410	0
N/A	84.4-66320-03-235	National Early Childhood Transition Research and Training Center (from University of Kentucky Research Foundation)	UW-Milwaukee	(4,870)	0
N/A	84.AWARD Letter 7/23/08	WI Grassroots Teacher Quality Assessment Model Project Grant: STAR II (from American Association of State Colleges and Universities - AASCU)	UW-Green Bay	9,999	0
Subtotal R&D Subgrants				2,055,165	348,859
TOTAL R&D FROM U.S. DEPARTMENT OF EDUCATION				7,856,822	1,184,074
<b>NATIONAL ARCHIVES AND RECORDS ADMINISTRATION:</b>					
89.003		National Historical Publications and Records Grants	UW-Madison	168,241	0
89.003		R&D Subgrants: National Historical Publications and Records Grants (from Wisconsin Historical Foundation, Inc.)	UW-Madison	4,500	0
TOTAL R&D FROM NATIONAL ARCHIVES AND RECORDS ADMINISTRATION				172,741	0
<b>U.S. INSTITUTE OF PEACE</b>					
91.USIP-084-06F		Engaging the Past to Safeguard the Future	UW-Madison	1,201	0
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:</b>					
93.110		Maternal and Child Health Federal Consolidated Programs	UW-Madison	271,780	0
93.113		Environmental Health	UW-Madison	2,187,795	0
93.113		Environmental Health	UW-Milwaukee	511,300	226,983
Total Federal Program 93.113				2,699,095	226,983
93.121		Oral Diseases and Disorders Research	UW-Madison	215,802	0
93.136		Injury Prevention and Control Research and State and Community Based Programs	UW-Madison	319,847	67,947
93.172		Human Genome Research	UW-Madison	2,254,209	0

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<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER (Note 2)</i>					
93.173		Research Related to Deafness and Communication Disorders	UW-Madison	8,444,392	359,178
93.173		Research Related to Deafness and Communication Disorders	UW-Milwaukee	242,560	0
Total Federal Program 93.173				8,686,952	359,178
93.185		Immunization Research, Demonstration, Public Information and Education-Training and Clinical Skills Improvement Projects	UW-Madison	98,950	78,532
93.213		Research and Training in Complementary and Alternative Medicine	UW-Madison	864,848	0
93.226		Research on Healthcare Costs, Quality and Outcomes	UW-Madison	761,293	3,263
93.233		National Center on Sleep Disorders Research	UW-Madison	1,462,443	0
93.239		Policy Research and Evaluation Grants	UW-Madison	253,488	0
93.242		Mental Health Research Grants	UW-Madison	9,810,343	376,114
93.242		Mental Health Research Grants	UW-Milwaukee	1,092,229	193,615
Total Federal Program 93.242				10,902,572	569,729
93.262		Occupational Safety and Health Program	UW-Milwaukee	185,030	72,201
93.262		Occupational Safety and Health Program (from UW System Admin)	UW-Milwaukee	238,164	102,267
93.262	93.1K01OH008965-01A1	Occupational Safety and Health Program	UW-Eau Claire	56,537	8,371
Total Federal Program 93.262				479,731	182,839
93.271		Alcohol Research Career Development Awards for Scientists and Clinicians	UW-Madison	130,744	0
93.273		Alcohol Research Programs	UW-Madison	2,665,961	67,158
93.273		Alcohol Research Programs	UW-Milwaukee	174,678	7,100
Total Federal Program 93.273				2,840,639	74,258
93.279		Drug Abuse and Addiction Research Programs	UW-Madison	4,455,671	776,402
93.279		Drug Abuse and Addiction Research Programs	UW-Milwaukee	563,991	55,798
Total Federal Program 93.279				5,019,662	832,200
93.281		Mental Health Research Career/Scientist Development Awards	UW-Madison	272,596	0
93.282		Mental Health National Research Service Awards for Research Training	UW-Madison	121,598	0
93.283		Centers for Disease Control and Prevention-Investigations and Technical Assistance	UW-Madison	383,792	0
93.286		Discovery and Applied Research for Technological Innovations to Improve Human Health	UW-Madison	2,687,340	41,627
93.310		Trans-NIH Research Support	UW-Madison	805,941	0
93.361		Nursing Research	UW-Madison	1,274,511	161,271
93.361		Nursing Research	UW-Milwaukee	1,330,443	24,888
Total Federal Program 93.361				2,604,954	186,159
93.389		National Center for Research Resources	UW-Madison	21,463,464	1,402,494
93.389		National Center for Research Resources	UW-Milwaukee	106,282	25,627
93.389		National Center for Research Resources	UW-Oshkosh	28,865	0
Total Federal Program 93.389				21,598,611	1,428,121
93.393		Cancer Cause and Prevention Research	UW-Madison	7,696,700	404,847
93.394		Cancer Detection and Diagnosis Research	UW-Madison	2,976,677	289,711
93.395		Cancer Treatment Research	UW-Madison	6,022,884	143,928
93.396		Cancer Biology Research	UW-Madison	1,061,321	0
93.397		Cancer Centers Support Grants	UW-Madison	5,396,607	243,466



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<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER (Note 2)</i>					
93.398		Cancer Research Manpower	UW-Madison	2,147,439	0
93.399		Cancer Control	UW-Madison	1,524,406	268,558
93.448	93.U18 FD003494	Food Safety and Security Monitoring Project	UW-Madison	253,146	0
93.575	93.90YE0094/01	Child Care and Development Block Grant	UW-Madison	5,998	0
93.647		Social Services Research and Demonstration	UW-Madison	47,196	0
93.701		ARRA-Trans-NIH Recovery Act Research Support	UW-Madison	238,331	0
93.701		ARRA-Trans-NIH Recovery Act Research Support	UW-Oshkosh	3,280	0
		Total Federal Program 93.701		241,611	0
93.837		Cardiovascular Diseases Research	UW-Madison	10,116,959	563,801
93.837		Cardiovascular Diseases Research	UW-Milwaukee	227,780	28,204
		Total Federal Program 93.837		10,344,739	592,005
93.838		Lung Diseases Research	UW-Madison	7,900,368	118,032
93.838		Lung Diseases Research	UW-Milwaukee	96,194	0
		Total Federal Program 93.838		7,996,562	118,032
93.839		Blood Diseases and Resources Research	UW-Madison	1,232,519	122,987
93.846		Arthritis, Musculoskeletal and Skin Diseases Research	UW-Madison	2,692,410	101,644
93.846		Arthritis, Musculoskeletal and Skin Diseases Research	UW-Milwaukee	144,334	0
		Total Federal Program 93.846		2,836,744	101,644
93.847		Diabetes, Digestive, and Kidney Diseases Extramural	UW-Madison	8,764,916	313,577
93.853		Extramural Research Programs in the Neurosciences and Neurological Disorders	UW-Madison	11,296,857	272,026
93.855		Allergy, Immunology and Transplantation Research	UW-Madison	21,538,347	895,592
93.855		Allergy, Immunology and Transplantation Research	UW-Milwaukee	248,430	31,791
93.855		Allergy, Immunology and Transplantation Research	UW-La Crosse	134,905	0
93.855		Allergy, Immunology and Transplantation Research	UW-Oshkosh	77,207	0
		Total Federal Program 93.855		21,998,889	927,383
93.856		Microbiology and Infectious Diseases Research	UW-Madison	3,881	0
93.859		Biomedical Research and Research Training	UW-Madison	27,160,541	991,105
93.859		Biomedical Research and Research Training	UW-Milwaukee	248,639	0
94.859		Biomedical Research and Research Training	UW-Eau Claire	70,693	0
93.859		Biomedical Research and Research Training	UW-La Crosse	46,062	0
		Total Federal Program 93.859		27,525,935	991,105
93.865		Child Health and Human Development Extramural Research	UW-Madison	9,571,434	913,932
93.865		Child Health and Human Development Extramural Research	UW-Milwaukee	768,603	136,896
93.865		Child Health and Human Development Extramural Research	UW-Stevens	42,882	0
		Total Federal Program 93.865		10,382,919	1,050,828
93.866		Aging Research	UW-Madison	17,089,305	3,529,813
93.866		Aging Research	UW-Milwaukee	129,807	0
		Total Federal Program 93.866		17,219,112	3,529,813
93.867		Vision Research	UW-Madison	9,887,825	406,994
93.879		Medical Library Assistance	UW-Madison	2,019,471	237,351
93.879	93.1 R01-LM009836- 01A1	Medical Library Assistance	UW-Milwaukee	122,422	47,550
		Total Federal Program 93.879		2,141,893	284,901

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<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER (Note 2)</i>					
93.989		International Research and Research Training	UW-Madison	190,897	16,767
N/A	93.P01 CA022443; R13 CA094927; R01 CA125387; R01 CA90877; R01 CA098428	Cancer Construction	UW-Madison	3,633,577	0
N/A	93.RD.HHSN266200 400088C	Development of the Immune Monitoring Reagents	UW-Madison	1,740,040	821,299
N/A	93.5 R01 DK030031- 20; 5 R01 DK058839 05; etc.	Digestive Diseases and Nutrition Research	UW-Madison	178,278	0
N/A	93.R13 DC009553	Drug Abuse Treatment Waiting List Reduction	UW-Madison	29,819	0
N/A	93.RD.N01-AI-25496	Inner-City Asthma Consortium Immunologic Approach	UW-Madison	11,730,326	9,649,824
N/A	93.1 P50 DK065303- 01; R01 DK072749; etc.	Kidney Diseases, Urology and Hematology Research	UW-Madison	2,613,707	113,673
N/A	93.HHSN263200800 025C	Management of the Primate Aging Database	UW-Madison	94,390	0
N/A	93.RD.HHSN275200 503396C	National Children's Study	UW-Madison	2,055,181	1,310,632
N/A	93.RD	R&D from Agency for Health Care Research	UW-Madison	42,898	0
N/A	93.RD	R&D from Food and Drug Administration	UW-Madison	(7,843)	0
N/A	93.RD	R&D from Office of Public Health and Services	UW-Madison	1,386	0
N/A	93.RD	R&D from National Institutes of Health	UW-Madison	3,161,801	239,609
N/A	93.5 P51 RR00167- 40	Regional Primate Research Center Support	UW-Madison	3,427,649	0
N/A	93.258H694	An Examination of Adult Male Access to Healthcare Services in Madison and Milwaukee (from UW-Madison)	UW-Milwaukee	(4,898)	0
N/A	93.Dtd 7/15/08	Academic Research Enhancement Award	UW-La Crosse	19,154	0
				253,650,025	26,264,445
R&D Subgrants:					
93.010		Community-Based Abstinence Education (CBAE) (from Center for Self Sufficiency)	UW-Milwaukee	5,426	0
93.051	93.XQ717	Alzheimer's Disease Demonstration Grants to States (from Florida Department of Elder Affairs)	UW-Milwaukee	5,895	0
93.051	93.427-93-08080941 99	Alzheimer's Disease Demonstration Grants to States (from Georgia Department of Human Resources)	UW-Milwaukee	7,411	0
93.110		Maternal and Child Health Federal Consolidated Programs (from Children's Hospital of Wisconsin)	UW-Milwaukee	37,984	0
93.113	93.956823	Environmental Health (from Medical College of Wisconsin)	UW-Madison	9,048	0
93.113	93.23291-06-360	Environmental Health (from University of California-San Diego)	UW-Madison	190,031	0
93.113		Environmental Health (from University of Cincinnati)	UW-Madison	12,229	0
93.113		Environmental Health (from Marian College of Fond du Lac)	UW-Milwaukee	51,480	0
93.121	93.4000533041	Oral Diseases and Disorders Research (from University of Iowa)	UW-Madison	(1)	0
93.136	93.967839	Injury Prevention and Control Research and State and Community Based Programs (from Medical College of Wisconsin)	UW-Madison	5,504	0
93.145	93.494322	AIDS Education and Training Centers (from University of Illinois-Chicago)	UW-Madison	217,200	14,108
93.173	93.0255-2231-4609	Research Related to Deafness and Communication Disorders (from Mount Sinai School of Medicine)	UW-Madison	101,961	0
93.173	93.RF01035642	Research Related to Deafness and Communication Disorders (from Ohio State University Research Foundation)	UW-Madison	75,038	0
93.173	93.GCSLU0027A	Research Related to Deafness and Communication Disorders (from Oregon Graduate Institute)	UW-Madison	13,639	0
93.173	93.511-2031-01	Research Related to Deafness and Communication Disorders (from Purdue University)	UW-Madison	120,396	0

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93.173	93.5449B P3609 7802211	Research Related to Deafness and Communication Disorders (from San Diego State University)	UW-Madison	(2,560)	0
93.173		Research Related to Deafness and Communication Disorders (from Spectrocon International, Inc.)	UW-Madison	19,203	0
93.173	93.1000542167	Research Related to Deafness and Communication Disorders (from University of Iowa)	UW-Madison	200,743	0
93.173	93.WU-06-97	Research Related to Deafness and Communication Disorders (from Washington University)	UW-Madison	16,703	0
93.213	93.10008668	Research and Training in Complementary and Alternative Medicine (from University of Utah)	UW-Madison	1,754	0
93.213		Research and Training in Complementary and Alternative Medicine (from Medical College of Wisconsin)	UW-Milwaukee	(3,967)	0
93.225		National Research Service Awards-Health Services Research Training (from Children's Hospital of Wisconsin)	UW-Milwaukee	52,654	0
93.229	93.016789-01A1	Demonstration Cooperative Agreements for Development and Implementation of Criminal Justice Treatment Networks	UW-Eau Claire	35,703	0
93.233	93.3715	National Center on Sleep Disorders Research (from University of Chicago)	UW-Madison	24,424	0
93.242	93.MC 222895-BAJ; MC22894 BAJ; MC11894 BAJ	Mental Health Research Grants (from Boston University)	UW-Madison	5,141	0
93.242	93.1090048-132796; 132800	Mental Health Research Grants (from Carnegie Mellon University)	UW-Madison	(4,561)	0
93.242	93.07-SC-NIH-104	Mental Health Research Grants (from Duke University)	UW-Madison	7,378	0
93.242	93.20091011	Mental Health Research Grants (from Group Health Center for Health Studies)	UW-Madison	25,472	0
93.242	93.2008105421;200 7115868;200811771	Mental Health Research Grants (from Group Health Cooperative)	UW-Madison	100,713	0
93.242	93.Acct 51-2017- 5032-2	Mental Health Research Grants (from Neuropsychiatric Research Institute)	UW-Madison	6,290	0
93.242	93.S-000195	Mental Health Research Grants (from University of California-Riverside)	UW-Madison	16,601	0
93.242	93.3999	Mental Health Research Grants (from University of Chicago)	UW-Madison	3,879	0
93.242	93.659807	Mental Health Research Grants (from University of Connecticut)	UW-Madison	(2,211)	0
93.242	93.10002325-02	Mental Health Research Grants (from University of Utah)	UW-Madison	171,216	0
93.242		Mental Health Research Grants (from Medical College of Wisconsin)	UW-Milwaukee	50,122	0
93.242		Mental Health Research Grants (from Promentis Pharmaceuticals)	UW-Milwaukee	29,642	0
93.242		Mental Health Research Grants (from University of Texas Health Center-San Antonio)	UW-Milwaukee	62,008	0
93.252	93.5 R01-MH070802 02	Healthy Communities Access Program (from Tourette Syndrome Association)	UW-Milwaukee	32,698	0
93.273	93.151121-0003	Alcohol Research Programs (from Harvard Medical School)	UW-Milwaukee	34,640	0
93.273		Alcohol Research Programs (from Johns Hopkins University)	UW-Milwaukee	28,192	0
93.273		Alcohol Research Programs (from Marquette University)	UW-Milwaukee	2,270	0
93.279	93.08-SC-NIH-1100	Drug Abuse and Addiction Research Programs (from Duke University)	UW-Madison	45,024	0
93.279	93.GPHPM0090A B	Drug Abuse and Addiction Research Programs (from Oregon Health and Science University)	UW-Madison	232,688	0
93.279	93.0610-UW-SIM48	Drug Abuse and Addiction Research Programs (from Simmersion, LLC)	UW-Madison	104,481	0
93.279	93.CIEYS #001154	Drug Abuse and Addiction Research Programs (from University of Cincinnati)	UW-Madison	8,612	0
93.279	93.WSU06037/PO44 7937	Drug Abuse and Addiction Research Programs (from Wayne State University)	UW-Madison	10,742	0
93.279		Drug Abuse and Addiction Research Programs (from Great Lakes Tribal Council)	UW-Milwaukee	13,480	0

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93.279		Drug Abuse and Addiction Research Programs (from University of Hawaii at Manoa)	UW-Milwaukee	375,406	0
93.279		Drug Abuse and Addiction Research Programs (from University of Michigan)	UW-Milwaukee	49,642	0
93.286	93.3568-01	Discovery and Applied Research for Technological Innovations to Improve Human Health (from Health Research, Inc.)	UW-Madison	91,107	0
93.286	93.A11971	Discovery and Applied Research for Technological Innovations to Improve Human Health (from Rensselaer Polytechnic Institute)	UW-Madison	28,447	0
93.286	93.F014054	Discovery and Applied Research for Technological Innovations to Improve Human Health (from University of Michigan)	UW-Madison	63,544	0
93.286	93.2905545N	Discovery and Applied Research for Technological Innovations to Improve Human Health (from Washington University)	UW-Madison	161,499	0
93.286		Discovery and Applied Research for Technological Innovations to Improve Human Health (from Medical College of Wisconsin)	UW-Milwaukee	3,727	0
93.361	93.148952	Nursing Research (from Duke University)	UW-Madison	135,067	0
93.361	93.115045-1	Nursing Research (from University of Pittsburgh)	UW-Madison	18,982	0
93.361	93.1 R01 NR009040-1A	Nursing Research (from University of Missouri)	UW-Eau Claire	66,255	0
93.389	93.30.6694.912611	National Center for Research Resources (from Beckman Research Institute)	UW-Madison	29,845	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	21,140	0
93.389	93.06-041	National Center for Research Resources (from University of Texas)	UW-Madison	(46)	0
93.389	93.P20-RR023473-01; 1-R01-CA115954 01A2	National Center for Research Resources (from Medical College of Wisconsin)	UW-Milwaukee	58,029	0
93.393	93.280-3162-0400	Cancer Cause and Prevention Research (from California Pacific Medical Center Research Institute)	UW-Madison	5,576	0
93.393	93.1R01CA132718-01A1	Cancer Cause and Prevention Research (from Mayo Clinic)	UW-Madison	66,094	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	19,590	0
93.393	93.4-66239-03-146; 3048105006-09-191	Cancer Cause and Prevention Research (from University of Kentucky Research Foundation)	UW-Madison	27,481	0
93.393	93.M6286252101	Cancer Cause and Prevention Research (from University of Minnesota)	UW-Madison	42,332	0
93.393	93.5-51441	Cancer Cause and Prevention Research (from University of North Carolina-Chapel Hill)	UW-Madison	50,085	0
93.393	93.122681/121788	Cancer Cause and Prevention Research (from University of Texas-San Antonio)	UW-Madison	(105)	0
93.394	93.MUSC08-021	Cancer Detection and Diagnosis Research (from Medical University of South Carolina)	UW-Madison	37,092	0
93.394	93.1935 GHB171	Cancer Detection and Diagnosis Research (from University of California-Los Angeles)	UW-Madison	80,010	0
93.394	93.2005-04042-01	Cancer Detection and Diagnosis Research (from University of Illinois-Urbana-Champaign)	UW-Madison	464,055	0
93.395	93.249301	Cancer Treatment Research (from Boston Medical Center)	UW-Madison	5,489	0
93.395	93.655595	Cancer Treatment Research (from Fred Hutchinson Cancer Research Center)	UW-Madison	12,597	0
93.395	93.UWM033JK-00	Cancer Treatment Research (from Frontier Science and Technology Research)	UW-Madison	100,918	0
93.395	93.AGR dtd 06/13/06; 985823	Cancer Treatment Research (from Medical College of Wisconsin)	UW-Madison	143,643	0
93.395	93.36004	Cancer Treatment Research (from Mirus Corporation)	UW-Madison	33,470	0
93.395	93.16495; 16615; 16650; 98543-1132	Cancer Treatment Research (from National Childhood Cancer Foundation)	UW-Madison	59,394	0

The accompanying notes are an integral part of this schedule.

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93.395	93.MOA dtd 11/3/06	Cancer Treatment Research (from Tufts University)	UW-Madison	128,792	0
93.395	93.3048105232-09- 204; 3048103792-08 77; 3048105194-09- 189; 4-65669-02-304	Cancer Treatment Research (from University of Kentucky Research Foundation)	UW-Madison	89,054	0
93.399	93.PFED-WIS-01	Cancer Control (from NSABP Foundation, Inc.)	UW-Madison	13,937	0
93.399	93.5 I56 CA-9910-01	Cancer Control (from Rapid City Regional Hospital)	UW-Madison	45,305	0
93.399	93.1 R01 CA107305- 01A1	Cancer Control (from Palmetto Health Alliance)	UW-Milwaukee	3,379	0
93.600		Head Start (from Social Development Commission)	UW-Milwaukee	(5,985)	0
93.822	93.124174/123338	Health Careers Opportunity Program (from University of Texas-San Antonio)	UW-Madison	122,010	0
93.822	93.G010790-130829	Health Careers Opportunity Program (from University of Virginia)	UW-Madison	5,303	0
93.837	93.1598GKB323	Cardiovascular Diseases Research (from University of California)	UW-Madison	214,230	0
93.837	93.CORAL Site 192	Cardiovascular Diseases Research (from University of Toledo)	UW-Madison	10,832	0
93.838	93.101062	Lung Diseases Research (from Brigham and Women's Hospital)	UW-Madison	1,514	0
93.838	93.WU-08-233	Lung Diseases Research (from Washington University)	UW-Madison	10,561	0
93.839	93.0146/81224/5U01 HL72290-04, -05; 0145-81148	Blood Diseases and Resources Research (from Blood Center of Wisconsin, Inc.)	UW-Madison	102,595	0
93.839	93.144098303-6931	Blood Diseases and Resources Research (from Duke University)	UW-Madison	62,680	0
93.839	93.PO1080387	Blood Diseases and Resources Research (from Medical College of Wisconsin)	UW-Madison	18,603	0
93.839	93.102; 202	Blood Diseases and Resources Research (from National Marrow Donor Program)	UW-Madison	22,569	0
93.839	93.FY08.023.001	Blood Diseases and Resources Research (from University of Colorado at Denver Health)	UW-Madison	76,126	0
93.839	93.5-50366	Blood Diseases and Resources Research (from University of North Carolina-Chapel Hill)	UW-Madison	18,527	0
93.846	93.AGR dtd 9/24/03	Arthritis, Musculoskeletal and Skin Diseases Research (from Harvard University)	UW-Madison	(14,936)	0
93.846	93.26415	Arthritis, Musculoskeletal and Skin Diseases Research (from University of Chicago)	UW-Madison	28,796	0
93.847	93.07-509	Diabetes, Digestive, and Kidney Diseases Extramural Research (from George Washington University)	UW-Madison	79,892	0
93.847	93.61-0793UW	Diabetes, Digestive, and Kidney Diseases Extramural Research (from Michigan State University)	UW-Madison	1,375	0
93.847	93.AGR dtd 01/01/07	Diabetes, Digestive, and Kidney Diseases Extramural Research (from Proportional Technologies, Inc.)	UW-Madison	41,832	0
93.847	93.B6367362503	Diabetes, Digestive, and Kidney Diseases Extramural Research (from University of Minnesota)	UW-Madison	345	0
93.847	93.VUMC34722	Diabetes, Digestive, and Kidney Diseases Extramural Research (from Vanderbilt University)	UW-Madison	19,803	0
93.853	93.41589-A	Extramural Research Programs in the Neurosciences and Neurological Disorders (from City University of New York)	UW-Madison	39,497	0
93.853	93.AGR dtd 11/20/08	Extramural Research Programs in the Neurosciences and Neurological Disorders (from Columbia University)	UW-Madison	4,177	0
93.853	93.RX 4265-051/057- UOW-M	Extramural Research Programs in the Neurosciences and Neurological Disorders (from Georgetown University)	UW-Madison	95,313	0
93.853	93.208282	Extramural Research Programs in the Neurosciences and Neurological Disorders (from Massachusetts General Hospital)	UW-Madison	35,859	0
93.853	93.AGR dtd 8.7/2008	Extramural Research Programs in the Neurosciences and Neurological Disorders (from Medical College of Wisconsin)	UW-Madison	64,454	0

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93.853	93.18406370-3222-B	Extramural Research Programs in the Neurosciences and Neurological Disorders (from Stanford University)	UW-Madison	135,264	0
93.853	93.265889	Extramural Research Programs in the Neurosciences and Neurological Disorders (from University of Alabama-Birmingham)	UW-Madison	15,610	0
93.853	93.4168	Extramural Research Programs in the Neurosciences and Neurological Disorders (from University of North Carolina-Chapel Hill)	UW-Madison	9,784	0
93.853	93.WU-02-118	Extramural Research Programs in the Neurosciences and Neurological Disorders (from Washington University)	UW-Madison	6,789	0
93.853	93.A06760 (M-08-302); A07223 (M06A00402)	Extramural Research Programs in the Neurosciences and Neurological Disorders (from Yale University)	UW-Madison	14,848	0
93.855	93.225	Allergy, Immunology and Transplantation Research (from Blood Center of Southeastern Wisconsin, Inc.)	UW-Madison	(9)	0
93.855	93.1U19A1070202-01; U19A1070202	Allergy, Immunology and Transplantation Research (from Brown University)	UW-Madison	117,061	0
93.855	93.1 R01 AI06773-01/1; 5-36551	Allergy, Immunology and Transplantation Research (from Columbia University)	UW-Madison	32,049	0
93.855	93.PO 2000483328, ROIAI067371	Allergy, Immunology and Transplantation Research (from Johns Hopkins University)	UW-Madison	5,401	0
93.855	93.11441 6500	Allergy, Immunology and Transplantation Research (from Marshfield Clinic)	UW-Madison	15,912	0
93.855	93.0255-1212/13-4609	Allergy, Immunology and Transplantation Research (from Mount Sinai School of Medicine)	UW-Madison	80,830	0
93.855	93.06-0400	Allergy, Immunology and Transplantation Research (from New York University)	UW-Madison	27,939	0
93.855	93.AVGTI0096	Allergy, Immunology and Transplantation Research (from Oregon Health and Science University)	UW-Madison	51,216	0
93.855	93.5-22942/76; U01AI074564	Allergy, Immunology and Transplantation Research (from Scripps Research Institute)	UW-Madison	83,105	0
93.855	93.26020/5-30866	Allergy, Immunology and Transplantation Research (from University of Chicago)	UW-Madison	338,931	0
93.855		Allergy, Immunology and Transplantation Research (from University of Minnesota)	UW-Madison	24,459	0
93.855	93.548694; 550995	Allergy, Immunology and Transplantation Research (from University of Pennsylvania)	UW-Madison	61,277	0
93.855		Allergy, Immunology and Transplantation Research (from Marshfield Clinic)	UW-La Crosse	52,805	0
93.856	93.953407; 1037297	Microbiology and Infectious Diseases Research (from Medical College of Wisconsin, Inc.)	UW-Madison	275,856	0
93.856	93.2005-1595	Microbiology and Infectious Diseases Research (from University of California-Irvine)	UW-Madison	234,757	0
93.856	93.26020/5-30426M/D/30403A/B /C/E;5/30866/30969/30866	Microbiology and Infectious Diseases Research (from University of Chicago)	UW-Madison	696,812	0
93.856	93.29297S/WU-02-74	Microbiology and Infectious Diseases Research (from Washington University)	UW-Madison	6,696	0
93.856		Microbiology and Infectious Diseases Research (from University of Georgia)	UW-Oshkosh	5,780	0
93.859	93.615004	Biomedical Research and Research Training (from Jackson Laboratory)	UW-Madison	47,003	0
93.859	93.FY2009-061	Biomedical Research and Research Training (from Kansas State University)	UW-Madison	123,255	0
93.859	93.1515	Biomedical Research and Research Training (from Princeton University)	UW-Madison	77,062	0
93.859	93.236753, T0707130039; 229104, T0704190024	Biomedical Research and Research Training (from University of Alabama-Birmingham)	UW-Madison	178,744	0

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93.859	93.1440GKB872	Biomedical Research and Research Training (from University of California-Los Angeles)	UW-Madison	27,302	0
93.859	93.3826SC; 4983SC	Biomedical Research and Research Training (from University of California-San Francisco)	UW-Madison	213,876	0
93.859	93.2005-06342-010A4546	Biomedical Research and Research Training (from University of Illinois-Urbana-Champaign)	UW-Madison	47,553	0
93.865	93.RES503609	Child Health and Human Development Extramural Research (from Case Western Reserve University)	UW-Madison	13,026	0
93.865	93.AGR dtd 11/08/07	Child Health and Human Development Extramural Research (from Medical College of Wisconsin)	UW-Madison	(93)	0
93.865	93.09-059	Child Health and Human Development Extramural Research (from University of Alabama)	UW-Madison	4,184	0
93.865	93.SC 36070-01-05	Child Health and Human Development Extramural Research (from University of Denver)	UW-Madison	26,699	0
93.865	93.30008286	Child Health and Human Development Extramural Research (from University of Michigan)	UW-Madison	260,770	0
93.865	93.5-51101	Child Health and Human Development Extramural Research (from University of North Carolina-Chapel Hill)	UW-Madison	219,147	0
93.865		Child Health and Human Development Extramural Research (from Medical College of Wisconsin)	UW-Milwaukee	91,545	0
93.866	93.500086.5000.L00038; 262	Aging Research (from Dartmouth College)	UW-Madison	1,623	0
93.866	93.5022746	Aging Research (from Harvard University)	UW-Madison	33,029	0
93.866	93.AGR dtd 10/31/07	Aging Research (from Mithridion, Inc.)	UW-Madison	(1)	0
93.866	93.1163	Aging Research (from Princeton University)	UW-Madison	29,125	0
93.866	93.2007-1834	Aging Research (from University of California-Irvine)	UW-Madison	20,892	0
93.866	93.127-DHA ADC-027	Aging Research (from University of California-San Diego)	UW-Madison	31,775	0
93.866	93.4000090996	Aging Research (from University of Iowa)	UW-Madison	39,110	0
93.866	93.24-3212-0001-003	Aging Research (from University of Nebraska)	UW-Madison	(452)	0
93.866		Aging Research (from Johns Hopkins University)	UW-Milwaukee	61,939	0
93.867	93.AGR dtd 8/12/04	Vision Research (from JAEB Center for Health Research, Inc.)	UW-Madison	(24,129)	0
93.867	93.H35645	Vision Research (from University of Southern California)	UW-Madison	13,405	0
93.867	93.0004952A	Vision Research (from University of Texas-Houston)	UW-Madison	53,888	0
93.910		Family and Community Violence Prevention Program (from Marquette University)	UW-Milwaukee	23,000	0
93.969	93.AGR dtd 11-8-07	Geriatric Education Centers (from Marquette University)	UW-Madison	47,786	0
93.994	93.AGR dtd 1/1/08	Maternal and Child Health Services Block Grant to the States (from Children's Hospital of Wisconsin)	UW-Madison	97,590	0
N/A	93.AGR dtd 1/30/08	A Microfluidic System for High-Throughput Virus Culture (from Bellbrook Labs, LLC)	UW-Madison	181,364	0
N/A	93.AGR dtd 09/12/07	A Novel Systemic and Mucosal Adjuvant for Biodefense (from Global Vaccines, Inc.)	UW-Madison	3,132	0
N/A	93.576677	A Systems Biology Approach to Infectious Disease (from University of Washington)	UW-Madison	287,426	0
N/A	93.31003	Action to Control Cardiovascular Risk in Diabetes: Accord Eye Study (from Wake Forest University)	UW-Madison	255,993	0
N/A	93.6111.04.099	Adolescents, Neighborhood Quality (from MDRC)	UW-Madison	7,731	0
N/A	93.24303	Alterations of Circadian Timing in Sleep and Aging (from University of Chicago)	UW-Madison	(11,308)	0
N/A	93.127-01-ADNI-024	Alzheimer's Disease Neuroimaging Initiative (from University of California-San Diego)	UW-Madison	110,576	0
N/A	93.Award in Advance	Andes-subK to Mitchell CMU yr 3 (from Carnegie Mellon University)	UW-Madison	2,004	0
N/A	93.AGR dtd 1/29/08	Arrayed Microfluidic Device for Reconstituted Tissue (from Bellbrook Labs, LLC)	UW-Madison	64,650	0

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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	66,188	0
N/A	93.AGR dtd 06/20/06; 402	BMTCTN 0402: A Phase III Randomized, Multicenter Trial (from National Marrow Donor)	UW-Madison	2,652	0
N/A	93.26020/5-30380 (Project H, Project K)	Brucella Vaccine Using Recombinant Invasive E Coli (from University of Chicago)	UW-Madison	(30)	0
N/A	93.94091NB23	CABIG Subcontract (from Booz Allen Hamilton, Inc.)	UW-Madison	6,899	0
N/A	93.HHSN266200700 010C	Centers for Research on Influenza Pathogenesis (from Mount Sinai School of Medicine)	UW-Madison	2,772	0
N/A	93.04-0039	Chronic Kidney Disease in Children (from Children's Mercy Hospital)	UW-Madison	8,738	0
N/A	93.AGR dtd 07/01/06	Clean-Genome Vaccines Against Biodefense Agents (from Scarab Genomics, LLC)	UW-Madison	28,763	0
N/A	93.1785	Clinical Study Funding Rider (from National Childhood Cancer Foundation)	UW-Madison	7,557	0
N/A	93.CASG 209	Clinical Trials for Antiviral Therapies (from University of Alabama-Birmingham)	UW-Madison	9,048	0
N/A	93.1774/17729	COG Study Chair Support (from National Childhood Cancer Foundation)	UW-Madison	27,758	0
N/A	93.GGR dtd 11/02/06	Collaborative Islet Transplant Registry (CITR) (from Emmes Corporation)	UW-Madison	782	0
N/A	93.CATT	Coordinating Center (from University of Pennsylvania)	UW-Madison	1,270	0
N/A	93.22XS096	Correlative Studies for Clinical Protocol P5912 (from Science Applications International Corporation)	UW-Madison	(150)	0
N/A	93.001126-1006190	Defending Against Systemic Mycoses (MRU) (from University of Cincinnati)	UW-Madison	222,306	0
N/A	93.5-34691	Demonstration Grants to States for Community Scholarships (from University of North Carolina-Chapel Hill)	UW-Madison	248,623	0
N/A	93.PO1057364	Development of Novel Mass Spectrometry Tools for Individual Cell Proteome Analysis (from Medical College of Wisconsin)	UW-Madison	484,118	0
N/A	93.SITE 43	Diabetic Retinopathy Clinic Research Network Steering Committee (from JAED Center for Health Research, Inc.)	UW-Madison	156,278	0
N/A	93.5 R01 DK 72479-02, -03	Digestive Diseases and Nutrition Research (from Mayo Foundation)	UW-Madison	52,284	0
N/A	93.2002-10-0567	Dose Finding Study of IDEC-Y2B8 with Stem Cell Support (from IDEC Pharmaceuticals Corporation)	UW-Madison	12,124	0
N/A	93.N01-CM17104	Early Therapeutics Development with Phase II (from Mayo Clinic)	UW-Madison	2,096	0
N/A	93.75815; 6664	Economic Substudy of National CT Colonography Trial (from American College of Radiology)	UW-Madison	1,698	0
N/A	93.Award in Advance	Efficacy of Prophylactic Antimicrobials (from University of Pittsburgh)	UW-Madison	1,094	0
N/A	93.AGR dtd 8/27/04	Enhancing Native American Participation in RT Trials (from Rapid City Regional Hospital)	UW-Madison	(16)	0
N/A	93.RMPHEC-GME 08-003	Enhancing Public Health (from Association of American Medical Colleges)	UW-Madison	5,173	0
N/A	93.96-S03	Epidemiology of Diabetes Intervention and Complications (from George Washington University)	UW-Madison	163,549	0
N/A	93.5-35036	Episense Audiometry Reading Center (from University of North Carolina-Chapel Hill)	UW-Madison	185,933	0
N/A	93.25XS097	Funding Support for Correlative Studies on Primary Tumor Specimens for E5803 Phase II (from Science Applications International Corporation)	UW-Madison	24,524	0
N/A	93.0600 370 E333 453	Genes, Androgens and Intrauterine Environments (from Northwestern University)	UW-Madison	(57,067)	0
N/A	93.27469-110	GOG Contract (from Gynecologic Oncology Group)	UW-Madison	69,083	8,375
N/A	93.AGR dtd 8/20/08	Honoring Our Families (HOF) 09/30/07 - 09/29/08 (from Great Lakes Inter-Tribal Council, Inc.)	UW-Madison	13,572	0
N/A	93.Award in Advance	Identification of Virulence Factors in B. Melitensis (from University of Chicago)	UW-Madison	(30,209)	0



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N/A	93.3376SC; 3171SC	Immune Tolerance Network (from University of California-San Francisco)	UW-Madison	193,733	0
N/A	93.3674SC MOD 5	Immunosuppression Withdrawal in Liver Transplant Recipients (from University of California-San Francisco)	UW-Madison	(18)	0
N/A	93.AGR dtd 02/08/06	Influenza Pandemic Preparedness in Asia (from Saint Jude Children's Hospital)	UW-Madison	(4)	0
N/A	93.Z017601	JIFSAN project 2008 (from University of Maryland)	UW-Madison	26,578	0
N/A	93.19806-056289-100	Kidney Diseases, Urology and Hematology Research (from Children's Hospital of Pittsburgh)	UW-Madison	17,771	0
N/A	93.1R01DK076829-01A1; R01DK076829	Kidney Diseases, Urology and Hematology Research (from Mayo Foundation)	UW-Madison	88,432	0
N/A	93.AGR dtd 09/28/04	Kidney Diseases, Urology and Hematology Research (from Research Foundation of State University of New York)	UW-Madison	5,955	0
N/A	93.AGR dtd 10/23/07	Kidney Diseases, Urology and Hematology Research (from Rhode Island Hospital)	UW-Madison	31,822	0
N/A	93.NHLBI-RR08-18	Lab Animal Models of Human Disease Initiative (from Turner Consulting Group)	UW-Madison	18,725	0
N/A	93.5-75505	Large Scale Antibody and T Cell Epitope Discovery Program (from Scripps Research Institute)	UW-Madison	152,263	0
N/A	93.2000-S-FJ632	Los Angeles County Evaluation (from University of California-Los Angeles)	UW-Madison	6,105	0
N/A	93.204784	MHC Typing of Chinese Rhesus Macaques (from Battelle Memorial Institute)	UW-Madison	(454)	0
N/A	93.AGR dtd 1/29/08	Microfluidic Reconstituted Mammary Tissue System (from Bellbrook Labs, LLC)	UW-Madison	(43)	0
N/A	93.2000009851	MR Tracking of Magnetically Labeled Cells (from Johns Hopkins University)	UW-Madison	(20)	0
N/A	93.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	213,493	0
N/A	93.565291	Multi-Ethnic Study of Atherosclerosis (MESA II) (from University of Washington)	UW-Madison	16,233	0
N/A	93.AGR dtd 6/01/2007	MVA-Based Vaccines (from Inviragen, LLC)	UW-Madison	150,235	0
N/A	93.06-W226	National Stem Cell Bank (from WiCell Research Institute, Inc.)	UW-Madison	650,458	0
N/A	93.07-073	Neural Responses to Inflammation in Asthma (from University of Texas)	UW-Madison	(12,236)	0
N/A	93.5-22628; 521244	Novel Chemical Immunological A (from Scripps Research Institute)	UW-Madison	261,041	0
N/A	93.634584	Nutrition and Physical Activity (from Fred Hutchinson Cancer Research Center)	UW-Madison	3,378	0
N/A	93.574354	Nutritional Biomarkers Study (from Fred Hutchinson Cancer Research Center)	UW-Madison	143,163	0
N/A	93.0255-1352-4609	Observational Study of Alloimmunity in Cardiac Transplant (from Mount Sinai School of Medicine)	UW-Madison	4,901	0
N/A	93.19126-431399	Partnership For Research and Education in Plants (PREP) (from Virginia Polytechnic Institute and State)	UW-Madison	3,215	0
N/A	93.MCR-0021-P2C; N01-CM17104	Phase II Consortium: Early Therapeutics Development (from Mayo Clinic)	UW-Madison	349,307	0
N/A	93.2008-13	PL/PHR (from Center for Public Service Communications)	UW-Madison	2,511	0
N/A	93.AGR dtd 08/31/07	Preclinical Development (from Inviragen, LLC)	UW-Madison	128,282	0
N/A	93.WSU08047	Primary Vesicoureteral Reflux in Children (from Wayne State University)	UW-Madison	4,325	0
N/A	93.AGR dtd 3/14/02	Radiation Therapy Oncology Group (from American College of Radiology)	UW-Madison	60,541	0
N/A	93.AGR dtd 1/28/03	Randomized Controlled Trial of Homocysteine (from Rhode Island Hospital)	UW-Madison	26,057	0
N/A	93.3449	REVEAL (from Duke Clinical Research Institute)	UW-Madison	22,279	0
N/A	93.R42HL086272	RFID Application in the Blood Products Supply Chain (from Syslogic Technical Services, Inc.)	UW-Madison	51,579	0

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N/A	93.AGR dtd 02/03/09	RTOG Member Agreement (from Radiation Therapy Oncology Group)	UW-Madison	4,527	0
N/A	93.MUSC08-112	SAMMPRIS (from Medical University of South Carolina)	UW-Madison	4,805	0
N/A	93.010; 018	SBIR Phase II (from Stratatech Corporation)	UW-Madison	174,353	0
N/A	93.AGR dtd 7/16/07	SBIR Phase II (from Visual Health Information)	UW-Madison	39,580	0
N/A	93.5-66791	SCCOR LVAD Project: Biology of Long Term Mechanical Circulatory Support (from Columbia University)	UW-Madison	322	0
N/A	93.GORPN0016A	SOPS (from Oregon Health and Science University)	UW-Madison	1,172	0
N/A	93.AGR dtd 9/28/09	Subagreement with McLean Hospital (from Harvard University)	UW-Madison	22,804	0
N/A	93.18332	Subcontract 16518: Chair Grant Year 5 Renewal Amendment (from National Childhood Cancer Foundation)	UW-Madison	26,424	0
N/A	93.S2717AG80845	Subcontract Proposal in Support of Solicitation NIH-NIAID-DMID-04-34 (from Systems Research and Applications Corporation)	UW-Madison	890,632	0
N/A	93.S8212	Subsidized Guardianship Assessment and Evaluation (from Westat, Inc.)	UW-Madison	43,472	0
N/A	93.AGR dtd 7/14/05	Subunit Vaccines for Botulism (from Medical College of Wisconsin)	UW-Madison	(120)	0
N/A	93.222675	Support for Quality Indicators II (from Battelle Memorial Institute)	UW-Madison	1,943	0
N/A	93.AGR dtd 7/18/05	Swept Field Confocal Microscope (from Prairie Technologies, LLC)	UW-Madison	3,135	0
N/A	93.AGR dtd 9/22/08	Therapeutic Intervention for Brucella (from TFX Biosciences)	UW-Madison	4,363	0
N/A	93.CH# 110980/110979	TMH Network Master Site Agreement (from New England Research Institute)	UW-Madison	4,692	0
N/A	93.1696	Treatment of Preserved Cardiac Function Heart Failure (from New England Research Institute)	UW-Madison	55,658	0
N/A	93.AGR dtd 3/28/07	WAHSA/WHCA Quality Improvement Project (from Wisconsin Association of Homes and Services)	UW-Madison	42,414	0
N/A	93.N01-WH-4-4221	Women's Health Initiative Memory Study (from Wake Forest University)	UW-Madison	(123)	0
N/A	93.AGT dtd 06/14/07	Behavioral Phenotyping of Consomic Rats (from Physiogenix)	UW-Milwaukee	(45)	0
N/A	93.5-22906-G1	Functional Compartmentalization of Neurons (from Emory University)	UW-Milwaukee	23,270	0
N/A	93.AGR dtd 12/28/08	Integration of HIV/AIDS Prevention (from Planned Parenthood of Wisconsin, Inc.)	UW-Milwaukee	5,278	0
N/A	93.208141-039	A Double-Blind, Randomized, Controlled Phase III Study (from St. Louis University)	UW-La Crosse	22,406	0
				16,430,591	22,483
TOTAL R&D FROM U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				270,080,616	26,286,928
<b>U.S. DEPARTMENT OF HOMELAND SECURITY:</b>					
R&D Subgrants:					
97.061	97.Z916403	Centers for Homeland Security (from University of Maryland)	UW-Madison	50,841	0
97.061	97.X9106025101	Centers for Homeland Security (from University of Minnesota)	UW-Madison	211,337	0
97.061	97.122581	Centers for Homeland Security (from University of Southern California)	UW-Madison	182,007	0
97.061	97.X9106025109	Centers for Homeland Security (from University of Minnesota)	UW-Milwaukee	43,537	0
N/A	97.001482	EMD Projectile Dart-to-Heart Distance (from Mide Technology Corporation)	UW-Madison	24,946	0
				512,668	0
TOTAL R&D FROM U.S. DEPARTMENT OF HOMELAND SECURITY				512,668	0

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2009

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER (Note 2)</i>					
<b>U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT:</b>					
98.001		USAID Foreign Assistance for Programs Overseas	UW-Madison	2,462,534	1,832,232
98.012		USAID Development Partnerships for University Cooperation and Development	UW-Madison	71,618	0
N/A	98.GEG-G-00-02-00003-05	Development of Tomatoes with Combined Resistance to Tomato Yellow Leaf Curl Virus Using Both Virus-Derived and Molecular Marker-Assisted Breeding	UW-Madison	130,700	62,918
N/A	98.386-A-00-08-00097-00	Partnership for Innovation and Knowledge in Agriculture	UW-Madison	135,375	0
Subtotal Direct R&D Grants				<u>2,800,227</u>	<u>1,895,150</u>
R&D Subgrants:					
N/A	98.19126-425632	Consolidation and Continuity of Sanrem Activities (from Virginia Polytechnic Institute and State)	UW-Madison	26	0
N/A	98.TA-MOU-05-C25-037	Develop Tomato Breeding Lines with Resistance to Ralstonia Solanacearum and Begomviruses for Guatemala and Central America (from Hebrew University of Jerusalem)	UW-Madison	1,526	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	110,583	103,346
N/A	98.EPP-A-00-06-0004-00	Promoting Transformation: Linking Natural Resources, Economic Growth and Governance (from Wildlife Conservation Society)	UW-Madison	153,537	0
Subtotal R&D Subgrants				<u>265,672</u>	<u>103,346</u>
TOTAL R&D FROM U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT				<u>3,065,899</u>	<u>1,998,496</u>
<b>TOTAL RESEARCH AND DEVELOPMENT CLUSTER</b>				<b>\$ 545,082,539</b>	<b>\$ 73,870,266</b>

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2009

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>STUDENT FINANCIAL ASSISTANCE (SFA) CLUSTER (Note 2)</i>					
<b>U.S. DEPARTMENT OF EDUCATION:</b>					
84.007		Federal Supplemental Educational Opportunity Grants	UW-Madison	\$ 2,574,912	\$ 0
84.007		Federal Supplemental Educational Opportunity Grants	UW-Milwaukee	1,875,206	0
84.007		Federal Supplemental Educational Opportunity Grants	UW-Eau Claire	753,271	0
84.007		Federal Supplemental Educational Opportunity Grants	UW-Green Bay	488,010	0
84.007		Federal Supplemental Educational Opportunity Grants	UW-La Crosse	424,906	0
84.007		Federal Supplemental Educational Opportunity Grants	UW-Oshkosh	543,046	0
84.007		Federal Supplemental Educational Opportunity Grants	UW-Parkside	479,043	0
84.007		Federal Supplemental Educational Opportunity Grants	UW-Platteville	404,340	0
84.007		Federal Supplemental Educational Opportunity Grants	UW-River Falls	326,656	0
84.007		Federal Supplemental Educational Opportunity Grants	UW-Stevens Point	635,201	0
84.007		Federal Supplemental Educational Opportunity Grants	UW-Stout	503,880	0
84.007		Federal Supplemental Educational Opportunity Grants	UW-Superior	187,799	0
84.007		Federal Supplemental Educational Opportunity Grants	UW-Whitewater	564,078	0
84.007		Federal Supplemental Educational Opportunity Grants	UW Colleges	478,585	0
Total Federal Program 84.007				10,238,933	0
84.032		Federal Family Education Loans (Note 17)	UW-Madison	150,294,201	0
84.032		Federal Family Education Loans (Note 17)	UW-Milwaukee	132,247,205	0
84.032		Federal Family Education Loans (Note 17)	UW-Green Bay	22,471,831	0
84.032		Federal Family Education Loans (Note 17)	UW-La Crosse	38,214,780	0
84.032		Federal Family Education Loans (Note 17)	UW-Oshkosh	47,146,810	0
84.032		Federal Family Education Loans (Note 17)	UW-Parkside	19,287,728	0
84.032		Federal Family Education Loans (Note 17)	UW-Platteville	27,213,136	0
84.032		Federal Family Education Loans (Note 17)	UW-River Falls	24,882,551	0
84.032		Federal Family Education Loans (Note 17)	UW-Stevens Point	34,141,283	0
84.032		Federal Family Education Loans (Note 17)	UW-Stout	39,503,243	0
84.032		Federal Family Education Loans (Note 17)	UW Colleges	24,973,783	0
Total Federal Program 84.032				560,376,551	0
84.033		Federal Work-Study Program	UW-Madison	2,368,498	0
84.033		Federal Work-Study Program	UW-Milwaukee	1,034,173	0
84.033		Federal Work-Study Program	UW-Eau Claire	996,239	0
84.033		Federal Work-Study Program	UW-Green Bay	279,692	0
84.033		Federal Work-Study Program	UW-La Crosse	460,605	0
84.033		Federal Work-Study Program	UW-Oshkosh	431,487	0
84.033		Federal Work-Study Program	UW-Parkside	107,964	0
84.033		Federal Work-Study Program	UW-Platteville	283,802	0
84.033		Federal Work-Study Program	UW-River Falls	374,646	0
84.033		Federal Work-Study Program	UW-Stevens Point	1,116,660	0
84.033		Federal Work-Study Program	UW-Stout	699,313	0
84.033		Federal Work-Study Program	UW-Superior	194,626	0
84.033		Federal Work-Study Program	UW-Whitewater	488,693	0
84.033		Federal Work-Study Program	UW Colleges	380,448	0
Total Federal Program 84.033				9,216,846	0
84.038		Federal Perkins Loan Program-Federal Capital Contributions (Note 16)	UW-Madison	6,994,272	0
84.038		Federal Perkins Loan Program-Federal Capital Contributions (Note 16)	UW-Milwaukee	2,629,663	0
84.038		Federal Perkins Loan Program-Federal Capital Contributions (Note 16)	UW-Eau Claire	1,890,617	0
84.038		Federal Perkins Loan Program-Federal Capital Contributions (Note 16)	UW-Green Bay	350,598	0
84.038		Federal Perkins Loan Program-Federal Capital Contributions (Note 16)	UW-La Crosse	876,581	0

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2009

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>STUDENT FINANCIAL ASSISTANCE (SFA) CLUSTER (Note 2)</i>					
84.038		Federal Perkins Loan Program-Federal Capital Contributions (Note 16)	UW-Oshkosh	394,399	0
84.038		Federal Perkins Loan Program-Federal Capital Contributions (Note 16)	UW-Parkside	132,058	0
84.038		Federal Perkins Loan Program-Federal Capital Contributions (Note 16)	UW-Platteville	859,278	0
84.038		Federal Perkins Loan Program-Federal Capital Contributions (Note 16)	UW-River Falls	706,678	0
84.038		Federal Perkins Loan Program-Federal Capital Contributions (Note 16)	UW-Stevens Point	1,816,005	0
84.038		Federal Perkins Loan Program-Federal Capital Contributions (Note 16)	UW-Stout	1,040,983	0
84.038		Federal Perkins Loan Program-Federal Capital Contributions (Note 16)	UW-Superior	239,277	0
84.038		Federal Perkins Loan Program-Federal Capital Contributions (Note 16)	UW-Whitewater	625,006	0
84.038		Federal Perkins Loan Program-Federal Capital Contributions (Note 16)	UW Colleges	29,378	0
Total Federal Program 84.038				18,584,793	0
84.063		Federal Pell Grant Program	UW-Madison	11,210,900	0
84.063		Federal Pell Grant Program	UW-Milwaukee	17,548,875	0
84.063		Federal Pell Grant Program	UW-Eau Claire	6,139,702	0
84.063		Federal Pell Grant Program	UW-Green Bay	4,081,624	0
84.063		Federal Pell Grant Program	UW-La Crosse	4,520,836	0
84.063		Federal Pell Grant Program	UW-Oshkosh	7,078,635	0
84.063		Federal Pell Grant Program	UW-Parkside	5,202,440	0
84.063		Federal Pell Grant Program	UW-Platteville	4,984,441	0
84.063		Federal Pell Grant Program	UW-River Falls	4,159,729	0
84.063		Federal Pell Grant Program	UW-Stevens Point	6,707,272	0
84.063		Federal Pell Grant Program	UW-Stout	5,280,654	0
84.063		Federal Pell Grant Program	UW-Superior	2,821,414	0
84.063		Federal Pell Grant Program	UW-Whitewater	6,026,505	0
84.063		Federal Pell Grant Program	UW Colleges	8,972,750	0
Total Federal Program 84.063				94,735,777	0
84.268		Federal Direct Student Loans (Note 17)	UW-Eau Claire	35,075,292	0
84.268		Federal Direct Student Loans (Note 17)	UW-Superior	13,095,776	0
84.268		Federal Direct Student Loans (Note 17)	UW-Whitewater	46,149,241	0
Total Federal Program 84.268				94,320,309	0
84.375		Academic Competitiveness Grants	UW-Madison	706,541	0
84.375		Academic Competitiveness Grants	UW-Milwaukee	662,566	0
84.375		Academic Competitiveness Grants	UW-Eau Claire	413,974	0
84.375		Academic Competitiveness Grants	UW-Green Bay	211,350	0
84.375		Academic Competitiveness Grants	UW-La Crosse	340,525	0
84.375		Academic Competitiveness Grants	UW-Oshkosh	357,165	0
84.375		Academic Competitiveness Grants	UW-Parkside	110,911	0
84.375		Academic Competitiveness Grants	UW-Platteville	272,813	0
84.375		Academic Competitiveness Grants	UW-River Falls	210,706	0
84.375		Academic Competitiveness Grants	UW-Stevens Point	385,055	0
84.375		Academic Competitiveness Grants	UW-Stout	346,673	0
84.375		Academic Competitiveness Grants	UW-Superior	62,200	0
84.375		Academic Competitiveness Grants	UW-Whitewater	380,333	0
84.375		Academic Competitiveness Grants	UW Colleges	453,503	0
Total Federal Program 84.375				4,914,315	0

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2009

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>STUDENT FINANCIAL ASSISTANCE (SFA) CLUSTER (Note 2)</i>					
84.376		National Science and Mathematics Access to Retain Talent (SMART) Grants	UW-Madison	786,561	0
84.376		National Science and Mathematics Access to Retain Talent (SMART) Grants	UW-Milwaukee	252,000	0
84.376		National Science and Mathematics Access to Retain Talent (SMART) Grants	UW-Eau Claire	155,682	0
84.376		National Science and Mathematics Access to Retain Talent (SMART) Grants	UW-Green Bay	99,413	0
84.376		National Science and Mathematics Access to Retain Talent (SMART) Grants	UW-La Crosse	152,519	0
84.376		National Science and Mathematics Access to Retain Talent (SMART) Grants	UW-Oshkosh	95,233	0
84.376		National Science and Mathematics Access to Retain Talent (SMART) Grants	UW-Parkside	38,134	0
84.376		National Science and Mathematics Access to Retain Talent (SMART) Grants	UW-Platteville	73,590	0
84.376		National Science and Mathematics Access to Retain Talent (SMART) Grants	UW-River Falls	237,626	0
84.376		National Science and Mathematics Access to Retain Talent (SMART) Grants	UW-Stevens Point	245,427	0
84.376		National Science and Mathematics Access to Retain Talent (SMART) Grants	UW-Stout	135,864	0
84.376		National Science and Mathematics Access to Retain Talent (SMART) Grants	UW-Superior	32,124	0
84.376		National Science and Mathematics Access to Retain Talent (SMART) Grants	UW-Whitewater	60,000	0
Total Federal Program 84.376				2,364,173	0
Other Federal Financial Assistance:					
N/A	84.SFA	Administrative Cost Allowance (Note 18)	UW-Madison	596,238	0
N/A	84.SFA	Administrative Cost Allowance (Note 18)	UW-Milwaukee	299,473	0
N/A	84.SFA	Administrative Cost Allowance (Note 18)	UW-Eau Claire	198,393	0
N/A	84.SFA	Administrative Cost Allowance (Note 18)	UW-Green Bay	53,973	0
N/A	84.SFA	Administrative Cost Allowance (Note 18)	UW-La Crosse	161,614	0
N/A	84.SFA	Administrative Cost Allowance (Note 18)	UW-Oshkosh	34,504	0
N/A	84.SFA	Administrative Cost Allowance (Note 18)	UW-Parkside	68,167	0
N/A	84.SFA	Administrative Cost Allowance (Note 18)	UW-Platteville	145,455	0
N/A	84.SFA	Administrative Cost Allowance (Note 18)	UW-River Falls	78,538	0
N/A	84.SFA	Administrative Cost Allowance (Note 18)	UW-Stevens Point	221,377	0
N/A	84.SFA	Administrative Cost Allowance (Note 18)	UW-Stout	258,182	0
N/A	84.SFA	Administrative Cost Allowance (Note 18)	UW-Superior	27,978	0
N/A	84.SFA	Administrative Cost Allowance (Note 18)	UW-Whitewater	81,241	0
N/A	84.SFA	Administrative Cost Allowance (Note 18)	UW Colleges	81,986	0
Total Administrative Cost Allowance				2,307,119	0
TOTAL SFA FROM U.S. DEPARTMENT OF EDUCATION				797,058,816	0
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:</b>					
93.342		Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students (Note 16)	UW-Madison	434,465	0
93.364		Nursing Student Loans (Note 16)	UW-Madison	350,374	0
93.364		Nursing Student Loans (Note 16)	UW-Milwaukee	279,297	0
93.364		Nursing Student Loans (Note 16)	UW-Oshkosh	379,199	0
Total Federal Program 93.364				1,008,870	0

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2009

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>STUDENT FINANCIAL ASSISTANCE (SFA) CLUSTER (Note 2)</i>					
93.925		Scholarships for Health Professions Students from Disadvantaged Backgrounds	UW-Madison	88,817	0
93.925	93.1 T08HP09524-01-00	Scholarships for Health Professions Students from Disadvantaged Backgrounds	UW-Eau Claire	30,971	0
93.925		Scholarships for Health Professions Students from Disadvantaged Backgrounds	UW-Parkside	5,807	0
Total Federal Program 93.925				125,595	0
TOTAL SFA FROM U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				1,568,930	0
<b>TOTAL STUDENT FINANCIAL ASSISTANCE CLUSTER</b>				<b>\$ 798,627,746</b>	<b>\$ 0</b>
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>				<b>\$ 12,290,565,779</b>	<b>\$ 2,542,396,744</b>





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# Notes to the State of Wisconsin

## Schedule of Expenditures of Federal Awards ■

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### 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, 2009. 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 assistance (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 Included

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

1. Department of Health Services (DHS)
2. Department of Workforce Development (DWD)
3. University of Wisconsin (UW) System
4. Department of Public Instruction (DPI)
5. Department of Transportation (DOT)
6. Department of Children and Families (DCF)
7. Department of Administration (DOA)
8. Department of Natural Resources (DNR)
9. Department of Military Affairs (DMA)
10. Department of Commerce (Commerce)
11. Wisconsin Technical College System Board (WTCSB)
12. Department of Veterans Affairs (DVA)
13. Department of Agriculture, Trade and Consumer Protection (DATCP)
14. Department of Justice (DOJ)
15. Department of Corrections (DOC)
16. Government Accountability Board (GAB)
17. Higher Educational Aids Board (HEAB)
18. Board for People with Developmental Disabilities (BPDD)
19. Wisconsin Historical Society (WHS)
20. Child Abuse and Neglect Prevention Board (CANPB)
21. Wisconsin Arts Board (Arts Board)
22. Public Service Commission (PSC)
23. Educational Communications Board (ECB)

24. Board of Commissioners of Public Lands (Public Lands)
25. Board on Aging and Long-Term Care (BOALTC)
26. Department of Revenue (DOR)
27. Department of Tourism (Tourism)

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 (CFDA #45.129) grant.

Federal awards administered by the Wisconsin Housing and Economic Development Authority and the Wisconsin Court System were not included in the scope of this single audit because the single audits of these entities are performed separately by other auditors.

## 2. MAJOR FEDERAL GRANT PROGRAMS

As shown in the table that follows, the federal financial assistance expended by the State of Wisconsin during FY 2008-09 was \$13,550,067,408, consisting of \$12,223,999,389 in cash assistance and \$66,566,390 in noncash assistance reported in the Schedule of Expenditures of Federal Awards, and \$1,259,501,629 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 (CFDA #39.003) program, as described in Note 12. The loan balances are described in more detail in Notes 11, 13, 16, and 17.

Federal cash and noncash assistance, other than loan balances, expended by the State of Wisconsin during FY 2008-09 was \$12,290,565,779. As defined by OMB Circular A-133, all federal programs with expenditures exceeding the threshold of \$30,000,000 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 between \$3,687,100 and \$30,000,000 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 2008-09

CFDA Number	Name of Federal Program	Amount
<b>Cash Assistance</b>		<b>\$12,223,999,389</b>
<b>Noncash Assistance:</b>		
10.555/ 10.559/ 10.569/ 10.582	Food Commodities	29,252,753
93.268	Immunization Grants	37,313,637
Total Noncash Assistance		66,566,390
<b>Total Cash and Noncash Assistance as Shown in Schedule</b>		<b>12,290,565,779</b>
<b>Loan Balances as of June 30, 2009:</b>		
20.205	Highway Planning and Construction	2,207,048
66.458	Capitalization Grants for Clean Water State Revolving Funds	861,747,316
66.468	Capitalization Grants for Drinking Water State Revolving Funds	203,838,048
84.038	Federal Perkins Loan Program—Federal Capital Contributions	179,725,750
93.108	Health Education Assistance Loans	277,930
93.264	Nurse Faculty Loan Program	1,081,512
93.342	Health Professions Student Loans	4,972,873
93.364	Nursing Student Loans	5,651,152
Total Loan Balances		1,259,501,629
<b>Total Federal Financial Assistance</b>		<b>\$13,550,067,408</b>

The State of Wisconsin administered 20 major federal programs that were tested for compliance with federal requirements for FY 2008-09. The total federal assistance, including noncash assistance and loan balances under these major federal programs, constituted 75.2 percent of the total federal financial assistance during the audit period. The major federal programs for FY 2008-09, as determined by the risk-based approach, are listed in the following table.

**Major Federal Programs in FY 2008-09**

CFDA Number	Federal Program	Federal Expenditures	State Recipient
17.207/17.801/ 17.804	Employment Services Cluster	\$ 15,674,569	DWD
17.225	Unemployment Insurance	2,287,437,942	DWD
17.245	Trade Adjustment Assistance	14,807,588	DWD
20.106	Airport Improvement Program	52,984,507	DOT
20.205/20.219/ 23.003	Highway Planning and Construction Cluster	784,105,811 <sup>1</sup>	DNR/DOT
84.010	Title I Grants to Local Educational Agencies	208,036,714	DPI/UW System
84.367	Improving Teacher Quality State Grants	52,008,546	DPI/UW System
84.394/84.397	State Fiscal Stabilization Fund Cluster	552,278,000	DPI
93.556	Promoting Safe and Stable Families	5,435,062	DCF
93.558	Temporary Assistance for Needy Families Cluster	266,604,237	DCF/DWD/UW System
93.575/93.596	Child Care and Development Fund Cluster	138,195,049	DCF/UW System
93.658	Foster Care—Title IV-E	56,490,313	DCF/UW System
93.659	Adoption Assistance	50,935,612	DCF
93.667	Social Services Block Grant	44,267,756	DHS
93.767	Children’s Health Insurance Program	52,253,952	DHS
93.775/93.776/ 93.777/93.778	Medicaid Cluster	4,015,369,242	DHS/DOJ/UW System
93.917	HIV Care Formula Grants	8,882,485	DHS
97.036	Disaster Grants-Public Assistance (Presidentially Declared Disasters)	44,167,412	DMA
Various	Research and Development Cluster	545,082,539	UW System
Various	Student Financial Assistance Cluster	798,627,746 <sup>2</sup>	UW System
		<b>\$9,993,645,082</b>	

<sup>1</sup> Does not include the amount of loans outstanding as of June 30, 2009 (see Note 11).

<sup>2</sup> Does not include the amount of loans outstanding as of June 30, 2009 (see Notes 16 and 17).

### 3. FEDERAL CATALOG NUMBERS

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. FEDERAL SANCTIONS AND DISALLOWANCES

As of June 30, 2009, there are actual or potential federal sanctions and disallowances for the Aid to Families with Dependent Children (AFDC) (CFDA #93.560) program, the Child Support Enforcement (CFDA #93.563) program, and the Supplemental Nutrition Assistance Program (SNAP) (CFDA #10.551), resulting from federal reviews. There is also potential for a future sanction for SNAP.

##### A. Aid to Families with Dependent Children

A federal review of 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. 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 refund \$10,711,338 to the U.S. Department of Health and Human Services.

Responsibility for overpayment recoveries related to AFDC and its successor, Temporary Assistance for Needy Families (CFDA #93.558), transferred to the Department of Children and Families with its creation on July 1, 2008. The U.S. Department of Health and Human Services sent the Department of Workforce Development a letter dated September 17, 2008, demanding repayment. The Department of Children and Families replied on October 1, 2008, apprising the U.S. Department of Health and Human Services that it was now the responsible state agency and that it was prepared to repay the principal over a period of years. In January 2009, the Department of Children and Families entered into a repayment plan with the U.S. Department of Health and Human Services, which included repayment of the \$10,711,338, plus interest. On October 1, 2009, the Department of Children and Families made its final payment to the U.S. Department of Health and Human Services and is waiting for confirmation that the total debt has been satisfied. In total, the State paid \$15,133,216, including \$10,711,338 of disallowed costs and \$4,421,878 of interest.

**B. Child Support Enforcement**

A federal review of certain county administrative costs under the Child Support Enforcement program between October 1, 2000, and September 30, 2007, concluded that the reimbursement request for allowable costs from the federal government was not in accordance with federal requirements. The U.S. Department of Health and Human Services recommended that the State refund the federal share, or \$4,584,113 of the potential unallowable costs. In its December 2008 response, the Department of Children and Families contended that it followed the instructions provided by the Region V federal office and, therefore, was in compliance for \$4,561,073 of the potential unallowable costs. The Department made the necessary accounting entries to effectively return \$23,040 to the federal government.

The Department of Children and Families currently is waiting for a response from the U.S. Department of Health and Human Services. In the meantime, the Department of Children and Families reevaluated the methodology used in determining allowable costs and has created a pilot Random Moment Sampling methodology as an alternative. If this pilot proves reasonable, it may be implemented as a best practice methodology.

**C. Supplemental Nutrition Assistance Program—Contract Extension**

During FY 2008-09, the U.S. Department of Agriculture (USDA) questioned whether the costs of services provided by Deloitte Consulting under a SNAP contract extension were eligible for federal financial participation under 7 CFR 277.14 and 277.18. The contract extension was considered a sole-source procurement for which specific USDA approval was required. The amount questioned was \$2,750,362. This amount will be repaid over a six-year period. The Department of Health Services has taken the necessary steps to secure USDA approval for the use of the current contract extension. DHS is in the process of issuing a competitive procurement for the services currently provided under the contract extension.

**D. Supplemental Nutrition Assistance Program—Potential Sanction**

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 SNAP for two consecutive years.

For FFY 2007-08, Wisconsin's payment error rate of 7.38 percent exceeded the FFY 2007-08 national performance measure of 5.01 percent. FFY 2007-08 is the first year since FFY 2001-2002 that Wisconsin's payment error rate places the State in a position of potential future liability. If, when determined, Wisconsin's payment error rate exceeds the national average for FFY 2008-09, it is likely the State will be assessed a sanction of an unknown amount. DHS believes the error rate for FFY 2008-2009 will be less than the national average.

## 6. FOOD COMMODITIES

Food commodities received through the Food Donation program (CFDA #10.550) are reported as expenditures in the Schedule of Expenditures of Federal Awards under the various federal programs that distributed the commodities. In total, \$29,252,753 of food commodities were included in the total reported federal expenditures and the total reported amounts provided to subrecipients for the following programs:

- \$20,101,253 for the National School Lunch Program (CFDA #10.555);
- \$51,184 for the Summer Food Service Program for Children (CFDA #10.559);
- \$8,423,471 for the Emergency Food Assistance Program (CFDA #10.569); and
- \$676,845 for the Fresh Fruit and Vegetable Program (CFDA #10.582).

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

During FY 2008-09, the Department of Health Services received \$27,039,524 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 to extend program benefits to 38,958 more people than could have been served during FY 2008-09 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 \$3,709,368 that was supported by funds returned to the State.



**9. UNEMPLOYMENT INSURANCE**

FY 2008-09 expenditures for Unemployment Insurance (CFDA #17.225) include \$1,625,016,359 in benefits funded by the Wisconsin Unemployment Reserve Fund, or by amounts borrowed from the U.S. Department of the Treasury, \$590,608,351 in federally funded benefits, \$185,160 in refunds of overpayments related to federally funded temporary extended benefits, and \$71,998,392 in federally funded administrative costs.

**10. HIGHWAY PLANNING AND CONSTRUCTION**

Expenditures for Highway Planning and Construction (CFDA #20.205) include \$86,900,565 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.

**11. 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. This fund consists of federal contributions, agency match, and loan repayments collected from borrowers. Loans outstanding from all funding sources as of June 30, 2009, total \$2,207,048.

**12. DONATION OF FEDERAL SURPLUS PERSONAL PROPERTY**

The Department of Administration is responsible for administration of the Donation of Federal Surplus Personal Property (CFDA #39.003) program. The Department of Administration has contracted with the Wisconsin Technical College System Foundation, Inc., to receive and distribute the federal surplus property. As of July 1, 2008, the Foundation had on hand property with an initial cost to the federal government of \$9,606,025. During FY 2008-09, the Foundation received from the federal government surplus personal property having an initial cost to the federal government of \$15,996,351. During the period, property with an initial cost of \$6,957,993 was distributed, leaving property with an initial cost to the federal government of \$18,644,383 on hand as of June 30, 2009.

**13. CAPITALIZATION GRANTS FOR CLEAN WATER STATE REVOLVING FUNDS AND CAPITALIZATION GRANTS FOR DRINKING WATER STATE REVOLVING FUNDS**

The Environmental Improvement Fund is an enterprise fund of the State of Wisconsin 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, 2009, loans outstanding were \$861,747,316 and \$203,838,048, 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 provided this information to the U.S. Environmental Protection Agency in the following documents:

- the Environmental Improvement Fund program's FY 2008-09 and FY 2007-08 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 2008-09, prepared by the Department of Natural Resources; and
- the State Revolving Fund annual report for FY 2008-09, 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, Wisconsin 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.

**14. 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 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 the state and summarized by the Department's Community Aids Reporting System.

Expenditures reported in the schedule for the Social Services Block Grant include \$12,871,920 transferred from the federal award for the Temporary Assistance for Needy Families Cluster (CFDA #93.558).

**15. FEE-FOR-SERVICE PROGRAMS AND FIXED-PRICE CONTRACTS**

State agencies, including 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.

**16. LOANS COLLECTED BY THE UNIVERSITY OF WISCONSIN SYSTEM**

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 2008-09. For the Federal Perkins Loan Program (CFDA #84.038), the expenditures in the schedule are funded by the federal capital contributions and institutional match, if any, 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, Nurse Faculty Loan Program (CFDA #93.264), Health Professions Student Loans (CFDA #93.342), and Nursing Student Loans (CFDA #93.364) consisted of the following student loan receivable balances:

	Outstanding Balance, <u>June 30, 2009</u>
<b>Perkins Loans:</b>	
UW-Madison	\$ 67,456,400
UW-Milwaukee	18,173,726
UW-Eau Claire	17,000,736
UW-Green Bay	4,487,789
UW-La Crosse	6,636,146
UW-Oshkosh	6,676,025
UW-Parkside	2,777,601
UW-Platteville	6,825,417
UW-River Falls	6,187,742
UW-Stevens Point	17,226,040
UW-Stout	13,532,915
UW-Superior	1,807,181
UW-Whitewater	9,515,682
UW Colleges	<u>1,422,350</u>
Total Perkins Loans	\$179,725,750
<b>Nurse Faculty Loan Program:</b>	
UW-Madison	\$ 180,088
UW-Milwaukee	<u>901,424</u>
Total Nurse Faculty Loan Program	\$1,081,512
<b>Health Professions Student Loans:</b>	
UW-Madison	\$4,972,873
<b>Nursing Student Loans:</b>	
UW-Madison	\$1,608,263
UW-Milwaukee	1,551,969
UW-Oshkosh	<u>2,490,920</u>
Total Nursing Student Loans	\$5,651,152

## 17. 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 Assistance 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 proceeds to the borrowers. The FFEL amounts disbursed on behalf of students during FY 2008-09 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 Student Loans (CFDA #84.268) instead of FFEL. The Federal Direct Student 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 Student Loans amounts advanced to students during FY 2008-09 are included in the schedule. However, the total outstanding loan balance for the Federal Direct Student 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 2008-09. No new loans were made during the fiscal year, and no new loans will be made in the future. As of June 30, 2009, the balance of HEAL loans outstanding at the Higher Educational Aids Board was \$277,930.

## **18. STUDENT FINANCIAL ASSISTANCE CLUSTER ADMINISTRATIVE COST ALLOWANCE**

Included in the Student Financial Assistance 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 Federal Perkins Loan Program—Federal Capital Contributions (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 assistance programs.

**19. 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 System 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.

**20. Supplemental Nutrition Assistance Program Funding under the American Recovery and Reinvestment Act (ARRA) of 2009**

The reported expenditures for benefits under SNAP (CFDA No. 10.551) are supported by both regularly appropriated funds and incremental funding made available under Section 101 of ARRA. The mechanism used by USDA to make these funds available to states does not enable a state to validly disaggregate the regular and ARRA components of this figure. At the national aggregate level, however, ARRA funds account for approximately 15 percent of USDA's total expenditures for SNAP benefits for FFY 2008-09.

■ ■ ■ ■

Appendix 1

**Federal Expenditures under the Twelve Largest Federal Grant Programs**  
FY 2004-05 through FY 2008-09

<u>Federal Program/Primary Recipient</u>	<u>FY 2004-05</u>	<u>FY 2005-06</u>	<u>FY 2006-07</u>	<u>FY 2007-08</u>	<u>FY 2008-09</u>	<u>Dollar Change FY 2004-05 through FY 2008-09</u>	<u>Percentage Change FY 2004-05 through FY 2008-09</u>
Medicaid Cluster/DHS	\$2,817,199,332	\$2,777,501,391	\$2,835,021,092	2,971,893,272	\$4,015,369,242	\$1,198,169,910	42.5%
Unemployment Insurance/DWD <sup>1</sup>	905,407,172	883,872,586	946,033,472	1,014,626,862	2,287,437,942	1,382,030,770	152.6
Student Financial Assistance Cluster/UW System	584,764,649	618,949,329	648,530,093	697,226,500	798,627,746	213,863,097	36.6
Highway Planning and Construction Cluster/DOT	544,864,575	628,706,080	638,238,959	669,207,630	784,105,811	239,241,236	43.9
Supplemental Nutrition Assistance Program Cluster/DHS <sup>2</sup>	341,376,655	379,297,253	405,665,464	442,174,709	636,007,805	294,631,150	86.3
State Fiscal Stabilization Fund Cluster/DPI <sup>3</sup>	0	0	0	0	552,278,000	552,278,000	—
Research and Development Cluster/UW System	518,355,431	524,857,734	512,918,933	508,241,063	545,082,539	26,727,108	5.2
Temporary Assistance for Needy Families Cluster/DCF	291,203,201	258,025,873	260,875,998	235,585,190	266,604,237	(24,598,964)	(8.4)
Special Education Cluster/DPI	180,637,326	204,962,570	203,914,810	199,091,985	219,511,267	38,873,941	21.5
Title I Grants to Local Educational Agencies/DPI	147,793,334	158,031,876	163,110,067	177,443,570	208,036,714	60,243,380	40.8
Child Nutrition Cluster/DPI <sup>4</sup>	128,478,581	138,574,528	147,720,262	160,846,921	178,437,283	49,958,702	38.9
Child Care and Development Fund Cluster/DCF	145,908,869	150,302,614	132,435,650	160,591,084	138,195,049	(7,713,820)	(5.3)

<sup>1</sup> Consists of insurance benefits paid from employer contributions, direct federal funding, and loans from the federal government.

<sup>2</sup> Formerly called Food Stamps. Includes electronic food stamp benefits and administrative expenditures.

<sup>3</sup> New program beginning in FY 2008-09.

<sup>4</sup> 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 2008-09 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 Services

Ms. Karen Timberlake, Secretary  
Audit Contact: Mr. James Olson, Audit Liaison  
Bureau of Fiscal Services  
1 West Wilson Street  
P.O. Box 7850  
Madison, Wisconsin 53707-7850  
(608) 267-7846  
fax: (608) 264-9874  
e-mail: [james.olson@dhs.wisconsin.gov](mailto:james.olson@dhs.wisconsin.gov)

#### Department of Workforce Development

Ms. Roberta Gassman, Secretary  
Audit Contact: Mr. Verlynn Schmalle, Chief Financial Officer  
Bureau of Financial Management  
201 East Washington Avenue, Room G400  
P.O. Box 7946  
Madison, Wisconsin 53707-7946  
(608) 267-7713  
fax: (608) 267-7952  
e-mail: [verlynn.schmalle@dwd.wisconsin.gov](mailto:verlynn.schmalle@dwd.wisconsin.gov)

#### Department of Public Instruction

Mr. Tony Evers, PhD, 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](mailto:suzanne.linton@dpi.wi.gov)



Department of Transportation

Mr. Frank J. 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.wisconsin.gov*

Department of Children and Families

Mr. Reggie Bicha, Secretary  
Audit Contact: Ms. Margaret Erickson, Director  
Bureau of Finance  
201 East Washington Avenue, Room A200  
P.O. Box 8916  
Madison, Wisconsin 53708-8916  
(608) 266-5712  
fax: (608) 267-3240  
e-mail: *margaret.erickson@wisconsin.gov*

Department of Administration

Mr. Michael L. Morgan, Secretary  
Audit Contact: Ms. Martha Kerner, Director  
Bureau of Financial Management  
101 East Wilson Street, 9<sup>th</sup> 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 Military Affairs

Brigadier 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*

Department of Commerce

Mr. Richard L. Leinenkugel, Secretary  
Audit Contact: Ms. Audrey J. Chase, Director  
Bureau of Fiscal and Procurement Services  
201 West Washington Avenue, 6<sup>th</sup> Floor  
P.O. Box 7970  
Madison, Wisconsin 53707-7970  
(608) 267-7200  
fax: (608) 266-7057  
e-mail: *achase@wi.gov*

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. Kenneth B. Black, 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*

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@wi.gov*

Department of Justice

Mr. J.B. Van Hollen, Attorney General  
Audit Contact: Mr. John Martin, 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: *martinjm@doj.state.wi.us*

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*

Government Accountability Board

Mr. Kevin J. Kennedy, Director and General Counsel  
Audit Contact: Ms. Sharrie Hauge, Chief Administrative Officer  
212 East Washington Avenue, 3<sup>rd</sup> Floor  
P.O. Box 7984  
Madison, Wisconsin 53707-7984  
(608) 266-0404  
fax: (608) 267-0500  
e-mail: *sharrie.hauge@wi.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](mailto:sherrie.nelson@wisconsin.gov)

Board for People with Developmental Disabilities

Ms. Jennifer Ondrejka, Executive Director  
201 West Washington Avenue, Suite 110  
Madison, Wisconsin 53703  
(608) 266-1166  
fax: (608) 267-3906  
e-mail: [jennifer.ondrejka@wisconsin.gov](mailto:jennifer.ondrejka@wisconsin.gov)

Wisconsin Historical Society

Mr. Ellsworth H. Brown, Director  
Audit Contacts: Mr. Greg Parkinson, Administrator  
Mr. Paul Hamilton, Accountant  
Division of Administrative Services  
816 State Street, Room 324  
Madison, Wisconsin 53706  
(608) 264-6581  
(608) 264-6426  
fax: (608) 264-6433  
e-mail: [greg.parkinson@wisconsinhistory.org](mailto:greg.parkinson@wisconsinhistory.org)  
[paul.hamilton@wisconsinhistory.org](mailto:paul.hamilton@wisconsinhistory.org)

Child Abuse and Neglect Prevention Board

Ms. Mary Anne Snyder, Executive Director  
Audit Contact: Mr. Mark Tellefson, Accountant  
Bureau of Finance  
201 East Washington Avenue, Room A200  
P.O. Box 8916  
Madison, Wisconsin 53708-8916  
(608) 266-1776  
fax: (608) 267-3240  
e-mail: [mark.tellefson@wisconsin.gov](mailto:mark.tellefson@wisconsin.gov)

Wisconsin Arts Board

Mr. George Tzougros, Executive Director  
Audit Contact: Ms. Sue A. Loniello, Financial Program Manager  
101 East Wilson Street, 1<sup>st</sup> Floor  
Madison, Wisconsin 53702  
(608) 266-0190  
fax: (608) 267-0380  
e-mail: [sue.loniello@wisconsin.gov](mailto:sue.loniello@wisconsin.gov)

Public Service Commission

Mr. Eric Callisto, Chairperson  
Audit Contact: Ms. Sarah Klein, Administrator  
Division of Administrative Services  
610 North Whitney Way, 2<sup>nd</sup> Floor  
P.O. Box 7854  
Madison, Wisconsin 53707-7854  
(608) 266-3587  
fax: (608) 266-3957  
e-mail: [sarah.klein@wisconsin.gov](mailto:sarah.klein@wisconsin.gov)

Educational Communications Board

Mr. Gene Purcell, Executive Director  
3319 West Beltline Highway  
P.O. Box 4296  
Madison, Wisconsin 53713-4296  
(608) 264-9666  
fax: (608) 264-9622  
e-mail: [gene.purcell@ecb.org](mailto:gene.purcell@ecb.org)

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@wisconsin.gov](mailto:denise.nechvatal@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](mailto:heather.bruemmer@wisconsin.gov)

Department of Revenue

Mr. Roger M. Ervin, Secretary  
Audit Contact: Ms. Blanca Rivera, Controller  
Financial Management Services Bureau  
2135 Rimrock Road  
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Madison, Wisconsin 53708-8931  
(608) 266-8469  
fax: (608) 266-2204  
e-mail: [blanca.rivera@revenue.wi.gov](mailto:blanca.rivera@revenue.wi.gov)

Department of Tourism

Ms. Kelli A. Trumble, Secretary  
Audit Contact: Mr. Glenn Aumann, Accountant  
Secretary's Office  
201 West Washington Avenue  
P.O. Box 8690  
Madison, Wisconsin 53708-8690  
(608) 266-7933  
fax: (608) 266-3403  
e-mail: [gaumann@travelwisconsin.com](mailto:gaumann@travelwisconsin.com)

Department of Employee Trust Funds

Mr. David Stella, Secretary  
Audit Contact: Mr. Jon Kranz, Director  
Office of Budget and Trust Finance  
801 West Badger Road  
P.O. Box 7931  
Madison, Wisconsin 53707-7931  
(608) 267-0908  
fax: (608) 267-0633  
e-mail: [jon.kranz@etf.state.wi.us](mailto:jon.kranz@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 2008-09 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 for student financial assistance:

Dr. Carolyn "Biddy" Martin, Chancellor  
Audit Contact: Ms. Susan Fischer, Director  
Office of Student Financial Aid  
University of Wisconsin-Madison  
333 East Campus Mall, #9701  
Madison, Wisconsin 53715-1382  
(608) 263-3202  
fax: (608) 262-9068  
e-mail: [susan.fischer@finaid.wisc.edu](mailto:susan.fischer@finaid.wisc.edu)

UW-Madison for other federal compliance:

Audit Contact: 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](mailto: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: [pwr@uwm.edu](mailto:pwr@uwm.edu)



UW-Eau Claire:

Dr. Brian Levin-Stankevich, Chancellor  
Audit Contact: Ms. Valerie Wing, Internal Auditor  
University of Wisconsin-Eau Claire  
Old Library 2131A  
Eau Claire, Wisconsin 54701  
(715) 836-5407  
fax: (715) 836-2020  
e-mail: [wingvc@uwec.edu](mailto:wingvc@uwec.edu)

UW-Green Bay:

Dr. Thomas K. Harden, Chancellor  
Audit Contact: Ms. Kelly Selner, Internal Auditor  
University of Wisconsin-Green Bay  
CL 830B  
2420 Nicolet Drive  
Green Bay, Wisconsin 54311-7001  
(920) 465-2172  
fax: (920) 465-5110  
e-mail: [selnerk@uwgb.edu](mailto:selnerk@uwgb.edu)

UW-La Crosse:

Dr. Joe Gow, Chancellor  
Audit Contact: Ms. Sharon Radtke, Assistant Vice Chancellor, Budget and Finance  
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](mailto:radtke.shar@uwlax.edu)

UW-Oshkosh:

Dr. Richard H. Wells, Chancellor  
Audit Contact: Ms. Kelly A. D'Agostino, Internal Auditor  
University of Wisconsin-Oshkosh  
800 Algoma Boulevard  
Oshkosh, Wisconsin 54901-8609  
(920) 424-1442  
fax: (920) 424-2240  
e-mail: [dagostik@uwosh.edu](mailto:dagostik@uwosh.edu)

UW-Parkside:

Dr. Deborah Ford, 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. Carol Sue Butts, Interim Chancellor  
Audit Contact: Mr. Patrick Fitzsimons, Internal Auditor  
University of Wisconsin-Platteville  
2403 Ullsvik Hall  
1 University Plaza  
Platteville, Wisconsin 53818  
(608) 342-1286  
fax: (608) 342-1232  
e-mail: *fitzsimp@uwplatt.edu*

UW-River Falls:

Dr. Dean Van Galen, Chancellor  
Audit Contact: Mr. Richard Stinson, Internal Auditor  
University of Wisconsin-River Falls  
143 North Hall  
410 South Third Street  
River Falls, Wisconsin 54022-5001  
(715) 425-3094  
fax: (715) 425-3939  
e-mail: *richard.stinson@uwrf.edu*

UW-Stevens Point:

Dr. Mark A. Nook, Interim 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: Mr. Dave Cutsforth, Internal Auditor  
University of Wisconsin-Stout  
15D Administration  
712 South Broadway Avenue  
Menomonie, Wisconsin 54751  
(715) 232-2641  
fax: (715) 232-1527  
e-mail: [cutsforthd@uwstout.edu](mailto:cutsforthd@uwstout.edu)

UW-Superior:

Dr. Julius E. Erlenbach, Chancellor  
Audit Contact: Mr. Mark Thorsvik, Internal Auditor  
University of Wisconsin-Superior  
P.O. Box 2000  
Superior, Wisconsin 54880  
(715) 394-8015  
fax: (715) 394-8107  
e-mail: [mthorsvi@uwsuper.edu](mailto:mthorsvi@uwsuper.edu)

UW-Whitewater:

Dr. Richard Telfer, Chancellor  
Audit Contact: Ms. Ann Iverson, Internal Auditor  
University of Wisconsin-Whitewater  
800 West Main Street, Hyer 334  
Whitewater, Wisconsin 53190-1790  
(262) 472-5671  
fax: (262) 472-5668  
e-mail: [iversona@uww.edu](mailto:iversona@uww.edu)

UW Colleges:

Dr. David Wilson, Chancellor  
Audit Contact: Mr. Greg Johnson, Internal Auditor  
University of Wisconsin Colleges  
432 North Lake Street, Room 437  
Madison, Wisconsin 53706-1498  
(608) 265-5765  
fax: (608) 890-1195  
e-mail: [gregory.johnson@uwc.edu](mailto:gregory.johnson@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:

Dr. Kevin P. Reilly, President  
Audit Contact: Ms. Deborah Durcan, Vice President for Finance  
University of Wisconsin System Administration  
1624 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, Associate Director  
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  
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(608) 262-5975  
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