

An Audit

State of Wisconsin 2007-08

2009-2010 Joint Legislative Audit Committee Members

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STATE OF WISCONSIN

Legislative Audit Bureau

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Janice Mueller
State Auditor

March 31, 2009

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 \$10.0 billion in federal financial assistance that state agencies administered in fiscal year 2007-08. We assessed the propriety of revenues and expenditures and tested internal controls and compliance with laws and regulations for 23 federal programs that were selected for review using risk-based assessment criteria established by the federal government.

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

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

Respectfully submitted,

Janice Mueller
State Auditor

JM/BN/ss

Introduction ■

The State of Wisconsin administered \$10.0 billion in federal financial assistance during fiscal year (FY) 2007-08, consisting of almost \$8.8 billion in cash assistance and \$66.4 million in noncash assistance reported in the Schedule of Expenditures of Federal Awards, and \$1.2 billion in outstanding loan balances. As a condition of receiving federal funds, the State must meet the audit requirements of the federal Single Audit Act of 1984, as amended, and federal Office of Management and Budget (OMB) Circular A-133. We performed this audit for FY 2007-08 at the request of the various state agencies that received federal financial assistance, and to meet our audit responsibilities under s. 13.94, Wis. Stats.

We are required by federal rules to:

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

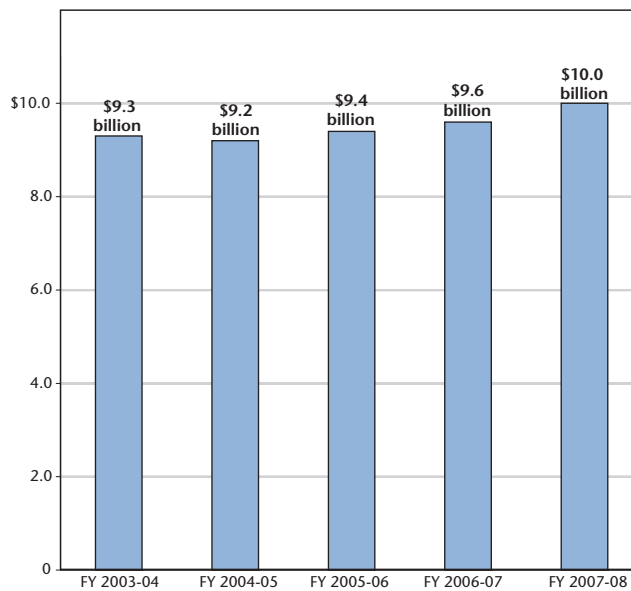
Our opinion on the State's FY 2007-08 financial statements was included in the Comprehensive Annual Financial Report issued by the Wisconsin Department of Administration (DOA) in December 2008 and is available from the State Controller's Office. The other required auditor's reports, along with the agencies' 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 \$9.3 billion in FY 2003-04 to \$10.0 billion in FY 2007-08, or \$0.7 billion over the five-year period shown in Figure 1.

Figure 1

**Total Federal Financial Assistance
FY 2003-04 through FY 2007-08**



While federal funding decreased for some programs during FY 2007-08, it increased for many of the State’s larger programs that assist individuals. For example, funding for the Medicaid Cluster, which provides medical assistance to low-income households, increased \$136.9 million during FY 2007-08, and funding for the Food Stamp Cluster increased \$36.5 million. Further, expenditures under the Unemployment Insurance (UI) program, which is financed primarily by employer contributions but is subject to federal rules and regulations, increased \$68.6 million in FY 2007-08. Finally the Student Financial Aid Cluster, which provides financial assistance to students attending a University of Wisconsin (UW) institution, increased \$48.7 million.

The State of Wisconsin expended \$8.8 billion in federal cash and noncash assistance during FY 2007-08. As shown in Table 1, 12 programs accounted for 83.2 percent of federal expenditures. Appendix 1 shows federal expenditures under these 12 programs from FY 2003-04 through FY 2007-08.

Table 1
Federal Expenditures
 FY 2007-08

Federal Program	Primary Grant Recipient	FY 2007-08 Expenditures	Percentage of Federal Expenditures
Medicaid Cluster	DHFS (DHS) ¹	\$2,971,893,272	33.7%
Unemployment Insurance ² (UI)	DWD	1,014,626,862	11.5
Student Financial Aid Cluster	UW System	697,226,500	7.9
Highway Planning and Construction Cluster	DOT	669,207,630	7.6
Research and Development Cluster	UW System	508,241,063	5.8
Food Stamp Cluster	DHFS (DHS) ¹	442,174,709	5.0
Temporary Assistance for Needy Families (TANF)	DWD (DCF) ¹	235,585,190	2.7
Special Education Cluster	DPI	199,091,985	2.2
Title I Grants to Local Educational Agencies	DPI	177,443,570	2.0
Child Nutrition Cluster	DPI	160,846,921	1.8
Child Care and Development Fund Cluster	DWD (DCF) ¹	160,591,084	1.8
State Children's Insurance Program (CHIP)	DHFS (DHS) ¹	102,904,792	1.2
Subtotal		7,339,833,578	83.2
Other Federal Programs		1,481,870,438	16.8
Total		\$8,821,704,016³	100.0%

¹ Responsibility for program administration was assumed by the new agencies effective July 1, 2008.

² Consists primarily of insurance benefits paid from employer contributions, in accordance with federal requirements.

³ Represents cash and noncash assistance, such as food commodities, but does not include \$1.2 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 2007-08, which was \$10.0 billion.

Beginning July 1, 2008, administrative responsibility for 5 of the 12 largest federal programs changed under 2007 Wisconsin Act 20, which eliminated the Department of Health and Family Services (DHFS) and created the Department of Health Services (DHS) and the Department of Children and Families (DCF).

DHS has assumed responsibility for the Medicaid Cluster, which is the largest federal program administered by the State of Wisconsin and accounted for 33.7 percent of its federal cash and noncash assistance in FY 2007-08. The Medicaid Cluster includes the Medical Assistance (MA) Program, under which Wisconsin expended \$3.0 billion in federal funds, plus \$2.0 billion in state funding provided from general purpose revenue (GPR) and the Medical Assistance Trust Fund. The State also disbursed \$442.2 million in federal funds and benefits under the Food Stamp Cluster and \$102.9 million under the State Children's Insurance Program (CHIP), which helps to provide health insurance to uninsured children and low-income families.

DCF has assumed responsibility for the Temporary Assistance for Needy Families (TANF) program and the Child Care and Development Fund Cluster. During FY 2007-08, both programs were administered by the Department of Workforce Development (DWD), which disbursed \$235.6 million in federal TANF funds and \$160.6 million under the Child Care and Development Fund Cluster. DWD continues to administer the UI program.

Other state agencies administering large federal grant programs include UW System, which expended \$697.2 million for student financial aid and \$508.2 million under a variety of research and development grants; the Department of Transportation (DOT), which expended \$669.2 million for the Highway Planning and Construction Cluster; and the Department of Public Instruction (DPI), which expended \$537.4 million to provide funds to local schools and other entities under the Special Education Cluster, the Title I grant program, and the Child Nutrition Cluster.

During FY 2007-08, the State of Wisconsin administered more than 728 individual grant programs and 963 research and development grants. As required by OMB Circular A-133, we tested compliance with laws and regulations related to the State's administration of federal programs. Federal rules allow the auditor to use judgment to select those grant programs that may contain a higher risk of noncompliance with federal regulations. OMB Circular A-133 categorizes federal programs as "type A" (large programs) and "type B" (smaller programs). For the State of Wisconsin, type A programs are those for which it expended \$26.5 million or more in federal funds. We reviewed and tested the type A programs that we believe are subject to a higher risk of noncompliance. Federal rules allow the auditor to test lower-risk type A programs every three years, rather than each year. In addition, we audited a selection of type B programs, which are those with expenditures under the \$26.5 million threshold.

Our compliance review focused on the 20 type A programs and 3 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 74.8 percent of the 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 08-5).

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

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Auditor's Report ■

***Independent Auditor's Report on Internal Control over
Financial Reporting and on Compliance and Other Matters
Based on an Audit of Financial Statements Performed in
Accordance with Government Auditing Standards***

We have audited the 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, 2008, and have issued our report thereon dated December 11, 2008. 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 2007-08. Our report was modified to include a reference to other auditors. In addition, our report was modified to qualify our opinion on the aggregate discretely presented component units.

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 Fund; 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 Balance Sheet for the University of Wisconsin Foundation, as described in our opinion on the State of Wisconsin's financial statements. While the financial statements of 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 funds and component units 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 separately by those auditors.

INTERNAL CONTROL OVER FINANCIAL REPORTING

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

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

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. *A significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control. We consider the deficiencies described in Section II of the Schedule of Findings and Questioned Costs as findings WI-08-36 through WI-08-42 to be significant deficiencies in internal control over financial reporting.

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

COMPLIANCE AND OTHER MATTERS


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

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

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

This independent auditor's report is intended for the information and use of 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, 2008

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

Auditor's Report ■

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

COMPLIANCE

We have audited the State of Wisconsin's compliance with the types of compliance requirements described in the federal Office of Management and Budget Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended June 30, 2008. 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, 2008. 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. This entity expended \$147.3 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, 2008. Our federal compliance audit, as described in the following paragraph, did not include the operations of the Wisconsin Housing and Economic Development Authority because this component unit 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.

In our opinion, the State of Wisconsin complied, in all material respects, with the requirements referred to in the first paragraph that are applicable to each of its major federal programs for the year ended June 30, 2008. However, the results of our auditing procedures disclosed instances of noncompliance with those requirements, which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying agency report narratives and in Section III of the Schedule of Findings and Questioned Costs as findings WI-08-1 through WI-08-3, WI-08-5, WI-08-7, WI-08-9 through WI-08-16, WI-08-18, WI-08-19, WI-08-24, WI-08-25, WI-08-28, WI-08-32, WI-08-33, and WI-08-35.

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-08-2, WI-08-3, WI-08-5, WI-08-7 through WI-08-16, WI-08-18, WI-08-24, WI-08-25, WI-08-28, and WI-08-30 through WI-08-35 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 findings WI-08-32 and WI-08-35 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, 2008, which collectively comprise the State of Wisconsin's basic financial statements, and have issued our report thereon dated December 11, 2008. 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 20, 2009, 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-08-4, WI-08-6, WI-08-17, WI-08-20 through WI-08-23, WI-08-26, WI-08-27, and WI-08-29.

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 independent auditor's 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, 2008
March 20, 2009

LEGISLATIVE AUDIT BUREAU

by 
Bryan Naab
Deputy State Auditor for Financial Audit

Statewide Issues ■

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. We found the Department of Administration has not followed the process for addressing lapses that had been described to us in a prior audit. In addition, excess balances continue to be generated in various cost pools in the Technology Services internal service fund.

Finding WI-08-1: Excess Balances in and Lapses from Internal Service Funds

Centrally, the State provides various services to other state agencies through several internal service funds and accounts administered by DOA. During FY 2007-08, DOA administered centralized computer processing, telecommunications and networking services, fleet services, financial services, facilities operations and maintenance services, procurement services, and risk management. DOA billed state agencies for services based on an established billing rate and their level of use. State agencies, in turn, charged user fees to state and federal accounts and sought reimbursement from the federal government for its share of the charges.

DOA is responsible for setting billing rates for these central services that are sufficient to recover its costs but not generate profits. For each internal service fund, 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 free up state agency grant funds to be used on other grant-related

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

In prior single audit reports, we have recommended that the State use the preferred option and provide user rebates or reduce user rates, which allows the State to maximize the federal funds made available for federal programs. However, while DOA has adjusted some user rates, DOA has generally chosen to return the federal share of excess balances to the federal government. It appears this option was chosen to allow the State's share of excess balances to offset budget shortfalls. As noted in our prior single audit (report 08-5), since we first identified this concern, the State has returned \$39.0 million to the federal government that otherwise could have been retained by state agencies and made available to further federal programs.

During our current audit, we found that the Financial Services Fund and, most likely, several individually billable cost pools accounted for in the Technology Services Fund had excess balances as of June 30, 2007. DOA calculated and, in March 2008, returned \$311,697 to the federal government, representing its share of the excess balance in the Financial Services Fund. However, as of February 2009, DOA has not yet calculated and returned to the federal government its share of any excess balances in the Technology Services Fund. Therefore, we question an undetermined amount related to excess balances that may exist in individually billable cost pools in the Technology Services Fund.

The federal government also requires the State to use amounts available in the 60-day working capital reserve only for purposes of providing the related internal services. If the State uses the working capital reserve for other purposes, the federal government requires the State to return to the federal government its share of the amounts used for other purposes.

Due to continuing budget shortfalls, state agencies have again been directed to lapse various amounts to the General Fund. To meet its lapse requirements, in June 2008, DOA lapsed \$2.2 million to the General Fund from the Financial Services Fund's working capital reserve. Staff in the DOA Division of Administrative Services calculated the federal government's share related to this lapse to be \$449,645. On October 28, 2008, DOA staff prepared a check for \$449,645 and intended to return the funds to the federal government. However, DOA's State Budget Office directed that these funds not be returned and, on October 31, 2008, the funds were redeposited to the Financial Services Fund. The State used the Financial Services Fund's working capital reserve for the purpose of meeting a state lapse requirement, and therefore, we question \$449,645.

We communicated our concerns to DOA in an interim audit communication. In its response, DOA indicated that it may now wait for federal resolution before returning the federal share of any amounts lapsed from or excess balances in the internal service funds, accounts, or individually billable cost pools. This methodology would likely result in additional interest, and possibly penalties, being owed to the federal government because of the extra time needed for DOA to negotiate a final resolution with the federal government.

☑ Recommendation

We recommend the Wisconsin Department of Administration:

- *calculate the allowable reserve for the cost pools in the Technology Services Fund and return to the federal government its share of any excess balances; and*
- *remit \$449,645 to the federal government, representing its share of the Financial Services Fund's working capital reserve that was used for other purposes.*

Finding WI-08-01: Excess Balances in and Lapses from the Internal Service Funds

Multiple Programs

Questioned Costs: \$449,645, Plus an Undetermined Amount

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. Finally, DOA acknowledges lapsing \$2.2 million in June 2008 to the General Fund from the Financial Services Fund working capital reserve.

DOA and the U.S. Department of Health and Human Services' Division of Cost Allocation have settled and finalized the federal liability for excess balances in and lapses from DOA's internal service funds through FY 2004-05, and all federal liability amounts have been paid. It is important to note, however, that discussions regarding the federal liability for FYs 2005-06, 2006-07, and 2007-08 are still in process. Furthermore, DOA has yet to receive a determination from the federal government for any of the excess balances or lapses that occurred during the past three fiscal years, including the \$2.2 million lapse in FY 2007-08 from the Financial Services Fund. Therefore, while calculations regarding the amounts owed in FYs 2005-06, 2006-07, and 2007-08 may have been prepared by DOA staff and in some cases funds have been remitted, DOA has not remitted all of those amounts because a determination has yet to be received from the federal government. Once a determination is received and negotiations are settled and finalized for FYs 2005-06, 2006-07, and 2007-08, DOA will remit to the federal government its share of excess balances in and lapses from DOA's internal service funds.

Wisconsin Department of Administration
Summary of Findings and Questioned Costs
FY 2007-08

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-08-1		Multiple Programs	Excess Balances in and Lapses from Internal Service Funds	\$ 449,645 Plus an Undetermined Amount

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 ■

On July 1, 2008, the Wisconsin Department of Health Services assumed responsibility for administering state and federal programs involving public health, mental health, substance abuse, long-term care, services to the disabled, and medical assistance. In FY 2007-08, its predecessor—the Department of Health and Family Services—disbursed \$7.4 billion, including \$4.1 billion in direct federal grants related to such programs, as well as programs for children and their families that were transferred to the newly created Department of Children and Families under 2007 Wisconsin Act 20.

As part of our standard audit procedures, we reviewed internal controls over revenues, expenditures, and the administration of federal grant programs that are currently the responsibility of DHS. We tested compliance with grant requirements for five type A programs and two type B programs, and we followed up on the progress DHS has made in addressing prior audit findings WI-07-1, WI-07-2, WI-07-5, and WI-07-6. Our prior audit follow-up related to Finding WI-07-4 is discussed in the chapter concerning the Department of Children and Families.

Prior Audit Follow-Up

As noted on page 122 of the Summary Schedule of Prior Audit Findings, our prior audit concerns related to TANF funds spent through the Social Service Block Grant (CFDA #93.667) (Finding WI-07-2) have been addressed. However, continued effort is needed to ensure that follow-up is completed for discrepancies identified through computer data matches between CARES and other databases, that subrecipient audit reports are reviewed in a timely manner, and that allocable costs are appropriately allocated based on complete reporting of work effort.

Finding WI-08-2: Computer Data Matches

For purposes of administering the Medical Assistance (MA) Program (CFDA #93.778), which pays for health care services provided to qualified individuals, DHS has entered into contracts with counties and tribes that determine eligibility for program services by, for example, obtaining information from applicants for various income-maintenance programs and entering the information into the statewide CARES computer system. To assist county and tribal staff in making eligibility determinations, DHS has provided manuals and other documentation of policies and procedures.

Federal regulations require states to use the Income Eligibility and Verification System (IEVS) to verify the reasonableness of wage and other information provided by applicants 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 information contained in other computer databases, including:

- state wage information collected by the Division of Unemployment Insurance within the Department of Workforce Development, which is Wisconsin’s state wage information collection agency (SWICA);
- unemployment compensation (UC) information maintained by the Division of Unemployment Insurance within the Department of Workforce Development;
- all available information from the Social Security Administration, including Supplemental Security Income (SSI) payments; and
- unearned income information reported by the Internal Revenue Service (IRS).

In our prior audits, we reported that all required data matches—including the IRS data matches— had been performed, but because federal regulations prohibit access to IRS information by outside personnel, including auditors, we could not test the effectiveness of efforts to review IRS data matches.

While the Social Security Administration data matches automatically update CARES for social security numbers and SSI payments, 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. Previously, we reported that the State has taken some steps to ensure counties and tribes follow up on SWICA and UC data matches in a timely manner. For example, according to DHS staff, counties and tribes are required to review a random sample of MA cases for compliance with data match review requirements. However, as reported in our prior audit, these efforts have not been sufficient to ensure that

counties and tribes comply with the requirements to investigate and complete action on at least 80 percent of the SWICA and UC data matches within 45 days of the data match, and on all of the data matches within 90 days of the match (Finding WI-07-6).

Because of other priorities and resource constraints, DHS had not implemented additional corrective action during our audit period to address concerns in this area. For example, DHS had not enhanced the CARES instructions for counties and tribes by providing detailed steps for correctly processing data matches, although a prior corrective action plan indicated that doing so would be considered after taking into account competing priorities and available resources.

During our current audit, we again found that county and tribal caseworkers are not timely in following up on SWICA and UC data matches. For example, we found 12 timeliness exceptions for the 20 SWICA data matches we tested, and 9 timeliness exceptions for the 20 UC data matches we tested. In addition, the required data match for unearned income reported by the IRS was not performed for FY 2007-08.

Because county and tribal caseworkers are not following up on the identified data match exceptions, and because the required IRS data match has not been performed for FY 2007-08, 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

We recommend the Wisconsin Department of Health Services comply with our previous recommendation to ensure that counties and tribes follow up in a timely manner on data matches between CARES and other databases. In addition, we recommend the Department complete the required data matches for unearned income reported by the Internal Revenue Service.

Finding WI-08-2: Computer Data Matches

Medical Assistance Program (CFDA #93.778)

<u>Award Numbers</u>	<u>Award Years</u>
050405WI5028	2004
050505WI5028	2005
050605WI5028	2006
050705WI5028	2007
050805WI5028	2008

Questioned Costs: Undetermined

DHS Response and Corrective Action Plan: DHS has already implemented several of the corrective actions recommended by the auditors. In February 2009, a rewritten chapter on data exchanges was published on the Web site used by CARES workers. The new chapter provides guidance and technical assistance to county workers on how to use the wage information effectively in determining eligibility. It also provides three new flowcharts that clarify for workers what should be done with data matches in both the application and the review process. Another flowchart explains steps to be taken in the event a worker becomes aware of a discrepancy between information provided by the applicant and information available through the data exchanges.

This information can be found in the Process Help Handbook, Chapter 44.1-44.4. The handbook is available only through the secured CARES Worker Web site.

In addition, DHS requires data match training for all new income maintenance workers. Training materials were updated in October 2008 and were converted to a distance learning model. Many topics developed for the distance learning model will be accessible and marketed to current workers as refresher training.

With respect to the IRS data matches, DHS intends to assign the appropriate resources necessary to complete the IRS data match process during FY 2008-09. IRS data for calendar year 2007 will be available in June 2009. Targeted match criteria will be developed to maximize the effectiveness of the matches and resulting cost savings.

Finding WI-08-3: Subrecipient Monitoring

DHS is the state cognizant agency for counties, Indian tribes, and various other entities. According to OMB Circular A-133 and *State Single Audit Guidelines* published by Wisconsin's Department of Administration, DHS is to receive audit reports from subrecipients required to have audits and to perform desk reviews, issue timely management decisions on audit findings, and require subrecipients to take timely corrective action on deficiencies identified in audits. The *State Single Audit Guidelines* and the OMB Circular A-133 Compliance Supplement require that these tasks be completed within 180 days of receipt of the audit report. After they are completed, it is DHS policy 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). To address our concerns, DHS now performs more limited reviews of reports from subrecipients receiving less than \$100,000, and a vacant staff position was filled in April 2008. However, the position remained vacant for most of our audit period,

and therefore it is not unexpected that the 180-day guideline for reviewing and resolving subrecipient audit reports was not met during FY 2007-08.

When we reviewed audit reports for calendar year 2006, for which the review process should have been completed during our audit period, we found that the review process had not been completed within 180 days for 41 of the 86 entities, or 48 percent, for which DHS is the cognizant agency. As of January 2009, DHS had completed the review process for all of these entities except five. DHS is taking steps to obtain the audit report from one of these five entities and is working through the resolution process for the other four.

DHS has improved timeliness for completing reviews of subrecipient audit reports, and Single Audit Section staff anticipate that with the steps taken thus far, the timeliness of the audit report reviews will continue to improve for FY 2008-09. While one of the staff auditor positions was transferred to the Department of Children and Families on July 1, 2008, DHS staff indicate that the responsibility for reviewing several audit reports was likewise transferred.

☑ Recommendation

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

Finding WI-08-3: Subrecipient Monitoring

Multiple Programs

Questioned Costs: None

DHS Response and Corrective Action Plan: DHS agrees with the auditors' finding and recommendation. The most significant factor in taking longer than 180 days to complete the reviews is having enough people to perform those reviews as well as other work related to subrecipient audits. A vacant professional position has been filled, and the auditors have noted improvement in the overall timeliness of reviews compared to the previous period. However, DHS has not been able to fill a program assistant position, which will continue to affect its ability to meet timeliness goals.

DHS must also balance the need for timeliness of reviews of audit reports against other critical functions, which include providing technical assistance and training to auditees and independent auditors, consulting with its 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.

Finding WI-08-4: Costs Allocated Based on the Time and Task Time Study

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

The CAP includes the Time and Task process used within the DHS divisions of Mental Health and Substance Abuse Services, Long Term Care, and Enterprise Services, as well as in the DHS Office of Policy Initiatives and Budget and in the Division of Children and Family Services, which was transferred to the Department of Children and Families effective July 1, 2008. The Time and Task process has two components: the Time and Task reporting system used to accumulate work effort, and the Quarterly Time Study through which the cost allocations are determined.

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

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

During our prior audit, we identified three concerns related to the Time and Task process: 1) some time sheets were not included in the calculation of the quarterly percentages used to allocate costs to state and federal programs; 2) some costs that directly benefited a specific program were erroneously allocated through the Time and Task process; and 3) the summarization of reported work effort for the Time and Task process included an error. As a result, some costs were inaccurately allocated to various state and federal programs during FY 2006-07 (Finding WI-07-1).

During our current audit, we found that continued improvements are needed to fully address our concerns. Although Bureau of Fiscal Services staff stated that additional efforts were made to obtain missing time sheets, we again found that some time sheets were not included in the calculation of the quarterly percentages used to allocate costs to state and federal programs. For example, 15 time sheets for staff in the Division of Long Term Care were not included in the Time and Task process for the quarter ended December 31, 2007, including 4 of the 6 time sheets for one individual. DHS staff with whom we spoke believe the effect of these missing time sheets on the amounts allocated to federal programs to be minimal. However, we note that staff have not performed any analysis to support their conclusion. Also, as previously noted, the CAP requires all staff to report 100 percent of their work effort as part of the Time and Task process.

Bureau of Fiscal Services staff also indicated that staff covered by the Time and Task process have been trained to ensure costs directly benefiting one program are charged to that program, rather than allocated to a variety of programs through the Time and Task process. However, of the 12 transactions we selected for review, 3 directly benefited specific programs but were allocated through the Time and Task process. Program staff associated with the following costs agreed that these costs directly benefited a specific program:

- \$3,527 of travel costs directly benefiting the Foster Care—Title IV-E program (CFDA #93.658);
- \$2,976 of travel and training costs directly benefiting the Child Abuse and Neglect program (CFDA# 93.669); and
- \$1,213 of travel costs directly benefiting the Child Care and Development Fund (CFDA# 93.596).

Bureau of Fiscal Services staff indicated that to ensure the reasonableness of the Time and Task allocations, they started a quarter-to-quarter comparison of the costs allocated by program for each division. However, this comparison had not been completed as of the time of our fieldwork. For example, costs for the last quarter of FY 2007-08 had not been entered into an electronic spreadsheet for one of the two divisions we selected for review, and variances of allocated costs from one quarter to the next had not been calculated for either division.

Because corrective action to address our prior audit concerns has not been implemented, DHS is not assured that the amounts allocated or directly charged to federal programs are in accordance with the CAP. Therefore, we question an undetermined amount related to grants administered by the divisions of Children and Families Services, Mental Health and Substance Abuse Services, Long Term Care, and Enterprise Services, as well as the Office of Policy Initiatives and Budget.

☑ Recommendation

We recommend the Wisconsin Department of Health Services:

- *ensure that all staff report work effort for the Time and Task process, as required by the Department's cost allocation plan, or seek to amend the cost allocation plan to allow less than 100 percent of the work effort to be included in the Time and Task process;*
- *ensure costs directly benefiting specific programs are charged to those programs, rather than allocated through the Time and Task process; and*
- *continue its efforts to ensure costs are appropriately allocated through the Time and Task process.*

Finding WI-08-4: Costs Allocated Based on the Time and Task Time Study

Multiple Programs

Questioned Costs: Undetermined

DHS Response and Corrective Action Plan: Missing Time Sheets—DHS agrees that a small number (less than 1 percent) of the time sheets in the quarter ending December 31, 2007, were not included in the cost allocation percentages. Increased effort, including bureau or division management involvement in obtaining delinquent time sheets, has been implemented since that time. The rate of missing time sheets has been reduced substantially. For example, for the quarter ended December 31, 2008, only 1 time sheet out of more than 800 was not included in the calculations.

Direct Charges—Division staff responsible for monitoring expenses are reviewing expense documentation carefully in order to identify travel, training, and other expenses that should be charged directly to specific programs. In the Bureau of Aging and Disability Resources, those staff review and approve travel voucher coding prior to processing, and the Bureau of Fiscal Services returns unprocessed any travel vouchers without approval by the assigned division staff.

Appropriate Allocation through Time and Task—A number of steps have been taken in recent months to improve the monitoring of Time and Task data, including reviewing time sheet entries. In addition, monthly reports have been developed to allow more proactive review and management of staff activity to better utilize available program funding. Time and activity and allocation results are reviewed for accuracy and reasonableness by division staff prior to quarterly posting to the accounting system.

Periodic training sessions are being conducted with staff to better explain the goals and requirements of Time and Task reporting and to familiarize them with resources available for assistance.

While we continue to make improvements to the Time and Task system, a long-range project is underway to utilize a time and activity reporting system that will be more consistent with the state standard.

**Wisconsin Department of Health Services
Summary of Findings and Questioned Costs
FY 2007-08**

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-08-2	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-08-3		Multiple Programs	Subrecipient Monitoring*	\$ 0
WI-08-4 ¹		Multiple Programs	Costs Allocated Based on the Time and Task Time Study*	Undetermined

* Repeat finding from audit report 08-5.

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

¹ Finding WI-08-4 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.

Department of Workforce Development ■

The Wisconsin Department of Workforce Development administers programs for unemployment insurance, workers' compensation, equal rights in employment and housing, apprenticeship job training, employment services and training, vocational rehabilitation, and other related programs. Excluding unemployment insurance benefits, DWD disbursed \$1.99 billion during FY 2007-08; direct federal grants financed \$651.7 million of that amount. In addition, during FY 2007-08 the Wisconsin Unemployment Reserve Fund financed \$919.9 million in unemployment insurance benefits and \$30.5 million in federally funded benefits. Effective July 1, 2008, programs providing services to children and their families were transferred to the newly created Department of Children and Families.

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 three type A programs received directly from the federal government. We identified concerns related to allowable costs for the Unemployment Insurance (UI) (CFDA #17.225) program and program income for Rehabilitation Services—Vocational Rehabilitation Grants to States (CFDA #84.126).

Finding WI-08-5: Idle Facilities

During FY 2007-08, DWD spent \$64.5 million under the UI program to administer the State's unemployment insurance program. OMB Circular A-87 requires that costs charged to federal grants be reasonable and necessary to achieve the purposes of the federal program and provides specific guidance for certain types of costs, such as space rental costs. OMB Circular A-87 states that costs of idle facilities are generally unallowable charges for federal grant programs, but does allow these costs to be

charged to federal grants for up to one year after they become idle if the facilities were previously necessary for the program but became idle for various specified reasons.

Prior to our audit period, the Division of Unemployment Insurance was assigned three additional rooms in a state office building for staff and contractors to develop, test, and implement two new computer systems that were to be used in administering the UI program. Two of these rooms became vacant in November 2005, when one of the new computer systems was completed. DWD continued to charge rental costs for these two idle rooms to the UI grant program from November 2005 through October 2006. Beginning in November 2006, DWD began charging rental costs for these two rooms to other sources. However, for reasons that are not clear, in August 2008 DWD resumed charging the UI grant program for the second room, which continues to be idle. A total of \$11,612 for space rental costs for the second room was charged to the UI grant program from August 2008 through December 2008. Because the UI grant program was not charged any unallowable costs for these two rooms during our current audit period, which ended June 30, 2008, we do not question any costs. However, as noted, the second room is not currently being used by the UI grant program, and DWD will need to transfer any unallowable idle space rental costs incurred during FY 2008-09 to appropriate funding sources by the end of FY 2008-09.

The third room became vacant during March 2007, when the second computer system project was terminated. DWD continued to charge space rental costs to the UI grant program from March 2007 through July 2008. However, only space rental costs from March 2007 through February 2008 are allowable costs of the UI grant program. Therefore, we question \$26,483, representing idle space rental costs that DWD charged the UI grant program from March 2008 through June 2008. We further note that \$6,621 of unallowable idle space rental costs for July 2008 that were charged to the UI grant program during FY 2008-09 will need to be transferred to appropriate funding sources by the end of FY 2008-09.

Recommendation

We recommend the Wisconsin Department of Workforce Development:

- *return \$26,483 to the federal government, representing the federal reimbursement for unallowable idle space rental costs charged to the Unemployment Insurance grant program during FY 2007-08;*
- *transfer \$18,233 of unallowable idle space rental costs charged to the Unemployment Insurance grant program during FY 2008-09 to appropriate funding sources by the end of FY 2008-09; and*
- *comply with allowable space rental costs for the Unemployment Insurance grant program in the future.*

Finding WI-08-5: Idle Facilities*Unemployment Insurance* (CFDA #17.225)

<u>Award Number</u>	<u>Award Year</u>
UI167821G	2008

Questioned Costs: \$26,483

DWD Response and Corrective Action Plan: DWD agrees with the recommendations and will transfer the FY 2007-08 questioned costs of \$26,483 and the FY 2008-09 questioned costs of \$11,612 from the federal UI grant to a nonfederal account. A transaction has already been completed to transfer \$6,621 of the FY 2008-09 questioned costs from the UI federal grant to a nonfederal account. Completing these transfers effectively returns funds to the federal government.

The premises worksheets used to charge rent payments have been reviewed to ensure that the UI federal grant program is no longer being charged for idle spaces.

Finding WI-08-6: Program Income

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

During FY 2007-08, DWD received \$1.6 million in program income from the Social Security Administration (SSA), which reimburses states for the costs of certain vocational rehabilitation services provided to clients receiving Supplemental Security Income (SSI) and Social Security Disability Insurance (SSDI).

Clients who are eligible for disability benefits under SSI or 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 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.

Sound financial management requires that state agencies maximize federal reimbursements in order to reduce the need to expend state resources. However, as we first reported during our FY 2002-03 single audit, DWD has had significant deficiencies in its internal control procedures and, as a result, has not been able to ensure that it claims SSA reimbursement for all eligible cases and that

reimbursement claims are submitted within 12 months after the clients fulfill the substantial gainful activity requirement.

As reported in prior audits, DWD has taken some steps to improve controls, including establishing written procedures. In addition, as reported in our prior single audit, DWD developed an Access database to monitor the status of SSI and SSDI cases. However, while DWD started using the Access database in January 2008, DVR staff informed us during our current audit that the Access database was ineffective and that they no longer use it. Instead, effective February 2009, a new function has been added 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.

Because the Access database was ineffective, DWD was at increased risk that DVR staff did not seek federal reimbursement for all eligible SSI and SSDI cases. We selected 59 of the cases most likely to be eligible for reimbursement from the 617 SSI and SSDI cases that closed during the first two quarters of FY 2007-08, plus 1 additional case closed during the quarter ending December 31, 2006, to determine the extent to which DWD could have sought federal reimbursement but did not. While DVR staff appropriately identified and sought federal reimbursement for 16 of the cases, we identified an additional 20 cases for which DVR should have, but did not, seek federal reimbursement as of the date we requested the claim documentation.

We discussed our concerns with staff, who agreed that the procedures in place during our audit period were not sufficient to ensure that DVR sought federal reimbursement for all cases eligible for federal reimbursement. As a result of our audit, DWD either plans to claim, or has already claimed, \$227,167 from SSA for the 20 cases we identified as being eligible for reimbursement. However, we note that for six of these cases, the 12-month claim submission deadline had elapsed by the time of our audit. DWD staff indicated they will request that SSA grant a waiver of the 12-month deadline, explaining that the cases had been previously overlooked for claiming reimbursements. Staff acknowledge that an additional but undetermined number of SSI and SSDI cases could still be claimed for reimbursement.

As noted, we first identified weaknesses during our FY 2002-03 audit, and it is uncertain whether the enhancements to IRIS will, in fact, allow DWD to implement appropriate corrective actions to adequately address concerns in this area. Therefore, we believe that DWD needs to give priority to ensure that DVR is consistently following its own written procedures and maximizing federal reimbursements for eligible SSI and SSDI cases.

☑ Recommendation

We recommend the Wisconsin Department of Workforce Development consistently follow its procedures for submitting claims for reimbursement to the Social Security Administration to ensure they are submitted in a timely manner.

We also recommend the Department take immediate action to ensure claims for all eligible vocational rehabilitation services related to Supplemental Security Income and Social Security Disability Insurance cases closed during FY 2007-08 are appropriately submitted to the Social Security Administration in a timely manner. In addition, for cases closed during FY 2008-09 and in the future, the Department should:

- *consistently determine whether cases meet the substantial gainful activity requirement and are eligible for Social Security Administration reimbursement; and*
- *claim all eligible Social Security Administration reimbursements in a timely manner.*

Finding WI-08-6: Program Income

Rehabilitation Services—Vocational Rehabilitation Grants to States
(CFDA #84.126)

<u>Award Numbers</u>	<u>Award Years</u>
H126A070074	2007
H126A080074	2008

Questioned Costs: None

DWD Response and Corrective Action Plan: DWD agrees with the recommendations and has developed a plan to help ensure compliance. DWD is committed to maximizing federal reimbursements from SSA in a timely manner. DVR has updated its data collection in IRIS. DVR will have the capability to query corporate reports from DWD's data warehouse that will track the SSA reimbursement process in a central location. An advantage of having this tracking system in IRIS is that it will provide transparency to management and staff. Claim documents will be attached to IRIS. SSA decisions on claims approved will be entered into IRIS. This information will provide central office and Workforce Development Area management and field staff instant access to SSA claim reports.

In addition, management will assign the Ticket to Work Coordinator to provide peer support to the SSA reimbursement staff. SSA claims will be sent in as frequently as needed when all documents are available for reimbursements.

DVR will request a waiver from SSA for the six cases that have exceeded the 12-month deadline. In addition, the currently identified cases that are eligible for SSA reimbursement will be sent to SSA by March 13, 2009. DVR staff will also review all federal FY 2007-08 cases that meet SSA’s criteria for reimbursement by April 30, 2009.

**Wisconsin Department of Workforce Development
Summary of Findings and Questioned Costs
FY 2007-08**

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-08-5	17.225	Unemployment Insurance	Idle Facilities	\$ 26,483

U.S. Department of Education

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-08-6 ¹	84.126	Rehabilitation Services—Vocational Rehabilitation Grants to States	Program Income	\$ 0

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

¹ Finding WI-08-6 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.

Department of Children and Families ■

On July 1, 2008, the Wisconsin Department of Children and Families assumed responsibility for a number of programs that had been administered by the Department of Health and Family Services—which ceased to exist under 2007 Wisconsin Act 20—and the Department of Workforce Development.

As part of our standard audit procedures, we reviewed internal controls over revenues, expenditures, and the administration of four type A federal programs supporting children and their families that are currently administered by DCF: Temporary Assistance for Needy Families (CFDA #93.558) and the Child Care and Development Fund Cluster (CFDA #93.575/93.596), which were previously administered by the Department of Workforce Development, and Foster Care—Title IV-E (CFDA #93.658) and Adoption Assistance (CFDA #93.659), which were previously administered by the Department of Health and Family Services.

We identified two new concerns related to Foster Care—Title IV-E. In addition, our follow-up on the State’s implementation of corrective action to address findings WI-07-4, WI-07-7, and WI-07-8 of our prior single audit report identified ongoing concerns related to federal reporting of foster care and adoption assistance expenditures, TANF computer data matches, and the 60-month limit on TANF benefits.

Finding WI-08-7: Foster Care Provider Background Checks for Licensing

Foster Care—Title IV-E provides funding for foster care providers that are fully licensed by the proper state authority and provide substitute care for eligible children who are under the State’s jurisdiction and need temporary placement and care outside their homes. Foster care providers are usually licensed for an initial

six-month probationary period, with subsequent renewals granted for two-year periods. Section 48.685(3)(a), Wis. Stats., requires each foster care provider and any other adults residing in the foster home to pass a full criminal background check at least once every four years. Foster care providers who do not do so are not considered properly licensed until they pass another background check. Any foster care maintenance payments made during the period a provider is not properly licensed are not eligible for federal reimbursement under Foster Care—Title IV-E and, instead, must be paid from state funds.

Program staff indicated that the status of required background check renewals is reviewed every two years during the license renewal process. At that time, if licensing specialists note that a background check renewal is not due for several more months, they may renew the license and opt to obtain the renewed background check at a date closer to four years after the previous background check. Licensing specialists rely on a computer application referred to as the Children’s Licensing Information Center (CLIC) to inform them when the provider’s next background check is due.

During our audit, we found that full background checks had not been completed in a timely manner for two of the ten foster care providers we reviewed. Because no Foster Care—Title IV-E reimbursable children resided within these homes during the period the providers were not properly licensed, we did not identify any inappropriate maintenance payments charged to the federal government. Nevertheless, we discussed our concerns with DCF staff.

To allow time to perform a background check and ensure the provider remains properly licensed, CLIC should alert licensing specialists that a background check is needed before the four-year period has expired. However, for unknown reasons, CLIC was programmed to alert the licensing specialists four-and-one-half years after the date that the last background check was performed. Therefore, although we did not identify any inappropriate maintenance payments charged to the federal government in our selection of ten providers, it is possible that maintenance payments to other foster care providers that did not meet the requirements to pass a background check once every four years may have been inappropriately charged to the federal government.

After discussing our concerns with staff, DCF instructed the regional licensing offices to review all foster care provider background checks due since the start of our audit period—July 1, 2007—for compliance with the four-year requirement. We were informed that the regional offices identified two foster care providers with lapses between the dates the background checks were required to be performed and the dates that they were actually performed. These two foster care providers were group homes and provided care for both Foster Care—Title IV-E reimbursable children and non-reimbursable children. DCF identified three children who resided in these homes during the background check lapse who were eligible for federal reimbursement. Because the foster care providers were not properly licensed during the period for which the required background checks were not performed, DCF should have charged maintenance payments for both the reimbursable as well as the non-reimbursable children to the State. However, DCF inappropriately charged the maintenance payments for the three reimbursable

children, which totaled \$49,900, to Foster Care—Title IV-E. Therefore, we question \$49,900 in ineligible foster care maintenance payments.

Recommendation

We recommend the Wisconsin Department of Children and Families ensure compliance with criminal background check requirements for foster care providers.

Finding WI-08-7: Foster Care Provider Background Checks for Licensing

Foster Care—Title IV-E (CFDA #93.658)

<u>Award Numbers</u>	<u>Award Years</u>
G0701WI1401	2007
G0801WI1401	2008

Questioned Costs: \$49,900

DCF Response and Corrective Action Plan: DCF agrees with the recommendation and will ensure compliance with caregiver background check requirements for foster care providers. As of February 26, 2009, all DCF Bureau of Early Care Regulation child welfare licensed facilities have been reviewed, and DCF is in complete compliance with background check requirements.

In addition, the Bureau has changed its internal policy to require full caregiver background checks on all licensed child welfare facilities on a two-year basis, rather than on a four-year basis. This policy change will ensure that no child welfare group homes or residential care centers will have gaps in caregiver background checks in the future. Changes to CLIC will be assessed for future enhancements to better support completion of caregiver background checks on this revised schedule.

DCF agrees with the amount of \$49,900 in ineligible foster care maintenance payments claimed on behalf of Foster Care—Title IV-E eligible children placed in child welfare group homes and residential care centers not in compliance with caregiver background check requirements. This amount has already been refunded to the U.S. Department of Health and Human Services through a Foster Care—Title IV-E claim adjustment.

Finding WI-08-8: Foster Care Eligibility Determinations

Foster Care—Title IV-E helps the State provide safe, appropriate substitute care for children who are under its jurisdiction and need temporary placement and care outside their homes. The Wisconsin Statewide Automated Child Welfare Information System (WiSACWIS) is the computer system used to maintain case

files and generate payments to support children in substitute care. WiSACWIS also determines whether these maintenance payments are eligible for federal reimbursement based on the information entered into each child’s case file.

Maintenance payments may be eligible for federal reimbursement under Foster Care—Title IV-E depending on a variety of factors, including whether the State obtained judicial evidence that it made reasonable efforts to prevent the removal of the child from the home and developed a permanency plan outlining the child’s future placement goals. If a case does not meet all of the eligibility requirements, the related maintenance payments are not federally reimbursable and are instead made with state funds. A new determination of federal reimbursement eligibility must be made each time a child enters substitute care under Foster Care—Title IV-E, regardless of any previous determinations made for past episodes of substitute care.

We reviewed the eligibility determinations for 65 cases of children receiving substitute care under Foster Care—Title IV-E. For 63 of these cases, WiSACWIS appropriately determined federal reimbursement eligibility based on the information present in each child’s case file. However, for the remaining two cases, we found that WiSACWIS inappropriately determined that the maintenance payments were eligible for federal reimbursement when, based on the information present in WiSACWIS, they were not. As a result, the State reported \$55 in federal reimbursement for ineligible maintenance payments. Through discussions with program staff, we found that because of a programming error in WiSACWIS, the eligibility determination from a child’s previous episode of substitute care is applied when complete information for the current episode is not present in WiSACWIS.

While the two overpayments we identified are small, it is likely that excess federal reimbursements occurred for additional cases because of this WiSACWIS programming error. Program staff indicated that this WiSACWIS programming error was corrected in January 2009, that all cases determined to be federally reimbursable were reevaluated, and that any excess reimbursements would be returned to the federal government. Therefore, we do not make a recommendation at this time but will review the steps taken to resolve this issue during next year’s single audit. In addition, we do not question costs because the total federal overpayment is at this time undeterminable but is believed to be less than \$10,000.

Finding WI-08-8: Foster Care Eligibility Determinations

Foster Care—Title IV-E (CFDA #93.658)

<u>Award Numbers</u>	<u>Award Years</u>
G0701WI1401	2007
G0801WI1401	2008

Questioned Costs: None

Prior Audit Follow-Up

As part of our current audit, we followed up on progress made in addressing findings WI-07-4, WI-07-7, and WI-07-8 of our FY 2006-07 single audit report. We continue to have concerns related to the accuracy of quarterly reports prepared for the Foster Care—Title IV-E and Adoption Assistance programs, the Income Eligibility and Verification System computer data matches, and the 60-month limit on individual assistance payments under the TANF program.

Finding WI-08-9: Federal Reporting and Claiming of Expenditures—Foster Care and Adoption Assistance

The State 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. The State also receives federal funds under the Adoption Assistance program to help it find adoptive homes for children and provide monthly subsidy payments to adoptive parents.

As a part of receiving federal funds under these programs, the State is required to prepare a quarterly expenditure report for the Foster Care—Title IV-E and Adoption Assistance programs. 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 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 have made recommendations for improvement. While we noted some corrective action to address our concerns during the subsequent years, we continued to note various errors in the quarterly reports that resulted from staff turnover and for other reasons. During our FY 2006-07 audit, we reported that the State returned \$298,789 to the federal government because of reporting errors that we identified, and we recommended continued efforts to ensure accurate quarterly reporting, including additional supervisory review and the reduction of manual data entry (Finding WI-07-4). As noted in our prior report, the position responsible for federal reporting was filled in December 2007. The employee worked with the supervisor to learn the process for preparing the quarterly reports, and the supervisor developed written procedures to prepare the quarterly report. However, no other specific corrective action was taken to ensure the accuracy of the federal reports, such as reducing the amount of manual entry needed to prepare the reports.

During our current audit, we reviewed the report for the quarter ending December 31, 2007, and did not identify any errors. However, we also reviewed amounts reported for the subsidized guardianship waiver program under

Foster Care—Title IV-E for each quarter ending during FY 2007-08. We found that, apparently because of staff oversight, amounts included in a portion of the report for the quarter ending March 31, 2008, did not agree with supporting documentation, and certain totals were not correctly calculated. As a result, the State underclaimed a total of \$9,524 in federal reimbursements for the subsidized guardianship waiver program on that report. Because of the types of errors involved and the cumulative nature of this portion of the quarterly report, these errors also affected the calculation of the federal share of amounts included on the report for the quarter ending June 30, 2008, resulting in an overclaim of \$3,713 for this program on that report. For similar reasons, reports for quarters ending after June 30, 2008, may include in additional underclaims or overclaims for federal reimbursement.

While the errors identified during our current audit were not significant, DCF staff acknowledge that continued improvement is needed in the quarterly financial reporting process. In addition, the supervisor over federal reporting recently left state service, and the employee responsible for preparing these reports is expected to be on maternity leave and not available to complete some of the reports during 2009.

Recommendation

We recommend the Wisconsin Department of Children and Families correct for the errors we identified and determine the additional amounts, if any, either owed by or owed to the federal government for the subsidized guardianship waiver program. In addition, we recommend the Department continue its efforts to ensure future quarterly reports are accurately prepared, such as through secondary review by knowledgeable staff and reduction of manual data entry.

**Finding WI-08-9: Federal Reporting and Claiming of Expenditures—
Foster Care and Adoption Assistance**

Foster Care—Title IV-E (CFDA #93.658)

<u>Award Numbers</u>	<u>Award Years</u>
G0701WI1401	2007
G0801WI1401	2008

Questioned Costs: None

Adoption Assistance (CFDA #93.659)

<u>Award Numbers</u>	<u>Award Years</u>
G0701WI1407	2007
G0801WI1407	2008

Questioned Costs: None

DCF Response and Corrective Action Plan: DCF will adjust for the costs identified above and determine any additional amounts either owed by or owed to the federal government related to the subsidized guardianship waiver program. As a new agency, DCF is actively seeking to automate processes wherever possible and agrees the number of manual data entry points should be reduced in the preparation of future quarterly reports.

Finding WI-08-10: Computer Data Matches

As the State's administering agency for TANF, DCF is responsible for, among other things, determining the eligibility of individuals applying for assistance and maintaining program integrity. For purposes of administering this program, DCF has entered into contracts with counties and W-2 agencies. These contracts require that the counties and W-2 agencies determine eligibility for program services by, for example, obtaining information from program applicants and entering the information into the statewide Client Assistance for Reemployment and Economic Support (CARES) computer system that is used for determining eligibility for various income maintenance programs.

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

- unearned income information reported by the Internal Revenue Service (IRS);
- information from the Immigration and Naturalization Service;
- 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
- all available information from the Social Security Administration, including Supplemental Security Income (SSI) payments.

In our prior audits, we reported that all required data matches had been performed except for the match with INS databases, because the INS has not yet programmed its computers to allow for data matches. We also reported that we could not test the effectiveness of the State's efforts to review IRS data matches, because federal regulations prohibit access to IRS information by outside personnel, including auditors.

While the Social Security Administration data matches automatically update CARES for social security numbers and SSI payments, caseworkers in the counties and W-2 agencies are required to follow up on the SWICA and UC data matches, resolve any discrepancies identified, and update information in CARES as appropriate. Previously, we reported that the State did not ensure compliance with federal requirements to investigate and complete actions on at least 80 percent of the identified data matches within 45 days of the data match, and on all identified data matches within 90 days of the match (Finding WI-07-7).

During our current audit, we followed up on efforts to address data matching concerns and found that DCF continues to assist caseworkers in following up on identified data matches in a timely manner. As reported during our prior single audit, a self-study guide has been developed, and in April 2007 caseworkers received training in how to follow up on data matches. In addition, a new screen was added to CARES in July 2007 to allow caseworkers to obtain a listing of all incomplete data match dispositions for their assigned cases, self-study training materials in the DCF Learning Center have been updated, and caseworkers have been advised to use the materials for processing data match dispositions. However, DCF staff told us they are unsure how many caseworkers have used the self-study materials, since DCF currently does not track who has completed them.

DCF staff also monitor the disposition of the SWICA data matches by reviewing CARES monitoring reports to identify data matches that have not been reviewed and acted upon within the required time frames. It is noted, however, that DCF staff are not able to monitor the status of UC data matches because the CARES reports could not be designed to do so.

Despite these efforts, county and W-2 agencies continue to be untimely in following up on SWICA and UC data matches. For our current audit period, we tested the follow-up efforts for 20 cases for which a SWICA data match occurred and 20 cases for which a UC data match occurred. We found 7 timeliness exceptions for the 20 SWICA data matches and 3 timeliness exceptions for the 20 UC data matches. We do note that the CARES monitoring report as of June 30, 2008, did not identify any outstanding SWICA data matches that had not been investigated and acted upon within 90 days. However, as of January 25, 2009, the CARES monitoring report identified 211 cases for which a SWICA data match had been identified but not completed in a timely manner. Of the 211 cases outstanding as of January 25, 2009, 150 cases were from Milwaukee County.

In addition, we found that for FY 2007-08, the required data match for unearned income reported by the IRS was not performed. While DCF obtained the data from the IRS in July 2008, at the time of our fieldwork it had not matched that data with data in CARES. DCF staff explain that this data match has yet to be performed because certain required changes in the reporting process have yet to be finalized due to other priorities.

Because county and W-2 agency caseworkers are not following up on all of the identified data match exceptions, and because DCF has not performed the required IRS data match, the State is not assured that the most recent and reliable data were used to make eligibility determinations and to establish the level of benefits and

assistance received under the TANF program. Therefore, it is possible that some individuals received TANF benefits for which they were not eligible.

Recommendation

We recommend the Wisconsin Department of Children and Families continue efforts to comply with our previous recommendation to ensure that counties and W-2 agencies follow up in a timely manner on data matches between CARES and other databases. In addition, we recommend the Department complete the required data matches for unearned income reported by the Internal Revenue Service.

Finding WI-08-10: Computer Data Matches

Temporary Assistance for Needy Families (CFDA #93.558)

<u>Award Numbers</u>	<u>Award Years</u>
G-0401WITANF	2004
G-0501WITANF	2005
G-0602WITANF	2006
G-0701WITANF	2007
G-0802WITANF	2008

Questioned Costs: Undetermined

DCF Response and Corrective Action Plan: DCF agrees with the recommendation. DCF will continue to provide assistance to counties and W-2 agencies and will encourage timely follow-up on data matches between CARES and other databases. As it enters the second half of the first fiscal year of its existence, DCF will continue to work to allocate scarce staff resources to review the CARES monitoring report. In addition, DCF will work to finalize the changes in the reporting that will allow it to match the data from CARES to the IRS data.

Finding WI-08-11: TANF 60-Month Limit

Federal TANF rules impose a 60-month lifetime limit for cash assistance, although assistance to families may be extended based on hardship, as defined by a state, or if a family member has been battered or subjected to extreme cruelty. CARES tracks the number of months that families participate in the TANF program and prevents assistance payments beyond the 60-month limit unless an extension has been granted. However, on occasion a caseworker may retroactively determine that an individual was eligible for cash assistance for a prior month. In such cases, the caseworker is to make a special entry into CARES to allow CARES to count the additional months for which assistance payments were made for purposes of tracking the 60-month limit.

During prior audits, we found that caseworkers did not consistently make the necessary entries into CARES for months for which retroactive eligibility was granted (Finding WI-07-8). In FY 2006-07, we identified and questioned \$2,698 in costs for two cases for which benefit payments beyond the 60-month limit had been provided without approved extensions.

During our current audit, we found that DCF has taken some initial steps to address our prior audit concerns, including developing a report to identify cases for which CARES counted 53 monthly benefit payments although more than 53 monthly benefit payments had been made. However, apparently due to a lack of resources, DCF has not implemented further corrective action and has neither reviewed the report nor followed up on the identified cases to ensure the case count in CARES is accurate. In addition, DCF staff indicated there are no current plans to identify and follow up on cases that received more than 60 months of benefit payments but were counted in CARES as having received 60 or fewer months of benefit payments. Finally, at the time of our fieldwork, DCF had not returned to the federal government the \$2,698 in questioned costs we identified during our prior audit.

Because corrective action has not been implemented, DCF continues to be at risk of noncompliance with the 60-month lifetime limit for TANF cash assistance. For our current audit, we selected 12 cases that reached the 60-month limit. We identified two cases for which \$1,574 in benefit payments had been made beyond the 60-month limit without approved extensions. We question \$628, which is the federal share of the unallowed benefit payments for these two cases.

Recommendation

We recommend the Wisconsin Department of Children and Families comply with our previous recommendation to enforce the 60-month lifetime limit for TANF assistance payments.

Finding WI-08-11: TANF 60-Month Limit

Temporary Assistance for Needy Families (CFDA #93.558)

<u>Award Numbers</u>	<u>Award Years</u>
G-0501WITANF	2005
G-0602WITANF	2006
G-0701WITANF	2007
G-0802WITANF	2008

Questioned Costs: \$628

DCF Response and Corrective Action Plan: DCF agrees with the recommendation and will develop new strategies to comply with the recommendation. DCF has returned to the federal government the questioned costs of \$2,698 for FY 2006-07 and \$628 for FY 2007-08, which were identified during the prior and current audit.

Wisconsin Department of Children and Families
Summary of Findings and Questioned Costs
 FY 2007-08

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-08-10	93.558	Temporary Assistance for Needy Families	Computer Data Matches*	Undetermined
WI-08-11	93.558	Temporary Assistance for Needy Families	TANF 60-Month Limit*	\$ 628
WI-08-7	93.658	Foster Care—Title IV-E	Foster Care Provider Background Checks for Licensing	49,900
WI-08-8	93.658	Foster Care—Title IV-E	Foster Care Eligibility Determinations	0
WI-08-9	93.658	Foster Care—Title IV-E	Federal Reporting and Claiming of Expenditures*	0
WI-08-9	93.659	Adoption Assistance	Federal Reporting and Claiming of Expenditures*	0

* Repeat finding from audit report 08-5.

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



University of Wisconsin System ■

The University of Wisconsin System, which provides postsecondary academic education for approximately 173,000 students, consists of 13 campuses, UW Colleges, UW-Extension, and UW System Administration. The 18-member Board of Regents establishes policies to govern UW System and plans for the future of public higher education in Wisconsin. Each of the 13 campuses awards bachelor's and master's degrees; UW-Madison and UW-Milwaukee also confer doctoral degrees. UW Colleges are 13 two-year branch campuses that offer general education associate degrees and course credits that transfer to other degree-granting universities. UW-Extension, in cooperation with the UW campuses, provides continuing education courses in classrooms and via distance education, as well as wide-ranging public service programs to Wisconsin residents. UW System Administration is the UW President's staff to assist the Board of Regents in establishing policies; reviewing policy administration; and planning the programmatic, financial, and physical development of UW System.

UW System, which had operating costs that totaled approximately \$3.9 billion, disbursed \$1.3 billion in federal financial assistance during FY 2007-08, including \$508.2 million in awards under the Research and Development Cluster and \$697.2 million under the Student Financial Aid Cluster. As required by OMB Circular A-133, we tested compliance with laws and regulations related to the federal programs, contracts, and subgrants that UW System administered during the audit period. Our compliance review for FY 2007-08 focused on the Research and Development Cluster and on the Student Financial Aid 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 and UW-Extension, accounted for 38.9 percent of federal funds disbursed by UW System during FY 2007-08.

The Student Financial Aid Cluster is defined by OMB Circular A-133 as including those programs of general student assistance in which institutions participate, such as those authorized by Title IV of the Higher Education Act of 1965, as amended. It does not include programs that provide fellowships or similar awards to students on a competitive basis. The Student Financial Aid Cluster accounted for 53.4 percent of federal funds disbursed by UW System during FY 2007-08. Federal student financial aid programs are administered by all 13 UW campuses, as well as UW Colleges.

In addition, for our FY 2007-08 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 performed a limited review of UW-Milwaukee's administration of this program.

We also included the Wisconsin Humanities Council in our FY 2007-08 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 and tested federal grant requirements.

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-Madison

UW-Madison, which provides instruction to 41,600 students seeking undergraduate or graduate degrees, had operating costs totaling \$2.2 billion in FY 2007-08. Federal grant expenditures for that period totaled \$700.7 million, including \$481.9 million for the Research and Development Cluster and \$172.5 million for the Student Financial Aid Cluster.

During our current audit, we followed up on the efforts of UW-Madison to address concerns included in our FY 2006-07 single audit report. We found that UW-Madison has resolved concerns related to the return of student financial aid funds (Finding WI-07-9). However, we continue to have concerns related to the timeliness of requests for federal reimbursement.

Finding WI-08-12: Cash Management

Student financial aid 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 UW-Madison did not complete regular and timely reviews of student financial aid account balances to be able to request reimbursement on a timely basis. We recommended UW-Madison ensure it requests federal reimbursement of student financial aid expenditures to minimize the time between when it disburses aid to students and when it receives reimbursement (Finding WI-07-10). In its corrective action plan, UW-Madison stated it would review its existing procedures to develop a process to improve the timing between financial aid expenditures and the subsequent draw of federal funds.

However, during our current audit, we found that UW-Madison did not implement corrective action and continued to draw student financial aid funds in an untimely manner. In addition, new for this year, we found UW-Madison has not sought reimbursement for the full amount of disbursements to date, apparently due to errors in its recently implemented billing module. For example, UW-Madison disbursed \$1,210,495 in Federal Supplemental Educational Opportunity Grants (FSEOG) funds and \$4,261,982 in Federal Pell Grant funds on August 24, 2008, but did not request federal reimbursement until November 20, 2008, or 88 days later. Further, on that date, UW-Madison requested only a portion of the disbursed amounts—\$258,598 in FSEOG funds and \$1,141,135 in Federal Pell Grant funds—because of errors in the upload of disbursements from the financial aids system to the billing module and general ledger.

For the spring 2009 semester, UW-Madison's largest disbursement occurred on January 10, 2009, when it disbursed \$993,393 in FSEOG funds and \$4,493,684 in Federal Pell Grant funds. UW-Madison requested reimbursement on January 22, 2009, which was more timely. However, staff requested only \$1,251,626 in FSEOG funds and \$4,354,994 in Federal Pell Grant funds.

Further, we noted that UW-Madison incurred delays in requesting reimbursements related to the Federal Work-Study (FWS) Program in both the fall 2008 and spring 2009 semesters. UW-Madison disbursed approximately \$1,200,000 in FWS funds in the fall 2008 semester and sought federal reimbursement of only \$401,656 on November 20, 2008. As of March 2, 2009, no additional federal reimbursements were requested for FWS. Finally, we note that UW-Madison has not requested reimbursement for approximately \$2.0 million related to a variety of other financial aid disbursements during the fall 2008 and spring 2009 semesters.

As of March 5, 2009, total unreimbursed financial aid disbursements on the general ledger were \$6.7 million. As a result of these deficiencies, we estimate lost interest to the State of at least \$45,400.

☑ Recommendation

We recommend the University of Wisconsin-Madison:

- *immediately draw \$6.7 million in federal student financial aid funds that related to disbursements incurred during the fall 2008 and spring 2009 semesters, and determine any additional disbursements that are eligible for reimbursement at this time;*
- *correct the problems with uploading transactions to the billing module and the general ledger, to ensure federal reimbursement requests are being made for the total disbursements to date; and*
- *implement procedures to ensure it requests federal reimbursement of student financial aid expenditures in a timely manner.*

Finding WI-08-12: Cash Management

Federal Supplemental Educational Opportunity Grants (CFDA #84.007)

Federal Work-Study Program (CFDA #84.033)

Federal Pell Grant Program (CFDA #84.063)

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

Questioned Costs: None

UW-Madison Response and Corrective Action Plan: UW-Madison has drawn the federal student financial aid funds for the fall 2008 and spring 2009 semesters. In addition, UW-Madison will take steps to ensure that the transaction uploads and subsequent requests for federal reimbursements occur on a timely basis.

University of Wisconsin-Milwaukee

UW-Milwaukee, which provides instruction to 29,300 students seeking undergraduate or graduate degrees, had operating costs totaling \$445.0 million in FY 2007-08. Federal grant expenditures for that period totaled \$165.1 million, including \$19.2 million for the Research and Development Cluster and \$135.8 million for the Student Financial Aid Cluster.

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

In addition, we performed a limited review of Foster Care—Title IV-E funds expended by UW-Milwaukee under contracts with the Department of Children and Families. Under these agreements, UW-Milwaukee spent \$2.3 million, or 2.5 percent of the State's \$92.9 million in total funding for foster care programs during FY 2007-08, of which \$48.3 million was funded by federal Foster Care—Title IV-E funds. As a result of our work, we identified concerns with UW-Milwaukee's administration of the program.

Finally, we followed up on prior year concerns with UW-Milwaukee's administration of the Gaining Early Awareness and Readiness for Undergraduate Programs (GEAR UP) grant (Finding WI-07-11 and Finding WI-07-12) and found that UW-Milwaukee implemented appropriate corrective action to address our concerns.

Finding WI-08-13: Cash Management

Student financial aid 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.

In prior years, UW-Milwaukee staff requested reimbursement for student financial aid expenditures on a monthly basis. However, staff noted that reimbursement requests became less frequent after the retirement, at the end of FY 2005-06, of the employee who performed the drawdowns. Further, UW-Milwaukee implemented a new system for requesting federal funds in FY 2007-08, and staff noted that with these changes and limited staff, reviews of expenditures did not occur consistently and, as a result, reimbursement requests became less frequent.

For example, UW-Milwaukee disbursed \$5,563,757 in Federal Pell Grant funds on August 27, 2007, but did not request federal reimbursement until September 25, 2007, or 29 days later. Further, we noted that UW-Milwaukee did not request reimbursement for FSEOG funds or FWS funds for the fall 2007 or spring 2008 semesters until we notified staff in May 2008 that no funds had been requested during our audit period. UW-Milwaukee disbursed FSEOG funds of \$798,666 on August 27, 2007, and \$659,960 on January 12, 2008, and \$836,899 in FWS funds from July 1, 2007, to May 17, 2008. We estimate lost interest earnings to the State of \$82,100.

☑ Recommendation

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

Finding WI-08-13: Cash Management

Federal Supplemental Educational Opportunity Grants (CFDA #84.007)

Federal Work-Study Program (CFDA #84.033)

Federal Pell Grant Program (CFDA #84.063)

<u>Award Numbers</u>	<u>Award Year</u>
Various	FY 2007-08

Questioned Costs: None

UW-Milwaukee Response and Corrective Action Plan: Beginning in March 2009, UW-Milwaukee's Graduate School will draw funds on a weekly basis based on expenses posted to the general ledger for the accounts in question. The University's Financial Aid Office will also monitor the draw activity.

Finding WI-08-14: Enrollment Reporting

The National Student Loan Data System (NSLDS) periodically provides UW-Milwaukee 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-Milwaukee uses a third-party servicer for NSLDS reporting, UW-Milwaukee 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 audit, we selected nine students who received federal student loans and had withdrawn during the audit period, to test whether their enrollment status was reported to NSLDS accurately and timely. We identified the following exceptions:

- two students were initially reported by UW-Milwaukee to the third-party servicer as having withdrawn, but were reported by NSLDS as half-time. One student's status was corrected to

withdrawn, but not until 101 days after the withdrawal date. The second student, who withdrew in November 2007, was still reported as half-time in January 2009; and

- one student's enrollment change was not reported on the NSLDS roster file that immediately followed her withdrawal. The student continued to be reported as enrolled for 53 days after the NSLDS roster file was created.

As a result of these errors, these students may not have been required to begin repaying their loans in a timely manner, or had these students transferred to a new institution, they may have appeared ineligible for financial aid at their new institutions.

In addition to these errors, we identified concerns with the enrollment status report used to report to NSLDS. UW-Milwaukee uses its student information system to run reports of enrollment status changes. One enrollment status report is run prior to the beginning of the semester, showing whether each student is a full-time or half-time student. Another enrollment status report is run after the add/drop deadline of the semester. However, we found that if a student withdraws from UW-Milwaukee between the time when these two reports are run, the student is deleted from the report. As a result, these students are being reported to NSLDS as having withdrawn during the previous semester. For example, we found two students who withdrew in September 2007 but were reported by NSLDS as having withdrawn in May 2007, the end of the spring 2007 semester, and a student who withdrew in February 2008 but was listed as having withdrawn in December 2007, the end of the fall 2007 semester. As a result of these errors, students may have been required to begin repayment on loans earlier than required by federal regulations.

Recommendation

We recommend the University of Wisconsin-Milwaukee:

- *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;*
- *take steps to ensure that the student information system is correctly reporting withdrawal dates for students who withdrew between the beginning of the semester and the add/drop deadline; and*
- *review all students who had enrollment changes between the beginning of the semester and the add/drop deadline, to ensure they are being correctly reported to the National Student Loan Data System.*

Finding WI-08-14: Enrollment Reporting*Federal Direct Student Loans* (CFDA #84.268)

<u>Award Numbers</u>	<u>Award Year</u>
Various	FY 2007-08

Questioned Costs: None

UW-Milwaukee Response and Corrective Action Plan: UW-Milwaukee contacted the third-party servicer to get a better understanding of when it provides enrollment status files to NSLDS and found that the third-party servicer is only required to submit enrollment files to NSLDS semiannually. As such, despite the fact that UW-Milwaukee submits enrollment files to the third-party servicer on a monthly basis, those enrollment submissions are not shared with NSLDS on an ongoing basis unless the submitting institution specifically requests that its enrollment files be submitted to NSLDS monthly. UW-Milwaukee has requested that its enrollment files now be sent to NSLDS from the third-party servicer on a monthly schedule, immediately following UW-Milwaukee's submission to the third-party servicer.

UW-Milwaukee will continue to audit the information submitted to the third-party servicer for accuracy. UW-Milwaukee's student information system correctly lists student withdrawal dates, except in rare cases where retroactive withdrawals are granted. It appears that the incorrect reporting of withdrawal dates has occurred within the third-party servicer's submission to NSLDS, and the business process changes that are outlined in this response should address this issue.

UW-Milwaukee does not certify students as fully enrolled until after the last day of the add/drop period; prior to that point the students are considered to be in a "registered" or "pre-enrolled" status. UW-Milwaukee sends an "early submission" file to the third-party servicer prior to the start of the semester, but those students are not considered fully enrolled at the time of that submission. Given this institutional practice, a student who withdraws from the institution during the interval between the beginning of the semester and the add/drop deadline would not previously have been reported to the third-party servicer as having been enrolled for that term. UW-Milwaukee's past practice in conducting enrollment reporting submissions to the third-party servicer was to "overwrite" the early submission file data with that of the first-of-term submission file data (sent after the term's add deadline). As such, no historical record existed with the third-party servicer if a student changed his or her status during the first two weeks of classes.

Beginning with its next cycle of third-party servicer submissions, UW-Milwaukee will alter its business practice so that it will be appending to the

previously submitted enrollment files instead of overwriting the data in its entirety. As such, a historical enrollment record will be available for the student, and any status changes will be correctly tracked by the third-party servicer and reported accurately to NSLDS.

Finding WI-08-15: Administration of Foster Care Funds

Foster Care—Title IV-E funds are available to provide financial support to students who are pursuing an MSW degree and who agree to work in the public child welfare field upon graduation for a period of time equal to the time financial support was received. Under agreements with the Department of Children and Families, UW-Milwaukee provides financial assistance to help pay for these students' tuition, books, and in some cases living costs. During FY 2007-08, approximately 64 full- and part-time students were enrolled in UW-Milwaukee's MSW program, although at least 11 of these students left the program prior to graduation. In addition, the UW-Milwaukee Helen Bader School of Social Welfare spent foster care funds to develop, provide, and administer training to state and contract staff and to foster parents.

Because UW-Milwaukee's share of expenditures was only 2.5 percent of the State's total funding for foster care programs during FY 2007-08, our review focused primarily on the allowability of costs charged to the Foster Care—Title IV-E program by UW-Milwaukee. We identified two primary concerns.

First, apparently due to staff error, UW-Milwaukee overcharged the program \$112,943 for tuition for MSW students attending the summer 2007 session. Tuition was paid twice, first on an initial tuition billing and then on a final billing that incorporated various adjustments. Had we not detected this overcharge in our testing, UW-Milwaukee would retain \$112,943 in state and federal funds for costs that it did not incur.

Second, the School of Social Welfare used multiple electronic spreadsheets to track whether the students' postgraduate employment requirements were fulfilled. However, these spreadsheets contained inconsistent information, and some entries were based on conversations with contract agency staff that were not supported by other documentation. For instance, in our review of seven files, we found that one did not contain sufficient documentation of a determination that the student had fulfilled her postgraduate employment requirement. Therefore, it is unknown whether this student should have been required to repay some or all of the financial assistance she received as a student. School of Social Welfare staff told us that a new system for tracking the postgraduate employment requirement was implemented in November 2008. We will review the effectiveness of this system during next year's single audit.

We also noted one minor instance of noncompliance with state and federal purchasing rules. The School of Social Welfare made a \$244 purchase that did not

comply with purchasing rules because it was made on a purchasing card by someone other than the approved cardholder, and UW-Milwaukee did not obtain an itemized receipt or other acceptable supporting documentation.

The process used to claim federal reimbursement is complex, and it would be difficult and time-consuming to determine the exact federal share of unallowable costs. Therefore, we question the entire \$113,187 of potentially unallowable costs identified during our review, but note UW-Milwaukee will need to work with the Department of Children and Families to determine the actual amount that will need to be returned to the federal government.

Recommendation

We recommend the University of Wisconsin-Milwaukee take steps to improve internal control over its administration of Foster Care—Title IV-E to ensure funds are spent in compliance with federal and state requirements. We also recommend the University of Wisconsin-Milwaukee work with the Department of Children and Families to determine and pay any amounts owed to the federal government because of the questioned costs.

Finding WI-08-15: Administration of Foster Care Funds

Foster Care—Title IV-E (CFDA #93.658)

<u>Award Numbers</u>	<u>Award Years</u>
G0701WI1401	2007
G0801WI1401	2008

Questioned Costs: \$113,187

UW-Milwaukee Response and Corrective Action Plan: UW-Milwaukee is committed to maintaining effective internal control over the administration of all foster care funds and will work with the Department of Children and Families to promptly pay all amounts owed to the federal government.

With respect to the specific findings, UW-Milwaukee will reverse the \$112,943 transaction, and by March 31, 2009, will process a refund for the overbilling. UW-Milwaukee has reviewed its accounting practices related to billing for tuition and has made changes to prevent overbilling in the future.

UW-Milwaukee acknowledges concerns about the multiple spreadsheets that were used to track students' postgraduate employment requirements. UW-Milwaukee will ensure that a single comprehensive record of all participants is maintained. UW-Milwaukee is confident that no student who has participated in the program has failed to fulfill his or her employment or monetary-repayment obligation, and the auditors do not cite any evidence that this occurred. However, UW-Milwaukee agrees that written confirmation from employers is needed after each student's work obligation

is completed. UW-Milwaukee will make certain the new tracking system it implemented last fall continues to meet that standard.

The \$244 purchase was for allowable program supplies for which the vendor did not supply a fully itemized receipt, either initially or after several subsequent requests. While this is a highly unusual transaction, UW-Milwaukee will refund the \$244 to the program by March 31, 2009, and will take measures to correct any oversight of this kind in the future. These measures include: (1) reinforcing the policy requiring fully itemized receipts with staff and; (2) enhancing internal controls by adding an “itemized documentation” check-off box to both expense and payment request forms, to remind staff to obtain proper documentation and to ensure that no expense is paid without such documentation.

Allowing one staff member to make purchases with a purchasing card listed in another’s name is not the standard practice of the program. This purchase was initiated and overseen by the cardholder. Another staff member was allowed to pick up the purchase for the sake of efficiency and maximizing the use of staff time. All staff have been reminded that only cardholders may make purchases and that no exceptions will be allowed in the future.

University of Wisconsin-Green Bay

UW-Green Bay, which provides instruction to 6,100 students seeking undergraduate or graduate degrees, had operating costs totaling \$70.4 million in FY 2007-08. Federal grant expenditures for that period totaled \$24.1 million, including \$885,600 for the Research and Development Cluster and \$22.3 million for the Student Financial Aid Cluster.

During our current audit, we followed up on the efforts of UW-Green Bay to address concerns included in our FY 2006-07 single audit report. We found that UW-Green Bay has resolved concerns related to federal reporting within the Fiscal Operations Report and Application to Participate (FISAP) (Finding WI-07-14) and the return of student financial aid funds (Finding WI-07-16 and Finding WI-07-17). However, UW-Green Bay needs to continue its efforts to resolve concerns related to reporting of student enrollment changes.

Finding WI-08-16: Enrollment Reporting

The National Direct Student Loan Data System 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 prior 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.

However, in following up on this concern during our current audit, we found UW-Green Bay has 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 graduated were not reported to NSLDS on a timely basis.

We tested records for five students who graduated in May 2008 and found that enrollment status changes for all of these students were not reported to NSLDS in a timely manner. Four of the students continued to be reported as enrolled until October 27, 2008, or 148 days after the NSLDS roster files were created, and the other student continued to be reported as enrolled until December 23, 2008, or 205 days after the NSLDS roster files were created. In addition, we found one student who withdrew on March 10, 2008, but her enrollment status change has not been reported to NSLDS. While UW-Green Bay reported the enrollment status change to the third-party servicer in March 2008, UW-Green Bay did not monitor to ensure the third-party servicer reported the change to NSLDS.

Because of these delays, some students graduating in May or withdrawing near the end of the semester may not have been required to begin repaying their loans in a timely manner. Further, transfer students may have appeared ineligible for financial aid at their new institutions.

Recommendation

We recommend the University of Wisconsin-Green Bay follow its schedule and report enrollment status changes to the third-party servicer on a monthly basis. Further, we recommend the University of Wisconsin-Green Bay continue to monitor the third-party servicer to ensure enrollment changes for students who receive federal student loans are provided to the National Student Loan Data System accurately and in a timely manner.

Finding WI-08-16: Enrollment Reporting*Federal Family Education Loans (CFDA #84.032)*

<u>Award Numbers</u>	<u>Award Year</u>
Various	FY 2007-08

Questioned Costs: None

UW-Green Bay Response and Corrective Action Plan: UW-Green Bay will continue to report enrollment status changes to its third-party servicer on a monthly basis. UW-Green Bay has requested that the third-party servicer report enrollment status changes to NSLDS on a monthly basis. Further, UW-Green Bay will monitor the third-party servicer to ensure enrollment status changes are being reported to NSLDS accurately and timely.

University of Wisconsin-Oshkosh

UW-Oshkosh, which provides instruction to 12,800 students seeking undergraduate or graduate degrees, had operating costs totaling \$139.0 million in FY 2007-08. Federal grant expenditures for that period totaled \$53.8 million, including \$987,500 for the Research and Development Cluster and \$46.7 million for the Student Financial Aid Cluster.

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

Finding WI-08-17: Return of Student Financial Aid Funds

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

Students may withdraw from school by providing official notification of their plans to withdraw or, if no withdrawal notification is provided, by ceasing attendance at classes. Federal regulations require schools to identify students who withdraw without official notification and determine each student's withdrawal date within 30 days of the end of the semester. Federal regulations also require the school to return funds to the appropriate student financial aid programs as soon as possible, but no later than 45 days after the institution determines the withdrawal date.

UW-Oshkosh has procedures in place for identifying students who officially withdraw during the semester and for ensuring that a return-of-funds calculation is accurately completed for these students. We tested records for ten students who officially withdrew during the semester and found that return calculations were completed accurately and on a timely basis.

However, while UW-Oshkosh has procedures in place for determining "unofficial" student withdrawals, its procedures do not require the determination be completed within 30 days of the end of the semester. At the time of our fieldwork in April 2008, UW-Oshkosh had not determined withdrawal dates or completed return calculations for students who had unofficially withdrawn during the summer 2007 and fall 2007 semesters. UW-Oshkosh staff indicated that they were unaware of the federal requirement to determine each unofficially withdrawn student's withdrawal date within 30 days of the end of the semester. Therefore, UW-Oshkosh is in noncompliance with the federal time lines for determining unofficial withdrawal dates and completing return calculations.

Recommendation

We recommend the University of Wisconsin-Oshkosh implement procedures to ensure:

- *that a timely determination of withdrawal dates is made for students who have withdrawn without providing official notification; and*
- *that any funds that need to be returned to the applicable financial aid programs are returned within the required time period.*

Finding WI-08-17: Return of Student Financial Aid Funds

Student Financial Aid Cluster

<u>Award Numbers</u>	<u>Award Year</u>
Various	FY 2007-08

Questioned Costs: None

UW-Oshkosh Response and Corrective Action Plan: UW-Oshkosh concurs with the recommendation. UW-Oshkosh will work to ensure that any funds needing to be returned to financial aid programs are returned within the required time period. UW-Oshkosh is also researching alternatives for determining unofficially withdrawn students, with implementation later this year.

Finding WI-08-18: Cash Management

Student financial aid 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-Oshkosh staff receive a cash flow statement from the general ledger that details the balances of the student financial aid accounts. If the statement shows a negative cash balance, a request for reimbursement is 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 making the request for reimbursement. However, during our audit, we found that updates to the general ledger, and therefore requests for reimbursement, were not being made on a timely basis. 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.

For example, UW-Oshkosh disbursed approximately \$2.8 million in Pell and FSEOG funds on September 13, 2007, but did not request federal reimbursement until November 12, 2007, or 60 days later. During the spring semester, approximately \$3.0 million in Pell and FSEOG funds were disbursed on February 11, 2008, but reimbursement was not requested until April 28, 2008, or 77 days later. Similarly, Academic Competitiveness Grant and National Science and Mathematics Access to Retain Talent Grant funds were disbursed by UW-Oshkosh on March 5, 2008, but a request for federal reimbursement was not made until April 28, 2008, or 54 days later. Finally, UW-Oshkosh disbursed funds related to the FWS Program throughout the FY 2007-08 academic year, but did not request reimbursement from the program until May 2008. As a result of these delays, we estimate lost interest to the State of \$56,000.

Recommendation

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

Finding WI-08-18: Cash Management

Federal Supplemental Educational Opportunity Grants (CFDA #84.007)

Federal Work-Study Program (CFDA #84.033)

Federal Pell Grant Program (CFDA #84.063)

Academic Competitiveness Grant (CFDA #84.375)

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

Award Numbers

Award Year

Various

FY 2007-08

Questioned Costs: None

UW-Oshkosh Response and Corrective Action Plan: UW-Oshkosh concurs with the recommendation. Due in part to the staff shortages in the Student Accounts Office and in part to departmental functionality, the responsibility for completion of the drawdowns has been placed with a grants accountant position. UW-Oshkosh will continue to work to minimize the time between the disbursement of aid and requests for federal reimbursement.

University of Wisconsin-Parkside

UW-Parkside, which provides instruction to 5,000 students seeking undergraduate or graduate degrees, had operating costs totaling \$54.8 million in FY 2007-08. Federal grant expenditures for that period totaled \$21.4 million, including \$121,300 for the Research and Development Cluster and \$19.8 million for the Student Financial Aid Cluster.

We documented and tested UW-Parkside's internal controls used in administering the Student Financial Aid Cluster. In addition, we tested compliance with grant requirements for the Student Financial Aid Cluster. Overall, UW-Parkside's internal controls appear adequate to ensure compliance with grant requirements for the Student Financial Aid Cluster. However, we identified concerns regarding satisfactory academic progress and reconciliation procedures.

Finding WI-08-19: Satisfactory Academic Progress

Federal regulations require that students receiving federal student financial aid must complete a minimum percentage of credit hours attempted each semester they are enrolled to ensure steady progress toward degree completion. UW-Parkside's policy states that freshmen and sophomores must complete 60 percent of credit hours attempted, while all other students must complete 75 percent of credit hours attempted. Completion is defined as earning a passing grade of at least

a D. A student who fails to meet this requirement for one semester is to be placed on financial aid probation. A student who fails to meet this requirement during consecutive semesters is no longer eligible to receive federal financial aid unless he or she seeks and is granted an appeal because of personal injury or illness, death of a relative, or other special circumstances.

To identify students who are not meeting the satisfactory academic progress criteria, UW-Parkside staff run a program in the student information system before each semester begins. The program identifies students who should be placed on financial aid probation and students who are not eligible for federal student financial aid during the upcoming semester. However, during our audit, we identified an error in the program resulting in the failure to identify some students who should, in fact, have been placed on financial aid probation or been made ineligible for student financial aid. As a result, some students were inappropriately awarded and disbursed federal student financial aid.

Specifically, we found the program is not properly classifying students based on their withdrawal dates. Students who withdraw after the “census date,” which is the last day a student may withdraw and receive a 100 percent tuition refund, are supposed to be considered enrolled during that semester. However, the program appears to be considering any student who withdrew from all classes during the semester as not being enrolled at any point during the semester for purposes of calculating his or her percentage of completion. Therefore, that semester would not be considered in determining probationary status or student financial aid eligibility, and UW-Parkside staff would consider such students eligible for federal student financial aid.

For example, we identified one student who completed 46 percent of the credits she attempted during the fall 2006 semester and none of the credits she attempted during the spring 2007 semester. This student withdrew from some classes during the fall 2006 semester and from all of her classes after the census date during the spring 2007 semester. As a result, this student was not eligible to receive federal financial aid in the fall 2007 semester. However, UW-Parkside awarded and disbursed a total of \$1,617 in Pell Grant funds, \$150 in FSEOG funds, and \$3,149 in Federal Family Education Loans (FFEL) funds to this student for the fall 2007 semester. Further, because this student completed only 30 percent of the credits attempted for the fall 2007 semester, she was not eligible to receive federal financial aid in the spring 2008 semester. However, the program identified her as being on student financial aid probation, rather than ineligible for aid, and therefore UW-Parkside inappropriately awarded and disbursed a total of \$2,155 in Pell Grant funds, \$150 in FSEOG funds, and \$3,149 in FFEL funds to this student for the spring 2008 semester.

After we discussed our concerns with UW-Parkside staff, they reviewed records for all students during the fall 2006, spring 2007, and fall 2007 semesters and identified three additional students who did not meet the satisfactory academic progress requirements. For the fall 2007 and spring 2008 semesters, these students were awarded and disbursed \$3,567 in Pell Grant funds, \$150 in FSEOG funds, \$528 in Perkins Loan funds, and \$14,367 in FFEL funds. Therefore, we question total costs

of \$28,982 for the four students who were inappropriately awarded and disbursed student financial aid. We also note that these students were awarded and received state student financial aid, which is subject to the same satisfactory academic progress rules as federal student financial aid.

Recommendation

We recommend the University of Wisconsin-Parkside takes steps to correct the error in the student information system program and ensure staff are properly identifying students who are not meeting the satisfactory academic progress eligibility requirement.

Finding WI-08-19: Satisfactory Academic Progress

Federal Supplemental Educational Opportunity Grants (CFDA #84.007)

Federal Family Education Loans (CFDA #84.032)

Federal Perkins Loan Program (CFDA #84.038)

Federal Pell Grant Program (CFDA #84.063)

<u>Award Numbers</u>	<u>Award Year</u>
Various	FY 2007-08

Questioned Costs: \$28,982

UW-Parkside Response and Corrective Action Plan: UW-Parkside agrees with the finding that four students (out of approximately 4,000) have been identified as receiving financial aid when they did not meet the satisfactory academic progress criteria. After a thorough examination of its Satisfactory Academic Program Review software, UW-Parkside noted an error within the written SQR program that inaccurately included this small group of students as meeting eligibility requirements. UW-Parkside has since made the necessary programming changes to ensure this issue has been addressed and that its program will run properly in the future.

Finding WI-08-20: Reconciliation Procedures

UW-Parkside initiates student financial aid transactions on the financial aid system. At least weekly, a file is created from the financial aid system for Perkins and FSEOG disbursements, which the Bursar's Office posts to student accounts on the financial aid system. Financial aid 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 aid 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 these reconciliations for FWS, FSEOG, and Perkins be completed at least monthly.

However, we found that UW-Parkside does not perform monthly reconciliations between its financial aid system and general ledger for the FWS, FSEOG, and Perkins Loan programs. These reconciliations were not performed because the financial aid system and general ledger are part of the same overall PeopleSoft system, and thus staff believed a reconciliation was not required. Without monthly reconciliations, UW-Parkside is not assured that all records correctly upload from the financial aid system to the general ledger, and therefore UW-Parkside is not in compliance with federal regulations.

Recommendation

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

Finding WI-08-20: Reconciliation Procedures

Federal Supplemental Educational Opportunity Grants (CFDA #84.007)

Federal Work-Study Program (CFDA #84.033)

Federal Perkins Loan Program (CFDA #84.038)

<u>Award Numbers</u>	<u>Award Year</u>
Various	FY 2007-08

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, these reconciliations are performed on a periodic basis, usually when large amounts of financial aid transactions take place, and always at year-end. UW-Parkside has not necessarily been performing these reconciliations on a monthly basis, as it thought its process was sufficient. UW-Parkside agrees to begin to perform the reconciliations on a monthly basis to be in compliance with federal regulations.

University of Wisconsin-River Falls

UW-River Falls, which provides instruction to 6,500 students seeking undergraduate or graduate degrees, had operating costs totaling \$83.3 million in FY 2007-08. Federal grant expenditures for that period totaled \$28.6 million, including \$64,100 for the Research and Development Cluster and \$26.8 million for the Student Financial Aid Cluster.

During our current audit, we followed up on the efforts of UW-River Falls to address concerns included in our FY 2006-07 single audit report. We found that UW-River Falls has resolved concerns related to the return of student financial aid funds (Finding WI-07-22) and has implemented proper separation of duties over student payroll processing (Finding WI-07-20). However, UW-River Falls needs to continue its efforts to resolve concerns related to federal reporting within the Fiscal Operations Report and Application to Participate, reconciliation procedures, documentation of student payroll, and enrollment reporting.

Finding WI-08-21: Federal Reporting

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

During our prior audit, we tested UW-River Falls' FY 2005-06 FISAP, which was filed with the Department of Education in September 2006. UW-River Falls staff provided us with supporting documentation that we used to verify the accuracy of the report. However, we found that the supporting documentation provided by UW-River Falls staff did not always agree with the information in the FISAP. We recommended UW-River Falls review the amounts reported on the FISAP and ensure they were accurate and agreed with appropriate supporting documentation (Finding WI-07-18).

While UW-River Falls corrected the errors in the FY 2005-06 FISAP and resubmitted the revised report to the Department of Education, we continued to identify documentation concerns with the FY 2006-07 FISAP. We tested UW-River Falls' FY 2006-07 FISAP, which was filed with the Department of Education in September 2007, and found two areas where amounts reported did not agree with supporting documentation.

First, in Part V, Sections F, G, and H, schools must report the number of students who worked in the Job Location and Development Program, Community Service Activities, and Reading Tutors of Children. UW-River Falls was unable to provide us documentation to support the information it included in the report.

Second, in Part VI, Section A, schools must disclose the number of program recipients and expenditures by income level and type of student for Perkins Loan, FSEOG, and FWS programs. Most of the student counts and expenditure amounts listed for FWS did not trace to the supporting documentation provided to us. UW-River Falls staff were unable to explain to us how the reported amounts were determined.

After bringing these concerns to their attention, UW-River Falls staff indicated that these errors occurred because of staff turnover.

Recommendation

We recommend the University of Wisconsin-River Falls:

- *review the amounts reported on the Fiscal Operations Report and Application to Participate and ensure they are accurate and agree with appropriate supporting documentation; and*
- *maintain supporting documentation used to prepare the Fiscal Operations Report and Application to Participate, as required by federal regulations.*

Finding WI-08-21: Federal Reporting

Federal Supplemental Educational Opportunity Grants (CFDA #84.007)
Federal Work-Study Program (CFDA #84.033)
Federal Perkins Loan Program (CFDA #84.038)

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

Questioned Costs: None

UW-River Falls Response and Corrective Action Plan: UW-River Falls understands that it is required to completely and accurately document all items entered into the FISAP and any other report, and that it is required to retain all documentation. UW-River Falls will document accordingly, and retain all documentation, starting with the next FISAP.

Finding WI-08-22: Reconciliation Procedures

UW-River Falls initiates student financial aid transactions on the financial aid system. At least weekly, a file is created from the financial aid system for Perkins and FSEOG disbursements and is posted to student accounts on the financial aid system. Financial aid 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 aid 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 these reconciliations for FWS, FSEOG, and Perkins be completed at least monthly.

During our prior 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 programs. We recommended UW-River Falls comply with the federal requirements to complete these monthly reconciliations to ensure FWS earnings and FSEOG and Perkins disbursements are properly recorded on the student financial aid system and the general ledger (Finding WI-07-19). In its corrective action plan, UW-River Falls agreed to implement monthly reconciliations.

During our current audit, we found UW-River Falls staff developed written procedures for completing monthly reconciliations for FWS, FSEOG, and Perkins. However, apparently due to staff turnover, UW-River Falls has not prepared any monthly reconciliations through January 2009, although an annual reconciliation was performed at the time the FISAP was prepared. Therefore, UW-River Falls continues to be in noncompliance with federal requirements to perform monthly reconciliations for the FWS, FSEOG, and Perkins programs.

Recommendation

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

Finding WI-08-22: Reconciliation Procedures

Federal Supplemental Educational Opportunity Grants (CFDA #84.007)

Federal Work-Study Program (CFDA #84.033)

Federal Perkins Loan Program (CFDA #84.038)

<u>Award Numbers</u>	<u>Award Year</u>
Various	FY 2007-08

Questioned Costs: None

UW-River Falls Response and Corrective Action Plan: The Financial Aid Informational Technology (IT) functional lead, who worked on the written procedures for reconciliations, left the Financial Aid Office in the summer of 2008 and this position was not filled until late September. The following month, the former director left. It was not until working on these recent audit findings that UW-River Falls discovered this was left undone and unassigned.

The Financial Aid Director and Financial Aid IT functional lead have already met with the new internal auditor to ensure that UW-River Falls is now performing reconciliations on a monthly basis.

Finding WI-08-23: Internal Controls over Student Payroll

UW-River Falls participates in the FWS Program. As part of our prior audit, we reviewed internal controls over the processing and distribution of student payroll checks, and we tested for compliance with FWS requirements. As a result of our work, we reported on concerns in three areas:

- We identified concerns with the separation of payroll processing and disbursement of paychecks. In the prior year, some student paychecks were held at the Payroll Office, where with proper identification students could pick up their paychecks. We expressed concern because these paychecks were held by the student payroll coordinator, who had the ability to add new students to the payroll system and to enter hours worked onto the student payroll system. These conflicting duties gave the student payroll coordinator position the ability to enter a fictitious employee on the system and receive the paycheck.
- We noted that the student paychecks were not secured in a locked cabinet during the day. Rather they were placed on a bulletin board beneath the desk of the student payroll coordinator in the Payroll Office. We noted that stronger control over student payroll processing could be maintained if these checks were disbursed from the Cashier's Office, rather than the Payroll Office.
- We identified some concerns with documentation, including that for one student the appointment screen on the student payroll system showed a pay rate of \$7.00 per hour, but the student had been paid at a rate of \$6.75 per hour. UW-River Falls staff explained that the difference may have occurred if the student had been given a pay rate increase. However, UW-River Falls staff were unable to provide documentation to support the student's starting wage or any increase in pay rate.

We previously recommended the University of Wisconsin-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).

In its corrective action plan, UW-River Falls indicated that all student payroll checks would be secured and distributed by the Cashier’s Office. Further, UW-River Falls indicated that to ensure documentation of payroll activity, such as pay rate changes, is maintained, starting with the summer 2008 session this information would be sent to the Student Payroll Office via correspondence memorandum and maintained by the student payroll coordinator.

During our current audit, we found that student payroll checks are now secured and distributed by the Cashier’s Office. 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 is performed by Human Resources staff and includes testing time sheets to ensure the necessary information, such as employee and supervisor signatures, is included; testing that time sheets match entries in the student payroll system; and determining whether the department is reviewing the payroll edit reports. The first review was conducted in April 2008 and found exceptions in eight of the ten departments reviewed. However, apparently because of staff shortages, Human Resources did not follow up on these errors.

We again performed compliance testing related to FWS, and while we did not identify any concerns with pay rates, we did find documentation concerns such as:

- one student was paid for an additional one-half hour of work;
- two time sheets were dated by the employee prior to the end of the pay period; and
- two time sheets were not submitted for payment until several pay periods later.

While it appears UW-River Falls has addressed some of our concerns, there continue to be documentation issues with student payroll.

Recommendation

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

Finding WI-08-23: Internal Controls over Student Payroll

Federal Work-Study Program (CFDA #84.033)

<u>Award Numbers</u>	<u>Award Year</u>
Various	FY 2007-08

Questioned Costs: None

UW-River Falls Response and Corrective Action Plan: The Financial Aid Director has already met with the new Human Resources Director, who fully appreciates and supports the need for accuracy in procedures and documentation. A meeting is scheduled in March 2009 with the appropriate staff members in the Human Resources Office and in the various colleges to re-examine the processes for student payroll and implement any changes required. Changes should be implemented by April 2009.

The Financial Aid Director has also designated one of the financial aid counselors in the Financial Aid Office to be the central contact and administrator for FWS, something UW-River Falls has not had for some time. While UW-River Falls cannot, and should not, bring any payroll duties into the Financial Aid Office, having a designated FWS coordinator will ensure that all processes are being maintained properly and supported as necessary.

Finding WI-08-24: Enrollment Reporting

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

During our prior 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 prior audit corrective action plan, UW-River Falls indicated that staff report enrollment status changes on a monthly basis to the third-party servicer, which then reports to NSLDS. However, we tested records for seven students who graduated in May 2008 and found that enrollment status changes for all of these students were not reported to NSLDS in a timely manner. The seven students continued to be reported as enrolled until November 27, 2008, or 170 days after the NSLDS roster file was created. In reviewing UW-River Falls' schedule for reporting to the third-party servicer, 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 who graduated would not have been

reported to NSLDS on a timely basis. As a result, the students graduating in May would not have been required to begin repaying their loans in a timely manner. Further, transfer students may have appeared ineligible for financial aid at their new institutions.

Recommendation

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

Finding WI-08-24: Enrollment Reporting

Federal Family Education Loans (CFDA #84.032)

<u>Award Numbers</u>	<u>Award Year</u>
Various	FY 2007-08

Questioned Costs: None

UW-River Falls Response and Corrective Action Plan: UW-River Falls agrees with this recommendation. The Financial Aid Director has met with staff in the Registrar's Office, the Registrar, and the Associate Vice Chancellor for Enrollment Services, asking for support in enforcement of this routine but critical task.

The Financial Aid Director has also requested and received documentation that transmission dates for submissions though summer 2009 are already scheduled. The Financial Aid Director will continue to request a regular transmission log for documentation that this task is being performed henceforth.

University of Wisconsin-Stout

UW-Stout, which provides instruction to 8,500 students seeking undergraduate or graduate degrees, had operating costs totaling \$125.3 million in FY 2007-08. Federal grant expenditures for that period totaled \$46.8 million, including \$149,800 for the Research and Development Cluster and \$41.9 million for the Student Financial Aid Cluster.

During our current audit, we followed up on the efforts of UW-Stout to address concerns included in our FY 2006-07 single audit report. While some progress has been made, we found UW-Stout needs to continue its efforts to resolve concerns related to enrollment reporting.

Finding WI-08-25: Enrollment Reporting

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

We first identified concerns with the reporting of enrollment status changes during our FY 2005-06 audit. In following up on these concerns during our FY 2006-07 audit, we found that UW-Stout attempted to address our prior audit concerns and revised its reporting procedures to report to the third-party servicer more frequently. However, it appears the third-party servicer did not report enrollment status changes to NSLDS on a more frequent basis, and UW-Stout did not adequately monitor to ensure the third-party servicer reported the changes on a timely basis. We continued to identify that enrollment status changes for students were not reported on the NSLDS roster file that immediately followed their withdrawals.

As a result, we recommended UW-Stout continue to work with and monitor the third-party servicer to ensure enrollment changes for students who receive federal student loans are provided to NSLDS in a timely manner (Finding WI-07-24). In its corrective action plan, UW-Stout indicated plans to:

- increase the number of times it reports to the third-party servicer;
- work with NSLDS to synchronize its schedule to the third-party servicer's schedule; and
- conduct tests on a quarterly basis to monitor the performance of both the third-party servicer and NSLDS.

UW Stout indicated that corrective action would be implemented effective April 7, 2008.

During our current audit, we found UW-Stout took the steps noted in its corrective action plan; however, it appears that these corrective actions did not result in the third-party servicer reporting enrollment status changes to NSLDS on a more timely basis. During its October 2008 review of the performance of the third-party servicer, UW-Stout identified that two of ten students had not been accurately reported to NSLDS. Staff discovered that UW-Stout had been reporting graduating students with open graduation dates, indicating that they still had minor requirements to meet after graduation. As a result, these students were erroneously reported as graduating at a date later than the actual graduation date, which

caused them not to be reported in a timely manner. We noted similar discrepancies in our testing. We tested records for ten students who graduated, withdrew, or dropped out after April 7, 2008, and found that enrollment status changes for six of these students were not reported on the NSLDS roster file that immediately followed their withdrawals. The six students, four of whom were reported with open graduation dates, continued to be reported as enrolled for between 47 and 134 days after the NSLDS roster files were created. UW-Stout indicated that it plans to report all graduated students as of the date of graduation.

Recommendation

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

Finding WI-08-25: Enrollment Reporting

Federal Family Education Loans (CFDA #84.032)

<u>Award Numbers</u>	<u>Award Year</u>
Various	FY 2007-08

Questioned Costs: None

UW-Stout Response and Corrective Action Plan: UW-Stout will implement the following actions, which will resolve remaining reporting issues. Effective March 1, 2009, UW-Stout will:

- implement a 45-day limit for clearing students to graduate;
- change official graduation dates to three terms only—fall, spring, summer; and
- modify the roster schedule to ensure graduates are reported in accordance with the changes in bullets one and two.

Further, UW-Stout's internal auditor will sample student enrollment change data after each graduation term to ensure UW-Stout is in compliance.

University of Wisconsin-Superior

UW-Superior, which provides instruction to 2,800 students seeking undergraduate or graduate degrees, had operating costs totaling \$44.0 million in FY 2007-08. Federal grant expenditures for that period totaled \$16.8 million, including

\$1.6 million for the Research and Development Cluster and \$14.3 million for the Student Financial Aid Cluster.

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

Finding WI-08-26: Internal Controls over Student Payroll

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

Proper internal controls over payroll processing are important to ensure payments are authorized and accurate. One important control is to separate the responsibility for entry of new employees and the entry of time in the time-reporting system from the approval of payroll. However, we found that the same employee is responsible for entering new student employees into the payroll system, entering time into the time-reporting system, and granting final approval for payroll transactions. In addition, this employee is responsible for reviewing reports used to ensure that payroll is processing correctly. Because these duties have not been separated, this employee could enter a fictitious employee into the payroll system, enter hours worked into the time-reporting system, approve the transactions, and receive an unauthorized check. In addition, since the same employee reviews reports from the payroll system, fraudulent payments may not be detected.

Recommendation

We recommend the University of Wisconsin-Superior develop and implement procedures that either properly separate the duties for processing student payroll or provide for effective review of payroll reports by someone not involved in the payroll process.

Finding WI-08-26: Internal Controls over Student Payroll

Federal Work-Study Program (CFDA #84.033)

<u>Award Numbers</u>	<u>Award Year</u>
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Various	FY 2007-08
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Questioned Costs: None

UW-Superior Response and Corrective Action Plan: UW-Superior is considering procedures for an individual not involved in the payroll process to review payroll reports as recommended. UW-Superior anticipates this new procedure will be implemented by March 15, 2009.

Finding WI-08-27: Access to Student Information System

UW-Superior is responsible for administering and safeguarding its student information system, E-Hive, which is used to award student financial aid and contains personal information on students. It is important that UW-Superior take steps to protect this information from accidental or malicious dissemination, modification, or deletion. In order to ensure that information is appropriately safeguarded, access to the system should be limited to that necessary for individuals to complete their properly separated job duties.

We reviewed access to E-Hive and identified three concerns. First, we found that access to transactions exceeds that needed for employees' job duties. For example, five Cashier's Office staff, two Business Office staff, two Registrar's Office staff, and six IT staff have access to update and correct financial aid information, even though this access is not needed to perform their job duties. As a result of this access, student financial aid awards could be inappropriately changed, or personally identifiable information could be inappropriately disseminated.

Second, to maintain accountability, each user should be assigned a separate log-on ID. However, we found that student workers in the financial aid office are not assigned their own log-on ID for accessing E-Hive. Rather, one of the financial aid staff logs in and allows the student worker to use his or her account. As a result, a student worker could change his or her aid award, and the financial aid office would be unable to detect who made the change.

Finally, due to turnover, current IT staff do not appear to be knowledgeable about the procedures to properly set up user access to the E-Hive system. As a result, when a new user account needs to be established, the current access profile of a different user is copied, potentially providing the new user more access than may be needed for his or her job duties.

Recommendation

We recommend the University of Wisconsin-Superior:

- *immediately review access to the E-Hive system and limit access to that needed for employees to perform their job duties, and establish procedures to periodically review access to ensure it remains consistent with employees' current job duties;*
- *require all E-Hive system users to use their own log-on ID and password; and*

- *provide training as needed to ensure IT staff have the skills necessary to establish appropriate access to the E-Hive system.*

Finding WI-08-27: Access to Student Information System

Student Financial Aid Cluster

<u>Award Numbers</u>	<u>Award Year</u>
Various	FY 2007-08

Questioned Costs: None

UW-Superior Response and Corrective Action Plan: UW-Superior Technology Services provides accounts for the student information system to all employees and all students. Security is assigned by role—students have access to view only their own personal information. Employees are assigned access based on their job functions. However, the PeopleSoft product is organized in distinct software modules that do not always align all functions and tasks to the campus organization chart. Therefore, security access is constructed of a combination of access to screens from the necessary modules. Additionally, many job functions require access to view information in the companion software modules, and full view and change access had been granted rather than just view access.

UW-Superior experienced turnover of five of seven experienced applications programming staff members between October 2006 and May 2007. This included the individual who designed and administered PeopleSoft security at UW-Superior. As of February 2009, Technology Services has filled each of these positions:

- An IT staff member is now beginning the process to be trained in PeopleSoft security design and maintenance. Training is planned using a combination of online training and in-person Oracle/PeopleSoft security courses. A second individual will be identified in the IT staff to also be trained in this function during the next 12 months. This training will be applied to creating procedures for periodic review by functional offices of security access.
- UW-Superior will in the next 12 months undertake an evaluation process with the functional managers of the software modules and the newly trained IT staff, to reevaluate all security access roles. Functional users will need to determine and document the proper separation of duties so that new account roles can be created and existing account roles corrected to reflect the separation of duties determined.

- UW-Superior will, during the next 12 months, establish a new method for providing office student workers access to complete their assigned tasks. It will be based on the functional managers' review and will narrow student access to limited tasks defined by the functional office.
 - Additionally, UW-Superior will, during the next 12 months, create a discreet method for IT staff security access for production system support.
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Finding WI-08-28: Enrollment Reporting

The National Student Loan Data System periodically provides UW-Superior 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-Superior uses a third-party servicer for NSLDS reporting, UW-Superior 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.

However, UW-Superior has not taken steps to ensure compliance with federal regulations. During our audit, 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 accurately and in a timely manner. We identified the following exceptions:

- Three students' enrollment changes were not reported on the NSLDS roster file that immediately followed their withdrawals. The students continued to be reported as enrolled from 47 to 204 days after the NSLDS roster file was created.
- Two other students were initially reported by UW-Superior to the third-party servicer as having withdrawn and not as having graduated until 79 days after the NSLDS roster file was created.
- Another student who unofficially withdrew on October 29, 2007, was not reported as withdrawn as of the end of January 2009.

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 were to transfer, they may appear ineligible for financial aid at their new institutions.

☑ Recommendation

We recommend the University of Wisconsin-Superior 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-08-28: Enrollment Reporting***Federal Direct Student Loans*** (CFDA #84.268)

<u>Award Numbers</u>	<u>Award Year</u>
Various	FY 2007-08

Questioned Costs: None

UW-Superior Response and Corrective Action Plan: UW-Superior began submitting enrollment changes to the third-party servicer every 30 days in July 2008. The campus is monitoring the NSLDS roster file to ensure accurate and timely enrollment information.

Finding WI-08-29: Return of Student Financial Aid Funds

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

First, we found that by not consistently including a nine-day institutional break period in the return calculations, UW-Superior staff incorrectly determined the amount of financial aid earned for students who withdrew during the 2008 spring semester. The return calculations are performed electronically using UW-Superior’s student information system, E-Hive. For the spring 2008 semester, due to apparent oversight, UW-Superior did not manually exclude all of the spring break days for four of the six students we selected for review, and manually excluded only a five-day institutional break for two other students. As a result, the system incorrectly calculated the amounts to be returned to the financial aid programs. For

these students, we found that UW-Superior returned \$260 more than it should have to the Federal Direct Student Loans program.

After we brought this to their attention, UW-Superior staff recalculated the amounts that should have been returned to the financial aid programs for all 29 students who withdrew during the 2008 spring semester. We reviewed the recalculated amounts for our original selection of six students and found that UW-Superior had correctly revised its calculation of the amounts to return to the financial aid programs. In total, UW-Superior staff recalculated overpayments to the following federal programs for all students who withdrew during the 2008 spring semester:

- \$32 to the Pell Grant Program; and
- \$402 to the Federal Direct Student Loans program.

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

Second, we found that UW-Superior did not perform a return-of-funds calculation for a student for the summer 2007 term. An incorrect withdrawal date was used that indicated the student had completed 60 percent of the summer term, and therefore financial aid staff believed no calculation was needed. When we performed the calculation using the correct withdrawal date, we found UW-Superior should have returned \$1,460 to the Federal Direct Student Loans program, and the student should have returned \$558 to the program.

Recommendation

We recommend the University of Wisconsin-Superior take steps to ensure that:

- *institutional break periods are correctly considered when completing student financial aid return calculations; and*
- *correct withdrawal dates are used when completing student financial aid return calculations.*

Finding WI-08-29: Return of Federal Student Financial Aid Funds

Federal Pell Grant Program (CFDA #84.063)

Federal Direct Student Loans (CFDA #84.268)

<u>Award Numbers</u>	<u>Award Year</u>
Various	FY 2007-08

Questioned Costs: None

UW-Superior Response and Corrective Action Plan: UW-Superior recalculated refunds for all students who withdrew during the spring 2008 semester and is in the process of returning funds as appropriate with a targeted completion date of March 15, 2009. UW-Superior is also reviewing the setup of break periods to ensure accurate calculations in the future.

UW-Superior has reviewed the questioned refund for the summer 2007 semester and has determined a refund to the Federal Direct Student Loans program is appropriate. Funds will be returned as appropriate by March 15, 2009.

Wisconsin Humanities Council

The Council expended \$524,600 in federal funds under the Promotion of the Humanities—Federal/State Partnership grant during FY 2007-08. Administrative costs, such as payroll for Council staff, make up 84 percent of these expenditures. The remaining funding is used to provide “regrants” to nonprofit organizations throughout Wisconsin for use in various humanities projects. The Council contracts with UW-Extension for accounting services. UW-Extension is responsible for processing payments, requesting federal funding, and preparing federal financial reports for the Promotion of the Humanities grant. During our audit, we identified concerns with UW-Extension’s procedures for requesting federal funding, as well as concerns with matching for this grant.

Finding WI-08-30: Cash Management

National Endowment for the Humanities (NEH) regulations allow grant funds to be requested on an advance basis. According to NEH rules, humanities councils should normally draw funding at least once a month and should have procedures in place to ensure funds on hand do not exceed the council’s cash needs for a 30-day period.

To meet these cash management requirements, UW-Extension estimates the amount of funding to request near the middle of each month for that monthly period. For example, a funding request was made on July 23, 2007, for the month of July. To determine the amount of funding to request, UW-Extension staff estimate cash needs based on expenditures to date for that month, as well as anticipated expenditures for the remaining days of the month. In addition, consideration is given to the cash balance at the beginning of the month. UW-Extension staff use spreadsheets to track expenditures and funding requests. Using the information in the spreadsheets, UW-Extension staff prepare the Request for Advance or Reimbursement report, which is reviewed by another UW-Extension employee prior to submission to NEH.

As part of our audit work, we identified three types of errors in the supporting spreadsheets that UW-Extension used to request advance funding. First, we found the ending cash balance for one month did not always match the beginning cash balance for the subsequent month. For example, the ending cash balance for November 2007 was \$4,000, but in calculating the advance request for December, staff used a beginning cash balance of \$13,400. This error appears to have occurred because expenditures for the prior month, which are used to calculate the beginning cash balance, were not entered correctly into the supporting spreadsheets.

Second, we found that for some months, the beginning cash balances were correct in the supporting spreadsheets, but the amounts carried over to the advance request form were incorrect. For example, the beginning cash balance for September 2007 as calculated on the spreadsheet was \$3,400, but the amount entered as the beginning cash balance for September 2007 in the advance request form was (\$3,400).

Finally, we identified a formula error in the spreadsheets involving the calculation of estimated expenditures that were used to prepare the advance request reports. For example, in the July supporting spreadsheets, the expenditures reported on the accounting system were entered into the spreadsheet properly, but the total expenditures did not calculate correctly because of a formula error, and were reported as \$49,531. This formula error caused the expenditure estimate for the month to be understated by \$703. This error continued until the October report, when it was identified and corrected by UW-Extension staff.

These errors generally did not result in UW-Extension requesting and receiving more federal funding than necessary for a month. The largest positive monthly ending cash balance was \$5,091 during FY 2007-08. Given that NEH guidelines allow humanities councils 30 days to spend the funding and to keep \$250 of interest earnings per fiscal year, we do not believe any interest penalties would be due to the federal government. However, these control deficiencies could have resulted in UW-Extension requesting funding in an amount greater than needed for the month.

Recommendation

We recommend the University of Wisconsin-Extension improve its process for reviewing requests for advances to ensure the amounts reported on the Request for Advance or Reimbursement reports are accurate and agree with appropriate supporting documentation.

Finding WI-08-30: Cash Management

Promotion of the Humanities—Federal/State Partnership
(CFDA #45.129)

<u>Award Number</u>	<u>Award Year</u>
SO-50285-08	FY 2007-08

Questioned Costs: None

Wisconsin Humanities Council Response and Corrective Action Plan:
 UW-Extension agrees with the recommendation to improve its process for reviewing the Requests for Advance and its supporting documentation. UW-Extension intends to change the current process in the near future. UW-Extension has been given verbal approval from NEH to change the method of requesting funds from an advance basis to a cost-reimbursable basis. That will eliminate the need for this process. We will implement the change of the reimbursement basis of this grant to cost-reimbursable as soon as written approval has been received from NEH.

Finding WI-08-31: Matching

The Promotion of the Humanities grant program has a five-year grant period, with annual grant awards. The Wisconsin Humanities Council is required to match federal funding on a dollar-for-dollar basis. Matching requirements can be met through cash expenditures or in-kind expenditures. Federal regulations require that matching expenditures charged to the grant program be allowable costs. For example, indirect costs may be charged to the program as matching expenditures if the Council has an NEH-approved indirect cost rate in place or the charge for indirect costs does not exceed 10 percent of direct costs, up to a maximum of \$5,000 in indirect costs per year. If an NEH-approved indirect cost rate is not in place, documentation must be maintained to support indirect costs charged to the grant.

UW-Extension reports matching expenditures on the annual financial status report. Most matching expenditures for the Promotion of the Humanities grant are in the form of in-kind contributions provided by regrantees as they complete a project funded by the federal grant program. However, UW-Extension also reports indirect costs as matching expenditures.

We tested the financial status report for the year ended October 31, 2007, the third year of the five-year grant period, and noted that UW-Extension reported \$1,542,792 in cumulative federal expenditures and an equal amount for cumulative matching expenditures for the Promotion of the Humanities grant. UW-Extension was able to provide supporting documentation for \$1,234,096 in match from regrantees. We were told the remaining reported match of \$308,696 was indirect costs based on UW-Extension's approved indirect cost rate of 30 percent. UW-Extension staff calculated that there was a total of \$411,293 in indirect costs as of October 31, 2007, but reported only \$308,696, which was the minimum amount necessary to match the cumulative federal expenditures.

However, we are concerned with the appropriateness of applying UW-Extension's indirect cost rate to the Promotion of the Humanities grant because this rate has not been approved by NEH for use by the Council. Further, indirect costs typically include items such as salaries and fringe benefits of executive officers, the costs of operating and maintaining facilities, accounting and legal services, and office supplies. UW-Extension already bills the Council for the accounting services it provides. Therefore, reporting UW-Extension's indirect costs as matching

expenditures appears to be double-counting at least some costs and including other costs that may not be allowable because they relate to UW-Extension’s indirect costs, and may not be reflective of the Council’s indirect costs. Finally, according to NEH requirements, without an approved indirect cost rate, no more than \$5,000 in indirect costs may be charged to the grant each year.

UW-Extension staff indicated that while they report indirect costs as matching expenditures in the annual financial status reports, they believe that by the end of the five-year grant period, the cumulative match that will be reported will consist solely of regrantee certified match, and will not include the indirect cost component. However, it is unclear in federal regulations whether match is required to be met on an annual basis or solely at the end of the five-year grant period.

☑ Recommendation

We recommend the University of Wisconsin-Extension and the Wisconsin Humanities Council:

- *work with the National Endowment for the Humanities to determine whether matching requirements need to be met on an annual basis or whether match is only required to be met by the end of the five-year grant period; and*
- *limit the amount of indirect costs charged as matching expenditures to the Promotion of the Humanities grant to \$5,000, and maintain documentation to support those costs or seek NEH approval to use the UW-Extension indirect cost rate for the Promotion of the Humanities grant.*

Finding WI-08-31: Matching

Promotion of the Humanities—Federal/State Partnership
(CFDA #45.129)

<u>Award Number</u>	<u>Award Year</u>
SO-50285-08	FY 2007-08

Questioned Costs: None

Wisconsin Humanities Council Response and Corrective Action Plan:

UW-Extension agrees with the recommendation to review the practice of using unrecovered indirect costs as match on the interim annual financial reports. UW-Extension intends to change this current practice. UW-Extension has been given verbal guidance by NEH that match is not required to meet expenditures on an annual basis, but solely at the conclusion of the five-year grant period. By the end of the five-year grant period enough matching will be documented from other sources that the use of unrecovered indirect costs should not be necessary.

University of Wisconsin System
Summary of Findings and Questioned Costs
 FY 2007-08

National Endowment for the Humanities***Wisconsin Humanities Council***

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-08-30	45.129	Promotion of the Humanities— Federal/State Partnership	Cash Management	\$ 0
WI-08-31	45.129	Promotion of the Humanities— Federal/State Partnership	Matching	0

U.S. Department of Education***University of Wisconsin-Madison***

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-08-12	84.007	Federal Supplemental Educational Opportunity Grants	Cash Management*	\$ 0
WI-08-12	84.033	Federal Work-Study Program	Cash Management*	0
WI-08-12	84.063	Federal Pell Grant Program	Cash Management*	0

University of Wisconsin-Milwaukee

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-08-13	84.007	Federal Supplemental Educational Opportunity Grants	Cash Management	\$ 0
WI-08-13	84.033	Federal Work-Study Program	Cash Management	0
WI-08-13	84.063	Federal Pell Grant Program	Cash Management	0
WI-08-14	84.268	Federal Direct Student Loans	Enrollment Reporting	0

University of Wisconsin-Green Bay

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-08-16	84.032	Federal Family Education Loans	Enrollment Reporting*	\$ 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-08-17 ¹	Various	Student Financial Aid Cluster	Return of Student Financial Aid Funds	\$ 0
WI-08-18	84.007	Federal Supplemental Educational Opportunity Grants	Cash Management	0
WI-08-18	84.033	Federal Work-Study Program	Cash Management	0
WI-08-18	84.063	Federal Pell Grant Program	Cash Management	0
WI-08-18	84.375	Academic Competitiveness Grant	Cash Management	0
WI-08-18	84.376	National Science and Mathematics Access to Retain Talent Grant	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-08-19	84.007	Federal Supplemental Educational Opportunity Grants	Satisfactory Academic Progress	\$ 450
WI-08-19	84.032	Federal Family Education Loans	Satisfactory Academic Progress	20,665
WI-08-19	84.038	Federal Perkins Loan Program	Satisfactory Academic Progress	528
WI-08-19	84.063	Federal Pell Grant Program	Satisfactory Academic Progress	7,339
WI-08-20 ¹	84.007	Federal Supplemental Educational Opportunity Grants	Reconciliation Procedures	0
WI-08-20 ¹	84.033	Federal Work-Study Program	Reconciliation Procedures	0
WI-08-20 ¹	84.038	Federal Perkins Loan Program	Reconciliation Procedures	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-08-21 ¹	84.007	Federal Supplemental Educational Opportunity Grants	Federal Reporting*	\$ 0
WI-08-21 ¹	84.033	Federal Work-Study Program	Federal Reporting*	0
WI-08-21 ¹	84.038	Federal Perkins Loan Program	Federal Reporting*	0

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-08-22 ¹	84.007	Federal Supplemental Educational Opportunity Grants	Reconciliation Procedures*	0
WI-08-22 ¹	84.033	Federal Work-Study Program	Reconciliation Procedures*	0
WI-08-22 ¹	84.038	Federal Perkins Loan Program	Reconciliation Procedures*	0
WI-08-23 ¹	84.033	Federal Work-Study Program	Internal Controls over Student Payroll*	0
WI-08-24	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-08-25	84.032	Federal Family Education Loans	Enrollment Reporting*	\$ 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-08-26 ¹	84.033	Federal Work-Study Program	Internal Controls over Student Payroll	\$ 0
WI-08-27 ¹	Various	Student Financial Aid Cluster	Access to Student Information System	0
WI-08-28	84.268	Federal Direct Student Loans	Enrollment Reporting	0
WI-08-29 ¹	84.063	Federal Pell Grant Program	Return of Student Financial Aid Funds	0
WI-08-29 ¹	84.268	Federal Direct Student Loans	Return of Student Financial Aid Funds	0

U.S. Department of Health and Human Services

University of Wisconsin-Milwaukee

WI-08-15	93.658	Foster Care—Title IV-E	Administration of Foster Care Funds	\$113,187
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* Repeat finding from audit report 08-5.

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

¹ 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.

Department of Transportation ■

The Wisconsin Department of Transportation is responsible for providing leadership in the development and operation of a safe and efficient transportation system in Wisconsin. DOT administers both state and federal transportation programs, including those affecting highways, bridges, airports, harbors, and railroads. DOT disbursed \$2.7 billion during FY 2007-08; federal grants financed \$762.1 million of that amount.

As part of our standard audit procedures, we reviewed DOT's internal controls over revenues, expenditures, and the administration of federal grant programs. We tested its 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). Overall, DOT has appropriate procedures to administer these federal grant programs. However, we noted concerns with monitoring compliance with the Davis-Bacon Act for the Airport Improvement Program and continuing concerns with materials testing for the Highway Planning and Construction program.

Finding WI-08-2: Davis-Bacon Act

DOT's Bureau of Aeronautics (BOA) disbursed \$50.8 million in federal funds during FY 2007-08 under the Airport Improvement Program. This program 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. The Davis-Bacon Act 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.

We found that BOA's contracts with the contractors properly included the provision for prevailing wage rates and schedules of prevailing wage rates issued by the U.S. Department of Labor, as well as the requirements that the contractors and subcontractors submit weekly payroll records and to certify their compliance with Davis-Bacon Act requirements. However, BOA has not taken sufficient steps to verify that prevailing wages are, in fact, paid, and to perform periodic site visits.

BOA contracts with project consultants to ensure compliance with prevailing wage requirements. However, the language in the contract between BOA and the consultants does not clearly indicate the responsibilities that BOA expects the consultants to assume. For example, it is not clear whether the consultant is to review payroll records and perform site visits to ensure compliance with the Davis-Bacon Act requirements. In addition, it does not appear that BOA monitors the consultants' performance as it relates to prevailing wage requirements. We reviewed payroll records for eight construction projects for the week ending

November 4, 2007. These payroll records cover 26 different employers and 111 different employees who were subject to the prevailing wage requirements of the Davis-Bacon Act. Based on the information provided, we found that:

- 13 employees, or 11.7 percent of the total reviewed, were paid less than the prevailing wage;
- fringe benefit information was not provided for 8 employees, and thus based on the information provided, the employees were not paid the prevailing wage; and
- the job classification for 15 employees was not specific enough to determine whether the prevailing wage was, in fact, paid.

As a result, we questioned a total of \$974 related to the 13 employees that were paid less than the prevailing wage and the 8 employees for whom fringe benefit information was not provided, plus an undetermined amount for those employees for whom incomplete information was submitted and for other projects and pay periods that were not tested.

We are also concerned because, according to BOA staff, neither the consultants nor BOA staff have performed any project site visits to ensure compliance with Davis-Bacon Act requirements.

Recommendation

We recommend the Wisconsin Department of Transportation take the necessary steps to ensure compliance with Davis-Bacon Act requirements. If the Department continues to contract with project consultants to meet these requirements, steps could include:

- *ensuring agreements with project consultants appropriately outline the consultants' responsibilities to ensure that payroll records are being reviewed and site visits are occurring; and*
- *establish procedures to monitor the consultants' performance as it relates to prevailing wage requirements.*

Finding WI-08-32: Davis-Bacon Act

Airport Improvement Program (CFDA #20.106)

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

Questioned Costs: \$974, Plus an Undetermined Amount

DOT Response and Corrective Action Plan: BOA agrees with the recommendation and will take the following steps to help ensure compliance:

- develop policies and procedures describing the responsibilities of prime contractors, project consultants, and BOA staff for preparing compliant payroll records and completing site visits;
 - modify project consultant contracts to require Davis-Bacon Act compliance training, along with emphasizing their responsibilities for payroll review and site visits;
 - strengthen language in the contractor's affidavit of wage compliance regarding responsibilities for listing correct employee classification, wage, and fringe data;
 - discuss Davis-Bacon Act requirements at preconstruction meetings with contractors and project consultants;
 - develop a reporting process to monitor consultant performance related to prevailing wage requirements; and
 - provide Equal Rights Officer expertise to monitor and support compliance efforts by prime contractors, project consultants, and BOA staff.
-

Finding WI-08-33: Materials Acceptance Testing

DOT uses a variety of materials, such as asphalt mixtures, concrete, and coated high-strength bar steel reinforcement in highway and bridge construction projects. Each type of material must meet minimum specifications. Under 23 CFR 637.207, the Federal Highway Administration requires the State to have a quality assurance program to ensure highway project materials meet minimum specifications. For example, for every 50,000 pounds of coated high-strength bar steel reinforcements used in a project, the State is required to test for certain attributes, such as the strength of the bar. DOT's Construction and Materials Manual contains DOT's materials sampling, testing, and acceptance policies and procedures, which encompass the minimum federal requirements for testing and acceptance of materials.

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

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

DOT uses the Materials Tracking System (MTS) to track and monitor materials testing results and certifications. DOT staff or consultants enter the test results and certifications received into MTS. It is the responsibility of DOT regional project leaders and managers to ensure that MTS is updated for the certifications and testing results within 60 days of contract completion.

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

Since FY 1999-2000, we have raised concerns that MTS was not being updated for all materials testing results or certifications and, as a result, that DOT could not be assured all materials used in projects met the minimum federal requirements. During our prior audit, we again recommended DOT follow its established procedures to ensure that required materials testing is, in fact, completed and entered into MTS (Finding WI-07-26). In response to our recommendation, DOT held several training sessions to ensure project managers were aware of the testing and documentation requirements. DOT staff also indicated that materials acceptance testing requirements were discussed at monthly meetings with project managers and consultants.

However, based on our current audit, we again found DOT's efforts have not been sufficient to ensure that all required materials testing and certifications are completed and entered into MTS. We reviewed 15 projects with at least one contract completed between July 2007 and June 2008. The Independent Program Assurance Coordinator provided us with a summary of the required materials acceptance testing, including which materials had test results or certifications entered into MTS. Based on the information provided by DOT, 405 tests and 111 certifications were required for these 15 projects. However, we found that only 330 of the 405 tests, or 81 percent, and 98 of the 111 certifications, or 88 percent, were entered into MTS at the time of our fieldwork.

As a result of these deficiencies, DOT is not in compliance with federal materials and acceptance testing requirements and is not assured that the proper number of tests and certifications are being completed, or that materials used in the projects met the minimum federal specifications.

☑ Recommendation

We again recommend that the Wisconsin Department of Transportation ensure that:

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

Finding WI-08-33: Materials Acceptance 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’s Bureau of Technical Services, Materials Management Section has reviewed the noted testing deficiencies and determined that the majority of them involve testing of companion cylinders. DOT’s federally approved Quality Assurance Program includes testing of companion cylinders; however, since this testing is not an integral part of DOT’s concrete acceptance process, DOT will remove companion cylinder testing from its Quality Assurance Program and request Federal Highway Administration approval of the change.

The Bureau of Technical Services acknowledges that not all certifications are being entered into MTS. In most cases, staff were able to verify that paper documentation resides in the project files even though the certifications were not recorded on MTS.

Correct and timely materials testing and certifications are core responsibilities of DOT. To help ensure the required testing and certifications have been completed, staff will continue outreach efforts to the regions through various monthly and quarterly meetings. Staff will also provide training on materials sampling, testing, and documentation to consultants and region staff.

**Wisconsin Department of Transportation
Summary of Findings and Questioned Costs
FY 2007-08**

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-08-32	20.106	Airport Improvement Program	Davis-Bacon Act	\$ 974 Plus an Undetermined Amount
WI-08-33	20.205	Highway Planning and Construction	Materials Acceptance Testing*	0

* Repeat finding from audit report 08-5.

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 Public Instruction ■

The Wisconsin Department of Public Instruction is responsible for providing direction for public elementary and secondary education in Wisconsin and for ensuring access to public library services to all Wisconsin citizens. DPI disbursed \$6.2 billion during FY 2007-08; direct federal grants to the State financed \$707.3 million of that amount.

As part of our standard audit procedures, we reviewed DPI's internal controls over revenues, expenditures, and the administration of federal grant programs. We tested its compliance with grant requirements for two type A programs—Title I Grants to Local Educational Agencies (CFDA #84.010) and the Special Education Cluster (CFDA #s 84.027 and 84.173)—and one type B program—Charter Schools (CFDA #84.282). We also followed up on the progress DPI has made in addressing Finding WI-07-27 of our prior single audit report.

Overall, DPI has appropriate procedures to administer these federal grant programs. However, we identified concerns with compilation of state per pupil expenditure data required to be submitted to the U.S. Department of Education under the Title I grant. We also continued to have concerns related to reporting and monitoring of match expenditures for Gaining Early Awareness and Readiness for Undergraduate Programs (GEAR UP) (CFDA #84.334).

Finding WI-08-34: State Per Pupil Expenditure Reporting

DPI uses the National Public Education Finance Survey (NPEFS) to annually submit state per pupil expenditure data to the U.S. Department of Education, which uses the data to make allocations under several Elementary and Secondary Education Act

programs, including Title I, under which DPI expended \$177.4 million during FY 2007-08. The per pupil expenditure data include salaries and fringe benefit expenditures, supplies expenditures, and other expenditures; however, certain expenditures such as capital outlays are excluded.

DPI currently delegates the responsibility for compiling the state per pupil expenditure data to one employee, without requiring supervisory review before submission. However, the manual process used to prepare the data for the NPEFS is susceptible to human error, which can result in inaccurate submissions. Therefore, it is important that DPI ensure appropriate supervisory review of the NPEFS before submission to the federal government.

We reviewed the state per pupil expenditure data for the 2006-07 school year, which was summarized and submitted to the U.S. Department of Education during FY 2007-08, and identified the following errors:

- Expenditure information for schools operated by the Department of Health Services and the Department of Corrections was not updated for the current school year. For example, DPI reported salaries of \$1,371,401, when actual salaries expenditures for the 2006-07 school year were \$1,709,237. In total, DPI underreported expenditures for these schools by \$892,486.
- Inaccurate data were included for the Wisconsin School for the Blind and Visually Impaired, which is operated by DPI. In addition to misclassifying expenditures between lines on the NPEFS, we noted errors in two reporting lines that resulted in total expenditures being underreported by \$73,156.

After these errors were brought to DPI's attention, it revised and resubmitted the state per pupil expenditure data to the U.S. Department of Education.

Recommendation

We recommend the Wisconsin Department of Public Instruction develop and implement a process to formally review the state per pupil expenditure data prior to submission to the federal government.

Finding WI-08-34: State Per Pupil Expenditure Reporting

Title I Grants to Local Educational Agencies (CFDA #84.010)

<u>Award Number</u>	<u>Award Year</u>
S010A070049	2008

Questioned Costs: None

DPI Response and Corrective Action Plan: DPI will develop a checklist of the key components of the per pupil calculation process that a team member other than the primary contact will use to review the calculation once completed. The proposed checklist will include a review of key data elements of the process, a review of the calculation itself, and a risk analysis.

By the next NPEFS submission, DPI will develop a multi-year longitudinal data analysis tool that it can use to check the reasonableness of the data elements and the per pupil expenditure calculation. The longitudinal data analysis tool will be the focus of a meeting between the primary contact, the secondary team member who has completed the checklist, and the School Financial Services Team supervisor. This meeting will be the final step in the calculation sign-off and submission process.

Finding WI-08-35: Reporting and Monitoring of Match Expenditures for GEAR UP

DPI administers the GEAR UP program. GEAR UP includes an early intervention component and a scholarship component. Early intervention activities include counseling, mentoring, academic support, and outreach to students at risk of dropping out of school, and providing information to students and their parents about obtaining and financing a college education. The scholarship component is designed to provide financial assistance to eligible low-income students to attend institutions of higher education. During FY 2007-08, DPI expended \$5.2 million under this grant program.

The U.S. Department of Education awarded DPI a six-year GEAR UP grant, for which DPI receives annual awards of approximately \$3.5 million, and each of those six annual awards must eventually be supported by \$3.5 million in matching funds. Either cash or in-kind expenditures incurred by DPI or other state, local, or private institutions may be used to meet match requirements. Although not required to provide specific amounts of matching funds on an annual basis, DPI must provide all six years' worth of matching funds prior to closing out the grant, and DPI is expected to make substantial progress each year in providing match to ensure the total six-year match requirement is met.

DPI is required to complete the Annual Performance Report, which summarizes actual federal GEAR UP expenditures and actual documented match expenditures for each award year. During our prior audit, we identified concerns with the accuracy of the amounts DPI reported as match expenditures in the Annual Performance Report for the period ended March 31, 2007, and we recommended DPI ensure it reports actual match expenditures, maintains documentation of the reported match amounts, and closely monitors to ensure match requirements are being met (Finding WI-07-27).

It appears DPI has not implemented effective corrective action. While DPI is in the process of developing written procedures for preparing the Annual Performance Report, those procedures are not yet complete. Further, we continued to identify concerns with reporting of match expenditures. During our current audit, we reviewed the documentation DPI provided as support for the match expenditures reported in the Annual Performance Report submitted for the period ended March 31, 2008. While we noted some improvements in the design of the spreadsheets DPI uses to track and report match expenditures, we continued to find that several reported match amounts did not agree with the documentation provided by DPI. For the three award periods included in the Annual Performance Report, DPI reported total actual match expenditures of \$6.1 million through March 31, 2008, but provided us documentation for only \$4.9 million of match expenditures. DPI attributed some of the \$1.2 million difference to spreadsheet data entry errors that double-counted some match expenditures, and the inclusion in the report of expected match amounts, rather than actual match received.

We also identified errors in the amounts DPI reported for federal expenditures on the March 31, 2008 Annual Performance Report. DPI reported \$84,636 in federal expenditures on the scholarships/tuition assistance line for its first award year when \$1,750,000, which includes \$1,664,014 deposited into the GEAR UP scholarship trust fund and \$85,986 of scholarships paid to students, should have been reported.

Given the numerous errors we noted in our testing of the Annual Performance Report, it is important DPI strengthen its process for preparing and reviewing the report. As we completed fieldwork, DPI hired a contractor to assist in improving its procedures for documenting match expenditures and preparing the Annual Performance Report.

We also note DPI continues to monitor the status of its match requirements to ensure that appropriate match amounts are documented by the end of the six-year grant period. Through March 31, 2008, DPI had incurred total federal expenditures of \$7.5 million and had supported match expenditures of \$4.9 million. However, while DPI has expended \$4.4 million of the \$7.5 million in federal expenditures on early intervention activities and scholarships, the remaining \$3.1 million of federal expenditures represent funds drawn and deposited into the GEAR UP scholarship trust fund. DPI obtained permission from the U.S. Department of Education to defer providing match for the funds deposited in the GEAR UP scholarship trust fund until the time the scholarships are paid from the trust fund. According to DPI, some of this match may not be provided until subsequent to the six-year grant period end date, since these funds are being set aside in the trust fund for current sixth- through twelfth-grade students who will first become eligible for the scholarships upon graduation from high school.

Recommendation

We again recommend the Wisconsin Department of Public Instruction:

- *ensure that it reports actual match amounts in the Annual Performance Report;*

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

Finding WI-08-35: Reporting and Monitoring of Match Expenditures

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

<u>Award Numbers</u>	<u>Award Years</u>
P334S050014-07	2007
P334S050014-06	2006
P333S050014	2005

Questioned Costs: None

DPI Response and Corrective Action Plan: DPI has hired a contractor to assist it in developing strong internal control policies and procedures that will enable DPI to address these audit recommendations.

DPI understands that it must have supporting documentation for the in-kind match amounts that are reported as actual on the Annual Performance Report. In submitting its forthcoming Annual Performance Report, due on April 15, 2009, DPI will report as actual only those match amounts it has supporting documentation for. As this report also requires DPI to submit information on anticipated match to be collected for the time period of April 2, 2009, through August 31, 2009, DPI will continue to use its best judgment to identify what those amounts will be.

DPI will improve its record-keeping process for the receipt and recording of in-kind match documentation. Such documentation shall be date stamped and recorded in a log as received. Summary reports will be prepared that reflect when documentation was received and the grant year to which this in-kind match applies. These efforts will be audited by the Management Services team in DPI's central office prior to the submission of the Annual Performance Report.

DPI is aware of its need to closely monitor match requirements for this grant. DPI continues to work closely with the U.S. Department of Education GEAR UP program office to reduce the risk of undermatching by seeking and receiving authorization to include other grant partners or match opportunities that were not originally identified in the 2005 grant application. As noted by the Legislative Audit Bureau, the U.S. Department of Education has agreed to allow the scholarship in-kind match provided to GEAR UP scholars when the scholarships are made to the students, and not solely when the funds are drawn from the grant year. This means that a

portion of the scholarship in-kind match may be deferred. As of April 15, 2008, \$3.1 million of the current in-kind scholarship match has been deferred until it is provided directly to a GEAR UP scholar.

In addition, DPI will develop a process for monitoring the matching process for this program. Regular reporting and reviewing by management will be required.

**Wisconsin Department of Public Instruction
Summary of Findings and Questioned Costs
FY 2007-08**

U.S. Department of Education

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-08-34	84.010	Title I Grants to Local Educational Agencies	State Per Pupil Expenditure Reporting	\$ 0
WI-08-35	84.334	Gaining Early Awareness and Readiness for Undergraduate Programs	Reporting and Monitoring of Match Expenditures *	0

* Report finding from audit report 08-5.

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



State of Wisconsin Schedule of Findings and Questioned Costs for the Year Ended June 30, 2008 ■

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 2007-08:

Financial Statements

Type of auditor's report issued:	Unqualified, except for the aggregate Discretely Presented Components Opinion Unit
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
Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of Circular A-133?	Yes
Dollar threshold used to distinguish between type A and type B programs:	\$26,465,112
Auditee qualified as a low-risk auditee?	Yes

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

CFDA Number	Name of Federal Program or Cluster
10.557	Special Supplemental Nutrition Program for Women, Infants, and Children
12.401	National Guard Military Operations and Maintenance (O&M) Projects
17.225	Unemployment Insurance
17.258/.259/.260	WIA Cluster
20.106	Airport Improvement Program
20.205/23.003	Highway Planning and Construction Cluster
84.010	Title I Grants to Local Educational Agencies
84.027/.173	Special Education Cluster
84.126	Rehabilitation Services—Vocational Rehabilitation Grants to States
84.282	Charter Schools
93.558	Temporary Assistance for Needy Families
93.568	Low-Income Home Energy Assistance
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	State Children’s Insurance Program
93.775/.776/.777/.778	Medicaid Cluster
93.889	National Bioterrorism Hospital Preparedness Program
93.959	Block Grants for Prevention and Treatment of Substance Abuse
96.001/.006	Disability Insurance/SSI Cluster
Various	Research and Development Cluster
Various	Student Financial Aid 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 08-5 are indicated with an asterisk (*).

Finding WI-08-36: 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 is responsible for maintaining effective internal controls to ensure agencies follow the Uniform GAAP Conversion Policies and Procedures Manual and that the information provided to SCO for inclusion in the State's financial statements is fairly presented 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.

Condition:

In some instances, state agencies do not have sufficient procedures and controls in place to ensure compliance with the Uniform GAAP Conversion Policies and Procedures Manual. In other instances, agency staff and management did not fully consider how to most appropriately report the information. In addition, some agencies did not appropriately review financial information for significant errors prior to submitting the information to SCO 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 state agencies did not prevent or detect in a timely manner misstatements in the financial information included in the State's financial statements. Agencies and

SCO agreed to make corrections after the auditors brought the errors to their attention. Examples of significant errors identified by auditors and the causes of these errors are presented in the following table:

Agency	Fund	Misstatement	Cause
<i>Department of Health Services</i>	<i>General Fund</i>	Both Other Revenue and Human Relations and Resources Expenditures were overstated by \$71.9 million in the Statement of Revenues, Expenditures, and Changes in Fund Balances.	Staff did not appropriately and consistently report some rebates received from drug companies.
<i>Department of Public Instruction</i>	<i>General Fund</i>	Both Due From Other Governments in the Balance Sheet and Intergovernmental Revenues in the Statement of Revenues, Expenditures, and Changes in Fund Balances were understated by \$57.7 million.	Agency staff review was not sufficient to detect this error.
<i>Department of Revenue</i>	<i>General Fund</i>	Taxes Payable was understated by \$24.4 million, Taxes Receivable was understated by \$37.5 million, and Fund Balance, Unreserved, was understated by \$13.1 million in the Balance Sheet.	The agency does not have well-documented year-end procedures. Staff did not fully analyze year-end transactions and assumptions used. Supervisory review of adjusting entries did not detect these errors.

Recommendation:

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

Management’s Response:

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

Finding WI-08-37: 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 system and central payroll system have access to production data and programs, which could allow them to make unauthorized changes to the data. DOA has begun several projects that, when completed, may mitigate risks in some areas. For example, in recent years DOA has taken steps to limit programmers' ability to directly access several payroll and accounting-related datasets. Changes to those datasets are now made through the use of a new log-on identification, for which access is logged. However, DOA has not established sufficient monitoring procedures to ensure that all logged changes to datasets are reasonable. Further, DOA continues to allow programmers to directly access other payroll and accounting-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 DOA has taken limited steps to improve controls, payroll and accounting data remained at risk during FY 2007-08.

Questioned Costs:

None

Context:

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

Effect:

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

Cause:

DOA requires computer programmers to perform production and data control duties and does not believe the benefits of separating these duties outweigh the related costs. As of the end of FY 2007-08, DOA has not fully implemented compensating controls in this area but believes it would be difficult for a programmer to conceal unauthorized transactions without detection.

Recommendation:

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

Management's Response:

DOA agrees with the recommendation to continue implementing compensating controls over programmer access to data and programs.

Finding WI-08-38: 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 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 DOT to collect and expend \$2 billion annually, to issue driver licenses and vehicle titles and registrations, to track drivers' records and traffic violations, and to oversee the State's construction of roads and bridges.

Effect:

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

Cause:

DOT believes it can more efficiently complete program changes and job scheduling by allowing programmers access to the production environment and to Control-M. To control production system security, it uses a combination of Changeman staging controls, user verification procedures, periodic access reviews, and supervisory oversight. DOT 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. DOT is aware of our concerns but accepts the risks in this area. Therefore, we do not repeat our recommendation.

Finding WI-08-39 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:

Program change procedures for critical financial applications operating on the mainframe computer have not changed. An independent review of program changes to assess the reasonableness of the modifications is not performed. Further, for some applications, programmers have the ability to move programs into production. Thus, even if such reviews were performed, programmers could circumvent these procedures and make changes without oversight, review, or documentation.

Questioned Costs:

None

Context:

UW-Madison maintains critical financial systems, including the UW-Madison legacy accounting system and the UW System legacy payroll system, on the mainframe computer.

Effect:

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

Cause:

Controls were not originally developed to ensure proper oversight before programs are moved to production. There are no plans to change the current procedures for the mainframe computer programs because UW System is planning to move its critical financial applications from the mainframe computer to computer servers.

Recommendation:

Given the lack of controls over the computer program change process, UW System remains at increased risk that unauthorized or erroneous changes could be made to computer programs operating in the mainframe computer environment. However, given plans to continue to move applications from the mainframe computer, it is anticipated the program change process will not change. UW System and UW-Madison are aware of our concerns but accept the risks in this area. Therefore, we do not repeat our recommendation.

Management Response:

Management of UW System and of UW-Madison acknowledge that there continues to be a risk that unauthorized or erroneous changes could be made to the legacy accounting and payroll processes on the mainframe computer; however, given the continued decline in usage of the legacy accounting system and the long-term plans to replace the legacy payroll system, management accepts the risk.

Finding WI-08-40: Integrity of the Injured Patients and Families Compensation Fund Provider System*

Criteria:

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

Condition:

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

Questioned Costs:

None

Context:

During our prior audit, we provided a separate audit communication to the Office of the Commissioner of Insurance identifying in detail our concerns related to the integrity of the provider system and various system access control weaknesses that could compromise data integrity. The Fund is focusing its efforts on developing a new system rather than making major changes to the current system. Therefore, the conditions noted during the prior audit remained concerns throughout FY 2007-08. Additional funding to complete work on the new provider system was approved as part of the 2007-2009 Biennial Budget Act.

Effect:

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

Cause:

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

Recommendation:

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

Management Response:

The Office of the Commissioner of Insurance (OCI) agrees that the provider billing system is in need of updating. OCI continues its efforts to ensure that the new provider system will be completed and implemented in as timely a manner as possible, and to ensure that all data imported from the old system to the new are accurate. OCI expects the system to be operational early in calendar year 2009. The new system will address the concerns identified.

Finding WI-08-41: Lack of Adequate Oversight of the Financial Reporting Process at the Department of Employee Trust Funds*

Criteria:

Department of Employee Trust Funds (ETF) 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 Comprehensive Annual Financial Report (CAFR). In addition, ETF management is responsible for providing sufficient oversight over the compilation process to ensure that misstatements are prevented or detected in a timely manner.

Condition:

During our audit, we have observed that ETF does not consistently provide timely financial information; update all financial information from prior year amounts; ensure that information in the financial statements, note disclosures, and elsewhere is consistently presented and without misstatements; or include all required note disclosures.

Questioned Costs:

None

Context:

ETF 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 CAFR. In addition, ETF 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:

ETF fails to meet deadlines established by DOA in compiling financial information for the State's CAFR, and submitted information has increased risk of containing misstatements.

Cause:

ETF has not placed sufficient priority on compiling necessary financial information to meet DOA time lines. In addition, ETF staff do not provide sufficient attention and oversight to ensure the accuracy of the financial reporting process.

Recommendation:

We recommend ETF take steps to improve the attention and oversight given to its financial reporting process, including reconciling key balances between financial statements, notes, and other information and increasing the overall level of care applied to completing this information.

Management's Response:

ETF agrees with the recommendations and will improve the attention and oversight given to the financial reporting process. In the short term, ETF will use existing staff resources in the Office of Internal Audit to provide additional quality assurance reviews to make sure that statistics and financial information are consistently presented across sections of the CAFR. In addition, ETF is exploring the possibility of reallocating existing staff within the Office of Trust Finance and Data Analysis to assist with the development of financial statements and related schedules. Finally, ETF's 2009-2011 biennial budget request seeks additional staff positions for the department. Depending on the resources received, ETF will consider adding an additional accountant position.

Finding WI-08-42: 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:

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

Questioned Costs:

None

Context:

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

Effect:

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

Cause:

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

Recommendation:

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

Management's Response:

The Continuity of Government Project, led by DOA, has continued to make substantial progress in developing and testing Continuity of Operations (COOP) plans for state agencies with time-sensitive business services. Since October 15, 2007, four additional agency-level COOP plans have been completed, and nine business-service COOP plans have been completed at UW-Madison and UW-Milwaukee. All 34 agencies, including all UW campuses, have completed at least one communications alert drill. Twenty agency command center exercises have been held, and 184 business services have exercised their service COOP plans. In addition, COOP plan development is underway at the other UW campuses.

In the past year, a major focus of the COOP program has been to enhance COOP plans to prepare and enable agencies to maintain operations during an influenza pandemic. Seventeen agencies have completed pandemic COOP plans, and all other agencies are in the process of completing their plans. A state-level pandemic COOP operational plan has been completed in coordination with the Department of Health Services. Three State Continuity Coordination Center exercises and a multi-agency tabletop exercise have been held to test elements of that plan. DOA has also developed a new tabletop pandemic exercise for agency command centers and business services (Badger Flu I). Four agencies have already conducted this exercise, and 11 additional agencies are scheduled to do so in the near future. Scheduling for other agencies is underway. A progressive series of four additional Badger Flu exercises (II-V) has been developed, which includes individual agency and multi-agency exercises.

DOA will continue to work with agencies toward the goal of testing all state agency 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 08-5 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-08-5 p. 29	17.225	Unemployment Insurance	Idle Facilities	\$ 26,483
TOTAL U.S. DEPARTMENT OF LABOR				\$ 26,483

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-08-32 p. 89	20.106	Airport Improvement Program	Davis-Bacon Act	\$ 974 Plus an Undetermined Amount
WI-08-33 p. 92	20.205	Highway Planning and Construction	Materials Acceptance Testing*	0
TOTAL U.S. DEPARTMENT OF TRANSPORTATION				\$ 974 Plus an Undetermined Amount

NATIONAL ENDOWMENT FOR THE HUMANITIES

Wisconsin Humanities Council

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-08-30 p. 81	45.129	Promotion of the Humanities—Federal/State Partnership	Cash Management	\$ 0
WI-08-31 p. 83	45.129	Promotion of the Humanities—Federal/State Partnership	Matching	0
TOTAL NATIONAL ENDOWMENT FOR THE HUMANITIES				\$ 0

U.S. DEPARTMENT OF EDUCATION

University of Wisconsin-Madison

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-08-12 p. 49	84.007	Federal Supplemental Educational Opportunity Grants	Cash Management*	\$ 0
WI-08-12 p. 49	84.033	Federal Work-Study Program	Cash Management*	0
WI-08-12 p. 49	84.063	Federal Pell Grant Program	Cash Management*	0

University of Wisconsin-Milwaukee

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-08-13 p. 51	84.007	Federal Supplemental Educational Opportunity Grants	Cash Management	\$ 0
WI-08-13 p. 51	84.033	Federal Work-Study Program	Cash Management	0
WI-08-13 p. 51	84.063	Federal Pell Grant Program	Cash Management	0
WI-08-14 p. 52	84.268	Federal Direct Student Loans	Enrollment Reporting	0

University of Wisconsin-Green Bay

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-08-16 p. 57	84.032	Federal Family Education Loans	Enrollment Reporting*	\$ 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-08-18 p. 61	84.007	Federal Supplemental Educational Opportunity Grants	Cash Management	\$ 0
WI-08-18 p. 61	84.033	Federal Work-Study Program	Cash Management	0
WI-08-18 p. 61	84.063	Federal Pell Grant Program	Cash Management	0
WI-08-18 p. 61	84.375	Academic Competitiveness Grant	Cash Management	0
WI-08-18 p. 61	84.376	National Science and Mathematics Access to Retain Talent Grant	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-08-19 p. 62	84.007	Federal Supplemental Educational Opportunity Grants	Satisfactory Academic Progress	\$ 450
WI-08-19 p. 62	84.032	Federal Family Education Loans	Satisfactory Academic Progress	20,665
WI-08-19 p. 62	84.038	Federal Perkins Loan Program	Satisfactory Academic Progress	528
WI-08-19 p. 62	84.063	Federal Pell Grant Program	Satisfactory Academic Progress	7,339

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-08-24 p. 71	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-08-25 p. 73	84.032	Federal Family Education Loans	Enrollment Reporting*	\$ 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-08-28 p. 78	84.268	Federal Direct Student Loans	Enrollment Reporting	\$ 0

Wisconsin Department of Public Instruction

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-08-34 p. 97	84.010	Title I Grants to Local Educational Agencies	State Per Pupil Expenditure Reporting	\$ 0
WI-08-35 p. 99	84.334	Gaining Early Awareness and Readiness for Undergraduate Programs	Reporting and Monitoring of Match Expenditures*	0

TOTAL U.S. DEPARTMENT OF EDUCATION				\$ 28,982
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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-08-2 p. 20	93.778	Medical Assistance Program	Computer Data Matches*	Undetermined

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-08-10 p. 41	93.558	Temporary Assistance for Needy Families	Computer Data Matches*	Undetermined
WI-08-11 p. 43	93.558	Temporary Assistance for Needy Families	TANF 60-Month Limit*	628
WI-08-7 p. 35	93.658	Foster Care—Title IV-E	Foster Care Provider Background Checks for Licensing	\$ 49,900
WI-08-8 p. 37	93.658	Foster Care—Title IV-E	Foster Care Eligibility Determinations	0
WI-08-9 p. 39	93.658	Foster Care—Title IV-E	Federal Reporting and Claiming of Expenditures*	0
WI-08-9 p. 39	93.659	Adoption Assistance	Federal Reporting and Claiming of Expenditures*	0

University of Wisconsin-Milwaukee

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-08-15 p. 55	93.658	Foster Care—Title IV-E	Administration of Foster Care Funds	\$ 113,187

TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

\$ 163,715
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-08-1 p. 15	Multiple Programs	Excess Balances in and Lapses from Internal Service Funds	\$ 449,645 Plus an Undetermined Amount

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Wisconsin Department of Health Services

<u>Finding Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-08-3 p. 22	Multiple Programs	Subrecipient Monitoring*	\$ 0
TOTAL NONCOMPLIANCE FINDINGS AFFECTING MULTIPLE GRANTS			<u>\$ 449,645</u> Plus an Undetermined Amount
TOTAL QUESTIONED COSTS FOR THE STATE OF WISCONSIN			<u>\$ 669,799</u> Plus an Undetermined Amount

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State of Wisconsin Summary Schedule of Prior Audit Findings ■

The Summary Schedule of Prior Audit Findings summarizes the status of the federal audit findings reported in Section III of the State of Wisconsin Schedule of Findings and Questioned Costs for the year ended June 30, 2007 (report 08-5). 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, 2008. If the prior concern was adequately addressed, the Summary Schedule of Prior Audit Findings indicates that the corrective action described in the prior audit report was taken or materially taken, that corrective action is no longer needed, or that the concern has been resolved with the federal government. Otherwise, there is a reference to the page number of the single audit report where a repeat finding is presented or description of remaining corrective actions.

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

<u>Single Audit Report</u>	<u>Fiscal Year</u>	<u>Finding Reference Number</u>
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 AGRICULTURE

University of Wisconsin-Extension

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Status of Finding</u>
WI-07-25 WI-06-23	10.500	Cooperative Extension Service	Allowable Costs	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-07-26 WI-06-24	20.205	Highway Planning and Construction	Materials Acceptance Testing	Not Corrected, see page 92

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-07-9	Various	Student Financial Aid Cluster	Return of Student Financial Aid Funds	Corrective Action Taken
WI-07-10	84.007	Federal Supplemental Educational Opportunity Grants	Cash Management	Not Corrected, see page 49
WI-07-10	84.033	Federal Work-Study Program	Cash Management	Not Corrected, see page 49
WI-07-10	84.063	Federal Pell Grant Program	Cash Management	Not Corrected, see page 49

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-07-11	84.334	Gaining Early Awareness and Readiness for Undergraduate Programs	Service Contracts and Agreements	Corrective Action Taken
WI-07-12	84.334	Gaining Early Awareness and Readiness for Undergraduate Programs	Time and Effort Reporting	Corrective Action Taken

University of Wisconsin-Eau Claire

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Status of Finding</u>
WI-07-13	84.334	Gaining Early Awareness and Readiness for Undergraduate Programs	Reporting Match Expenditures	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-07-14	Various	Student Financial Aid Cluster	Federal Reporting	Corrective Action Taken
WI-07-15	84.032	Federal Family Education Loans	Enrollment Reporting	Partially Corrected, see page 57
WI-07-16	Various	Student Financial Aid Cluster	Return of Federal Student Financial Aid Funds	Materially Corrected

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	Various	Student Financial Aid Cluster	Federal Reporting	Not Corrected, see page 66
WI-07-19	84.007	Federal Supplemental Educational Opportunity Grants	Reconciliation Procedures	Not Corrected, see page 67
WI-07-19	84.033	Federal Work-Study Program	Reconciliation Procedures	Not Corrected, see page 67
WI-07-19	84.038	Federal Perkins Loan Program	Reconciliation Procedures	Not Corrected, see page 67
WI-07-20	84.033	Federal Work-Study Program	Internal Controls over Student Payroll	Partially Corrected, see page 69
WI-07-21	84.032	Federal Family Education Loans	Enrollment Reporting	Partially Corrected, see page 71

University of Wisconsin-Stevens Point

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Status of Finding</u>
WI-07-23 WI-06-21	Various	Student Financial Aid Cluster	Financial Aid System Override Capability	Corrective Action Taken

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-07-24 WI-06-22	84.032	Federal Family Education Loans	Enrollment Reporting	Partially Corrected, see page 73

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-07-27	84.334	Gaining Early Awareness and Readiness for Undergraduate Programs	Reporting and Monitoring of Match Expenditures	Not Corrected, see page 99

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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>Status of Finding</u>
WI-07-2	93.667	Social Services Block Grant	TANF Funds Spent through the SSBG Program	Corrective Action Taken
WI-07-6 WI-06-6 WI-05-6 WI-04-5	93.778	Medical Assistance Program	Computer Data Matches	Partially Corrected, see page 20

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-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 41
WI-07-8 WI-06-11 WI-05-10	93.558	Temporary Assistance for Needy Families	TANF 60-month Limit	Not Corrected, see page 43
WI-06-9	93.558	Temporary Assistance for Needy Families	Use of TANF Funds for the State Earned Income Tax Credit	Waiting for formal Federal Resolution, see page 46 of report 08-5.
WI-07-4 WI-06-3	93.658	Foster Care—Title IV-E	Federal Reporting and Claiming of Expenditures	Not Corrected, see page 39
WI-07-4 WI-06-3	93.659	Adoption Assistance	Federal Reporting and Claiming of Expenditures	Not Corrected, see page 39
WI-05-2	93.659	Adoption Assistance	Adoption Assistance Eligibility	Waiting for Federal Resolution, see page 32 of report 08-5

NONCOMPLIANCE FINDINGS AFFECTING MULTIPLE PROGRAMS

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-07-5 WI-06-5		Multiple Programs	Subrecipient Monitoring	Not Corrected, see page 22
WI-07-1		Multiple Programs	Costs Allocated Based on the Time and Task Time Study	Partially Corrected, see page 24

State of Wisconsin Schedule of Expenditures of Federal Awards for the Year Ended June 30, 2008 ■

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, 2008, the State of Wisconsin administered \$10.0 billion in federal financial assistance, consisting of \$8.8 billion in cash assistance, as presented in the schedule; \$66.4 million in noncash assistance; and \$1.2 billion in outstanding loan balances, as described in Note 2 to the schedule.

As summarized on page 124, 25 state agencies, including the University of Wisconsin System, expended federal awards during FY 2007-08. We selected 23 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 125 through 158;
- 2) the research and development (R&D) cluster, presented on pages 159 through 195; and
- 3) the student financial aid (SFA) cluster, presented on pages 196 through 199.

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SUMMARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
BY WISCONSIN STATE AGENCY OR CAMPUS
FOR THE YEAR ENDED JUNE 30, 2008

STATE AGENCY OR CAMPUS	INDIVIDUAL PROGRAMS AND OTHER CLUSTERS	RESEARCH AND DEVELOPMENT CLUSTER	STUDENT FINANCIAL AID CLUSTER	TOTAL
Department of Health and Family Services	\$ 3,996,480,807	\$ 0	\$ 0	\$ 3,996,480,807
Department of Workforce Development	1,602,114,727	0	0	1,602,114,727
Department of Transportation	759,896,813	0	0	759,896,813
Department of Public Instruction	707,360,685	0	0	707,360,685
Department of Administration	152,351,973	0	0	152,351,973
Department of Natural Resources	111,966,005	0	0	111,966,005
Department of Military Affairs	49,147,422	0	0	49,147,422
Department of Commerce	46,104,375	0	0	46,104,375
Wisconsin Technical College System Board	30,034,564	0	0	30,034,564
Department of Veterans Affairs	20,932,764	0	0	20,932,764
Department of Agriculture, Trade and Consumer Protection	14,480,889	0	0	14,480,889
Department of Justice	14,204,533	0	0	14,204,533
Department of Corrections	3,303,729	0	0	3,303,729
Government Accountability Board	2,619,019	0	0	2,619,019
Higher Educational Aids Board	1,453,925	0	0	1,453,925
Wisconsin Historical Society	857,228	0	0	857,228
Child Abuse and Neglect Prevention Board	666,838	0	0	666,838
Wisconsin Arts Board	649,227	0	0	649,227
Public Service Commission	311,658	0	0	311,658
Board for People with Developmental Disabilities	205,018	0	0	205,018
Educational Communications Board	94,979	0	0	94,979
Board of Commissioners of Public Lands	41,407	0	0	41,407
Board on Aging and Long-Term Care	0	0	0	0
Department of Revenue	0	0	0	0
Total State Agencies	<u>7,515,278,585</u>	<u>0</u>	<u>0</u>	<u>7,515,278,585</u>
UW-Madison	46,314,628	481,905,398	172,508,579	700,728,605
UW-Milwaukee	10,090,527	19,152,478	135,807,112	165,050,117
UW-Eau Claire	2,696,523	621,967	38,194,189	41,512,679
UW-Green Bay	925,036	885,595	22,308,015	24,118,646
UW-La Crosse	2,207,459	1,277,416	39,213,324	42,698,199
UW-Oshkosh	6,144,172	987,489	46,697,999	53,829,660
UW-Parkside	1,499,477	121,306	19,804,689	21,425,472
UW-Platteville	1,145,607	4,398	26,360,121	27,510,126
UW-River Falls	1,689,490	64,135	26,828,266	28,581,891
UW-Stevens Point	3,755,773	1,035,221	40,467,546	45,258,540
UW-Stout	4,725,506	149,764	41,909,823	46,785,093
UW-Superior	833,246	1,642,324	14,315,860	16,791,430
UW-Whitewater	2,098,591	332,049	42,948,955	45,379,595
UW Colleges	1,390,694	61,523	29,862,022	31,314,239
UW-Extension	13,787,523	0	0	13,787,523
UW System Administration	1,128,989	0	0	1,128,989
Wisconsin Humanities Council	524,627	0	0	524,627
Total UW System	<u>100,957,868</u>	<u>508,241,063</u>	<u>697,226,500</u>	<u>1,306,425,431</u>
TOTAL STATE OF WISCONSIN	\$ <u>7,616,236,453</u>	\$ <u>508,241,063</u>	\$ <u>697,226,500</u>	\$ <u>8,821,704,016</u> ¹

¹ In addition to this amount of cash expenditures and noncash assistance during FY 2007-08, the State administered \$1.2 billion in outstanding loan balances as of June 30, 2008.

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2008

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
U.S. OFFICE OF NATIONAL DRUG CONTROL POLICY:					
N/A	07.xIPMLP	Other Federal Financial Assistance: High Intensity Drug Trafficking Area	DOJ	\$ 336,196	\$ 0
TOTAL U.S. OFFICE OF NATIONAL DRUG CONTROL POLICY				336,196	0
PEACE CORPS:					
N/A	08.164-99-3047; PO 00-164-2022-000;PC- 04-8-086;PC06-8- 144;PC05-8-087;PC- 07-8-068	Other Federal Financial Assistance: Peace Corps Publicity/Recruitment Program	UW-Madison	5	0
TOTAL PEACE CORPS				5	0
U.S. DEPARTMENT OF AGRICULTURE:					
10.025		Plant and Animal Disease, Pest Control, and Animal Care	DATCP	4,625,274	0
10.025		Plant and Animal Disease, Pest Control, and Animal Care	DNR	499,500	0
Total Federal Program 10.025				5,124,774	0
10.069		Conservation Reserve Program	DNR	35,453	0
10.156		Federal-State Marketing Improvement Program	DATCP	1,306,777	1,081,262
10.162		Inspection Grading and Standardization	DATCP	34,485	0
10.163		Market Protection and Promotion	DATCP	463,227	0
10.200		Grants for Agricultural Research, Special Research Grants	UW-Stevens Point	344,480	42,746
10.200		Grants for Agricultural Research, Special Research Grants	UW-Extension	(1)	0
Total Federal Program 10.200				344,479	42,746
10.217		Higher Education Challenge Grants	UW-Madison	24,394	0
10.217		Higher Education Challenge Grants (from UW-River Falls)	UW-Platteville	37,900	0
10.217		Higher Education Challenge Grants	UW-River Falls	95,551	1,740
10.217		Higher Education Challenge Grants (from UW-River Falls)	UW-Stevens	19,400	0
Total Federal Program 10.217				177,245	1,740
10.220		Higher Education Multicultural Scholars Program	UW-River Falls	18,250	0
10.303		Integrated Programs	UW-Extension	622,476	324,975
10.304		Homeland Security-Agricultural	UW-Madison	293,030	0
10.435		State Mediation Grants	DATCP	211,236	0
10.455		Community Outreach and Assistance Partnership Program	DATCP	48,189	0
10.457	10.07-IE-0831- 0089-E	Commodity Partnerships for Risk Management Education	UW-River Falls	18,610	0
10.459		Commodity Partnerships for Small Agricultural Risk Management Education Sessions	UW-Madison	7,640	0
10.475		Cooperative Agreements with States for Intrastate Meat and Poultry Inspection	DATCP	3,956,744	0
10.500		Cooperative Extension Service	UW-Madison	1,334,172	0
10.500		Cooperative Extension Service (from UW-Extension)	UW-Madison	199,229	0
10.500		Cooperative Extension Service	UW-Platteville	260,386	0
10.500		Cooperative Extension Service (from UW-Extension)	UW-River Falls	19,465	0

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2008

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
10.500		Cooperative Extension Service (from UW-Extension)	UW-Stevens Point	99,366	0
10.500		Cooperative Extension Service (from UW-Extension)	UW-Stout	224,312	0
10.500		Cooperative Extension Service	UW-Extension	10,549,587	1,289,266
		Total Federal Program 10.500		<u>12,686,517</u>	<u>1,289,266</u>
Food Stamp Cluster:					
10.551		Food Stamps (Note 5)	DHFS	400,554,824	0
10.561		State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	DHFS	41,619,654	31,702,261
10.561		State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	UW-Oshkosh	231	0
10.561	10.Jul-42	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (from UW-Extension)	UW-Madison	41,519	0
		Total Food Stamp Cluster		<u>442,216,228</u>	<u>31,702,261</u>
Child Nutrition Cluster:					
10.553		School Breakfast Program	DPI	24,588,007	24,588,007
10.555		National School Lunch Program (Note 6)	DPI	131,329,288	131,325,951
10.556		Special Milk Program for Children	DPI	1,090,725	1,090,725
10.559		Summer Food Service Program for Children (Note 6)	DPI	3,838,901	3,713,804
		Total Child Nutrition Cluster		<u>160,846,921</u>	<u>160,718,487</u>
10.557		Special Supplemental Nutrition Program for Women, Infants, and Children (Notes 2, 7)	DHFS	79,382,437	18,164,363
10.558		Child and Adult Care Food Program	DPI	38,599,599	38,125,598
10.560		State Administrative Expenses for Child Nutrition	DPI	2,565,340	0
10.565		Commodity Supplemental Food Program	DHFS	243,703	222,818
Emergency Food Assistance Cluster:					
10.568		Emergency Food Assistance Program (Administrative Costs)	DHFS	1,059,134	1,011,335
10.569		Emergency Food Assistance Program (Food Commodities) (Note 6)	DHFS	3,075,206	0
		Total Emergency Food Assistance Cluster		<u>4,134,340</u>	<u>1,011,335</u>
10.572		WIC Farmers' Market Nutrition Program	DHFS	604,487	42,759
10.574		Team Nutrition Grants	DPI	157,398	8,678
10.576		Senior Farmers Market Nutrition Program	DHFS	268,718	0
10.579		Child Nutrition Discretionary Grants Limited Availability	DPI	93,904	0
10.582		Fresh Fruit and Vegetable Program (Note 6)	DPI	1,399,109	1,399,109
10.601		Market Access Program	DATCP	82,738	77,950
10.603		Emerging Markets Program	UW-Whitewater	30,388	0
10.652		Forestry Research	DNR	138,210	0
10.664		Cooperative Forestry Assistance	DATCP	859,969	0
10.664		Cooperative Forestry Assistance	DNR	3,158,270	345,436
10.664		Cooperative Forestry Assistance	UW-Stevens Point	9,526	0
		Total Federal Program 10.664		<u>4,027,765</u>	<u>345,436</u>
Schools and Roads Cluster:					
10.665		Schools and Roads-Grants to States	DNR	1,894,926	1,894,926
		Total Schools and Roads Cluster		<u>1,894,926</u>	<u>1,894,926</u>
10.675		Urban and Community Forest Program	DNR	65,446	62,249
10.676		Forest Legacy Program	DNR	2,012,000	0
10.677		Forest Land Enhancement Program	DNR	150,894	0
10.678		Forest Stewardship Program	DNR	462,556	0

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2008

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
10.680		Forest Health Protection	DATCP	10,220	0
10.680		Forest Health Protection	DNR	229,553	0
		Total Federal Program 10.680		239,773	0
10.769		Rural Business Enterprise Grants	UW-Stout	13,638	0
10.901		Resource Conservation and Development	DATCP	982,978	875,236
10.902		Soil and Water Conservation	DNR	25,822	0
10.902		Soil and Water Conservation	UW-Stevens Point	609,457	0
10.902		Soil and Water Conservation	UW-Extension	302,502	0
		Total Federal Program 10.902		937,781	0
10.912		Environmental Quality Incentives Program	DATCP	424,441	346,442
10.914		Wildlife Habitat Incentive Program	DNR	32,958	0
10.950		Agricultural Statistics Reports	DATCP	106,351	0
10.960		Technical Agricultural Assistance	UW-Madison	296,688	0
10.960		Technical Agricultural Assistance	UW-Extension	32,816	0
		Total Federal Program 10.960		329,504	0
10.961		Scientific Cooperation and Research	UW-Madison	(65)	0
Other Federal Financial Assistance:					
N/A	10.AG56A2P070026	Eagle/Osprey Surveys	DNR	2,142	0
N/A	10.AG56A2P070068	Spruce Grouse Survey	DNR	8,000	0
N/A	10.AG56A2P060039	Survey for Martins and Goshawks	DNR	8,654	0
N/A	10.AG56A2P070027	Wolf Monitoring	DNR	8,000	0
N/A	10.AGE20000024/A GE20000027; AID- CSD-3204; 4-32U4-2- 14772	Community Impact Analysis	UW-Madison	(815)	0
N/A	10.PO# NMD 96158	Determine Changes in Farm Practices	UW-Madison	254	0
N/A	10.Jul-43; Aug-50	Food Stamp Nutrition Education Program	UW-Madison	60,417	0
N/A	10.Loan #05	Green Affordable Housing	UW-Madison	280	0
N/A	10.57-3655-6-0079; 57-3655-2-45; AGT DTD 6/7/06	USDA Remodeling and Upgrades	UW-Madison	21,415	0
N/A	10.RD	Veterinary Diagnostic Lab	UW-Madison	98,027	0
N/A	10.AGT DTD 6/7/06	Wisconsin Department of Agriculture Trade and Consumer Protection	UW-Madison	456	0
N/A	10.02-CA-11132762- 076; 05-PA- 11090100-020	International Seminar on Watersheds Management	UW-Stevens Point	53,084	0
N/A	10.07-CS-11091318- 014	Challenge NGLVC Sustainability Project	UW-Extension	12,105	0
N/A	10.7-CA-11111126- 43	International Congress Conference	UW-Extension	5,000	0
		Subtotal Direct Programs		768,070,617	257,737,636
Subgrants:					
10.200	10.Q4089042	Grants for Agricultural Research, Special Research Grants (from University of Minnesota)	UW-Madison	2,883	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	79,928	0

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2008

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
10.206	10.Q6286224301	Grants for Agricultural Research-Competitive Research Grants (from University of Minnesota)	UW-Madison	96,300	0
10.206		Grants for Agricultural Research-Competitive Research Grants (from University of Vermont)	UW-Platteville	10,733	0
10.206	10.G-1595-2	Grants for Agricultural Research-Competitive Research Grants (from Colorado State University)	UW-Extension	124,660	0
10.217	10.44090-7461	Higher Education Challenge Grants (from Cornell University)	UW-Madison	14,104	0
10.217	10.2005-04383-02	Higher Education Challenge Grants (from University of Illinois)	UW-Madison	42,048	0
10.226	10.2007-38414-18067	Secondary and Two-Year Postsecondary Agriculture Education Challenge Grants (from Chippewa Valley Technical College)	UW-River Falls	2,828	0
10.303	10.591-0758-01	Integrated Programs (from Purdue University)	UW-Extension	37,333	0
10.303	10.022105/0541	Integrated Programs (from University of Rhode Island)	UW-Extension	17,541	0
10.352		Value-Added Producer Grants (from Iowa State University)	UW-Extension	10,305	0
10.454		Dairy Options Pilot Program (from University of Nebraska)	UW-Platteville	10,131	0
10.500	10.BDK273	Cooperative Extension Service (from University of Idaho)	UW-Madison	34,351	0
10.500	10.Q4089052201	Cooperative Extension Service (from University of Minnesota)	UW-Madison	3,362	0
10.500		Cooperative Extension Service (from University of Nebraska)	UW-River Falls	27,877	0
10.500	10.2005-45063-03355	Cooperative Extension Service (from Cooperative State Research Education and Extension Service)	UW-Extension	4,646	1,570
10.500		Cooperative Extension Service (from Kansas State University)	UW-Extension	33,600	0
10.500	10.2003-45063-01796	Cooperative Extension Service (from Oconto County Partnership)	UW-Extension	(17,037)	0
10.500	10.2002-45201-01528; 2005-45201-03332	Cooperative Extension Service (from National 4-H Council)	UW-Extension	32,044	0
10.500		Cooperative Extension Service (from University of Minnesota)	UW-Extension	3,980	0
10.766	10.CK 70265	Community Facilities Loans and Grants (from Chief Dull Knife College)	UW-Madison	981	0
10.902		Soil and Water Conservation (from Global Environmental Management)	UW-Stevens Point	24,146	0
N/A	10.P514834	UV-B Monitoring (from Colorado State University)	DNR	3,500	0
N/A	10.93194	National Web-Based Learning Center for Private Forest and Range Land Owners (from University of Tennessee)	UW-Madison	13,775	0
N/A	10.2006-03134-06	Just in Time Parenting (from University of Illinois-Urbana-Champaign)	UW-Madison	4,500	0
		Subtotal Subgrants		618,519	1,570
		TOTAL U.S. DEPARTMENT OF AGRICULTURE		768,689,136	257,739,206
U.S. DEPARTMENT OF COMMERCE:					
11.303		Economic Development-Technical Assistance	UW-Stout	166,385	0
11.400		Geodetic Surveys and Services	DOT	2,350,701	0
11.407		Interjurisdictional Fisheries Act of 1986	DNR	20,385	0
11.419		Coastal Zone Management Administration Awards	DOA	2,174,462	1,777,437
11.550		Public Telecommunications Facilities Planning and Construction	ECB	94,979	0
11.555		Public Safety Interoperable Communications Grant Program	DOA	69,466	0
11.609		Measurement and Engineering Research and Standards	UW-Stout	4,263	0
11.611		Manufacturing Extension Partnership	UW-Stout	794,545	96,830
		Subtotal Direct Programs		5,675,186	1,874,267

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2008

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
Subgrants:					
11.419	11.AD069014-007.13	Coastal Zone Management Administration Awards (from Historic Sixth District)	UW-Parkside	18,000	0
11.419		Coastal Zone Management Administration Awards (from Great Lakes/In Wisconsin Public Television Segments)	UW-Extension	(173)	0
11.611		Manufacturing Extension Partnership (from Wisconsin Center for Manufacturing and Productivity, Inc.)	UW-Stout	90,488	0
Subtotal Subgrants				108,315	0
TOTAL U.S. DEPARTMENT OF COMMERCE				5,783,501	1,874,267
U.S. DEPARTMENT OF DEFENSE:					
12.105		Protection of Essential Highways, Highway Bridge Approaches, and Public Works	DOT	48,186	0
12.106		Flood Control Projects	Public Lands	41,407	41,407
12.113		State Memorandum of Agreement Program for the Reimbursement of Technical Services	DNR	179,310	0
12.400		Military Construction, National Guard	DMA	859,387	0
12.401		National Guard Military Operations and Maintenance (O&M) Projects (Note 2)	DMA	31,463,398	0
12.401		National Guard Military Operations and Maintenance (O&M) Projects (Note 2)	DVA	143,828	0
Total Federal Program 12.401				31,607,226	0
12.404		National Guard Civilian Youth Opportunities	DMA	2,358,877	0
N/A	12.AGR dtd 09/10/02; LTR dtd 10/21/04	Academy of Applied Science	UW-Madison	(652)	0
N/A	12.W81XWH-06-1-0729; W81XWH-05-1-0295	Military Medical Research and Development	UW-Madison	38,945	0
N/A	12.W911SA-06-P-0228	Fort McCoy Curation	UW-La Crosse	1,078	0
N/A	12.U203G050091	Augmented Reality Simulation Games	UW System Admin	538,805	0
Subtotal Direct Programs				35,672,569	41,407
Subgrants:					
12.002		Procurement Technical Assistance for Business Firms (from Wisconsin Procurement Institute)	UW-Stout	44,338	28,501
N/A	12.W911NF 04-1-0001	Junior Science Humanities Symposium (JSHS) (from Academy of Applied Science)	UW-La Crosse	8,014	0
N/A	12.N61339-02-2-0004	Cooperative Agreement Advanced Distributed Learning Initiative (from Joint ADL Co-Laboratory)	UW System Admin	349,357	311,659
Subtotal Subgrants				401,709	340,160
TOTAL U.S. DEPARTMENT OF DEFENSE				36,074,278	381,567
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT:					
14.171		Manufactured Home Construction and Safety Standards	Commerce	60,811	0
14.228		Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii (Note 8)	Commerce	25,709,106	24,626,008
14.231		Emergency Shelter Grants Program	Commerce	2,079,985	2,024,129
14.235		Supportive Housing Program	Commerce	1,075,442	642,073
14.239		Home Investment Partnerships Program	Commerce	15,178,029	14,419,150
14.241		Housing Opportunities for Persons with AIDS	Commerce	396,580	390,686
14.512	14.CDWS-WI-05-136	Community Development Work-Study Program	UW-Milwaukee	27,289	0

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2008

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
14.900		Lead-Based Paint Hazard Control in Privately-Owned Housing	DOA	646,172	601,622
N/A	14.ED-FY06-12202	Wisconsin Entrepreneurs Network	UW-Extension	759,767	91,077
		Subtotal Direct Programs		<u>45,933,181</u>	<u>42,794,745</u>
14.218	14.AGR dtd 1/2/02	Subgrants: Community Development Block Grants/Entitlement Grants (from Waukesha County)	UW-Extension	135,795	0
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				<u>46,068,976</u>	<u>42,794,745</u>
U.S. DEPARTMENT OF THE INTERIOR:					
15.114		Indian Education-Higher Education Grant Program	UW-Oshkosh	1,374	0
15.226		Payments in Lieu of Taxes	DNR	785,551	785,551
15.231		Fish, Wildlife and Plant Conservation Resource Management	DOT	13,196	0
15.605		Fish and Wildlife Cluster: Sport Fish Restoration	DNR	12,820,973	1,800,288
15.611		Wildlife Restoration	DNR	8,768,129	0
Total Fish and Wildlife Cluster				<u>21,589,102</u>	<u>1,800,288</u>
15.608		Fish and Wildlife Management Assistance	DNR	104,435	0
15.614		Coastal Wetlands Planning, Protection and Restoration Act	DNR	272,808	0
15.615		Cooperative Endangered Species Conservation Fund	DNR	803,174	0
15.616		Clean Vessel Act	DNR	40,315	15,370
15.622		Sportfishing and Boating Safety Act	DNR	340,000	0
15.623		North American Wetlands Conservation Fund	DNR	194,000	0
15.630		Coastal Program	DNR	4,052	0
15.633		Landowner Incentive Program	DNR	234,583	0
15.634		State Wildlife Grants	DNR	803,845	0
15.637		Migratory Bird Joint Ventures	DNR	24,400	0
15.808		U.S. Geological Survey-Research and Data Collection	DNR	27,526	0
15.808		U.S. Geological Survey-Research and Data Collection	UW-Madison	101,498	0
15.808		U.S. Geological Survey-Research and Data Collection	UW-Extension	4,758	0
Total Federal Program 15.808				<u>133,782</u>	<u>0</u>
15.810		National Cooperative Geologic Mapping Program	UW-Extension	76,871	0
15.904		Historic Preservation Fund Grants-In-Aid	WHS	831,408	0
15.916		Outdoor Recreation-Acquisition, Development and Planning	DNR	1,275,327	275,043
15.978		Upper Mississippi River System Long Term Resource Monitoring Program	DNR	394,743	0
N/A	15.98210-6-J012	Cooperative Agreement	UW-Stevens Point	56,155	0
Other Federal Financial Assistance:					
N/A	15.30181-5-J164	Dune Thistle/Lake Iris	DNR	1,878	0
N/A	15.H2105060028	Evaluate Mercury Exposure in Bald Eagles-Apostle Islands	DNR	47,640	0
N/A	15.H6280020001	Ice Age Scientific Reserve	DNR	187,562	0
N/A	15.30182-3-J24	Population Monitoring Upper Mississippi	DNR	3,534	0
N/A	15.30181-5-J32	Recovery Activities Threatened and Endangered Species	DNR	5,732	0
N/A	15.PAA 05 7046	"Holding onto the Green Zone" Toolkit Development: Publication and Distribution Activities	UW-Madison	3,005	0
TOTAL U.S. DEPARTMENT OF THE INTERIOR				<u>28,228,472</u>	<u>2,876,252</u>

STATE OF WISCONSIN
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 FOR THE YEAR ENDED JUNE 30, 2008

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
U.S. DEPARTMENT OF JUSTICE:					
16.000		State Forfeiture Sharing	DOJ	1,207,444	0
16.000		State Forfeiture Sharing	DOT	170,569	0
		Total Federal Program 16.000		1,378,013	0
16.202		Prisoner Reentry Initiative Demonstration	DOC	237,265	0
16.523		Juvenile Accountability Block Grants	DOA	875,303	747,902
16.525		Grants to Reduce Domestic Violence, Dating Violence, Sexual Assault, and Stalking on Campus	UW-La Crosse	187,559	0
16.525		Grants to Reduce Domestic Violence, Dating Violence, Sexual Assault, and Stalking on Campus	UW-Stout	93,006	1,125
		Total Federal Program 16.525		280,565	1,125
16.527		Supervised Visitation, Safe Havens for Children	CANPB	3,910	1,700
16.540		Juvenile Justice and Delinquency Prevention-Allocation to States	DOA	1,150,067	747,966
16.541		Part E-Developing, Testing and Demonstrating Promising New Programs	DOA	14,938	9,967
16.543		Missing Children's Assistance	DOJ	232,545	42,071
16.544		Gang-Free Schools and Communities-Community-Based Gang Intervention	DOA	173,980	165,206
16.548		Title V-Delinquency Prevention Program	DOA	160,389	158,659
16.550		State Justice Statistics Program for Statistical Analysis Centers	DOA	60,240	0
16.554		National Criminal History Improvement Program	DOA	322,899	270,982
16.560		National Institute of Justice Research, Evaluation, and Development Project Grants	DOJ	1,461,827	11,932
16.575		Crime Victim Assistance	DOJ	7,237,232	6,936,039
16.576		Crime Victim Compensation	DOJ	975,216	0
16.579		Edward Byrne Memorial Formula Grant Program	DOA	312,437	234,539
16.580		Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program	DOA	685,809	0
16.580		Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program	DOC	39,217	0
16.580		Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program	DOJ	265,392	0
		Total Federal Program 16.580		990,418	0
16.586		Violent Offender Incarceration and Truth in Sentencing Incentive Grants	DOC	314,580	0
16.588		Violence Against Women Formula Grants	DOA	1,914,314	1,644,163
16.589		Rural Domestic Violence, Dating Violence, Sexual Assault, and Stalking Grant Program	DOA	718,024	637,753
16.590		Grants to Encourage Arrest Policies and Enforcement of Protection Orders	DOA	416,656	89,172
16.593		Residential Substance Abuse Treatment for State Prisoners	DOA	167,512	152,642
16.606		State Criminal Alien Assistance Program	DOC	1,961,954	0
16.607		Bulletproof Vest Partnership Program	DOJ	9,529	0
16.607		Bulletproof Vest Partnership Program	DOT	342	342
16.607		Bulletproof Vest Partnership Program	UW-Stout	1,153	0
		Total Federal Program 16.607		11,024	342

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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>					
16.609		Community Prosecution and Project Safe Neighborhoods	DOA	168,236	149,298
16.710		Public Safety Partnership and Community Policing Grants	DOJ	105,456	0
16.710		Public Safety Partnership and Community Policing Grants	DOT	9,657	0
		Total Federal Program 16.710		<u>115,113</u>	<u>0</u>
16.727		Enforcing Underage Drinking Laws Program	DOT	278,664	271,739
16.734		Special Data Collections and Statistical Studies	DOA	9,799	0
16.735		Protecting Inmates and Safeguarding Communities Discretionary Grant Program	DOC	218,003	0
16.738		Edward Byrne Memorial Justice Assistance Grant Program	DOA	3,580,929	2,564,526
16.744		Anti-Gang Initiative	DOA	813,076	750,291
16.744		Anti-Gang Initiative	DOJ	84,682	0
		Total Federal Program 16.744		<u>897,758</u>	<u>750,291</u>
Other Federal Financial Assistance:					
N/A	16.2004-105; 2003-99	Domestic Cannabis Eradication/Suppression Program	DOJ	283,938	29,475
N/A	16.GL-WIE-0109	Drug Enforcement Administration-State and Local Task Force Agreement	DOJ	12,088	0
N/A	16.GL-WIE-051	Organized Crime Drug Enforcement Task Force	DOJ	42,745	0
N/A	16.2004 UMWX0077	COPS Universal Hiring Program	UW-Madison	13,898	0
N/A	16.17PMLP555Z	High Intensity Drug Trafficking Area (HIDTA) UWM Collaborator	UW-Milwaukee	751,229	0
		Subtotal Direct Programs		<u>27,743,708</u>	<u>15,617,489</u>
Subgrants:					
16.560		National Institute of Justice Research, Evaluation, and Developmental Project Grants (from Ames Laboratory)	DOJ	45,150	0
16.590		Grants to Encourage Arrest Policies and Enforcement of Protection Orders (from Milwaukee County)	DOC	71,971	0
16.710	16.428-25-03	Public Safety Partnership and Community Policing Grants (from Iowa State University)	UW-Platteville	39,343	0
16.729		Drug-Free Communities Support Program Grants (from River Falls Alcohol and Other Drug Abuse Committee)	UW-River Falls	558	0
N/A	16.J41003C-0029	Oxford Prison Educational Program (from Federal Correctional Institute)	UW Colleges	88,915	0
		Subtotal Subgrants		<u>245,937</u>	<u>0</u>
		TOTAL U.S. DEPARTMENT OF JUSTICE		<u>27,989,645</u>	<u>15,617,489</u>
U.S. DEPARTMENT OF LABOR:					
17.002		Labor Force Statistics	DWD	1,735,711	0
17.005		Compensation and Working Conditions	UW-Madison	682,800	0
Employment Services Cluster:					
17.207		Employment Service/Wagner-Peyser Funded Activities	DWD	13,379,302	0
17.801		Disabled Veterans' Outreach Program	DWD	1,513,044	0
17.804		Local Veterans' Employment Representative Program	DWD	1,297,735	0
		Total Employment Services Cluster		<u>16,190,081</u>	<u>0</u>
17.225		Unemployment Insurance (Notes 2, 9)	DWD	1,014,626,862	0
17.235		Senior Community Service Employment Program	DHFS	2,143,581	2,017,065
17.245		Trade Adjustment Assistance	DWD	9,872,958	0

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FOR THE YEAR ENDED JUNE 30, 2008

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
WIA Cluster:					
17.258		WIA Adult Program (Note 2)	DWD	8,824,467	6,864,717
17.259		WIA Youth Activities (Note 2)	DWD	10,786,877	12,845,532
17.259		WIA Youth Activities (Note 2)	UW-Oshkosh	21,464	0
17.260		WIA Dislocated Workers (Note 2)	DWD	17,571,562	13,143,804
Total WIA Cluster				<u>37,204,370</u>	<u>32,854,053</u>
17.261		WIA Pilots, Demonstrations, and Research Projects	DWD	43,733	0
17.261		WIA Pilots, Demonstrations, and Research Projects	UW-Milwaukee	268,968	0
17.261		WIA Pilots, Demonstrations, and Research Projects	UW-Stout	41,335	0
Total Federal Program 17.261				<u>354,036</u>	<u>0</u>
17.266		Work Incentives Grants	DWD	1,970,107	1,162,455
17.267		Incentive Grants-WIA Section 503	DWD	596,000	536,000
17.268		H-1B Job Training Grants	DWD	406,609	378,920
17.271		Work Opportunity Tax Credit (WOTC)	DWD	208,135	0
17.273		Temporary Labor Certification for Foreign Workers	DWD	88,569	0
17.504	17.E9F6-1955; E9F7-0955	Consultation Agreements	UW-Madison	1,989,149	0
17.505		OSHA Data Initiative	UW-Madison	50,298	0
17.600		Mine Health and Safety Grants	Commerce	131,040	0
Other Federal Financial Assistance:					
N/A	17.W9J68155	BLS Occupational Safety and Health Statistics	UW-Madison	(50)	0
Subtotal Direct Programs				<u>1,088,250,256</u>	<u>36,948,493</u>
Subgrants:					
17.200		Growing Regional Opportunities in Wisconsin (from WOW Workforce Development, Inc.)	UW-Parkside	9,860	0
17.261		WIA Pilots, Demonstrations, and Research Projects (from Wisconsin Center for Nursing)	UW-Eau Claire	4,083	0
17.720		Disability Employment Policy Development (from Resource, Inc.)	UW-Stout	32,764	0
Subtotal Subgrants				<u>46,707</u>	<u>0</u>
TOTAL U.S. DEPARTMENT OF LABOR				<u>1,088,296,963</u>	<u>36,948,493</u>
U.S. DEPARTMENT OF STATE:					
Other Federal Financial Assistance:					
N/A	19.S-ECAAS-04-GR-2189(CS)	Educational Partnerships Program Nutrition, Education and Policy: Partnership with Makerere University	UW-Madison	31,067	0
N/A	19.S-ECAPY-08-GR-74	National Security Language Initiative-Jordan	UW-Green Bay	117,515	0
Subtotal Direct Programs				<u>148,582</u>	<u>0</u>
Subgrants:					
19.401		Educational Exchange-University Lecturers (Professors) and Research Scholars (from Council for International Exchange of Scholars)	UW-Parkside	5,339	0
N/A	19.AGRs dtd 1/31/07; 6/1/07; 2/6/06	Global Undergraduate Exchange Program (from International Exchange Board)	UW Colleges	30,093	0
Subtotal Subgrants				<u>35,432</u>	<u>0</u>
TOTAL U.S. DEPARTMENT OF STATE				<u>184,014</u>	<u>0</u>

STATE OF WISCONSIN
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FOR THE YEAR ENDED JUNE 30, 2008

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
U.S. DEPARTMENT OF TRANSPORTATION:					
20.106		Airport Improvement Program (Note 2)	DOT	50,751,213	4,522,263
		Highway Planning and Construction Cluster:			
20.205		Highway Planning and Construction (Notes 2, 10, 11)	DOT	669,207,630	12,025,107
		Total Highway Planning and Construction Cluster		669,207,630	12,025,107
20.218		National Motor Carrier Safety	DOT	3,872,202	0
20.219		Recreational Trails Program	DNR	1,170,001	618,695
20.232		Commercial Driver License State Programs	DOT	1,066,013	606,302
20.312		High Speed Ground Transportation-Next Generation High Speed Rail Program	DOT	266,274	0
		Federal Transit Cluster:			
20.500		Federal Transit-Capital Investment Grants	DOT	5,933,537	3,464,509
20.507		Federal Transit-Formula Grants	DOT	1,884,718	1,246,705
		Total Federal Transit Cluster		7,818,255	4,711,214
20.509		Formula Grants for Other Than Urbanized Areas	DOT	8,696,694	8,471,739
		Transit Services Programs Cluster:			
20.513		Capital Assistance Program for Elderly Persons and Persons with Disabilities	DOT	3,150,881	2,964,355
20.516		Job Access-Reverse Commute	DOT	2,886,582	2,886,582
		Total Transit Services Programs Cluster		6,037,463	5,850,937
20.514		Public Transportation Research	DHFS	12,117	0
20.514		Public Transportation Research	DOT	863,979	795,314
		Total Federal Program 20.514		876,096	795,314
20.515		State Planning and Research	DOT	229,868	2,029
		Highway Safety Cluster:			
20.600		State and Community Highway Safety	DOT	3,947,199	1,768,047
20.601		Alcohol Traffic Safety and Drunk Driving Prevention Incentive Grants	DOT	2,797,200	1,978,553
20.601		Alcohol Traffic Safety and Drunk Driving Prevention Incentive Grants (from UW System Admin)	UW-Parkside	1,802	0
20.601		Alcohol Traffic Safety and Drunk Driving Prevention Incentive Grants (from UW-Extension)	UW-Stout	417	0
20.601		Alcohol Traffic Safety and Drunk Driving Prevention Incentive Grants (from UW System Admin)	UW-Whitewater	468	0
20.602		Occupant Protection	DOT	1,030,331	335,150
20.605		Safety Incentives to Prevent Operation of Motor Vehicles by Intoxicated Persons	DOJ	53,582	0
20.610		State Traffic Safety Information System Improvement Grants	DOT	382,036	382,036
20.612		Incentive Grant Program to Increase Motorcyclist Safety	DOT	36,750	0
20.613		Child Safety and Child Booster Seats Incentive Grants	DOT	22,391	22,391
		Total Highway Safety Cluster		8,272,176	4,486,177
20.614		National Highway Transportation Safety Administration (NHTSA) Discretionary Safety Grants	DOJ	8,865	0
20.700		Pipeline Safety	PSC	311,658	0
20.703		Interagency Hazardous Materials Public Sector Training and Planning Grants	DMA	276,219	106,925

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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	20.2715-05-00-70	Glacial Drumlin State Trail Bike Underpass	DNR	26,158	0
N/A	20.DDEGRD-07-X-00454	Dwight David Eisenhower Transportation Program	UW-Madison	8,004	0
N/A	20.32155	Prmblyt Crit HMVA PVMNT WI (from UW-Madison)	UW-Platteville	32,152	0
Subtotal Direct Programs				758,926,941	42,196,702
Subgrants:					
N/A	20.S005759-F	U.S. Transport Task Force Activities (from Princeton Plasma Physics Laboratory)	UW-Madison	14,837	0
Subtotal Subgrants				14,837	0
TOTAL U.S. DEPARTMENT OF TRANSPORTATION				758,941,778	42,196,702
U.S. DEPARTMENT OF THE TREASURY:					
21.008		Low-Income Taxpayer Clinics	UW-Milwaukee	83,314	0
21.008		Low-Income Taxpayer Clinics	UW-Whitewater	18,761	0
Subtotal Direct Programs				102,075	0
Subgrants:					
N/A	21.TIRNO-05-P-00426	The Cost of Maintaining Tax Exempt Status: A Survey of Charitable Organizations (from University of St. Thomas)	UW-Milwaukee	(1,471)	0
Subtotal Subgrants				(1,471)	0
TOTAL U.S. DEPARTMENT OF THE TREASURY				100,604	0
U.S. EQUAL EMPLOYMENT OPPORTUNITY COMMISSION:					
30.002		Employment Discrimination-State and Local Fair Employment Practices Agency Contracts	DWD	1,251,663	0
TOTAL U.S. EQUAL EMPLOYMENT OPPORTUNITY COMMISSION				1,251,663	0
U.S. GENERAL SERVICES ADMINISTRATION:					
39.003		Donation of Federal Surplus Personal Property (Note 12)	DOA	0	0
39.011		Election Reform Payments	GAB	363,407	0
TOTAL U.S. GENERAL SERVICES ADMINISTRATION				363,407	0
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION:					
43.001		Aerospace Education Services Program (from UW-Green Bay)	UW-Superior	7,183	0
Other Federal Financial Assistance:					
N/A	43.NNX07AN77H	Effects of Land Use Change on Fire, Vegetation and Wildlife Dynamics in Arid Grasslands of Southern Russia	UW-Madison	18,273	0
N/A	43.NNX07AP54H	A Laboratory Search for Carrier Molecules of the Diffuse Interstellar Bands	UW-Madison	19,125	0
N/A	43.144NM73-0701	UW Space Place Astronomy After School Program (from UW-Green Bay)	UW-Madison	880	0
Subtotal Direct Programs				45,461	0
Subgrants:					
N/A	43.NNS06AA88G; NNG05GF04G	Integrating NASA Earth Observation Data (from The Institute for the Application of Geospatial Technology)	UW-Madison	17,539	0
N/A	43.GO4-5015A	Tuning in the Sun (from Smithsonian Astrophysical Observatory)	UW-Madison	1,712	0
N/A	43.HST-EO-10870.07-A	Ring-Plane Crossing and Equinox of Uranus - An Opportunity for Communicating Science and Discovery to the Public (from Space Telescope Science Institute (STSI))	UW-Madison	1,274	0

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CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
N/A	43.699045X	Juno Mission Education and Public Outreach (from Southwest Research Institute)	UW-Madison	221,911	23,663
N/A	43.AGR dtd 09/01/06; AGR dtd 8/9/04	Predoctoral Fellowship Program (from United Negro College Fund Special Program Corporation)	UW-Madison	17,671	0
		Subtotal Subgrants		260,107	23,663
		TOTAL NATIONAL AERONAUTICS AND SPACE ADMINISTRATION		305,568	23,663
NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES:					
45.024		Promotion of the Arts-Grants to Organizations and Individuals	UW-Madison	44,997	0
45.024	45.06-5100-8048	Promotion of the Arts-Grants to Organizations and Individuals	UW-Milwaukee	18,614	0
45.024		Promotion of the Arts-Grants to Organizations and Individuals	UW-Parkside	10,000	0
45.024		Promotion of the Arts-Grants to Organizations and Individuals	UW Colleges	5,089	0
		Total Federal Program 45.024		78,700	0
45.025		Promotion of the Arts-Partnership Agreements	Arts Board	649,227	20,048
45.025		Promotion of the Arts-Partnership Agreements	UW-Parkside	2,100	0
45.025		Promotion of the Arts-Partnership Agreements	UW-Whitewater	4,000	0
		Total Federal Program 45.025		655,327	20,048
45.129	45.FY06-034-05;	Promotion of the Humanities-Federal/State Partnership (from Wisconsin Humanities Council)	UW-Madison	4,539	0
45.129	FY07-045-05 45.FY07-030-05	Promotion of the Humanities-Federal/State Partnership (from Wisconsin Humanities Council)	UW-Milwaukee	8,795	0
45.129		Promotion of the Humanities-Federal/State Partnership	UW-La Crosse	3,083	0
45.129		Promotion of the Humanities-Federal/State Partnership	UW-Oshkosh	(61)	0
45.129		Promotion of the Humanities-Federal/State Partnership (from Wisconsin Humanities Council)	UW-Whitewater	50	0
45.129		Promotion of the Humanities-Federal/State Partnership (from Wisconsin Humanities Council)	UW Colleges	21,228	0
45.129		Promotion of the Humanities-Federal/State Partnership	Wisconsin Humanities Council	524,454	56,478
		Total Federal Program 45.129		562,088	56,478
45.130		Promotion of the Humanities-Challenge Grants	UW-Extension	64,468	0
45.149		Promotion of the Humanities-Division of Preservation and Access	UW-Madison	7,008	0
45.163		Promotion of the Humanities-Professional Development	UW-Stout	67,704	0
45.168		Promotion of the Humanities-We the People	UW-Extension	95,684	0
45.310		Grants to States	DPI	2,881,968	1,107,052
45.312		National Leadership Grants	UW-Madison	257,273	0
45.312		National Leadership Grants (from UW-Madison)	UW-Stout	9,024	0
		Total Federal Program 45.312		266,297	0
45.313		Laura Bush 21st Century Librarian Program	UW-Milwaukee	303,486	0
Other Federal Financial Assistance:					
N/A	45.ED-50170-03	Utamaduni Online: Advanced Level Course in Swahili Language and Culture	UW-Madison	8,441	0
N/A	45.ES-50135-06	Pre-History of River	UW-La Crosse	95,367	0
		Subtotal Direct Programs		5,086,538	1,183,578

STATE OF WISCONSIN
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CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
Subgrants:					
45.024		Promotion of the Arts-Grants to Organizations and Individuals (from Dance USA)	UW-Milwaukee	(2,205)	0
45.024	45.27669, 45.11032	Promotion of the Arts-Grants to Organizations and Individuals (from Arts Midwest)	UW-Eau Claire	16,309	0
45.025	45.FY08-42541:Hubbard Street 2	Promotion of the Arts-Partnership Agreements (from Arts Midwest)	UW-Eau Claire	1,350	0
45.025		Promotion of the Arts-Partnership Agreements (from Arts Midwest)	UW-Platteville	3,325	0
45.129		Promotion of the Humanities-Federal/State Partnership (from Illinois Humanities Council)	Wisconsin Humanities	173	0
N/A	45.AGR dtd 11/19/04	Preservation Project (from Committee on Institutional Cooperation)	UW-Madison	124	0
N/A	45.03-042	Art and Craft of Decorative Trade Bindings 1815-1930 (from University of Alabama)	UW-Madison	3,892	0
N/A	45.2006-0288-01	L-21 Pre-Professional Programs (from University of Illinois-Urbana-Champaign)	UW-Madison	41,853	0
Subtotal Subgrants				64,821	0
TOTAL NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES				5,151,359	1,183,578
NATIONAL SCIENCE FOUNDATION:					
47.041		Engineering Grants	UW-Platteville	91,769	0
47.049		Mathematical and Physical Sciences	UW-Madison	700,916	0
47.049		Mathematical and Physical Sciences	UW-Milwaukee	67,558	0
47.049	47.226H225	Mathematical and Physical Sciences (from UW-Madison)	UW-Milwaukee	56,790	0
Total Federal Program 47.049				825,264	0
47.050		Geosciences	UW-Madison	2,010	0
47.050		Geosciences	UW-Milwaukee	16,891	0
47.050		Geosciences (from UW-Madison)	UW-Milwaukee	1,282	0
Total Federal Program 47.050				20,183	0
47.070		Computer and Information Science and Engineering	UW-Madison	17,360	(210)
47.070		Computer and Information Science and Engineering	UW-La Crosse	721	0
Total Federal Program 47.070				18,081	(210)
47.074		Biological Sciences	UW-Stevens Point	5,867	0
47.075		Social, Behavioral, and Economic Sciences	UW-Madison	153,053	0
47.076		Education and Human Resources	UW-Madison	1,027,238	389,080
47.076		Education and Human Resources	UW-Milwaukee	117,849	20,818
47.076		Education and Human Resources (from UW-Madison)	UW-Milwaukee	25,268	0
47.076		Education and Human Resources	UW-Eau Claire	124,616	0
47.076		Education and Human Resources	UW-Parkside	(305)	0
47.076		Education and Human Resources	UW-Platteville	17,579	0
47.076	47.DUE-0229156, 0511342, 0536618	Education and Human Resources	UW-River Falls	91,303	18,817
47.076		Education and Human Resources	UW-Stout	52,319	0
Total Federal Program 47.076				1,455,867	428,715

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CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
N/A	47.725937; AST-0749416; BCS-0753760	Other Federal Financial Assistance: Intergovernmental Personnel Assignment Agreements	UW-Madison	584,047	0
N/A	47.12/2/92-Indefinite	Polymer Education	UW-Stevens Point	289	0
Subtotal Direct Programs				3,154,420	428,505
Subgrants:					
47.070	47.06-ENG-200145-UWM	Computer and Information Science and Engineering (from Auburn University)	UW-Madison	36,861	0
47.070		Computer and Information Science and Engineering (from University of Illinois)	UW-La Crosse	17,201	0
47.076		Education and Human Resources (from University of Iowa)	UW-Milwaukee	68,784	0
47.076		Education and Human Resources (from Wisconsin Alliance for Minority Participation)	UW-Milwaukee	29,800	0
47.076		Education and Human Resources (from Mid State Technical College)	UW-Stevens Point	(120)	0
47.076		Education and Human Resources (from Chippewa Valley Technical College)	UW-Stout	9,293	0
47.076		Education and Human Resources (from University of Minnesota)	UW-Stout	1,650	0
47.076		Education and Human Resources (from Utah State University)	UW-Stout	41,409	0
N/A	47.F014763	Great Lakes COSEE (from University of Michigan)	UW-Madison	30,571	0
Subtotal Subgrants				235,449	0
TOTAL NATIONAL SCIENCE FOUNDATION				3,389,869	428,505
U.S. SMALL BUSINESS ADMINISTRATION:					
59.037		Small Business Development Centers (from UW-Extension SBDC)	UW-Madison	126,611	0
59.037		Small Business Development Centers (from UW-Extension)	UW-Milwaukee	99,351	0
59.037		Small Business Development Centers (from UW-Extension)	UW-Eau Claire	119,585	0
59.037		Small Business Development Centers (from UW-Extension)	UW-Green Bay	84,152	0
59.037		Small Business Development Centers	UW-La Crosse	43,321	0
59.037		Small Business Development Centers (from UW-Extension)	UW-La Crosse	77,683	0
59.037		Small Business Development Centers (from UW-Extension)	UW-Oshkosh	94,988	0
59.037		Small Business Development Centers (from UW-Extension)	UW-Parkside	40,676	0
59.037		Small Business Development Centers (from UW-Extension)	UW-Platteville	38,734	0
59.037	59.7-603001-2-0076	Small Business Development Centers (from UW-Extension)	UW-River Falls	33,610	0
59.037		Small Business Development Centers (from UW-Extension)	UW-Stevens Point	143,099	0
59.037		Small Business Development Centers (from UW-Extension)	UW-Stout	31,644	0
59.037		Small Business Development Centers (from UW-Extension)	UW-Superior	24,845	0
59.037		Small Business Development Centers (from UW-Extension)	UW-Whitewater	560,275	0
59.037		Small Business Development Centers	UW-Extension	432,183	40
Total Federal Program 59.037				1,950,757	40

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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	59.95-0563-6601	Internet-Based Technical Assistance	UW-Eau Claire	(3,000)	0
N/A	59.SBAHQ-06-I-0087	SBA Congressional Grant	UW-Oshkosh	140,096	0
TOTAL U.S. SMALL BUSINESS ADMINISTRATION				2,087,853	40
U.S. DEPARTMENT OF VETERANS AFFAIRS:					
64.005		Grants to States for Construction of State Home Facilities	DVA	113,221	0
64.014		Veterans State Domiciliary Care	DVA	1,153,194	0
64.015		Veterans State Nursing Home Care	DVA	16,062,925	0
64.024		VA Homeless Providers Grant and Per Diem Program	DVA	989,958	0
64.101		Burial Expenses Allowance for Veterans	DVA	318,908	0
64.124		All-Volunteer Force Educational Assistance	DWD	146,678	0
64.203		State Cemetery Grants	DVA	465,041	0
Other Federal Financial Assistance:					
N/A	64.V101 223B	Reimbursement Contract-State Approving Authority	DVA	306,534	0
N/A	64.AGR's dtd 8/3/06, 3/7/07, 3/1/07, 2/6/08, 3/26/07, 4/19/07, 8/17/07, 9/20/07, 9/24/07, 10/4/07, 1/1/07, 10/11/07, 1/16/08, 1/17/08; IPA's for Guoqing Song, KyungMann Kim	Intergovernmental Personnel Assignment Agreements	UW-Madison	509,549	0
TOTAL U.S. DEPARTMENT OF VETERANS AFFAIRS				20,066,008	0
U.S. ENVIRONMENTAL PROTECTION AGENCY:					
66.001		Air Pollution Control Program Support	DNR	4,343,890	0
66.032		State Indoor Radon Grants	DHFS	261,221	194,738
66.034		Surveys, Studies, Investigations, Demonstrations and Special Purpose Activities Relating to the Clean Air Act	Commerce	18,444	0
66.034		Surveys, Studies, Investigations, Demonstrations and Special Purpose Activities Relating to the Clean Air Act	DNR	791,648	12,334
Total Federal Program 66.034				810,092	12,334
66.419		Water Pollution Control State, Interstate, and Tribal Program Support	DNR	301,896	0
66.432		State Public Water System Supervision	DNR	3,353,425	0
66.433		State Underground Water Source Protection	DNR	50,897	0
66.436		Surveys, Studies, Investigations, Demonstrations, and Training Grants and Cooperative Agreements-Section 104(b)(3) of the Clean Water Act	DNR	346,849	0
66.454		Water Quality Management Planning	DNR	271,660	65,268
66.458		Capitalization Grants for Clean Water State Revolving Funds (Note 13)	DNR	25,997,033	25,155,788
66.460		Nonpoint Source Implementation Grants	DNR	2,549,496	1,887,036
66.461		Regional Wetland Program Development Grants	DNR	324,485	0
66.463		Water Quality Cooperative Agreements	DNR	77,170	0
66.467		Wastewater Operator Training Grant Program	DNR	35,558	0
66.468		Capitalization Grants for Drinking Water State Revolving Funds (Note 13)	DNR	15,622,378	13,118,753

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
66.469		Great Lakes Program	DHFS	54,741	0
66.469		Great Lakes Program	DNR	465,055	4,638
66.469		Great Lakes Program	UW-Extension	6,539	0
Total Federal Program 66.469				526,335	4,638
66.471		State Grants to Reimburse Operators of Small Water Systems for Training and Certification Costs	DNR	202,728	0
66.472		Beach Monitoring and Notification Program Implementation Grants	DNR	225,155	0
66.474		Water Protection Grants to the States	DNR	137,246	0
66.511		Office of Research and Development Consolidated Research/Training	DNR	95,480	0
66.516	66.SU-83351401	P3 Award: National Student Design Competition for Sustainability	UW-Madison	11,254	0
66.605		Performance Partnership Grants	DATCP	525,365	0
66.605		Performance Partnership Grants	DNR	8,620,850	2,304,428
Total Federal Program 66.605				9,146,215	2,304,428
66.608		Environmental Information Exchange Network Grant Program and Related Assistance	DNR	249,003	0
66.611		Environmental Policy and Innovation Grants	DNR	67,974	0
66.700		Consolidated Pesticide Enforcement Cooperative Agreements	DATCP	123,364	0
66.707		TSCA Title IV State Lead Grants Certification of Lead-Based Paint Professionals	DHFS	249,935	0
66.708		Pollution Prevention Grants Program	UW-Extension	19,456	0
66.709		Multi-Media Capacity Building Grants for States and Tribes	DNR	23,820	0
66.716	66.X8-00E00001	Research, Development, Monitoring, Public Education, Training, Demonstrations, and Studies	UW-Madison	12,148	2,538
66.716		Research, Development, Monitoring, Public Education, Training, Demonstrations, and Studies (from UW-Madison)	UW-Extension	13,343	0
Total Federal Program 66.716				25,491	2,538
66.801		Hazardous Waste Management State Program Support	DNR	2,070,862	0
66.802		Superfund State, Political Subdivision, and Indian Tribe Site-Specific Cooperative Agreements	DNR	822,834	0
66.804		State and Tribal Underground Storage Tanks Program	Commerce	393,234	0
66.804		State and Tribal Underground Storage Tanks Program	DNR	9,645	0
Total Federal Program 66.804				402,879	0
66.805		Leaking Underground Storage Tank Trust Fund Program	Commerce	869,970	0
66.805		Leaking Underground Storage Tank Trust Fund Program	DNR	885,923	0
Total Federal Program 66.805				1,755,893	0
66.809		Superfund State and Indian Tribe Core Program Cooperative Agreements	DNR	343,992	0
66.817		State and Tribal Response Program Grants	DNR	1,031,287	0
66.818		Brownfields Assessment and Cleanup Cooperative Agreements	DNR	127,280	95,328
66.950		Environmental Education and Training Program	UW-Stevens Point	1,447,644	1,027,457

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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	66.FP91687801	EPA Star Fellowship	UW-Madison	6,201	0
N/A	66.16-Aug	Pollution Prevention (from UW-Extension)	UW-Madison	12,515	0
N/A	66.X3-83350001	Workshop on Treatment and Disposal of Food Products Contaminated by Biological Threat Agents	UW-Madison	5,366	0
Subtotal Direct Programs				73,476,259	43,868,306
Subgrants:					
66.716		Research, Development, Monitoring, Public Education, Training, Demonstrations, and Studies (from American Farmland Trust)	UW-Extension	2,487	0
N/A	66.GL-RAPIDS	Rapids (from Great Lakes Commission)	DNR	9,510	0
N/A	66.REGION 5 2004-02	Pesticide Risk Reduction in Wisconsin (from American Farmland Trust)	UW-Madison	(278)	0
N/A	66.2003-07704-01	Operation of PNEAC for Compliance Assistance and Pollution (from University of Illinois-Urbana-Champaign)	UW-Extension	54,580	0
Subtotal Subgrants				66,299	0
TOTAL U.S. ENVIRONMENTAL PROTECTION AGENCY				73,542,558	43,868,306
U.S. DEPARTMENT OF ENERGY:					
81.039		National Energy Information Center	DOA	14,014	0
81.041		State Energy Program	DOA	651,005	0
81.042		Weatherization Assistance for Low-Income Persons	DOA	8,129,064	6,662,372
81.105		National Industrial Competitiveness through Energy, Environment, and Economics	DOA	5,081	5,072
81.117		Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance	DOA	18,087	0
81.119		State Energy Program Special Projects	DOA	101,191	81,984
Other Federal Financial Assistance:					
N/A	81.505-143	Petroleum Violation Escrow Funds	DOA	126,601	33,018
N/A	81.AGR dtd 2/28/07	Intergovernmental Personnel Assignment Agreement	UW-Madison	203,060	0
Subtotal Direct Programs				9,248,103	6,782,446
Subgrants:					
81.049		Office of Science Financial Assistance Program (from Oak Ridge National Laboratory)	UW-Stout	47,841	0
81.087		Renewable Energy Research and Development (from University of Minnesota)	UW-Stevens Point	9,825	0
N/A	81.PO 514778	Manufacture, Trial and Assembly of the CMS Endcap of the CMS Magnet (from Fermi National Accelerator Lab)	UW-Madison	7,167	0
N/A	81.AGR DTD 04/27/03	Naval Nuclear Propulsion and Nuclear Engineering/Health Physics Fellowships (from Medical University of South Carolina)	UW-Madison	65,707	0
N/A	81.AGR dtd 6/02/03; 745116; 745117	Excellence in Engineering Fellowships (from Sandia National Laboratories)	UW-Madison	17,046	0
Subtotal Subgrants				147,586	0
TOTAL U.S. DEPARTMENT OF ENERGY				9,395,689	6,782,446
U.S. DEPARTMENT OF EDUCATION:					
84.002		Adult Education-State Grant Program	WTCBSB	7,611,594	6,713,180
84.010		Title I Grants to Local Educational Agencies (Note 2)	DPI	177,443,570	174,404,226
84.011		Migrant Education-State Grant Program	DPI	611,650	382,072
84.013		Title I Program for Neglected and Delinquent Children	DPI	1,304,334	1,294,121

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
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	3,614,472	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	UW-Milwaukee	22,188	0
84.015		National Resource Centers and Fellowships Program for Language and Area or Language and International Studies (from UW-Madison)	UW-Milwaukee	117,002	0
Total Federal Program 84.015				3,753,662	0
84.017		International Research and Studies	UW-Madison	338,480	10,954
84.021		Overseas-Group Projects Abroad	UW-Madison	(952)	0
84.021		Overseas-Group Projects Abroad	UW-Milwaukee	150,116	0
Total Federal Program 84.021				149,164	0
Special Education Cluster:					
84.027		Special Education-Grants to States (Note 2)	DPI	189,945,845	177,676,445
84.027		Special Education-Grants to States (Note 2)	UW-Oshkosh	31,966	0
84.173		Special Education-Preschool Grants (Note 2)	DPI	9,114,174	8,327,609
Total Special Education Cluster				199,091,985	186,004,054
84.031	84.P031A060236	Higher Education-Institutional Aid	UW-River Falls	375,884	242,932
84.031		Higher Education-Institutional Aid	UW-Stout	389,611	0
Total Federal Program 84.031				765,495	242,932
TRIO Cluster:					
84.042		TRIO-Student Support Services	UW-Madison	240,844	0
84.042		TRIO-Student Support Services	UW-Milwaukee	305,831	0
84.042		TRIO-Student Support Services	UW-Eau Claire	373,289	0
84.042		TRIO-Student Support Services	UW-La Crosse	270,004	0
84.042		TRIO-Student Support Services	UW-Oshkosh	349,438	0
84.042		TRIO-Student Support Services	UW-Parkside	305,634	0
84.042		TRIO-Student Support Services	UW-Platteville	349,458	0
84.042	84.P042A050568	TRIO-Student Support Services	UW-River Falls	249,621	0
84.042		TRIO-Student Support Services	UW-Stevens Point	270,646	0
84.042		TRIO-Student Support Services	UW-Stout	557,806	0
84.042		TRIO-Student Support Services	UW-Superior	275,547	0
84.042		TRIO-Student Support Services	UW Colleges	539,039	0
84.044		TRIO-Talent Search	DPI	256,577	0
84.044		TRIO-Talent Search	UW-Milwaukee	332,642	0
84.044		TRIO-Talent Search	UW-Stout	300,002	0
84.044		TRIO-Talent Search	UW-Whitewater	281,864	0
84.044	84.PO44A060474	TRIO-Talent Search	UW Colleges	253,286	0
84.047		TRIO-Upward Bound	DPI	197,767	0
84.047		TRIO-Upward Bound	UW-Milwaukee	953,855	0
84.047		TRIO-Upward Bound	UW-Eau Claire	296,584	0
84.047		TRIO-Upward Bound	UW-Green Bay	545,101	0
84.047		TRIO-Upward Bound	UW-La Crosse	476,777	0
84.047		TRIO-Upward Bound	UW-Parkside	25,082	0
84.047	84.P047A031099	TRIO-Upward Bound	UW-River Falls	353,575	0
84.047		TRIO-Upward Bound	UW-Stevens Point	469,113	0

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
84.047		TRIO-Upward Bound	UW-Stout	100,148	0
84.047		TRIO-Upward Bound	UW-Superior	235,084	0
84.047		TRIO-Upward Bound	UW-Whitewater	349,665	0
84.047		TRIO-Upward Bound	UW Colleges	376,131	0
84.066		TRIO-Educational Opportunity Centers	UW-Milwaukee	290,487	0
84.066		TRIO-Educational Opportunity Centers	UW-Eau Claire	251,941	0
84.066		TRIO-Educational Opportunity Centers (from UW-Eau Claire)	UW Colleges	76,765	0
84.217		TRIO-McNair Post-Baccalaureate Achievement	UW-Madison	250,800	0
84.217		TRIO-McNair Post-Baccalaureate Achievement	UW-Milwaukee	184,255	0
84.217		TRIO-McNair Post-Baccalaureate Achievement	UW-Eau Claire	256,983	0
84.217		TRIO-McNair Post-Baccalaureate Achievement	UW-Oshkosh	68,925	0
84.217	84.P217A030187	TRIO-McNair Post-Baccalaureate Achievement	UW-River Falls	224,716	0
84.217		TRIO-McNair Post-Baccalaureate Achievement	UW-Superior	204,829	0
84.217		TRIO-McNair Post-Baccalaureate Achievement	UW-Whitewater	174,822	0
Total TRIO Cluster				11,874,933	0
84.048		Career and Technical Education-Basic Grants to States	WTCSB	20,308,949	18,612,666
84.069		Leveraging Educational Assistance Partnership	HEAB	1,453,925	0
84.116		Fund for the Improvement of Postsecondary Education	UW-Madison	19,972	0
84.116		Fund for the Improvement of Postsecondary Education (from UW System Admin)	UW-Milwaukee	1,038	0
84.116		Fund for the Improvement of Postsecondary Education	UW-Eau Claire	5,239	0
84.116		Fund for the Improvement of Postsecondary Education	UW-La Crosse	251,387	55,026
84.116		Fund for the Improvement of Postsecondary Education	UW-Parkside	722	0
84.116		Fund for the Improvement of Postsecondary Education (from UW-La Crosse)	UW-Stevens Point	31,414	0
84.116		Fund for the Improvement of Postsecondary Education	UW-Stout	147,658	0
84.116		Fund for the Improvement of Postsecondary Education (from UW-La Crosse)	UW-Stout	14,014	0
84.116		Fund for the Improvement of Postsecondary Education	UW-Whitewater	71,105	0
84.116		Fund for the Improvement of Postsecondary Education	UW Colleges	(1,586)	0
Total Federal Program 84.116				540,963	55,026
84.126		Rehabilitation Services-Vocational Rehabilitation Grants to States (Note 2)	DWD	64,152,248	1,626,346
84.126		Rehabilitation Services-Vocational Rehabilitation Grants to States (Note 2)	UW-Oshkosh	22,166	0
Total Federal Program 84.126				64,174,414	1,626,346
84.129		Rehabilitation Long-Term Training	UW-Madison	170,150	0
84.129		Rehabilitation Long-Term Training	UW-Stout	263,162	0
Total Federal Program 84.129				433,312	0
84.144		Migrant Education-Coordination Program	DPI	201,163	173,729
84.153		Business and International Education Projects	UW-Green Bay	133,265	0
84.153		Business and International Education Projects	UW-Eau Claire	95,441	0
84.153		Business and International Education Projects	UW-La Crosse	66,387	0
84.153		Business and International Education Projects	UW-Platteville	77,277	0
84.153		Business and International Education Projects	UW-Whitewater	42,108	0
Total Federal Program 84.153				414,478	0
84.161		Rehabilitation Services-Client Assistance Program	DATCP	179,502	0
84.169		Independent Living-State Grants	DWD	218,739	218,739
84.170		Javits Fellowships	UW-Madison	143,344	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>					
84.177		Rehabilitation Services-Independent Living Services for Older Individuals Who are Blind	DWD	589,696	589,696
84.181		Special Education-Grants for Infants and Families with Disabilities	DHFS	6,936,341	6,442,425
84.184		Safe and Drug-Free Schools and Communities-National Programs	DPI	444,920	0
84.184		Safe and Drug-Free Schools and Communities-National Programs	UW-Eau Claire	40,562	0
Total Federal Program 84.184				485,482	0
84.185		Byrd Honors Scholarships	DPI	701,750	701,750
84.185		Byrd Honors Scholarships	UW-Parkside	750	0
Total Federal Program 84.185				702,500	701,750
84.186		Safe and Drug-Free Schools and Communities-State Grants (Note 20)	DHFS	1,154,113	1,112,629
84.186		Safe and Drug-Free Schools and Communities-State Grants	DPI	4,300,843	3,931,677
Total Federal Program 84.186				5,454,956	5,044,306
84.187		Supported Employment Services for Individuals with Severe Disabilities	DWD	456,675	0
84.195		Bilingual Education-Professional Development	DPI	127,814	65,046
84.195		Bilingual Education-Professional Development	UW-Milwaukee	412,373	0
84.195		Bilingual Education-Professional Development	UW-Eau Claire	24,789	0
84.195		Bilingual Education-Professional Development (from UW-La Crosse)	UW-Eau Claire	8,316	0
84.195		Bilingual Education-Professional Development	UW-Oshkosh	177,046	0
84.195		Bilingual Education-Professional Development	UW-Whitewater	138,023	0
Total Federal Program 84.195				888,361	65,046
84.196		Education for Homeless Children and Youth	DPI	901,284	743,109
84.200		Graduate Assistance in Areas of National Need	UW-Madison	165,891	0
84.200		Graduate Assistance in Areas of National Need	UW-Milwaukee	167,110	0
Total Federal Program 84.200				333,001	0
84.213		Even Start-State Educational Agencies	DPI	1,308,933	1,234,468
84.215		Fund for the Improvement of Education	UW-Eau Claire	14,428	0
84.220		Centers for International Business Education (from UW-Madison)	UW-Whitewater	359	0
84.224		Assistive Technology	DHFS	470,622	260,849
84.229		Language Resource Centers	UW-Madison	385,533	0
84.234		Projects with Industry	UW-Stout	307,194	0
84.235		Rehabilitation Services Demonstration and Training Programs	DWD	13,356	13,356
84.243		Tech-Prep Education	WTCSB	2,105,906	2,038,880
84.265		Rehabilitation Training-State Vocational Rehabilitation Unit In-Service Training	DWD	56,194	0
84.281		Eisenhower Professional Development State Grants (from UW System Admin)	UW-La Crosse	6,358	0
84.281		Eisenhower Professional Development State Grants (from UW System Admin)	UW-Platteville	170,866	0
Total Federal Program 84.281				177,224	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>					
84.282		Charter Schools (Note 2)	DPI	14,724,059	13,933,350
84.287		Twenty-First Century Community Learning Centers	DPI	12,220,522	11,370,075
84.293		Foreign Language Assistance	DPI	111,441	0
84.298		State Grants for Innovative Programs	DPI	2,246,004	2,118,147
84.299		Urban Indian Education-Special Projects	UW-Milwaukee	398,231	0
84.318		Education Technology State Grants	DPI	4,520,310	4,268,842
84.323		Special Education-State Personnel Development	DPI	931,954	422,312
84.323	84.PAG000581	Special Education-State Personnel Development (from UW-Madison)	UW-River Falls	28,892	0
84.323		Special Education-State Personnel Development (from UW-Madison)	UW-Whitewater	9,028	0
Total Federal Program 84.323				969,874	422,312
84.325		Special Education-Personnel Development to Improve Services and Results for Children with Disabilities	UW-Madison	11,974	0
84.325		Special Education-Personnel Development to Improve Services and Results for Children with Disabilities	UW-Milwaukee	301,388	0
84.325		Special Education-Personnel Development to Improve Services and Results for Children with Disabilities	UW-La Crosse	97,495	0
Total Federal Program 84.325				410,857	0
84.326		Special Education-Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities	DPI	99,336	50,644
84.327		Special Education-Technology and Media Services for Individuals with Disabilities	UW-Madison	169,326	0
84.331		Grants to States for Incarcerated Youth Offenders	DOC	460,739	0
84.332		Comprehensive School Reform Demonstration	DPI	297,820	297,317
84.333		Demonstration Projects to Ensure Students with Disabilities Receive a Higher Education	UW-Milwaukee	377,552	0
84.333		Demonstration Projects to Ensure Students with Disabilities Receive a Higher Education (from UW-Milwaukee)	UW-Platteville	5,954	0
84.333		Demonstration Projects to Ensure Students with Disabilities Receive a Higher Education (from UW-Milwaukee)	UW Colleges	104	0
Total Federal Program 84.333				383,610	0
84.334		Gaining Early Awareness and Readiness for Undergraduate Programs	DPI	5,184,408	3,471,989
84.334		Gaining Early Awareness and Readiness for Undergraduate Programs	UW-Milwaukee	1,438,159	0
84.334		Gaining Early Awareness and Readiness for Undergraduate Programs	UW-Eau Claire	431,322	0
Total Federal Program 84.334				7,053,889	3,471,989
84.335		Child Care Access Means Parents in School	UW-Madison	97,502	0
84.335		Child Care Access Means Parents in School	UW-Eau Claire	52,478	0
84.335	84.P335A060047	Child Care Access Means Parents in School	UW-River Falls	33,244	0
Total Federal Program 84.335				183,224	0
84.337		International Education-Technological Innovation and Cooperation for Foreign Information Access	UW-Madison	87,696	76,176
84.342		Preparing Tomorrow's Teachers to Use Technology (from UW-Oshkosh)	UW-Milwaukee	128	0
84.342		Preparing Tomorrow's Teachers to Use Technology	UW-Oshkosh	15,811	0

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
84.342		Preparing Tomorrow's Teachers to Use Technology (from UW-Oshkosh)	UW-Stevens Point	1,576	0
84.342		Preparing Tomorrow's Teachers to Use Technology (from UW-Oshkosh)	UW-Whitewater	14,935	0
Total Federal Program 84.342				32,450	0
84.350		Transition to Teaching	DPI	44,283	11,974
84.357		Reading First State Grants	DPI	12,918,947	11,051,204
84.358		Rural Education	DPI	59,008	57,394
84.359		Early Reading First	UW-Milwaukee	734,440	0
84.365		English Language Acquisition Grants	DPI	6,427,659	6,064,226
84.366		Mathematics and Science Partnerships	DPI	2,010,659	1,700,337
84.367		Improving Teacher Quality State Grants	DPI	42,884,051	41,359,390
84.367		Improving Teacher Quality State Grants (from UW System Admin)	UW-Eau Claire	47,705	0
84.367		Improving Teacher Quality State Grants (from UW System Admin)	UW-La Crosse	87,570	0
84.367		Improving Teacher Quality State Grants (from UW System Admin)	UW-Oshkosh	117,163	0
84.367	84.06-1561, 04-3233, 07-0331, 04-3232	Improving Teacher Quality State Grants (from UW System Admin)	UW-River Falls	56,170	0
84.367		Improving Teacher Quality State Grants (from UW System Admin)	UW-Stout	7,086	0
84.367		Improving Teacher Quality State Grants	UW-Superior	54,202	0
84.367		Improving Teacher Quality State Grants (from UW System Admin)	UW-Superior	31,556	0
84.367		Improving Teacher Quality State Grants (from UW System Admin)	UW-Whitewater	219,959	0
84.367		Improving Teacher Quality State Grants	UW System Admin	240,827	176,264
Total Federal Program 84.367				43,746,289	41,535,654
84.369		Grants for State Assessments and Related Activities	DPI	6,378,971	0
84.372		Statewide Data Systems	DPI	886,433	0
84.373		Special Education-Technical Assistance on State Data Collection	DPI	231,806	0
84.377		School Improvement Grants	DPI	19,964	0
84.815		Troops-to-Teachers	DVA	93,365	0
Other Federal Financial Assistance:					
N/A	84.Apr-52	Earth Partnership for Schools Regional Outreach Through Facilitating Centers and Teacher Professional Development (from UW System Admin)	UW-Madison	351	0
N/A	84.LTR dtd 8/15/2006	Higher Ed Center for Alcohol & Other Drug Abuse & Violence Prevention	UW Colleges	1,630	0
N/A	84.ck # 122	Outreach Extension	UW-Extension	4,000	0
Subtotal Direct Programs				630,528,894	503,301,571

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
Subgrants:					
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	4,016	0
84.015	84.AGR dtd 5/13/05:2/2/05:6/7/06	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 Cornell University)	UW-Madison	11,182	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	2,332	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	28,135	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	2,500	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	36,593	0
84.015	84.AGR dtd 7/26/05	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 University of California-Los Angeles)	UW-Madison	22,564	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 University of Chicago)	UW-Madison	12,665	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	18,100	0
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	18,821	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	2,332	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	5,000	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 University of Virginia)	UW-Madison	1,025	0
84.015	84.AGR dtd 8/3/05	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 University of Washington)	UW-Madison	34,640	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>					
84.116	84.ULRF 03-1029	Fund for the Improvement of Postsecondary Education (from University of Louisville)	UW-Milwaukee	6,480	0
84.116	84.P116M040026	Fund for the Improvement of Postsecondary Education (from University of Maryland)	UW-Milwaukee	27,220	0
84.116		Fund for the Improvement of Postsecondary Education (from Milwaukee Public Schools)	UW-Milwaukee	42,875	0
84.116		Fund for the Improvement of Postsecondary Education (from Capital University)	UW-Eau Claire	1,180	0
84.116		Fund for the Improvement of Postsecondary Education (from American Association of State Colleges and Universities (ASCU))	UW-Oshkosh	143	0
84.184		Safe and Drug-Free Schools and Communities-National Programs (from Arbor Place)	UW-Stout	5,711	0
84.184	84.AGR dtd 5/5/05	Safe and Drug-Free Schools and Communities-National Programs (from Cooperative Educational Service Agency #7)	UW-Extension	82,984	0
84.215		Fund for the Improvement of Education (from Educational Partnership Initiatives, Cooperative Educational Service Agency #10)	UW-Eau Claire	331,143	0
84.215		Fund for the Improvement of Education (from Cooperative Educational Service Agency #12)	UW-La Crosse	4,712	0
84.215		Fund for the Improvement of Education (from La Crosse School District)	UW-La Crosse	311,739	0
84.215		Fund for the Improvement of Education (from Cooperative Educational Service Agency #6)	UW-Oshkosh	24,365	0
84.215	84.U215X040082	Fund for the Improvement of Education (from Cooperative Educational Service Agency #11)	UW-River Falls	22,707	0
84.215		Fund for the Improvement of Education (from Cooperative Educational Service Agency #11)	UW-Stout	26,999	0
84.215		Fund for the Improvement of Education (from Madison Metropolitan School District and Teaching American History Grants) (from Cooperative Educational Service Agency #2)	UW-Whitewater	182,781	0
84.229		Language Resource Centers (from University of Chicago)	UW-Madison	12,532	0
84.287		Twenty-First Century Community Learning Centers (from Milwaukee Public Schools)	UW-Milwaukee	107,348	0
84.287	84.AGR dtd 12/14/05	Twenty-First Century Community Learning Centers (from Milwaukee Public Schools)	UW-Extension	7,063	0
84.305	84.R04-0180	Education Research, Development and Dissemination (from University of Houston)	UW-Madison	21,305	0
84.325		Special Education-Personnel Development to Improve Services and Results for Children with Disabilities (from University of North Carolina - Chapel Hill)	UW-Madison	119,361	0
84.325	84.12655	Special Education-Personnel Development to Improve Services and Results for Children with Disabilities (from St. Paul Technical College)	UW-Milwaukee	774	0
84.326		Special Education-Technical Assistance and Dissemination to Improve Services and Results for Children With Disabilities (from St. Paul College)	UW-Stout	2,464	0
84.327		Special Education-Technology and Media Services for Individuals with Disabilities (from Center for Applied Special Technology)	DPI	79,497	0
84.366		Mathematics and Science Partnerships (from Cooperative Educational Service Agency #11)	UW-Stout	9,532	0
84.367		Improving Teacher Quality State Grants (from Milwaukee Public Schools)	UW-Milwaukee	24,588	0

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
84.373	84.T303921 4401	Special Education-Technical Assistance on State Data Collection (from University of Minnesota Regents)	DPI	1,651	0
N/A	84.WC06	Mathematics Excellence (from Cooperative Educational Service Agency #5)	UW-Madison	43	0
N/A	84.WC06; WC07;WC08	Program Review and Technical Assistance Project (from Cooperative Educational Service Agency #5)	UW-Madison	36,105	0
N/A	84.S283B060001, S2006-045,S2007- 039 070715	Great Lakes West Regional Comprehensive Assistance Center (from Learning Point Associates)	UW-Madison	289,028	0
N/A	84.AGR dtd 7/5/07	Foreign Language and Area Students (from Michigan State University)	UW-Madison	4,240	0
N/A	84.RF01092140	Arabic and Persian Immersion (from Ohio State University Research Foundation)	UW-Madison	18,300	0
N/A	84.AGR dtd 9/03/04	Intermediate Language Curricular Improvement-Nepali (from University of Chicago)	UW-Madison	(1,588)	0
N/A	84.ck dated 8/26/05	National Institute of Summer Scandinavian Studies (from University of Washington)	UW-Madison	1,297	0
N/A	84.IPA Washington; PIA Purcell	Intergovernmental Personnel Assignment Agreement (from Wayne State University)	UW-Madison	115,744	0
N/A	84.C007936	Demographic Study of Children Ages 0-21 Residing in City of Milwaukee (from Milwaukee Public Schools)	UW-Milwaukee	17,865	0
N/A	84.20010831	Milwaukee Urban Systemic Initiative (MUSI) (from Milwaukee Public Schools)	UW-Milwaukee	5,225	0
N/A	84.AGR dtd 12/3/07	Physical Education Program Action Research (from Milwaukee Public Schools)	UW-Milwaukee	15,000	0
N/A	84.20070701	Youth Risk Behavior Survey (from Milwaukee Public Schools)	UW-Milwaukee	9,599	0
N/A	84.PO#15525; PO#17483	Midwest Center for Postsecondary Outreach (from St. Paul Technical College)	UW-Milwaukee	191,519	0
N/A	84.92-WI03 amend#16	Fox Valley Writing Project (from National Writing Project)	UW-Oshkosh	40,292	0
N/A	84.AGR dtd 12/28/04	Malcolm X Academy-Safe Place (from Safe & Sound, Inc.)	UW-Extension	(13,799)	0
Subtotal Subgrants				2,385,929	0
TOTAL U.S. DEPARTMENT OF EDUCATION				632,914,823	503,301,571
U.S. CONSUMER PRODUCT SAFETY COMMISSION:					
Other Federal Financial Assistance:					
N/A	87.SO147441	State and Local Cooperative Contracts Program	DATCP	4,835	0
TOTAL U.S. CONSUMER PRODUCT SAFETY COMMISSION				4,835	0
NATIONAL ARCHIVES AND RECORDS ADMINISTRATION:					
89.003		National Historical Publications and Records Grants	WHS	25,820	0
89.003		National Historical Publications and Records Grants	UW-Madison	18,080	0
Total Federal Program 89.003				43,900	0
Other Federal Financial Assistance:					
N/A	89.2005-073	Survey of Folk Heritage Collections in Upper Midwest	UW-Madison	(6)	0
TOTAL NATIONAL ARCHIVES AND RECORDS ADMINISTRATION				43,894	0
U.S. ELECTION ASSISTANCE COMMISSION:					
90.401		Help America Vote Act Requirements Payments	GAB	2,252,259	248,418
TOTAL U.S. ELECTION ASSISTANCE COMMISSION				2,252,259	248,418

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:					
93.006		State and Territorial and Technical Assistance Capacity Development Minority HIV/AIDS Demonstration Program	DHFS	165,128	0
93.009		Compassion Capital Fund	UW-Parkside	269,317	100,000
93.041		Special Programs for the Aging-Title VII, Chapter 3-Programs for Prevention of Elder Abuse, Neglect, and Exploitation	DHFS	107,419	0
93.042		Special Programs for the Aging-Title VII, Chapter 2-Long Term Care Ombudsman Services for Older Individuals	DHFS	278,431	256,936
93.043		Special Programs for the Aging-Title III, Part D-Disease Prevention and Health Promotion Services	DHFS	390,446	390,446
Aging Cluster:					
93.044		Special Programs for the Aging-Title III, Part B-Grants for Supportive Services and Senior Centers	DHFS	6,353,897	6,037,328
93.045		Special Programs for the Aging-Title III, Part C-Nutrition Services	DHFS	11,283,297	10,730,405
93.053		Nutrition Services Incentive Program	DHFS	2,500,527	2,500,527
Total Aging Cluster				20,137,721	19,268,260
93.048		Special Programs for the Aging-Title IV and Title II-Discretionary Projects	DHFS	303,450	202,862
93.051		Alzheimer's Disease Demonstration Grants To States	DHFS	346,529	342,807
93.052		National Family Caregiver Support, Title III, Part E	DHFS	2,963,107	2,822,331
93.064		Laboratory Training, Evaluation, and Quality Assurance Programs	UW-Madison	282,292	0
93.069		Public Health Emergency Preparedness	DHFS	8,282,745	6,584,202
93.087		Enhance the Safety of Children Affected by Parental Methamphetamine or Other Substance Abuse (Note 20)	DHFS	128,656	106,227
93.107		Model State-Supported Area Health Education Centers	UW-Madison	291,080	227,442
93.108		Health Education Assistance Loans (Note 17)	HEAB	0	0
93.110		Maternal and Child Health Federal Consolidated Programs	DHFS	555,426	418,635
93.110		Maternal and Child Health Federal Consolidated Programs	UW-Madison	1,201,481	70,500
93.110		Maternal and Child Health Federal Consolidated Programs	UW-Milwaukee	185,136	0
Total Federal Program 93.110				1,942,043	489,135
93.113		Environmental Health	UW-Madison	33,917	0
93.116		Project Grants and Cooperative Agreements for Tuberculosis Control Programs	DHFS	357,259	58,510
93.127		Emergency Medical Services for Children	DHFS	151,400	34,561
93.130		Cooperative Agreements to States/Territories for the Coordination and Development of Primary Care Offices	DHFS	143,369	51,613
93.136		Injury Prevention and Control Research and State and Community Based Programs	DHFS	1,385,044	983,169
93.161		Health Program for Toxic Substances and Disease Registry	DHFS	67,808	66,672
93.165		Grants to States for Loan Repayment Program	Commerce	191,734	0
93.172		Human Genome Research	UW-Madison	881,282	0
93.173		Research Related to Deafness and Communication Disorders	UW-Madison	77,181	0
93.178		Nursing Workforce Diversity	UW-Oshkosh	(8,361)	0
93.186		National Research Service Award in Primary Care Medicine	UW-Madison	361,702	0
93.197		Childhood Lead Poisoning Prevention Projects-State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children	DHFS	2,149,289	2,018,842

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
93.204		Surveillance of Hazardous Substance Emergency Events	DHFS	93,959	0
93.226		Research on Healthcare Costs, Quality and Outcomes	UW-Madison	208,451	0
93.230		Consolidated Knowledge Development and Application Program (Note 20)	DHFS	(20)	0
93.234		Traumatic Brain Injury State Demonstration Grant Program	DHFS	100,996	54,364
93.235		Abstinence Education Program	DHFS	224,065	203,748
93.236		Grants for Dental Public Health Residency Training	DHFS	114,756	113,519
93.240		State Capacity Building	DHFS	472,710	32,590
93.241		State Rural Hospital Flexibility Program	UW-Madison	537,702	0
93.241		State Rural Hospital Flexibility Program (from UW-Madison)	UW-Stout	21,759	0
		Total Federal Program 93.241		559,461	0
93.242		Mental Health Research Grants	UW-Madison	147,398	0
93.243		Substance Abuse and Mental Health Services-Projects of Regional and National Significance	DATCP	14	0
93.243		Substance Abuse and Mental Health Services-Projects of Regional and National Significance	DHFS	3,386,867	2,992,199
93.243		Substance Abuse and Mental Health Services-Projects of Regional and National Significance	UW-Oshkosh	81,515	0
		Total Federal Program 93.243		3,468,396	2,992,199
93.247		Advanced Education Nursing Grant Program	UW-Madison	20,765	0
93.251		Universal Newborn Hearing Screening	DHFS	98,593	80,679
93.262		Occupational Safety and Health Program	UW-Stout	110,818	0
93.264		Nurse Faculty Loan Program (NFLP) (Note 16)	UW-Milwaukee	154,070	0
93.268		Immunization Grants	DHFS	45,795,045	1,878,244
93.272		Alcohol National Research Service Awards for Research Training	UW-Madison	193,602	0
93.273		Alcohol Research Programs	UW-Milwaukee	116,595	0
93.275		Substance Abuse and Mental Health Services-Access to Recovery	DHFS	6,891,504	6,802,909
93.279		Drug Abuse and Addiction Research Programs	UW-Madison	66,787	0
93.282		Mental Health National Research Service Awards for Research Training	UW-Madison	789,939	0
93.283		Centers for Disease Control and Prevention-Investigations and Technical Assistance	DHFS	16,870,748	9,731,166
93.283		Centers for Disease Control and Prevention-Investigations and Technical Assistance	UW-Madison	887,724	0
93.283		Centers for Disease Control and Prevention-Investigations and Technical Assistance	UW-Extension	(41)	0
		Total Federal Program 93.283		17,758,431	9,731,166
93.301		Small Rural Hospital Improvement Grant Program	UW-Madison	508,905	0
93.358		Advanced Education Nursing Traineeships	UW-Madison	46,405	0
93.358		Advanced Education Nursing Traineeships	UW-Milwaukee	65,953	0
93.358		Advanced Education Nursing Traineeships	UW-Eau Claire	18,280	0
		Total Federal Program 93.358		130,638	0
93.359		Nurse Education, Practice and Retention Grants	UW-Madison	493,185	0
93.359		Nurse Education, Practice and Retention Grants	UW-Milwaukee	11,131	0

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
93.359		Nurse Education, Practice and Retention Grants (from UW-Madison)	UW-Eau Claire	96,325	0
93.359		Nurse Education, Practice and Retention Grants (from UW-Madison)	UW-Green Bay	22,662	0
93.359		Nurse Education, Practice and Retention Grants (from UW-Madison)	UW-Oshkosh	26,079	0
		Total Federal Program 93.359		649,382	0
93.361		Nursing Research	UW-Madison	269,460	0
93.389		National Center for Research Resources	UW-Madison	5,494,889	0
93.389		National Center for Research Resources	UW-Milwaukee	224,914	0
		Total Federal Program 93.389		5,719,803	0
93.393		Cancer Cause and Prevention Research	UW-Madison	14,490	0
93.398		Cancer Research Manpower	UW-Madison	1,479,433	0
93.449		Ruminant Feed Ban Support Project	DATCP	203,217	0
93.556		Promoting Safe and Stable Families (Note 20)	DHFS	5,741,866	5,209,038
93.558		Temporary Assistance for Needy Families (Notes 2, 20)	DWD	234,719,749	116,708,537
93.558		Temporary Assistance for Needy Families (Note 2)	UW-Oshkosh	805,068	0
		Total Federal Program 93.558		235,524,817	116,708,537
93.563		Child Support Enforcement (Notes 5, 20)	DWD	50,141,708	37,447,328
93.564		Child Support Enforcement Research (Note 20)	DWD	105,905	103,178
93.566		Refugee and Entrant Assistance-State Administered Programs	DWD	4,123,968	3,324,835
93.568		Low-Income Home Energy Assistance (Note 2)	DOA	100,573,770	19,994,593
93.569		Community Services Block Grant (Note 20)	DHFS	7,807,175	7,252,148
93.571		Community Services Block Grant Formula and Discretionary Awards Community Food and Nutrition Programs (from UW-Madison)	UW-Extension	525	0
Child Care and Development Fund Cluster:					
93.575		Child Care and Development Block Grant (Notes 2, 20)	DWD	98,725,574	97,350,152
93.596		Child Care Mandatory and Matching Funds of the Child Care and Development Fund (Notes 2, 20)	DWD	61,851,209	61,851,209
		Total Child Care and Development Fund Cluster		160,576,783	159,201,361
93.576		Refugee and Entrant Assistance-Discretionary Grants	DPI	317,203	256,629
93.576		Refugee and Entrant Assistance-Discretionary Grants	DWD	1,377,154	1,376,397
		Total Federal Program 93.576		1,694,357	1,633,026
93.590		Community-Based Child Abuse Prevention Grants	CANPB	526,779	333,645
93.597		Grants to States for Access and Visitation Programs	CANPB	136,149	125,257
93.599		Chafee Education and Training Vouchers Program (Note 20)	DHFS	890,255	866,946
93.600		Head Start (Note 20)	DWD	195,081	65,645
93.600		Head Start	UW-Oshkosh	3,930,751	0
		Total Federal Program 93.600		4,125,832	1,391,493
93.617		Voting Access for Individuals with Disabilities-Grants to States	GAB	3,353	0

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
93.630		Developmental Disabilities Basic Support and Advocacy Grants	BPDD	205,018	19,659
93.630		Developmental Disabilities Basic Support and Advocacy Grants	DHFS	1,181,970	497,417
93.630		Developmental Disabilities Basic Support and Advocacy Grants	UW-Oshkosh	17,393	0
93.630		Developmental Disabilities Basic Support and Advocacy Grants	UW-Stout	611	0
Total Federal Program 93.630				1,404,992	517,076
93.631		Developmental Disabilities Projects of National Significance	DHFS	192,624	189,768
93.632		University Centers for Excellence in Developmental Disabilities Education, Research, and Service	UW-Madison	518,133	0
93.643		Children's Justice Grants to States	DOJ	349,785	130,304
93.645		Child Welfare Services-State Grants (Note 20)	DHFS	4,771,488	4,603,828
93.648		Child Welfare Services Training Grants	UW-Green Bay	22,341	0
93.658		Foster Care-Title IV-E (Notes 2, 20)	DHFS	48,345,315	9,366,069
93.658		Foster Care-Title IV-E (Note 2) (from UW-Green Bay)	UW-Oshkosh	165,071	0
Total Federal Program 93.658				48,510,386	9,366,069
93.659		Adoption Assistance (Notes 2, 20)	DHFS	45,720,129	1,446,981
93.667		Social Services Block Grant (Notes 2, 14)	DHFS	44,914,686	40,720,490
93.669		Child Abuse and Neglect State Grants (Note 20)	DHFS	383,869	0
93.671		Family Violence Prevention and Services/Grants for Battered Women's Shelters-Grants to States and Indian Tribes (Note 20)	DHFS	1,614,349	1,492,787
93.674		Chafee Foster Care Independence Program (Note 20)	DHFS	2,091,018	1,777,662
93.767		State Children's Insurance Program (Note 2)	DHFS	102,904,792	4,526,916
93.768		Medicaid Infrastructure Grants to Support the Competitive Employment of People with Disabilities	DHFS	5,547,959	458,557
93.773		Medicare-Hospital Insurance	DVA	1,169,324	0
93.774		Medicare-Supplementary Medical Insurance	DVA	116,466	0
Medicaid Cluster:					
93.775		State Medicaid Fraud Control Units (Note 2)	DOJ	958,450	0
93.776		Hurricane Katrina Relief (Note 2)	DHFS	(94)	0
93.777		State Survey and Certification of Health Care Providers and Suppliers (Note 2)	DHFS	10,272,272	0
93.778		Medical Assistance Program (Note 2)	DHFS	2,960,557,711	434,780,746
Total Medicaid Cluster				2,971,788,339	434,780,746
93.779		Centers for Medicare and Medicaid Services Research, Demonstrations and Evaluations	DHFS	2,473,099	1,308,687
93.793		Medicaid Transformation Grants	DHFS	986,304	0
93.822		Health Careers Opportunity Program	UW-Milwaukee	4,091	0
93.837		Cardiovascular Diseases Research	UW-Madison	860,457	0
93.838		Lung Diseases Research	UW-Madison	282,019	0
93.839		Blood Diseases and Resources Research	UW-Madison	309,407	0
93.847		Diabetes, Digestive, and Kidney Diseases Extramural Research	UW-Madison	313,095	0
93.848		Digestive Diseases and Nutrition Research	UW-Madison	335,447	0
93.853		Extramural Research Programs in the Neurosciences and Neurological Disorders	UW-Madison	154,480	0
93.855		Allergy, Immunology and Transplantation Research	UW-Madison	217,788	0
93.856		Microbiology and Infectious Diseases Research	UW-Madison	354,190	0

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
93.859		Biomedical Research and Research Training	UW-Madison	5,472,871	0
93.859		Biomedical Research and Research Training	UW-Milwaukee	191,607	46,240
		Total Federal Program 93.859		5,664,478	46,240
93.864		Health Disparities Research Scholars Program	UW-Madison	51,892	0
93.865		Child Health and Human Development Extramural Research	UW-Madison	1,029,441	0
93.866		Aging Research	UW-Madison	1,073,960	0
93.879		Medical Library Assistance	UW-Madison	1,138,476	0
93.884		Grants for Training in Primary Care Medicine and Dentistry	UW-Madison	316,275	0
93.889		National Bioterrorism Hospital Preparedness Program (Note 2)	DHFS	8,882,639	8,353,657
93.912		Rural Health Care Services Outreach and Rural Health Network Development Program	UW-Madison	599,722	588,995
93.913		Grants to States for Operation of Offices of Rural Health	UW-Madison	153,425	0
93.917		HIV Care Formula Grants	DHFS	10,333,727	9,632,507
93.918		Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease	UW-Madison	587,099	0
93.938		Cooperative Agreements to Support Comprehensive School Health Programs to Prevent the Spread of HIV and Other Important Health Problems	DPI	838,504	277,860
93.938		Cooperative Agreements to Support Comprehensive School Health Programs to Prevent the Spread of HIV and Other Important Health Problems (from UW-Madison)	UW-Milwaukee	7,561	0
		Total Federal Program 93.938		846,065	277,860
93.941		HIV Demonstration, Research, Public and Professional Education Projects	DHFS	176,252	0
93.944		Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance	DHFS	206,350	0
93.946		Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs	DHFS	153,223	0
93.952		Trauma Care Systems Planning and Development	DHFS	3,280	0
93.958		Block Grants for Community Mental Health Services	DHFS	7,055,342	6,477,810
93.959		Block Grants for Prevention and Treatment of Substance Abuse (Note 2)	DHFS	26,402,851	24,790,308
93.977		Preventive Health Services-Sexually Transmitted Diseases Control Grants	DHFS	1,291,988	1,054,761
93.982		Mental Health Disaster Assistance and Emergency Mental Health	DHFS	292,843	0
93.988		Cooperative Agreements for State-Based Diabetes Control Programs and Evaluation of Surveillance Systems	DHFS	809,836	260,722
93.991		Preventive Health and Health Services Block Grant	DHFS	1,872,126	1,045,928
93.994		Maternal and Child Health Services Block Grant to the States	DHFS	11,004,595	6,894,948
Other Federal Financial Assistance:					
N/A	93.223-95-4073	Food Inspections	DATCP	251,886	0
N/A	93.223-95-4016	Medicated Feed Inspections	DATCP	80,077	0
N/A	93.211-2005-M-13220; 211-2006-M17735; 211-2007-M-22838	Adult Blood Lead Epidemiology and Surveillance (Note 15)	DHFS	46,066	0
N/A	93.05-0705-WI-5002; 05-0805-WI-5002	Clinical Lab Improvement Act	DHFS	374,158	0

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
N/A	93.200-2000-07252; 200-2007-M-19964	DHFS Vital Statistics (Note 15)	DHFS	401,151	0
N/A	93.D111851166	Drug and Alcohol Services Information System	DHFS	61,414	0
N/A	93.500-2004- 00046C	Healthy Start Grow Smart (Note 15)	DHFS	203,534	0
N/A	93.7-312-0209818	Information Technology Technical Assistance	DHFS	16,004	0
N/A	93.223-03-4449; 223200640063C	Mammography Quality Standards Act (Note 15)	DHFS	216,031	0
N/A	93.200-2006-15567; 52-2007-M-21247	National Death Index	DHFS	33,038	0
N/A	93.268200700234P	National DNA Day	DHFS	2,321	0
N/A	93.277-01-6068	Northrop Grumman Information Technology (Note 15)	DHFS	54,540	0
N/A	93.UNKNOWN	Federal Data Sharing	DWD	5,528	0
N/A	93.HHSN2112	Cancer Information Service	UW-Madison	622,342	138,778
N/A	93.ACF	Grants from Administration for Children and Families	UW-Madison	(61)	0
N/A	93.NIH	Grants from National Institutes of Health	UW-Madison	41,855	0
N/A	93.T32 ES00715	Molecular & Environmental Toxicology Predoctoral and Postdoctoral Training	UW-Madison	437,599	0
N/A	93.T35 ES007295	Short Term Research for Minority Students	UW-Madison	23,527	0
N/A	93.1U1KHP07714- 01-00	Faculty Development Integrated Technology Into Nursing Education and Practice Initiative (from UW-Madison)	UW-Milwaukee	38,233	0
N/A	93.EXT100105	Milwaukee Family Project	UW-Extension	86,995	0
Subtotal Direct Programs				4,021,268,059	969,041,355
Subgrants:					
93.118	93.AGR DTD 10-30- 07	Acquired Immunodeficiency Syndrome (AIDS) Activity (from Society of General Internal Medicine)	UW-Madison	20,636	0
93.230		Consolidated Knowledge Development and Application (KD&A) Program (from Focus on Community)	UW-Parkside	7,000	0
93.243	93.MOU	Substance Abuse and Mental Health Services-Projects of Regional and National Significance (from Mental Health Association in Milwaukee County)	DPI	1,945	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	40,612	0
93.243	93.6 H79 TI16556-01- 1	Substance Abuse and Mental Health Services-Projects of Regional and National Significance (from Health Care for the Homeless, Inc.)	UW-Milwaukee	41,499	0
93.262		Occupational Safety and Health Program (from Marshfield Clinic)	UW-Oshkosh	163	0
93.276		Drug-Free Communities Support Program Grants (from Merrill Public Schools)	UW-Extension	25,256	0
93.283		Centers for Disease Control and Prevention-Investigations and Technical Assistance (from Council of State and Territorial Epidemiologists)	DHFS	13,117	0
93.398		Cancer Research Manpower (from Stanford University)	UW-La Crosse	35,000	0
93.399	93. CA114609- 01/2/3	Cancer Control (from Mayo Clinic)	UW-Madison	117,581	0
93.558	93.ESD07-071207-A	Temporary Assistance for Needy Families (Note 2) (from Milwaukee County Department of Health and Human Services)	UW-Milwaukee	25,000	0
93.558		Temporary Assistance for Needy Families (Note 2) (from Milwaukee Public Schools)	UW-Extension	9,365	0
93.558		Temporary Assistance for Needy Families (Note 2) (from Sawyer County Health & Human Services)	UW-Extension	26,008	0
93.570		Community Services Block Grant-Discretionary Awards (from the National Collegiate Athletic Association)	UW-Eau Claire	4,000	0
93.575		Child Care and Development Block Grant (from Family Resources) (Note 2)	UW-La Crosse	142	0

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
93.595		Welfare Reform Research, Evaluations and National Studies (from Wisconsin Early Childhood Association)	UW-Oshkosh	21,086	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	5,293	0
93.596	93.AGR dtd 2/23/06; 11/20/2006	Child Care Mandatory and Matching Funds of the Child Care and Development Fund (Note 2) (from Racine Unified School District)	UW-Extension	8,866	0
93.631		Developmental Disabilities Projects of National Significance (from Exchange Center of Dane County, Inc.)	UW-Madison	46,661	0
93.768		Medicaid Infrastructure Grants to Support the Competitive Employment of People with Disabilities (from Employment Resources, Inc.)	UW-Stout	14,974	0
93.778		Medical Assistance Program (Note 2) (from Sally Mather Associates)	UW-Madison	104,933	0
93.824	93.H06-8489	Basic/Core Area Health Education Centers (from Northern Wisconsin Area Health Education Center, Inc.)	UW-Madison	934	0
93.856		Microbiology and Infectious Diseases Research (from Medical College of Wisconsin)	UW-Madison	3	0
93.865		Child Health and Human Development Extramural Research (from University of Michigan)	UW-Milwaukee	52,984	0
93.866	93.2003-1363	Aging Research (from University of California-Irvine)	UW-Madison	9,243	0
93.926	93.AGR dtd 01/03/07; 7/13/07	Healthy Start Initiative (from Great Lakes Inter-Tribal Council, Inc.)	UW-Madison	60,224	0
93.933	93.1626 9400014	Demonstration Projects for Indian Health (from Great Lakes Inter-Tribal Council)	UW-Milwaukee	36,357	0
93.945		Assistance Programs for Chronic Disease Prevention and Control (from Illinois Department of Public Health)	DHFS	72,625	18,672
93.958		Block Grants for Community Mental Health Services (from Brown County Human Services)	UW-Milwaukee	35	0
93.959	93.07-34; 06-54; 07-34; 02/52	Block Grants for Prevention and Treatment of Substance Abuse (Note 2) (from Rock County Department of Human Services)	UW-Extension	59,914	0
93.969	93.S6658042701	Geriatric Education Centers (from University of Minnesota-Twin Cities)	UW-Eau Claire	9,109	0
N/A	93.AGR DTD 10-21-03	AMSA'S EDCAM GRANT (from American Medical Student Association)	UW-Madison	(330)	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	55,004	0
N/A	93.DO60308-4000	Fetal Alcohol Spectrum Disorders Identification and Treatment Project (from Northrop Grumman Corporation)	UW-Madison	(1,551)	0
N/A	93.AGR dtd 04/01/04/ 06/24/04	Minority Fellowships (from American Psychological Association)	UW-Madison	(10,421)	0
N/A	93.HHSA2902	Update the PHS Sponsored Clinical Practice Guideline (from Agency for Healthcare Research and Quality)	UW-Madison	213,604	0
N/A	93.AUCDGC04-20	Wisconsin MCH Lend Genetics Counseling Project (from Association of University Centers on Disabilities)	UW-Madison	55,076	0
N/A	93.JC-WDA-MGT07; DWD-JC-UWP SBDC-07; DWD-JC-WDA-MGMT-06	Workforce Development Center (from Kenosha County Department of Human Services)	UW-Parkside	37,884	0
N/A	93.WDC-08-44 12-07-07; WDC-07-44 12-04-06	Workforce Development Center (from Racine County Human Services Department)	UW-Parkside	245,793	0
				<u>1,465,624</u>	<u>18,672</u>
Subtotal Subgrants					
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				<u>4,022,733,683</u>	<u>969,060,027</u>

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE:					
94.003		State Commissions	DOA	206,737	0
94.004		Learn and Serve America-School and Community Based Programs	DPI	252,612	126,082
94.006		AmeriCorps	DOA	4,332,250	4,332,250
94.006	94.03-164-2023-0	AmeriCorps	UW-Milwaukee	(229)	0
94.006		AmeriCorps	UW-Parkside	29,382	0
Total Federal Program 94.006				4,361,403	4,332,250
94.007		Planning and Program Development Grants	DOA	137,706	105,000
94.007		Planning and Program Development Grants	UW-Parkside	19,349	0
Total Federal Program 94.007				157,055	105,000
94.009		Training and Technical Assistance	DOA	114,207	0
Foster Grandparent/Senior Companion Cluster:					
94.011		Foster Grandparent Program	DHFS	1,363,855	1,250,392
Total Foster Grandparent/Senior Companion Cluster				1,363,855	1,250,392
94.013		Volunteers in Service to America	DPI	266,775	0
94.013		Volunteers in Service to America	UW-Parkside	471,092	0
94.013		Volunteers in Service to America	UW-Extension	53,072	27,950
Total Federal Program 94.013				790,939	27,950
Subtotal Direct Programs				7,246,808	5,841,674
Subgrants:					
94.005	94.1377	Learn and Serve America-Higher Education (from Princeton University)	UW-Madison	4,760	0
94.006	94.AGR dtd 10/13/06	AmeriCorps (from Association of University Centers on Disabilities)	UW-Madison	10,752	0
94.006	94.7602	AmeriCorps (from Jumpstart GIS, Inc.)	UW-Madison	56,000	0
94.006	94.OP011-94.006-08-PAMK	AmeriCorps (from Public Allies)	UW-Milwaukee	353,417	0
94.006	94.270200	AmeriCorps (from Jumpstart for Young Children, Inc.)	UW-Eau Claire	74,466	0
Subtotal Subgrants				499,395	0
TOTAL CORPORATION FOR NATIONAL AND COMMUNITY SERVICE				7,746,203	5,841,674
U.S. SOCIAL SECURITY ADMINISTRATION:					
Disability Insurance/SSI Cluster:					
96.001		Social Security-Disability Insurance (Note 2)	DHFS	27,447,532	0
96.001		Social Security-Disability Insurance (Notes 2, 15)	DWD	1,049,676	837,317
96.001		Social Security-Disability Insurance (Note 2)	UW-Stout	678,429	0
Total Disability Insurance/SSI Cluster				29,175,637	837,317
96.007		Social Security-Research and Demonstration (from UW-Stout)	UW-Madison	17,394	0
Other Federal Financial Assistance:					
N/A	96.SS00-06-60139	Electronic Death Registration (Note 15)	DHFS	105,573	0
N/A	96.SS00-05-60008	Office Acquisition and Grants	DHFS	819,819	0
N/A	96.SS00-06-60057; SS00-07-30324	Social Security Administration Death Records (Note 15)	DHFS	1,889	0
N/A	96.0600-03-60062; SS00-08-60068	Social Security Enumeration (Note 15)	DHFS	313,017	0
TOTAL U.S. SOCIAL SECURITY ADMINISTRATION				30,433,329	837,317

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
U.S. DEPARTMENT OF HOMELAND SECURITY:					
Homeland Security Cluster:					
97.004		State Domestic Preparedness Equipment Support Program	DOA	(467)	(21)
97.067		Homeland Security Grant Program	DOA	22,948,929	19,201,147
97.067		Homeland Security Grant Program	DOJ	513,111	0
Total Homeland Security Cluster				23,461,573	19,201,126
97.012		Boating Safety Financial Assistance	DNR	3,101,419	1,357,812
97.023		Community Assistance Program State Support Services Element	DNR	150,279	0
97.029		Flood Mitigation Assistance	DMA	209,385	205,406
97.032		Crisis Counseling	DMA	158,618	158,618
97.034		Disaster Unemployment Assistance	DWD	12,255	0
97.036		Disaster Grants-Public Assistance (Presidentially Declared Disasters)	DMA	13,164,810	12,924,950
97.039		Hazard Mitigation Grant	DMA	233,866	124,354
97.041		National Dam Safety Program	DNR	34,454	0
97.043		State Fire Training Systems Grants	WTCSB	8,115	0
97.045		Cooperating Technical Partners	DNR	1,408,013	0
97.047		Pre-Disaster Mitigation	DMA	422,862	333,609
97.070		Map Modernization Management Support	DNR	101,837	0
97.070	97.NMH00000430	Map Modernization Management Support	UW-Madison	5,684	0
Total Federal Program 97.070				107,521	0
97.075		Rail and Transit Security Grant Program	DOA	470,654	470,685
97.078		Buffer Zone Protection Program	DOA	88,436	89,354
97.091		Homeland Security Biowatch Program	DNR	443,029	0
Other Federal Financial Assistance:					
N/A	97.000	Immigration and Customs Enforcement	DOJ	21,300	0
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY				43,496,589	34,865,914
U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT:					
Subgrants:					
98.012		USAID Development Partnerships for University Cooperation and Development (from Association Liaison Office for University Cooperation in Development)	UW-Stevens Point	160,806	67,984
N/A	98.UWLC-RX2050; -837-99-8; -843-03-6; -00-8, -02-8, -03-8; -854-04-5, -04-6, -04-8, -05-6, -06-6, -06-8; -884-07A	East Central European Scholars Program (ECESP) (from Georgetown University)	UW-La Crosse	165,861	0
N/A	98.HNE-A-00-97-00059-00	UW-River Falls/Nicaragua Partnership (from Association Liaison Office)	UW-River Falls	36,629	0
TOTAL U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT				363,296	67,984
TOTAL INDIVIDUAL PROGRAMS AND OTHER CLUSTERS				\$ 7,616,236,453	\$ 1,966,938,164

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<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER (Note 2)</i>					
U.S. DEPARTMENT OF AGRICULTURE:					
10.001		Agricultural Research-Basic and Applied Research	UW-Madison	\$ 849,343	\$ 42,756
10.001		Agricultural Research-Basic and Applied Research	UW-Milwaukee	246,839	0
10.001		Agricultural Research-Basic and Applied Research	UW-Stevens Point	30,524	0
Total Federal Program 10.001				1,126,706	42,756
10.025		Plant and Animal Disease, Pest Control, and Animal Care	UW-Madison	5,606	0
10.028		Wildlife Services	UW-Madison	60,695	0
10.200		Grants for Agricultural Research, Special Research Grants	UW-Madison	1,249,420	539,902
10.200		Grants for Agricultural Research, Special Research Grants (from UW-Platteville)	UW-Madison	21,915	0
Total Federal Program 10.200				1,271,335	539,902
10.203		Payments to Agricultural Experiment Stations Under the Hatch Act	UW-Madison	5,839,792	0
10.206		Grants for Agricultural Research-Competitive Research Grants	UW-Madison	5,248,548	297,478
10.206		Grants for Agricultural Research-Competitive Research Grants	UW-Milwaukee	176,480	109,970
10.206		Grants for Agricultural Research-Competitive Research Grants	UW-Eau Claire	60,451	0
10.206		Grants for Agricultural Research-Competitive Research Grants	UW-Oshkosh	556	0
10.206		Grants for Agricultural Research-Competitive Research Grants (from UW-Madison)	UW-Oshkosh	9,716	0
10.206		Grants for Agricultural Research-Competitive Research Grants	UW-Stevens Point	138,454	0
Total Federal Program 10.206				5,634,205	407,448
10.210		Food and Agricultural Sciences National Needs Graduate Fellowship Grants	UW-Madison	57,664	0
10.217		Higher Education Challenge Grants	UW-Madison	165,163	25,608
10.219		Biotechnology Risk Assessment Research	UW-Madison	20,001	0
10.250		Agricultural and Rural Economic Research	UW-Madison	13,508	12,400
10.303		Integrated Programs	UW-Madison	351,112	0
10.303		Integrated Programs (from UW-Extension)	UW-Superior	(92)	0
Total Federal Program 10.303				351,020	0
10.305		International Science and Education Grants	UW-Madison	74,819	0
10.500		Cooperative Extension Service (from UW-Extension)	UW-Madison	149,155	0
10.652		Forestry Research	UW-Madison	223,959	39,032
10.652		Forestry Research	UW-Oshkosh	11,310	0
10.652		Forestry Research	UW-Platteville	4,398	0
10.652		Forestry Research	UW-Stevens Point	(1,019)	0
10.652		Forestry Research (from UW-Madison)	UW-Stevens Point	149,626	0
Total Federal Program 10.652				388,274	39,032
10.664		Cooperative Forestry Assistance	UW-Madison	41,842	0
10.675		Urban and Community Forestry Program	UW-Stevens Point	18,925	0

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CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER (Note 2)</i>					
10.680		Forest Health Protection	UW-Madison	28,480	0
10.680		Forest Health Protection	UW-Stevens Point	45,944	0
10.680		Forest Health Protection (from UW-Madison)	UW-Stevens Point	7,859	0
Total Federal Program 10.680				82,283	0
10.902		Soil and Water Conservation	UW-Madison	168,171	0
10.961		Scientific Cooperation and Research	UW-Madison	(4,228)	0
10.961		Scientific Cooperation and Research	UW-Milwaukee	3,543	0
10.961		Scientific Cooperation and Research	UW-Stevens Point	19,304	3,620
Total Federal Program 10.961				18,619	3,620
10.962		Cochran Fellowship Program-International Training-Foreign Participant	UW-Madison	53,733	0
N/A	10.AGR dtd July 39	Online Education for Fish Production (from UW-Extension)	UW-Madison	22,578	0
N/A	10.RD	R&D from Animal & Plant Health Inspection	UW-Madison	207,543	0
N/A	10.RD	R&D from Agricultural Research Service	UW-Madison	565,483	30,721
N/A	10.RD	R&D from Cooperative State Research, Education, and Extension Service	UW-Madison	13,913	0
N/A	10.RD	R&D from Economic Research Service	UW-Madison	201,858	91,934
N/A	10.RD	R&D from Foreign Agriculture Service	UW-Madison	92,491	0
N/A	10.RD	R&D from Forest Service	UW-Madison	829,338	0
N/A	10.RD	R&D from Natural Resources Conservation Service	UW-Madison	182,378	0
N/A	10.RD	R&D from Risk Management Agency	UW-Madison	38,214	0
N/A	10.RD	R&D from Rural Development	UW-Madison	246,875	0
N/A	10.53-5F48-4-022	Natural Resources Conservation Service (NRCS)	UW-La Crosse	32,118	0
N/A	10.MVAC-07/04/16	Natural Resources Conservation Service (NRCS) T.O. #19	UW-La Crosse	7,241	0
N/A	10.832G856 (2006-34558-17477)	Rural Geospatial Innovation Great Lakes (from UW-Madison)	UW-Stevens Point	8,000	0
N/A	10.AG-56A2-P-06-0054 (161099)	Continuation and Analysis of Long Term Vegetation Monitoring Plots	UW-Stevens Point	8,090	0
Subtotal Direct R&D Grants				17,997,636	1,193,421
R&D Subgrants:					
10.200	10.2006-05990-09	Grants for Agricultural Research, Special Research Grants (from Illinois-Missouri Biotechnical Alliance)	UW-Madison	29,552	0
10.200	10.416-43-34	Grants for Agricultural Research, Special Research Grants (from Iowa State University)	UW-Madison	11,196	0
10.200	10.61-4054D; 4071C; 4084SA; 4138K; 4054H	Grants for Agricultural Research, Special Research Grants (from Michigan State University)	UW-Madison	210,932	0
10.200	10.C0340A-L;CO299A-L	Grants for Agricultural Research, Special Research Grants (from Oregon State University)	UW-Madison	22,998	0
10.200	10.06-003399 C 00	Grants for Agricultural Research, Special Research Grants (from University of Massachusetts)	UW-Madison	(3)	0
10.200	10.Q4089042120	Grants for Agricultural Research, Special Research Grants (from University of Minnesota)	UW-Madison	27,969	0
10.200	10.C0000 7141; 4654;C00012144-1	Grants for Agricultural Research, Special Research Grants (from University of Missouri-Columbia)	UW-Madison	85,072	0
10.200	10.25-6205-0042-016/047;25-6205-0040-0	Grants for Agricultural Research, Special Research Grants (from University of Nebraska)	UW-Madison	20,357	0
10.200	10.RF01078531	Grants for Agricultural Research, Special Research Grants (from Ohio State University)	UW-Madison	25,914	0
10.200	10.2008-WI00FUIN	Grants for Agricultural Research, Special Research Grants (from Rutgers University)	UW-Madison	22,370	0

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<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER (Note 2)</i>					
10.200	10.61-4054E, 4054G, 4063, 4141F,	Grants for Agricultural Research, Special Research Grants (from Michigan State University)	UW-Milwaukee	77,244	0
10.200	10.2003-38640-13225	Grants for Agricultural Research, Special Research Grants (from University of Nebraska)	UW-River Falls	220	0
10.200		Grants for Agricultural Research, Special Research Grants (from University of Michigan)	UW-Stevens Point	16,063	0
10.200		Grants for Agricultural Research, Special Research Grants (from Michigan State University)	UW-Stevens Point	22,220	0
10.206	10.44526-7467; 45084-7517	Grants for Agricultural Research-Competitive Research Grants (from Cornell University)	UW-Madison	58,931	0
10.206	10.2005-1973-03	Grants for Agricultural Research-Competitive Research Grants (from North Carolina State University)	UW-Madison	(6,913)	0
10.206	10.3484-UW-USDA-8365	Grants for Agricultural Research-Competitive Research Grants (from Pennsylvania State University)	UW-Madison	29,376	0
10.206	10.6064	Grants for Agricultural Research-Competitive Research Grants (from University of Connecticut)	UW-Madison	29,887	0
10.206	10.Q6286224301; Q6286224301/ MANNING	Grants for Agricultural Research-Competitive Research Grants (from University of Minnesota)	UW-Madison	101,960	0
10.206	10.060505/0000614	Grants for Agricultural Research-Competitive Research Grants (from University of Rhode Island)	UW-Madison	37,925	0
10.206	10.6134001	Grants for Agricultural Research-Competitive Research Grants (from Utah State University)	UW-Madison	48,283	0
10.206	10.21109 UNOFWI	Grants for Agricultural Research-Competitive Research Grants (from University of Vermont)	UW-Madison	49,768	0
10.215	10.Q4089053110/11 1/113/123	Sustainable Agriculture Research and Education (from University of Minnesota)	UW-Madison	19,176	0
10.216	10.2006-38814-17531	1890 Institution Capacity Building Grants (from Alcorn State University)	UW-Green Bay	19,642	0
10.217	10.3029-UW-USDA	Higher Education Challenge Grants (from Pennsylvania State University)	UW-Madison	15,969	0
10.227	10.LCOOCC 200701	1994 Institutions Research Program (from Lac Courte Oreilles Ojibwa Community)	UW-Madison	6,980	0
10.303	10.410-30-14; 416-30-25	Integrated Programs (from Iowa State University)	UW-Madison	64,800	0
10.303	10.61-4209D; 4275A; 4256Q; 4256JJ; 4253b;	Integrated Programs (from Michigan State University)	UW-Madison	117,924	0
10.304	10.61-4135A	Homeland Security-Agricultural (from Michigan State University)	UW-Madison	42,218	0
10.352	10.2091 Initial 05102007	Value-Added Producer Grants (from University of Vermont)	UW-Madison	6,274	0
10.500	10.61-5069G	Cooperative Extension Service (from Michigan State University)	UW-Madison	10,748	0
10.500	10.2007-0376-38	Cooperative Extension Service (from North Carolina State University)	UW-Madison	18,275	0
10.500	10.BDK UWI	Cooperative Extension Service (from University of Idaho)	UW-Madison	7,550	0
10.500	10.05-JV-11231300-018	Cooperative Extension Service (from North Central Research Station)	UW-Milwaukee	(4,735)	0
10.902	10.14584	Soil and Water Conservation (from Great Lakes Commission)	UW-Madison	15,062	0
10.903	10.68-5F48-4-257	Soil Survey (from University of Minnesota)	UW-Madison	176	0
N/A	10.50-1-136	Negative Sense Viral Vectors for Improved Expression in Foreign Genes in Plants (from Biotechnology Research and Development Corporation)	UW-Madison	2,155	0
N/A	10.211	NE/NC Softwood and Hardwood Lumber Processing (from Consortium for Research on Renewable Industrial	UW-Madison	(2,632)	0
N/A	10.3028	A Photoelectrocatalytic Device (from Aquamost, LLC)	UW-Madison	5,267	0
N/A	10.07-PH6-A-A-009	A Partnership for Dairy Improvement (from Land O'Lakes, Inc.)	UW-Madison	37,099	0
N/A	10.1027	Cranberry Phosphorus (from Genentech Foundation)	UW-Madison	(72)	0

The accompanying notes are an integral part of this schedule.

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<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER (Note 2)</i>					
N/A	10.AGR dtd 06/29/07	Developing Agri-Lite (from Pennsylvania Dept. of Agriculture)	UW-Madison	12,475	0
N/A	10.IS-3647-04CR; US-3829-06R	Improvement of Quality and Nutritional Value of Muscle Foods (from US-Israel Binational Agricultural Research and Development Foundation)	UW-Madison	52,747	0
N/A	10.SC010306-1-3	Improving Fertility in Heat Stressed Dairy Cattle (from University of Florida)	UW-Madison	756	0
N/A	10.AGR dtd 4/14/06	Rates and Timing for Potassium for Cranberry Nutrition (from Wisconsin Cranberry Board, Inc.)	UW-Madison	33,273	0
N/A	10.AGR dtd 9/19/05; H4116311101	Use of On-Farm Culture System for Strategic Treatment of Clinical and Subclinical Intra-Mammary Infections (from University of Minnesota)	UW-Madison	816	0
				1,403,264	0
Subtotal R&D Subgrants					
TOTAL R&D FROM U.S. DEPARTMENT OF AGRICULTURE				19,400,900	1,193,421
U.S. DEPARTMENT OF COMMERCE:					
11.417		Sea Grant Support	UW-Madison	43,522	6,494
11.417		Sea Grant Support (from UW-Madison)	UW-Milwaukee	630,459	0
11.417		Sea Grant Support (from UW-Madison)	UW-Green Bay	48,795	0
11.417		Sea Grant Support (from UW-Madison)	UW-La Crosse	5,201	0
11.417		Sea Grant Support	UW-Oshkosh	92,164	0
11.417		Sea Grant Support (from UW-Madison)	UW-Stevens Point	22,723	0
11.417		Sea Grant Support (from UW-Madison)	UW-Superior	51,955	0
11.417		Sea Grant Support (from UW-Madison)	UW Colleges	37,707	0
Total Federal Program 11.417				932,526	6,494
11.419		Coastal Zone Management Administration Awards	UW-Milwaukee	838	0
11.419		Coastal Zone Management Administration Awards	UW-Superior	68,716	0
Total Federal Program 11.419				69,554	0
11.431		Climate and Atmospheric Research	UW-Madison	93,978	0
11.440		Environmental Sciences, Applications, Data, and Education	UW-Madison	8,194,063	126,927
11.469		Congressionally Identified Awards and Projects	UW-Madison	108,609	0
11.478		Center for Sponsored Coastal Ocean Research-Coastal Ocean Program	UW-Milwaukee	262,508	0
11.609		Measurement and Engineering Research and Standards	UW-Stout	3,315	0
11.611		Manufacturing Extension Partnership (from UW-Extension)	UW-Madison	(454)	0
N/A	11.NA06OAR417001 1	FY 2006-2008 Sea Grant Program	UW-Madison	492,936	88,031
N/A	11.DG133E06CQ00 90	Government Study in Support of a Broad Scope of National Polar-Orbiting Operational Environmental Satellite System (NPOESS) Calibrations and Validation Activities	UW-Madison	438,830	0
N/A	11.RA133R-07-SE- 2465	HSRL Support	UW-Madison	18,179	0
N/A	11.AGR DTD 6/28/07	Intergovernmental Personnel Assignment Agreement	UW-Madison	125,257	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	(11,987)	0
Subtotal Direct R&D Grants				10,727,314	221,452
R&D Subgrants:					
11.417	11.07-01-062	Sea Grant Support (from University of Mississippi)	UW-Madison	26,256	0
11.419		Coastal Zone Management Administration Awards (from Wisconsin Coastal Management Program)	UW-Milwaukee	66,604	0

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<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER (Note 2)</i>					
11.429		Marine Sanctuary Program (from Consortium for Oceanographic Research and Education)	UW-Milwaukee	6,101	0
11.432		Office of Oceanic and Atmospheric Research (OAR) Joint and Cooperative Institutes (from the University of Michigan)	UW-Green Bay	11,045	0
11.609	11.2005-06185-01	Measurement and Engineering Research and Standards (from University of Illinois-Urbana-Champaign)	UW-Madison	21,604	0
N/A	11.AGR dtd 1/31/06	Determining Bluff Recession Rates in Bayfield County (from Bayfield County, WI)	UW-Madison	1,209	0
N/A	11.AGR dtd 7/26/02	Alternative Cover Assessment Program (from Desert Research Institute)	UW-Madison	(1,141)	0
N/A	11.AGR dtd 9/23/04; 12/13/06	Stream-of-Variation Analysis System for Multistage Manufacturing Processes (from Dimensional Control Systems, Inc.)	UW-Madison	(7,845)	0
N/A	11.AGR dtd 02/07/06	Great Lakes Observing System Technical Assistance-Data Management and Communications (from Great Lakes Commission)	UW-Madison	44,261	0
N/A	11.P.O.00005395	CIMSS Studies to Support NCDC (from Information Manufacturing Corp)	UW-Madison	1,892	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	14,199	0
N/A	11.25-6331-0134-	Food Safety Pilot Training (from University of Nebraska)	UW-Madison	12,098	0
N/A	11.AGR dtd 1/13/06	E-Business Institute Partnership Agreement (from Wisconsin Center for Manufacturing and Productivity)	UW-Madison	18,792	0
N/A	11.Dtd 10/27/06	The Ecological Reconstruction and Business Assessment Strategy for Sustainable Development in Areas Affected by Mine Closures in Gorj County, Romania (from Applied Ecological Services, Inc.)	UW-Milwaukee	86,905	4,500
Subtotal R&D Subgrants				301,980	4,500
TOTAL R&D FROM U.S. DEPARTMENT OF COMMERCE				11,029,294	225,952
U.S. DEPARTMENT OF DEFENSE:					
12.300		Basic and Applied Scientific Research	UW-Madison	1,349,725	0
12.300		Basic and Applied Scientific Research	UW-Milwaukee	346,037	53,000
Total Federal Program 12.300				1,695,762	53,000
12.420		Military Medical Research and Development	UW-Madison	3,760,046	141,390
12.420		Military Medical Research and Development	UW-Milwaukee	226,569	0
Total Federal Program 12.420				3,986,615	141,390
12.431		Basic Scientific Research	UW-Madison	1,937,448	614,912
12.431		Basic Scientific Research	UW-La Crosse	20,321	0
12.431		Basic Scientific Research	UW-Stevens Point	91,116	0
Total Federal Program 12.431				2,048,885	614,912
12.630		Basic, Applied, and Advanced Research in Science and Engineering	UW-Madison	235,011	205,112
12.800		Air Force Defense Research Sciences Program	UW-Madison	2,360,498	0
12.901		Mathematical Sciences Grants Program	UW-Madison	8,175	0
12.901		Mathematical Sciences Grants Program	UW-Milwaukee	4,681	0
Total Federal Program 12.901				12,856	0
12.910		Research and Technology Development	UW-Madison	1,284,870	86,709
12.910		Research and Technology Development	UW-Milwaukee	(8,042)	0
Total Federal Program 12.910				1,276,828	86,709

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<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER (Note 2)</i>					
N/A	12.RF01083003	Productivity and Performance of Parallel Extensions	UW-Madison	25,000	0
N/A	12.RD	R&D from Air Force	UW-Madison	1,152,019	661,056
N/A	12.RD	R&D from Army	UW-Madison	801,710	1,335
N/A	12.RD	R&D from Defense Advanced Research Projects Agency	UW-Madison	32,496	0
N/A	12.RD	R&D from Navy	UW-Madison	374,792	0
N/A	12.DACW37-02-P-0220	Ambro III	UW-La Crosse	17,860	0
N/A	12.(USAE) DACW37-01-M-0171	COE-Fisher Mounds	UW-La Crosse	4,051	0
N/A	12.CKS 1055 & 1061	Chicago Canal Dispersal	UW Colleges	299	0
		Subtotal Direct R&D Grants		14,024,682	1,763,514
R&D Subgrants:					
12.300	12.R91060000	Basic and Applied Scientific Research (from University of Minnesota)	UW-Madison	3,299	0
12.300	12.104383; 105019	Basic and Applied Scientific Research (from University of Southern California)	UW-Madison	44,641	0
12.300		Basic and Applied Scientific Research (from Brandt Innovative Technologies, Inc.)	UW-Milwaukee	10,334	0
12.420	12.06-SC-DOD-1001	Military Medical Research and Development (from Duke University)	UW-Madison	72,414	0
12.420	12.PROJ00002	Military Medical Research and Development (from Northwestern University)	UW-Madison	79,316	0
12.420		Military Medical Research and Development (from Dartmouth College)	UW-Whitewater	31,203	0
12.800	12.R00730	Air Force Defense Research Sciences Program (from Florida State University)	UW-Madison	12,575	0
12.800	12.S0179704	Air Force Defense Research Sciences Program (from University of California-Santa Cruz)	UW-Madison	311	0
N/A	12.AGR dtd 10/3/05	FY 2006 Junior Science and Humanities Symposium (from Academy of Applied Science)	UW-Madison	10,080	0
N/A	12.AGR DTD 10/04/07	Advanced Modeling Tools (from Astronautics Corporation of America)	UW-Madison	52,582	0
N/A	12.9500008564	Poirot Integrated Learning (from BBNT Solutions, LLC)	UW-Madison	72,717	0
N/A	12.AGR DTD 07-23-07	Botulinum Neurotoxin Detection (from Biosentinel LLC)	UW-Madison	20,038	0
N/A	12.AGR dtd 11/30/04; 1/26/07; 10/15/06; 4/12/05	High Frequency Mems Based TWTS Using Novel Interaction Circuits and Beam Sources (from Calabazas Creek Research, Inc.)	UW-Madison	118,574	0
N/A	12.119528-1140027	Static Analysis to Empower Model Checking for Distributed Programs (from Carnegie Mellon University)	UW-Madison	5,620	0
N/A	12.73	A Computational Framework (from CFD Research Corporation)	UW-Madison	31,165	0
N/A	12.04524-04-056	Materials Working Group for NRL Laser IFE Program (from Commonwealth Technology, Inc.)	UW-Madison	26,552	0
N/A	12.AGR dtd 1/27/99	Thermodynamic Description of Quaternary NB-TI-SI AI System (from Computherm, LLC)	UW-Madison	12,013	0
N/A	12.11310	EMC Polywell Phase II Design Scoping Studies (from Energy/Matter Conversion Corporation)	UW-Madison	47,519	0
N/A	12.prime ct: W911NF-08-C-0032;	STTR Phase II Program on MEMS (from Energy/Matter Conversion Corporation)	UW-Madison	1,274	0
N/A	12.224058-52347	Improving Small Engine Electric Generators by CFD Modeling and Experiments (from Fibertek)	UW-Madison	48,168	0
N/A	12.PO#90497001	Portable Friction Stir Welding (from Friction Stir Link)	UW-Madison	27,731	0
N/A	12.AGR dtd 12/04/06	Semantics-Aware Malware Detection (from Grammatech, Inc.)	UW-Madison	191,660	0
N/A	12.702083333-BS	Development of Sige Quantum (from HRL Laboratories, LLC)	UW-Madison	49,919	0
N/A	12.SB00807	Hyperspectral Sensor (from Innovative Scientific Solutions, Inc.)	UW-Madison	45,377	0

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<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER (Note 2)</i>					
N/A	12.KSE0708	In-Situ Repair of TI 6-2-4-2SI Structures (from Keystone Synergistic Enterprise)	UW-Madison	64,464	0
N/A	12.4500260467	Analog to Information (from L-3 Communications Corporation)	UW-Madison	7,800	0
N/A	12.169068/69	QED PHASE II Work Effort (from L-3 Communications Corporation)	UW-Madison	28,760	0
N/A	12.3097295	Multichannel Statistical Signal Processing (from Massachusetts Institute of Technology)	UW-Madison	102,210	0
N/A	12.AGR dtd 8/0/01	Development of Delivery Vehicle Targeting Cholinergi Neurons (from Metabologics, Inc.)	UW-Madison	1	0
N/A	12.AGR dtd 08/10/07	Development of Vehicles (from Mirus Corporation)	UW-Madison	108,837	0
N/A	12.N000140210024	Effect of Grain Boundary Structures on Oxide Growth and Stability in Extreme Environments (from Nace International)	UW-Madison	39,116	0
N/A	12.88-1	Rapid Optimization of Commerce (from Northern Illinois University)	UW-Madison	11,282	0
N/A	12.AGR dtd 6/25/02	High Speed Gan Schottky Diodes (from OCIS Technology)	UW-Madison	16	0
N/A	12.02-116-220131	Subcellular Responses to Narrowband and Wideband Radio Frequency Radiation (from Old Dominion University Research Foundation)	UW-Madison	(1,110)	0
N/A	12.W15QKN-08-C 0045	High-Flux Generated Thermal Ne (from Phoenix Nuclear Labs, LLC)	UW-Madison	20,971	0
N/A	12.AGR DTD 10/29/07	MO-SI-B-XX ALLOYS (from Pittsburgh Materials Technology)	UW-Madison	36,886	0
N/A	12.27-001252	Bootstrap Learning (BL) (from SRI International)	UW-Madison	462,203	0
N/A	12.71-000107	Cyber-Threat Analytics (CYBERTA) (from SRI International)	UW-Madison	25,840	0
N/A	12.AGR dtd 12/2/04	Phase 2 STTR: Hybrid Cooler System for Superconducting Electronics (from Techfinity, Inc.)	UW-Madison	(11,917)	0
N/A	12.KK8120	Improving Qubit Coherence (from University of California-Santa Barbara)	UW-Madison	24,762	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	108,997	0
N/A	12.AGR 9/30/06	Microfluidics and Cellular Assays (from University of California-Irvine)	UW-Madison	57,514	0
N/A	12.3000680789	Microfluidics and Cellular Assays (from University of Michigan)	UW-Madison	44,478	0
N/A	12.19192-S2	Single Protein Actuation, Readout and Transduction of Affinity in Nanospace (from Vanderbilt University)	UW-Madison	224,052	0
N/A	12.70003-UWM	Engineered Tissue Constructs: Artificial Lymph Node (from Vax Design Corporation)	UW-Madison	(19,383)	0
N/A	12.G-7424-1	Theoretical and Numerical Study of Altocumulus Clouds (from Colorado State University)	UW-Milwaukee	(13)	0
N/A	12.MVAC#06/02/13	Historic Context Hardwood (from Goodwin & Associates)	UW-La Crosse	254	0
N/A	12.MVAC-06/09/05	Miss Gardens Combined Final (from Stratamorph, Inc.)	UW-La Crosse	2,144	0
				2,353,246	0
TOTAL R&D FROM U.S. DEPARTMENT OF DEFENSE				16,377,928	1,763,514
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT:					
14.506	14.H-21538SG	General Research and Technology Activity	UW-Madison	9,051	0
				9,051	0
R&D Subgrants:					
14.228		Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii (from MLK Economic Development Corporation)	UW-Milwaukee	1,000	0
14.228		Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii (from Westowne Neighbors, Inc.)	UW-Milwaukee	739	0

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<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER (Note 2)</i>					
14.246	14.Dtd 6/1/2004	Community Development Block Grants/Brownfields Economic Development Initiative (from The National Academies)	UW-Milwaukee	779	0
N/A	14.19980518	Lisbon Avenue Neighborhood Development (from Milwaukee Public Schools)	UW-Milwaukee	(84)	0
Subtotal R&D Subgrants				2,434	0
TOTAL R&D FROM U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				11,485	0
U.S. DEPARTMENT OF THE INTERIOR:					
15.231		Fish, Wildlife and Plant Conservation Resource Management	UW-Milwaukee	1,895	0
15.608		Fish and Wildlife Management Assistance	UW-Green Bay	9,407	0
15.608		Fish and Wildlife Management Assistance	UW-Stevens Point	22,459	0
15.608		Fish and Wildlife Management Assistance (from UW-Milwaukee)	UW-Stevens Point	42,665	0
Total Federal Program 15.608				74,531	0
15.630		Coastal Program	UW-Madison	6,493	0
15.631		Partners for Fish and Wildlife	UW-Stevens Point	9,285	0
15.805		Assistance to State Water Resources Research Institutes	UW-Madison	383,378	17,621
15.807		Earthquake Hazards Reduction Program	UW-Madison	33,609	0
15.808		U.S. Geological Survey-Research and Data Collection	UW-Madison	363,876	0
15.808		U.S. Geological Survey-Research and Data Collection	UW-Stevens Point	189,260	0
Total Federal Program 15.808				553,136	0
15.810		National Cooperative Geologic Mapping Program	UW-Eau Claire	14,269	0
15.811		Gap Analysis Program	UW-Stevens Point	21,610	0
15.812		Cooperative Research Units Program	UW-Madison	118,224	0
15.904		Historic Preservation Fund Grants-In-Aid	UW-La Crosse	497	0
15.978		Upper Mississippi River System Long Term Resource Monitoring Program	UW-La Crosse	496,986	0
N/A	15.RD	R&D from Land Management	UW-Madison	14,119	0
N/A	15.RD	R&D from National Park Service	UW-Madison	237,563	0
N/A	15.RD	R&D from U.S. Geological Survey	UW-Madison	110,409	0
N/A	15.8EMSA00337	Social Demographic Data Layers of Key Population	UW-Madison	62	0
N/A	15.Order #301817 M351	Web-Based Birder Certification and Training Program	UW-Green Bay	8,982	0
N/A	15.PO 07ERSA0390	Water Quality Sampling Analysis	UW-Green Bay	5,000	0
N/A	15.H6000C02000	Apostle Islands Task 1	UW-La Crosse	1,516	0
N/A	15.MVAC 6/2/2004	Chippewa Co - NPS2006	UW-La Crosse	1,300	0
N/A	15.Various Small Contracts	Dept Inter Regional Archaeology at Mississippi Valley Archaeology Center (RAMVAC)	UW-La Crosse	459	0
N/A	15.32576MOO7	Federal Intern	UW-La Crosse	500	0
N/A	15.322107MOO7	Genoa Fish Hatchery	UW-La Crosse	370	0
N/A	15.J6150-06-0004	Grand Portage	UW-La Crosse	13,067	0
N/A	15.MVAC-07/4/4	Murphy Flowage	UW-La Crosse	1,152	0
N/A	15.R62817K112	National Park Service (NPS) North Country	UW-La Crosse	870	0
N/A	15.MVAC 05/10/1; MVAC 06/4/5; MVAC 07-03-08	Natural Resources Conservation Service (NRCS) T.O. #13, #15, #18	UW-La Crosse	29,324	0

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<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER (Note 2)</i>					
N/A	15.MVAC 07/6/3	Trempe Toilet Survey	UW-La Crosse	930	0
N/A	15.2007CCS-63	Trempealeau National Wildlife Reserve (TNWR) Conservation Plan	UW-La Crosse	1,942	0
N/A	15.07-ERSA0429	Upper Mississippi Environment Science Center (UMESC)	UW-La Crosse	5,961	0
N/A	15.04ERSA0513	Voyagers National Park (VNP) Fire Study	UW-La Crosse	2,050	0
N/A	15.J230070115	Assessment of Natural Resources	UW-Stevens Point	55,675	0
N/A	15.J238005086	Assessment of Water Resources	UW-Stevens Point	(1,371)	0
N/A	15.06JTSA0093	Wetland Processes: a 10-20 Year Study to Improve Wetland Management Capabilities of the National Wildlife Refuge System through Integration of Research, Continuing Education, and Adaptive Management	UW-Stevens Point	8,000	0
N/A	15.050906	Man National Stop Aquatic Hitchhikers (from UW-Madison)	UW Colleges	10,497	0
Subtotal Direct R&D Grants				2,222,290	17,621
R&D Subgrants:					
15.608	15.301816G108	Fish and Wildlife Management Assistance (from Great Lakes Fishery Commission)	UW-Milwaukee	59,285	51,131
N/A	15.AV03-WI01	Full Membership of WisconsinView in AmericaView Inc. (from AmericaView, Inc.)	UW-Madison	42,363	0
N/A	15.CA 06-07; CA 06-08	Development of Remote Sensing Protocols for Long-Term Monitoring of Parks in National Capital Region (from University of Maryland)	UW-Madison	28,492	0
N/A	15.R6290040004	Determine Paleo-Fire Regimine as Basis for Native Plant Community Restoration (from University of Minnesota)	UW-Madison	1	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	101,529	0
N/A	15.R2340040061	Wildlife Habituation (from University of Minnesota)	UW-Madison	6	0
Subtotal R&D Subgrants				231,676	51,131
TOTAL R&D FROM U.S. DEPARTMENT OF THE INTERIOR				2,453,966	68,752
U.S. DEPARTMENT OF JUSTICE:					
16.541		Part E - Developing, Testing and Demonstrating Promising New Programs	UW-Madison	42,333	18,311
N/A	16.2004-IJ-CX-K036	Modeling Electric Current Flow Through Human Body	UW-Madison	6,395	0
N/A	16.3L-USA25-0077; 4L-USA19-0104; 5W-USA44-0097	Services of Expert Advisor	UW-Madison	61,996	0
Subtotal Direct R&D Grants				110,724	18,311
R&D Subgrants:					
16.541		Part E - Developing, Testing and Demonstrating Promising New Programs (from Safe and Sound, Inc.)	UW-Milwaukee	63,168	0
16.560	16.20071	National Institute of Justice Research, Evaluation, and Development Project Grants (from Louisiana State University)	UW-Madison	5,153	0
16.575		Crime Victim Assistance (from Children's Hospital of Wisconsin)	UW-Milwaukee	(68)	0
N/A	16.2007-1846	A Multi-Site Study (from University of California)	UW-Madison	24,216	0
Subtotal R&D Subgrants				92,469	0
TOTAL R&D FROM U.S. DEPARTMENT OF JUSTICE				203,193	18,311
U.S. DEPARTMENT OF LABOR:					
17.504		Consultation Agreements	UW-Madison	1,229,852	0
Subtotal Direct R&D Grants				1,229,852	0

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<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER (Note 2)</i>					
R&D Subgrants:					
N/A	17.OD-16519-07-75-4-11	Documenting and Evaluating (from Institute of Education Leadership)	UW-Madison	54,561	0
N/A	17.AGR dtd 10/5/1999; 10/6/1999	Grow Project (from Workforce Development Board of South Central Wisconsin)	UW-Madison	13,649	0
N/A	17. 10/6/1940	Technical Support Contact (from Workforce Development Board of South Central Wisconsin)	UW-Madison	(507)	0
				<u>67,703</u>	<u>0</u>
TOTAL R&D FROM U.S. DEPARTMENT OF LABOR				<u>1,297,555</u>	<u>0</u>
U.S. DEPARTMENT OF STATE:					
N/A	19.S-LMAQM007-GR-018	Program in U.S. Administrative Law and Regulatory Practices	UW-Madison	265,920	0
				<u>265,920</u>	<u>0</u>
R&D Subgrants:					
N/A	19.MOU dtd 2/22/06	Elementary School Curriculum Development and Teacher Education Project for Azerbaijan (from American Councils for International Education)	UW-Madison	145	0
N/A	19.66773/CIA	Detection of Deception in High-Stakes Lying: Affective and Cognitive Neuroscience Approaches (from Mitre Corp.)	UW-Madison	301,445	0
				<u>301,590</u>	<u>0</u>
TOTAL R&D FROM U.S. DEPARTMENT OF STATE				<u>567,510</u>	<u>0</u>
U.S. DEPARTMENT OF TRANSPORTATION:					
20.108	20.07-G-013	Aviation Research Grants	UW-Madison	157,154	0
20.205		Highway Planning and Construction (from UW-Madison)	UW-Milwaukee	85,603	0
20.205	20.DTOS59-08-G-00106	Highway Planning and Construction	UW-Superior	3,177	0
Total Federal Program 20.205				<u>88,780</u>	<u>0</u>
20.601		Alcohol Traffic Safety and Drunk Driving Prevention Incentive Grants (from UW System Admin)	UW-Milwaukee	2,780	0
20.701	20.DTRT06-G0020	University Transportation Centers Program	UW-Madison	516,881	0
20.701	20.997B750	University Transportation Centers Program (from UW-Madison)	UW-Milwaukee	9,224	0
Total Federal Program 20.701				<u>526,105</u>	<u>0</u>
20.762	20.OAR-SG-2006-2000364; OAR-SG-2000364	Research Grants	UW-Superior	374,881	84,912
N/A	20.DTFH61-03-P-00275	Development of Specification Test and Criterion for Fatigue of Asphalt Binders	UW-Madison	12,048	0
N/A	20.DTRS99-G-0005	Optimization of Transportation Investment and Operations	UW-Madison	959,331	84,573
N/A	20.AGR dtd 4/12/07	Recommendations (UW-Platteville)	UW-Madison	4,355	0
N/A	20.285H865	Implementation Rehabilitation Techniques for Concrete Bridges (from UW-Madison)	UW-Milwaukee	14,374	0
N/A	20.999B025	Monitoring and Load Distribution Study for the Land Bridge (from UW-Madison)	UW-Milwaukee	10,187	0
N/A	20.HR 12-59(01)	Seismic Design and Construction Guidelines for GRS Bridge Abutments with Modular Block	UW-Milwaukee	28,845	0
N/A	20.DTOS59-05-G-0019;0020; DTMA1G06005	Great Lakes Maritime Research Institute (GLMRI) Rail Study	UW-Superior	941,119	675,833
N/A	20.DTRS99-G-0005	Midwest Regional University Transportation Center (MRUTC) Rail (from UW-Madison)	UW-Superior	34,604	0
				<u>3,154,563</u>	<u>845,318</u>

The accompanying notes are an integral part of this schedule.

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<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER (Note 2)</i>					
R&D Subgrants:					
20.205	20.TPF-081	Highway Planning and Construction (from Iowa Department of Transportation)	UW-Milwaukee	10,530	0
20.205		Highway Planning and Construction (from Marquette University)	UW-Milwaukee	14,532	0
20.205		Highway Planning and Construction (from Midwest Regional Transportation Center)	UW-Milwaukee	19,640	0
20.205		Highway Planning and Construction (from CH2M Hill, Inc.)	UW-La Crosse	20,290	0
20.762	20.DTOS59-06-G-0031	Research Grants (from Saint Lawrence Seaway Development Corporation)	UW-Superior	122,228	0
N/A	20.IPRF-FAA-01-G-002-06-5	Role of Dirty Aggregates (from Innovative Pavement Research Foundation)	UW-Madison	106,260	0
N/A	20.86536	Demonstration Ash Utilization (from Minnesota Department of Transportation)	UW-Madison	(3,185)	0
N/A	20.HR 09-45	Test Methods and Specification (from National Academies)	UW-Madison	43,757	0
N/A	20.HR 20-7(222)	Evaluation of the Flashing Yellow Arrow Permissive Left-Turn Indication Field Implementation (from National Academy of Sciences)	UW-Madison	26,556	0
N/A	20.08-014	Recycled Materials Resource (from University of New Hampshire)	UW-Madison	89,608	0
N/A	20.07-1366	Alternative Aircraft and Airfield Deicing and Anti-Icing Formulations with Reduced Aquatic Toxicity and Biological Oxygen Demand (from University of South Carolina)	UW-Madison	51,926	0
N/A	20.AGR dtd 9/15/07	Community Maps Pilot Project (from Southwest Wisconsin Regional Planning)	UW-Madison	971	0
N/A	20.UWM000	Wisconsin-Madison Asphalt Research Consortium Agreement (from Western Research Institute)	UW-Madison	780,410	0
N/A	20.F32-6820UWM	Freight Forecasting Course (from Cambridge Systematics)	UW-Milwaukee	99	0
N/A	20.904152	I-90 Corridor (from CH2M Hill, Inc.)	UW-La Crosse	12,422	0
N/A	20.MN DOT Contract# 87152	Pioneer Burial (from Minnesota Department of Transportation)	UW-La Crosse	1,654	0
Subtotal R&D Subgrants				1,297,698	0
TOTAL R&D FROM U.S. DEPARTMENT OF TRANSPORTATION				4,452,261	845,318
OFFICE OF PERSONNEL MANAGEMENT:					
27.011		Intergovernmental Personnel Act (IPA) Mobility	UW-Oshkosh	35,868	0
TOTAL R&D FROM OFFICE OF PERSONNEL MANAGEMENT				35,868	0
GENERAL SERVICES ADMINISTRATION:					
R&D Subgrants:					
N/A	39.AGR dtd 11/1/06	Design and Development of Digital Talking Book System (from Humanware)	UW-Madison	(935)	0
TOTAL R&D FROM GENERAL SERVICES ADMINISTRATION				(935)	0
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION:					
43.001		Aerospace Education Services Program (from UW-Green Bay)	UW-Madison	(2,327)	0
43.001		Aerospace Education Services Program (from UW-Green Bay)	UW-La Crosse	27,635	0
43.001		Aerospace Education Services Program (from UW-Milwaukee)	UW-La Crosse	30,021	0
43.001		Aerospace Education Services Program	UW-Oshkosh	1,203	0
43.001		Aerospace Education Services Program	UW-Parkside	385	0
43.001		Aerospace Education Services Program (from UW-Green Bay)	UW-Parkside	2,000	0
Total Federal Program 43.001				58,917	0

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<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER (Note 2)</i>					
43.002		Technology Transfer (from UW-Green Bay)	UW-Milwaukee	2,871	0
43.002		Technology Transfer	UW-La Crosse	19,247	0
Total Federal Program 43.002				22,118	0
N/A	43.RD	R&D from Ames Research Center	UW-Madison	338,260	11,609
N/A	43.RD	R&D from Glenn Research Center	UW-Madison	163,018	0
N/A	43.RD	R&D from Goddard Space Flight Center	UW-Madison	5,610,440	184,872
N/A	43.RD	R&D from Jet Propulsion Laboratory	UW-Madison	5,776	0
N/A	43.RD	R&D from Langley Research Center	UW-Madison	722,920	0
N/A	43.RD	R&D from Marshall Space Flight Center	UW-Madison	337,313	0
N/A	43.RD	R&D from NASA Headquarters	UW-Madison	649,625	189,592
N/A	43.RD	R&D from Stennis Space Center	UW-Madison	(2,856)	0
N/A	43.144NM723-06- GUPTASARMA	Development of Oxide Nanostructures for Solar Panel Applications (from UW-Green Bay)	UW-Milwaukee	12	0
N/A	43.NNG05GL66G	A Terrestrial Library of Mars' Sedimentary Characteristics	UW-Green Bay	52,624	0
N/A	43.NNG05GH31H	Wisconsin Space Grant Program and Consortium	UW-Green Bay	648,035	4,900
N/A	43.HST-GO- 10430.05-A	Pritzl-STSci-Dwarf Spheroidal	UW-Oshkosh	7,666	0
N/A	43.Ltr dtd 4/12/05	FOX National Center for Science	UW Colleges	474	
N/A	43.NNG05-GH31H	FOX UW-Green Bay Space Grant (from UW-Green Bay)	UW Colleges	4,540	0
Subtotal Direct R&D Grants				8,618,882	390,973
R&D Subgrants:					
43.001		Aerospace Education Services Program (from Jet Propulsion Laboratory)	UW-Stevens Point	7,151	0
43.002		Technology Transfer (from Pacific Northwest National Laboratory)	UW-Milwaukee	15,083	0
N/A	43.76	Demonstration of the Millimeter-Wave Bolometric (from Brown University)	UW-Madison	62,445	0
N/A	43.1309766	Study on Data Assimilation (from California Institute of Technology)	UW-Madison	30,000	0
N/A	43. AGR dtd 05/22/07	Quantum Caloquantum Calorimete (FROM EPIR Technologies)	UW-Madison	9,000	0
N/A	43.D5459-G3	Hazard Analysis (from Georgia Institute of Technology)	UW-Madison	9,861	0
N/A	43.EP-68589	Investigating Morphophological and Isotopic Biosignatures of Terrestrial Iron Bacteria-A (from Indiana University)	UW-Madison	13,187	0
N/A	43.AGR dtd 04/16/2007	Novel Instrumentation for Rocket Propulsion System (from Los Gatos Research, Inc.)	UW-Madison	43,614	0
N/A	43.DO14224-1300; 2060; 112087-1100; 70499-1300; 75821- 1300; 8466;DO112087;DO 111449	Continued Development and Testing of ST5000 Start Tracker (from Northrup Grumman Corporation)	UW-Madison	357,283	0
N/A	43.OTC-GS-0177- 1;GS0176-2;0152- 1;0190-1	Wavelength-Agile Optical Rocket Propulsion Sensor (from Orbital Technologies)	UW-Madison	13,341	0
N/A	43.AGR dtd 3/30/05	Z-Pinch - IFE Program (from Sandia National Laboratory)	UW-Madison	958	0
N/A	43.2616-06-058	Task 1-014 Continuation of Advanced Satellite Aviation Weather-Products Research (from Science Systems and Applications, Inc.)	UW-Madison	380,399	0
N/A	43.G05-6006B;G08- 9061X; G08- 9058A;G08-9061X	A Chandra HETGS Survey (from Smithsonian Astrophysical Observatory)	UW-Madison	74,302	0
N/A	43.TM4-5001X	Clumpy Outflows from Hot Stars and Their X-Ray Signatures (from Smithsonian Astrophysical Observatory)	UW-Madison	10,888	0

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<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER (Note 2)</i>					
N/A	43.G07-8023A	Deep Chandra Observations (from Smithsonian Astrophysical Observatory)	UW-Madison	30,742	0
N/A	43.G07-8001B	Monitoring the Super-Soft Source State and Many Optical Novae in the Core of M31 (from Smithsonian Astrophysical Observatory)	UW-Madison	(1,669)	0
N/A	43.G07-8040X	The Ring of Fire: Constraining the Jet Power of Cygnus X-1 From its Shocked Shell (from Smithsonian Astrophysical Observatory)	UW-Madison	23,252	0
N/A	43.G07-8102X	A Snapshot X-Ray/Radio Survey (from Smithsonian Astrophysical Observatory)	UW-Madison	62,534	0
N/A	43.DD6-7038X	RS Ophiuchi in Outburst (from Smithsonian Astrophysical Observatory)	UW-Madison	147	0
N/A	43.HST-GO-10805	ACS Imaging of Uranus Atmosphere Near Equinox (from Space Telescope Science Institute)	UW-Madison	9,990	0
N/A	43.HST-GO-10766.04A	A Deep X-Ray Survey (from Space Telescope Science Institute)	UW-Madison	1,396	0
N/A	43.HST-AR-10984.01-A	Characterizing Lyman Spitzer (from Space Telescope Science Institute)	UW-Madison	54,820	0
N/A	43.HST-AR-10948-02A	Exploring the Center of M31 (from Space Telescope Science Institute)	UW-Madison	16,796	0
N/A	43.HST-AR-09917-02-A	Fate of Luminous Compact Blue Galaxies: Environmental Approach (from Space Telescope Science Institute)	UW-Madison	142	0
N/A	43.HST-GO-10546.04A	The Filaments of NGC 1275 (from Space Telescope Science Institute)	UW-Madison	18,609	0
N/A	43.HST-GO-11118.01-A	Investigating Near-Equinox (from Space Telescope Science Institute)	UW-Madison	13,634	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	5,036	0
N/A	43.HST-GO-10853.01-A	M82 As a Fossil Starburst (from Space Telescope Science Telescope)	UW-Madison	7,197	0
N/A	43.HST-GO-10242.01-A; 03-A	Pre-History of Starburst: Deep Imagining of IC 10 (from Space Telescope Science Institute)	UW-Madison	870	0
N/A	43.HST-GO-11156.03-A	Monitoring Active Atmospheres (from Space Telescope Science Institute)	UW-Madison	558	0
N/A	43.HST-GO-10520.02-A	Resolving the Complex Star Formation History of The Leo I Dwarf Spheroidal Galaxy (from Space Telescope Science Institute)	UW-Madison	266	0
N/A	43.HST-GO-10789.01-A	The Role of Environment (from Space Telescope Science Institute)	UW-Madison	2,496	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	18,026	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	9,099	0
N/A	43.HST-AR-10682.01-A	Tracing Baryons in Warm-Hot Intergalactic Medium with Broad Ly-Alpha Absorption (from Space Telescope Science Institute)	UW-Madison	17,111	0
N/A	43.08-022	The Sumatra-Andaman Subduction (from University of Alabama)	UW-Madison	8,392	0
N/A	43.S06-57993	Decision Support for Thunderstorm Avoidance of Convectively-Induced Turbulence (from University of Atmospheric Research)	UW-Madison	73,138	0
N/A	43.SA5314-24190	Biomars: Biospheres of Mars: Ancient and Recent Studies (from University of California-Berkeley)	UW-Madison	161,118	0
N/A	43.2090 G HC0002	General Circulation Modeling of the Venus Atmosphere (from University of California-Los Angeles)	UW-Madison	54,199	0
N/A	43.1024800-001	Eicosanoids in the Outflow of the Eye (from University of California-San Francisco)	UW-Madison	7,650	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	19,731	0

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CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER (Note 2)</i>					
N/A	43.Z690301	Dynamic Diagnosis of NSIPP Atmospheric Simulations and Predictions (from University of Maryland)	UW-Madison	(765)	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	24,643	0
N/A	43.CA 06-09	Spatial Patterns of Forest Disturbance and Consequences for Regional Water Quality (from University of Maryland)	UW-Madison	67,080	0
N/A	43.3333	Three Dimensional Air Quality Systems (3D-AQSS) (from University of Maryland)	UW-Madison	75,471	0
N/A	43.X5166204101	Acceleration of Cosmic Rays (from University of Minnesota)	UW-Madison	20,946	0
N/A	43.413099	Construction and Vacuum Test (from University of Washington)	UW-Madison	92,058	0
N/A	43.1110106-168852	Static Analysis of Software for Reliable Computing (from Carnegie Mellon University)	UW-Milwaukee	(708)	0
N/A	43.UTB05-04	Periodic Standing Wave Approximation for Binary Coalescence (from University of Texas-Brownsville)	UW-Milwaukee	(48)	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	10,326	0
N/A	43.SUBCONTRACT #1278721	Quantitative Clast Morphology (from California Institute of Technology)	UW-Green Bay	52,723	0
N/A	43.SUBCONTRACT #1278721	Why Explore Mars? A Native American Perspective (from California Institute of Technology)	UW-Green Bay	10,411	0
N/A	43.RSA1324695; NGC 891; Pro30570	R&D (from Jet Propulsion Laboratory)	UW-Whitewater	68,845	0
Subtotal R&D Subgrants				2,063,774	0
TOTAL R&D FROM NATIONAL AERONAUTICS AND SPACE ADMINISTRATION				10,682,656	390,973
NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES:					
45.129		Promotion of the Humanities-Federal/State Partnership (from Wisconsin Humanities Council)	UW-Madison	7,302	0
45.149		Promotion of the Humanities-Division of Preservation and Access	UW-Madison	519,702	0
45.160		Promotion of the Humanities-Fellowships and Stipends	UW-Stevens Point	268	0
45.161		Promotion of the Humanities-Research	UW-Madison	356,848	0
45.303		Conservation Project Support	UW-Madison	15,421	0
45.312	45.LG-06-05-0155-05	National Leadership Grants	UW-Milwaukee	93,663	29,367
45.313		Laura Bush 21st Century Librarian Program	UW-Madison	78,594	0
N/A	45.FO-50053	Advanced Research	UW-Madison	40,000	0
N/A	45.FA-52865	NEH Fellowship	UW-Madison	41,634	0
N/A	45.RE-04-04-0055-04	Subject Specialists for Research Libraries	UW-Madison	11,205	2,066
N/A	45.FA-52656-06	Women's Sung Mythologies from the Himalayan Foothills	UW-Madison	(1,383)	0
Subtotal Direct R&D Grants				1,163,254	31,433
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	(6,010)	0
N/A	45.AGR dtd 01/25/06	NEH Fellowship for 2006-2007 (from Princeton University)	UW-Madison	3	0
Subtotal R&D Subgrants				(4,464)	0
TOTAL R&D FROM NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES				1,158,790	31,433

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CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER (Note 2)</i>					
NATIONAL SCIENCE FOUNDATION:					
47.041		Engineering Grants	UW-Madison	5,087,214	263,594
47.041		Engineering Grants (from UW-Milwaukee)	UW-Madison	53,330	0
47.041		Engineering Grants	UW-Milwaukee	567,658	12,779
Total Federal Program 47.041				5,708,202	276,373
47.049		Mathematical and Physical Sciences	UW-Madison	26,857,521	2,669,771
47.049		Mathematical and Physical Sciences (from UW-Milwaukee)	UW-Madison	286,026	0
47.049		Mathematical and Physical Sciences	UW-Milwaukee	2,521,092	547,362
47.049		Mathematical and Physical Sciences	UW-Eau Claire	225,610	5,614
47.049		Mathematical and Physical Sciences	UW-La Crosse	7,126	0
47.049		Mathematical and Physical Sciences	UW-Oshkosh	9,700	0
47.049		Mathematical and Physical Sciences	UW-Parkside	39,554	0
47.049		Mathematical and Physical Sciences	UW-Stout	24,119	0
47.049		Mathematical and Physical Sciences (from UW-Eau Claire)	UW Colleges	(548)	0
Total Federal Program 47.049				29,970,200	3,222,747
47.050		Geosciences	UW-Madison	4,036,739	25,716
47.050		Geosciences	UW-Milwaukee	630,544	(2,777)
47.050		Geosciences	UW-Eau Claire	38,552	0
47.050		Geosciences	UW-La Crosse	61,353	0
Total Federal Program 47.050				4,767,188	22,939
47.070		Computer and Information Science and Engineering	UW-Madison	7,265,223	177,727
47.070		Computer and Information Science and Engineering	UW-Milwaukee	139,168	0
47.070		Computer and Information Science and Engineering	UW-Stout	35,366	0
Total Federal Program 47.070				7,439,757	177,727
47.074		Biological Sciences	UW-Madison	14,001,744	2,762,874
47.074		Biological Sciences	UW-Milwaukee	489,871	84,727
47.074		Biological Sciences (from UW-Madison)	UW-Milwaukee	34,794	0
47.074		Biological Sciences	UW-Eau Claire	142,494	22,107
47.074		Biological Sciences	UW-La Crosse	111,460	(47)
47.074		Biological Sciences	UW-Oshkosh	215,341	0
47.074		Biological Sciences (from UW-Eau Claire)	UW-Oshkosh	28,637	0
47.074		Biological Sciences	UW-Whitewater	142,925	0
Total Federal Program 47.074				15,167,266	2,869,661
47.075		Social, Behavioral, and Economic Sciences	UW-Madison	2,144,535	0
47.075		Social, Behavioral, and Economic Sciences	UW-Milwaukee	317,467	29,852
47.075		Social, Behavioral, and Economic Sciences	UW-Stevens Point	21,481	0
47.075		Social, Behavioral and Economic Sciences	UW-Whitewater	652	0
Total Federal Program 47.075				2,484,135	29,852
47.076		Education and Human Resources	UW-Madison	13,595,209	4,425,569
47.076		Education and Human Resources	UW-Milwaukee	3,046,879	1,510,260
47.076		Education and Human Resources	UW-Eau Claire	7,508	0
47.076		Education and Human Resources	UW-Oshkosh	152,959	0
47.076		Education and Human Resources (from UW-Madison)	UW-Oshkosh	1,900	0
47.076		Education and Human Resources (from UW System Admin)	UW-Oshkosh	10,551	0
47.076		Education and Human Resources	UW-Parkside	12,342	0
47.076		Education and Human Resources	UW-Superior	4,232	0
47.076		Education and Human Resources (from UW-Madison)	UW-Whitewater	22,099	0
Total Federal Program 47.076				16,853,679	5,935,829

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<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER (Note 2)</i>					
47.078		Polar Programs	UW-Madison	26,403,279	5,957,742
47.078		Polar Programs	UW-Milwaukee	40,663	0
47.078		Polar Programs	UW-Oshkosh	51,555	0
47.078	47.ANT-0636875 & 144-KY33	Polar Programs (from UW-Madison)	UW-River Falls	63,915	0
Total Federal Program 47.078				26,559,412	5,957,742
47.079		International Science and Engineering (OISE)	UW-Madison	72,266	0
47.079		International Science and Engineering (OISE)	UW-Milwaukee	1,494	0
Total Federal Program 47.079				73,760	0
47.080		Office of Cyberinfrastructure	UW-Madison	271,862	0
N/A	47.SBE-0123666	Advance Institutional Transformation Award	UW-Madison	(52)	0
N/A	47.DEB-0083545	Biocomplexity: Divergent Dynamics: Complex Interactions of Riparian Land, People and Lakes	UW-Madison	4,333	0
N/A	47.CBET-0547484	CAREER: Quantification of Prion Protein Sorption to Soil Components	UW-Madison	56,177	0
N/A	47.OCI-0636206	Collaborative Research: Cyber-Infrastructure for Engineering Informatics Education	UW-Madison	115,035	0
N/A	47.OPP-0003289	Ice Coring and Drilling Services	UW-Madison	3,116,539	0
N/A	47.824294	IPA for Lawrence Bank	UW-Madison	70,245	0
N/A	47.DMS-0701461	Mathematical Sciences	UW-Madison	1,500	0
N/A	47.06-SUBC-440-00000856034	Metallicus: A Whole-Watershed Stable Isotope Study of Mechanisms of Net Microbial Methylmercury Production	UW-Madison	3,243	0
N/A	47.PHY-8207267	Nuclear Physics Research	UW-Madison	26,001	0
N/A	47.SES-0550705	Recruiting Respondents to the Survey Interview	UW-Madison	68,293	0
N/A	47.BCS-0543325;	Intergovernmental Personnel Act Assignment Agreement	UW-Milwaukee	(4,444)	0
N/A	47.CHE-0521328	MRI: Acquisition of Ultrahigh Vacuum Atomic Force Microscopy Apparatus	UW-Milwaukee	13,392	0
N/A	47.DEB-0542679	Phylogeny and Evolution of Ranunculales: An Integrative Approach	UW-Milwaukee	91,346	0
N/A	47.AST-0551030	R&D	UW-Oshkosh	93,527	0
Subtotal Direct R&D Grants				112,950,596	18,492,870
R&D Subgrants:					
47.041	47.12/10/2007	Engineering Grants (from Centrose)	UW-Madison	29,940	0
47.041	47.2005-1964	Engineering Grants (from North Carolina State University)	UW-Madison	34,681	0
47.041	47.2006-03911-01	Engineering Grants (from University of Illinois-Urbana-Champaign)	UW-Madison	2,571	0
47.041	47.200907	Engineering Grants (from University of Notre Dame)	UW-Madison	75,943	0
47.041	47.570058 CN	Engineering Grants (from Texas A&M University)	UW-Madison	(966)	0
47.041	47.DMI-0450171	Engineering Grants (from Juntech, Inc.)	UW-Milwaukee	7,389	0
47.041		Engineering Grants (from Utah State University)	UW-Green Bay	5,746	0
47.049	47.AGR dtd 06/07/06	Mathematical and Physical Sciences (from Drew University)	UW-Madison	4,693	0
47.049	47.G-37-A65-G3	Mathematical and Physical Sciences (from Georgia Institute of Technology)	UW-Madison	14,732	0
47.049	47.3021-UM-NSF-7146	Mathematical and Physical Sciences (from Pennsylvania State University)	UW-Madison	24,889	0
47.049	47.1000 G GB083; GB587	Mathematical and Physical Sciences (from University of California-Los Angeles)	UW-Madison	1,096,676	49,976
47.049	47.UFO1075	Mathematical and Physical Sciences (from University of Florida)	UW-Madison	99	0
47.049	47.2006-02307-01	Mathematical and Physical Sciences (from University of Illinois-Urbana-Champaign)	UW-Madison	66,766	0

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<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER (Note 2)</i>					
47.049	47.F009511; 3000584623	Mathematical and Physical Sciences (from University of Michigan)	UW-Madison	95,396	0
47.049	47.431149	Mathematical and Physical Sciences (from University of Washington)	UW-Madison	93,854	0
47.049	47.5710001594	Mathematical and Physical Sciences (from Massachusetts Institute of Technology)	UW-Milwaukee	153,122	0
47.049		Mathematical and Physical Sciences (from Brigham Young University)	UW-La Crosse	7,125	0
47.050	47.10269408	Geosciences (from University of California-San Diego)	UW-Madison	(605)	0
47.050	47.S0181101	Geosciences (from University of California-Santa Cruz)	UW-Madison	82,116	0
47.050	47.1000601781	Geosciences (from University of Iowa)	UW-Madison	158,832	0
47.070	47.10242094-005	Computer and Information Science and Engineering (from University of California-San Diego)	UW-Madison	148,039	0
47.070	47.30085-M	Computer and Information Science and Engineering (from University of Chicago)	UW-Madison	78,226	0
47.070	47.UF00111	Computer and Information Science and Engineering (from University of Florida)	UW-Madison	68,739	0
47.070	47.88110	Computer and Information Science and Engineering (from University of Southern California)	UW-Madison	9,626	0
47.074	47.1455-26413	Biological Sciences (from Brown University)	UW-Madison	84,483	0
47.074	47.5-34051.5700	Biological Sciences (from Dartmouth College)	UW-Madison	74,867	0
47.074		Biological Sciences (from Hawaii Agriculture Research Center)	UW-Madison	(3,954)	0
47.074	47.420-40-29	Biological Sciences (from Iowa State University)	UW-Madison	11,388	0
47.074	47.501-0827-1	Biological Sciences (from Purdue University)	UW-Madison	49,333	0
47.074	47.S060039	Biological Sciences (from Texas A&M University)	UW-Madison	116,325	0
47.074	47.Y403043; Y404189	Biological Sciences (from University of Arizona)	UW-Madison	87,216	0
47.074	47.SA3769- 23564PG	Biological Sciences (from University of California)	UW-Madison	156,335	0
47.074	47.SA5633-11574	Biological Sciences (from University of California-Berkley)	UW-Madison	43,983	0
47.074	47.PSA#3111	Biological Sciences (from University of Connecticut)	UW-Madison	3,291	0
47.074	47.UF01069	Biological Sciences (from University of Florida)	UW-Madison	1,385	0
47.074	47.RR167- 445/8920507	Biological Sciences (from University of Georgia)	UW-Madison	225,673	0
47.074	47.2006-01133.03	Biological Sciences (from University of Illinois-Urbana-Champaign)	UW-Madison	117,279	0
47.074	47.3000619035	Biological Sciences (from University of Michigan)	UW-Madison	87,454	0
47.074	47.C0000 4079-1	Biological Sciences (from University of Missouri-Columbia)	UW-Madison	264,262	0
47.074	47.UTA 05-391	Biological Sciences (from University of Texas-Austin)	UW-Madison	(2,545)	0
47.074	47.2301050	Biological Sciences (from University of Utah)	UW-Madison	203,307	0
47.074	47.NSF44303WISC; NSF44327WISC	Biological Sciences (from University of Wyoming)	UW-Madison	247,984	0
47.074	47.19126-477392	Biological Sciences (from Virginia Polytechnic Institute and State University)	UW-Madison	21,654	0
47.074		Biological Sciences (from University of Pennsylvania)	UW-Oshkosh	2,279	0
47.074		Biological Sciences (from Grand Valley State University)	UW-Stout	74,037	0
47.075	47.06-637	Social, Behavioral, and Economic Sciences (from Arizona State University)	UW-Madison	183,744	0
47.075	47.31002-A	Social, Behavioral, and Economic Sciences (from Stanford University)	UW-Madison	23,131	0
47.075	47.UF08059	Social, Behavioral, and Economic Sciences (from University of Florida)	UW-Milwaukee	18,138	0
47.076	47.AGR dtd 10/13/03; REC- 9803080	Education and Human Resources (from Council of Chief State School Officers)	UW-Madison	252,678	0
47.076	47.57100021	Education and Human Resources (from Massachusetts Institute of Technology)	UW-Madison	19,007	0
47.076	47.G149-07-Z2484	Education and Human Resources (from Montana State University)	UW-Madison	48,584	0

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<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER (Note 2)</i>					
47.076	47.4526-UWM-01	Education and Human Resources (from Museum of Science)	UW-Madison	8,107	0
47.076	47.122-0770A	Education and Human Resources (from Research Foundation of State University of New York)	UW-Madison	19	0
47.076	47.Z461802	Education and Human Resources (from University of Maryland)	UW-Madison	6,378	0
47.076	47.CG004954-5	Education and Human Resources (from University of Missouri-Columbia)	UW-Madison	4,509	4,353
47.076	47.2007-000122, PRMSP/WCER 2006	Education and Human Resources (from University of Puerto Rico)	UW-Madison	28,219	0
47.076	47.411854-G	Education and Human Resources (from University of Rochester)	UW-Madison	9,099	0
47.076	47.WU-HT-07-14	Education and Human Resources (from Washington University)	UW-Madison	17,359	0
47.076		Education and Human Resources (from Chippewa Technical College)	UW-Eau Claire	39,519	0
47.076		Education and Human Resources (from Grand Valley State University)	UW-Oshkosh	771	0
47.076		Education and Human Resources (from Wisconsin Alliance for Minority Participation)	UW-Parkside	30,635	0
47.076		Education and Human Resources (from Midwest Alliance in Science and University of Illinois-Urbana Champaign)	UW-Stout	12,927	0
47.078	47.UAF 05-0008	Polar Programs (from University of Alaska)	UW-Madison	49,415	0
47.078	47.PO80929	Polar Programs (from Northern Illinois University)	UW-Milwaukee	341	0
47.078		Polar Programs (from University of Nebraska)	UW-Oshkosh	22,647	0
47.078		Polar Programs (from University of Northern Illinois)	UW-Oshkosh	2,520	0
47.079	47.740093-87A6	International Science and Engineering (OISE) (from University of New Mexico)	UW-Madison	1,064	0
47.080	47.C3247-1	Office of Cyberinfrastructure (from Colorado State University)	UW-Madison	41,649	0
47.080	47.123877	Office of Cyberinfrastructure (from University of Southern California)	UW-Madison	20,553	0
N/A	47.AGR dtd 1/11/07	STTR Diamond Nanoprobes for Atomic Force Microscopy to Enable Ultrahigh Performance Nanoscale Process (from Advanced Diamond Technologies)	UW-Madison	31,741	0
N/A	47.AGR dtd 3/24/04	Do Good Fences Make Good Neighbors? Pilot Research on Human Wildlife Conflict Around Kenya's Forest Parks (from American Association for the Advancement of Science)	UW-Madison	6,868	0
N/A	47.Ltr dtd 9/25/00	College of Engineering Future (from American Society for Engineering Education)	UW-Madison	4,993	0
N/A	47.AGR dtd 01/01/08	Biology Scholars Program (from American Society for Microbiology)	UW-Madison	6,150	0
N/A	47.SUB-NSF-CA HRD 0420541	Biogeochemical Nutrient Cycling Dynamics in Disturbed Cumberland Plateau Forest Ecosystem (from Alabama Agricultural and Mining University)	UW-Madison	(539)	0
N/A	47.1120218-168265	STAAR Teacher Professional Development Project (from Carnegie Mellon University)	UW-Madison	1,944	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	131,352	0
N/A	47.1443	Collaborative Research at Late-Glacial Model System for Studying Fine-Scale Vegetational Responses (from Illinois State Museum)	UW-Madison	25,014	0
N/A	47.IODP-MI-05	Performance of the Co-Chief Project (from IODP Management International)	UW-Madison	33,686	0
N/A	47.TSHKA57,T314A 57,T316A57, JSA 7-12	Participation in Chikyu Shakedown Activities (from Joint Oceanographic Institutions)	UW-Madison	91,806	0
N/A	47.GSSP07-0001,0002,0003,0008	Observing the Radion Continuum Polarization from Irregular Galaxies: Student Observing Support for Amanda Kepley (from National Radio Astronomy Observatory)	UW-Madison	7,344	0

The accompanying notes are an integral part of this schedule.

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<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER (Note 2)</i>					
N/A	47.BIO325L-02	Community Genetics, Heritability and Evolution: Consequences of Extended Phenotypes (from Northern Arizona University)	UW-Madison	89,203	0
N/A	47.501-0827-1	Cell Wall Genomics Addendum (from Purdue University)	UW-Madison	146,626	0
N/A	47.54126A P1601 7802 211	Coordinating Social and Individual Aspects of Generalizing Activity (from San Diego State University)	UW-Madison	155,072	0
N/A	47.AGR DTD 05/18/99	SBIR/STTR Phase II (from Silatronix)	UW-Madison	22,039	0
N/A	47.S07-61473	NSDL Collection-Fostering Enhancements to CWIS (from University Corporation of Atmospheric Research)	UW-Madison	65,192	0
N/A	47.2003-01686-03 2005-06198-06	Disseminating and Supporting Middleware Infrastructure: Engaging and Expanding Scientific Grid Communities (from University of Illinois-Urbana-Champaign)	UW-Madison	411,230	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	134,814	0
N/A	47.EPSCOR-2006- 0206	Identification of Metabolic Markers for Bleaching in Coral Porites Astreoides (from University of the Virgin Islands)	UW-Madison	2,519	0
N/A	47.CR-19126- 477456 / 26	Collaborative Research on Enabling Design Strategies for Single Chip Heterogeneous Multiprocessors (from Virginia Polytechnic Institute and State University)	UW-Madison	92,618	0
N/A	47.CR-19126- 427756/28	ERC in Power Electronic Systems (from Virginia Polytechnic Institute and State University)	UW-Madison	526,632	0
N/A	47.CR-19126- 477458	ERC in Power Electronic Systems (from Virginia Polytechnic Institute and State University)	UW-Madison	84,017	0
N/A	47.S8214	Evaluation of HHS National Network (from Westat, Inc.)	UW-Madison	(8)	0
N/A	47.101070-001	FIBR: Function-Valued Traits in Natural Populations: Variations, Selection, and Evolution (from Washington State University)	UW-Milwaukee	16,652	0
		Subtotal R&D Subgrants		7,051,643	54,329
		TOTAL R&D FROM NATIONAL SCIENCE FOUNDATION		120,002,239	18,547,199
U.S. DEPARTMENT OF VETERANS AFFAIRS:					
N/A	64.607-D; AGR dtd 8/3/06; 3/1/07; 3/7/07; 4/19/07; 8/17/07; 9/20/07; 9/24/07; 10/4/07; 10/11/07; 2/6/08; 3/26/07; 1/16/08; 1/17/08 ; Gueqing Song; KyungMann	Intergovernmental Personnel Assignment Agreement	UW-Madison	265,869	0
		TOTAL R&D FROM U.S. DEPARTMENT OF VETERANS AFFAIRS		265,869	0
U.S. ENVIRONMENTAL PROTECTION AGENCY:					
66.461		Regional Wetland Program Development Grants	UW-Madison	(1,326)	0
66.469	66.GL-96549701-0	Great Lakes Program	UW-Madison	6,476	4,436
66.469		Great Lakes Program	UW-Milwaukee	89,679	3,200
66.469		Great Lakes Program	UW-Superior	41,504	0
		Total Federal Program 66.469		137,659	7,636
66.472		Beach Monitoring and Notification Program Implementation Grants	UW-Oshkosh	14,506	0
66.509		Science to Achieve Results (STAR) Research Program	UW-Madison	679,574	29,637
66.509		Science to Achieve Results (STAR) Research Program	UW-Milwaukee	108,417	0
		Total Federal Program 66.509		787,991	29,637

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CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER (Note 2)</i>					
66.513		Greater Research Opportunities (GRO) Fellowships for Undergraduate/Graduate Environmental Study	UW-Milwaukee	3,753	0
66.514		Science to Achieve Results (STAR) Fellowship Program	UW-Madison	13,620	0
66.515		Greater Research Opportunities (GRO) Research Program (from UW-Milwaukee)	UW-Madison	31,132	0
66.515		Greater Research Opportunities (GRO) Research Program	UW-Milwaukee	51,055	9,252
Total Federal Program 66.515				82,187	9,252
66.605		Performance Partnership Grants	UW-Oshkosh	28,639	0
66.708		Pollution Prevention Grants Program (from UW-Extension)	UW-Madison	(1,807)	0
66.708		Pollution Prevention Grants Program (from UW-Stevens Point)	UW-Madison	8,147	0
66.708		Pollution Prevention Grants Program	UW-Stevens Point	68,744	0
Total Federal Program 66.708				75,084	0
N/A	66.RD-83244501	Eutrophication Thresholds: Assessments, Mitigation and Resilience in Landscapes and Lakes	UW-Madison	147,368	0
N/A	66.EP06A000746	Passive Vapor Sampling Demonstration Project	UW-Madison	3,812	0
N/A	66.R-82979801	Speciated Atmospheric Mercury: Gas/Particle Partitioning, Transformations and Source Characterization	UW-Madison	(4,884)	0
N/A	66.EP06C000073	State of Municipal Solid Waste Bioreactor Landfills	UW-Madison	63,684	33,566
N/A	66.Order #EPO78000081	Analysis of Mine Tailings Data	UW-Green Bay	7,161	0
N/A	66.Ltr dated 9/12/05	COC AODA Environmental Strategies	UW Colleges	7	
N/A	66.RX274413	Man Beach Testing (from UW-Oshkosh)	UW Colleges	8,547	0
Subtotal Direct R&D Grants				1,367,808	80,091
R&D Subgrants:					
66.472		Beach Monitoring and Notification Program Implementation Grants (from Door County Health Department)	UW-Oshkosh	35,427	0
66.472		Beach Monitoring and Notification Program Implementation Grants (from Manitowoc County)	UW-Oshkosh	2,324	0
66.509	66.D-48-6J3-G1; R7214-S1	Science to Achieve Results Research Program (from Georgia Institute of Technology)	UW-Madison	211,617	0
66.509		Science To Achieve Results (STAR) Research Program (from University of California-Davis)	UW-Madison	78,734	0
66.509	66.49575	Science to Achieve Results Research Program (from University of Colorado-Boulder)	UW-Madison	12,790	0
66.509		Science To Achieve Results (STAR) Research Program (from University of Southern California)	UW-Madison	192,354	0
N/A	66.R5 2007-03; R5 2006-04	Integrated Pest Management by Processing Vegetable Industry-Public-Industry Collaboration (from American Farmland Trust)	UW-Madison	43,923	8,251
N/A	66.3028	Evaluation of Gross Alpha and Uranium Measurements for MCL Compliance (from American Waterworks Association Research Foundation)	UW-Madison	47,521	0
N/A	66.3016	Improved Mycobacterium Avium Complex Detection Methods (from American Waterworks Association Research Foundation)	UW-Madison	48,850	0
N/A	66.G-5844-1	Rocky Mountain Regional Hazardous Substances Research Center: Evaluation of Hydrologic Models for Alternative Covers (from Colorado State University)	UW-Madison	925	0
N/A	66.AGR dtd 2/11/03	Source Apportionment and Speciation of Particulate Matter for Exposure and Health Studies (from Health Effects Institute)	UW-Madison	(12,770)	0
N/A	66.AGR dtd 12/26/03	Analysis of Molecular Markers and Source Apportionment of PM2.5 Collected in the Midwest (from Lake Michigan Air Directors Consortium)	UW-Madison	(7,372)	0

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<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER (Note 2)</i>					
N/A	66.AGR dtd 5/08/07	Source Appointment of Atmospheric Fine Particulate Matter Collected in the Midwestern States (from Lake Michigan Art Directors Consortium)	UW-Madison	114,534	0
N/A	66.P.O. 025799	Support for Monitoring and Process-Based Studies in Metaalicus (from Tetra Tech, Inc.)	UW-Madison	19	0
N/A	66.V970488	Afferent Neural Response of Lung Exposed to Diesel Exhaust Particulates (from University of Arizona)	UW-Madison	(3,679)	0
N/A	66.2225	Evaluation of Soil and Water Management Practices (from Wastecap)	UW-Madison	1,763	0
N/A	66.68-C-02-109	Integrated Watershed Approach Demonstration Project (from The Cadmus Group)	UW-Green Bay	6,024	0
				772,984	8,251
TOTAL R&D FROM U.S. ENVIRONMENTAL PROTECTION AGENCY				2,140,792	88,342
U.S. NUCLEAR REGULATORY COMMISSION:					
77.006		U.S. Nuclear Regulatory Commission Nuclear Education Grant Program	UW-Madison	95,307	0
N/A	77.NRC-04-04-083	Advanced Reactor Fuel Coolant Interaction and Other Severe Accident Analysis	UW-Madison	135,292	0
N/A	77.NRC-04-07-120	Research on the Advanced VHTR	UW-Madison	150,703	0
				381,302	0
U.S. DEPARTMENT OF ENERGY:					
81.049		Office of Science Financial Assistance Program	UW-Madison	25,522,369	2,573,258
81.049		Office of Science Financial Assistance Program	UW-Milwaukee	634,916	0
Total Federal Program 81.049				26,157,285	2,573,258
81.057		University Coal Research	UW-Madison	16,427	0
81.086		Conservation Research and Development	UW-Madison	55,034	18,555
81.087		Renewable Energy Research and Development	UW-Madison	210,852	113,453
81.112		Stewardship Science Grant Program	UW-Madison	402,900	68,327
81.114		University Reactor Infrastructure and Education Support	UW-Madison	228,220	10,000
81.117		Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance	UW-Madison	831,155	0
81.121		Nuclear Energy Research, Development and Demonstration	UW-Madison	1,268,756	115,856
N/A	81.DE-FG02-06ER64184	In Situ Immobilization of Uranium in Structured Porous Media Via Biomineralization at Fracture/Matrix Interface	UW-Madison	(4,799)	0
N/A	81.GRANT00279191	A Path to Operating System	UW-Madison	2,646	0
N/A	81.RD	R&D from Argonne National Laboratory	UW-Madison	650,953	0
N/A	81.RD	R&D from Brookhaven National Laboratory	UW-Madison	773,430	211,280
N/A	81.RD	R&D from Fermi National Accelerator Laboratory	UW-Madison	11,480	0
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	78,007	0
N/A	81.RD	R&D from Lawrence Berkeley National Laboratory	UW-Madison	825,419	0
N/A	81.RD	R&D from Lawrence Livermore National Laboratory	UW-Madison	342,979	0
N/A	81.RD	R&D from Los Alamos National Laboratory	UW-Madison	141,243	0
N/A	81.RD	R&D from Oak Ridge National Laboratory	UW-Madison	20,492	0
N/A	81.RD	R&D from Oak Ridge Institute for Science and Education	UW-Madison	86,063	0
N/A	81.RD	R&D from Sandia National Laboratories	UW-Madison	967,653	0
N/A	81.RD	R&D	UW-Madison	5,618,530	837,976
N/A	81.DE-FC52-06NA27325	Regional-Scale Differential Time Methods: Development and Application to the Siberia Data Set	UW-Madison	85,327	0

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<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER (Note 2)</i>					
N/A	81.8822-17209	Analysis of Proteins Involved in Lipopolysaccharide	UW-Milwaukee	73,170	0
N/A	81.DE-FC36-02G012091	Industrial Assessment Center Program	UW-Milwaukee	8,328	0
				<u>38,854,073</u>	<u>3,948,705</u>
Subtotal Direct R&D Grants					
R&D Subgrants:					
81.049	81.4151	Office of Science Financial Assistance Program (from American Water Works Association)	UW-Madison	27,585	0
81.049	81.20111; 26066	Office of Science Financial Assistance Program (from Battelle Memorial Institute)	UW-Madison	106,158	0
81.049	81.R00780	Office of Science Financial Assistance Program (from Florida State University)	UW-Madison	31,781	0
81.049	81.10409-0233	Office of Science Financial Assistance Program (from Indiana University)	UW-Madison	48,903	0
81.049	81.5710001896; 5710001936	Office of Science Financial Assistance Program (from Massachusetts Institute of Technology)	UW-Madison	132,295	0
81.049	81.050314Z; 050516Z5; MTU050516Z3	Office of Science Financial Assistance Program (from Michigan Technological University)	UW-Madison	173,317	28,065
81.049	81.MPC 35UU-01	Office of Science Financial Assistance Program (from Northern Arizona University)	UW-Madison	72,781	0
81.049	81.PROJ0000170	Office of Science Financial Assistance Program (from Northwestern University)	UW-Madison	48,786	0
81.049	81.G0094A-A	Office of Science Financial Assistance Program (from Oregon State University)	UW-Madison	75,071	0
81.049	81.2301GJF931	Office of Science Financial Assistance Program (from University of California - Los Angeles)	UW-Madison	38,960	0
81.049	81.24889	Office of Science Financial Assistance Program (from University of Chicago)	UW-Madison	41,267	0
81.049	81.234151X	Office of Science Financial Assistance Program (from University of Oregon)	UW-Madison	546	0
81.049	81.412163	Office of Science Financial Assistance Program (from University of Rochester)	UW-Madison	8,853	0
81.049	81.51488; 4000054230; 62269; 4000049451; 4000052266; 39681; 46030; 61169,65051, 62918,65515, 46821,49804	Office of Science Financial Assistance Program (from UT-Battelle, LLC)	UW-Madison	341,688	0
81.049	81.2090 G GC008	Office of Science Financial Assistance Program (from University of California-Los Angeles)	UW-Milwaukee	15,070	0
81.087	81.412-25-02	Renewable Energy Research and Development (from Iowa State University)	UW-Madison	135,559	0
81.114	81.2401-UW-DOE-4423	University Reactor Infrastructure and Education Support (from Pennsylvania State University)	UW-Madison	220,767	0
N/A	81.61263	Office of Science Financial Assistance Program (from Battelle Memorial Institute)	UW-Madison	57,774	0
N/A	81.72899	Office of Science Financial Assistance Program (from Battelle Memorial Institute)	UW-Madison	14,351	0
N/A	81.27466; 37404	Evaluation of Corrosion Resistance of Candidate Alloys for Application in Supercritical Water-Cooled Reactors (from Bechtel, Babcock and Wilcox, Idaho, LLC)	UW-Madison	127,417	0
N/A	81.AGR dtd 02/20/07	Management and Pavement Analysis (from Bloom Consultants, LLC)	UW-Madison	34,354	0
N/A	81.AGR dtd 10/14/05; 02/20/07	Utilize Cementitious High Carbon Fly Ash to Stabilize Cold In-Place Recycled Asphalt Pavement as Base Course (from Bloom Consultants, LLC)	UW-Madison	178,354	0
N/A	81.1040647-176029	First-Principals Studies of Bimetallic, Sulfur-Resistant Hydrogenation Catalysis (from Carnegie Mellon University)	UW-Madison	16,577	0
N/A	81.700172092	High Speed Motors (from General Electric Company)	UW-Madison	25,434	0

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<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER (Note 2)</i>					
N/A	81.CK 6070	Stipend for Graduate Students (from Krell Institute)	UW-Madison	41,317	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	23,559	0
N/A	81.0000003104	Monticello ACAP Cover Lysimeter: Data Reduction, Data Validation and Data Storage (from S.M. Stoller Corporation)	UW-Madison	143,685	0
N/A	81.19704160- 22074A	Production of High-Quality Finished Human Genome Sequence (from Stanford University)	UW-Madison	55,805	0
N/A	81.11760	Catalysis Science Initiative: From First Principles to Realization of Bimetallic Catalysts for Enhanced Selectivity (from University of Delaware)	UW-Madison	192,117	0
N/A	81.30008263	Nuclear Energy Research, Development and Demonstration (from University of Michigan)	UW-Madison	149,940	0
N/A	81.5-23730	Draco Radiation Hydrodynamics (from University of Rochester)	UW-Madison	109,702	0
N/A	81.AGR dtd 11/16/04	Dynamic Adaptability in Support of Extreme Scale (from University of Texas-EI Paso)	UW-Madison	156,890	0
N/A	81.40000498	Alternative Fuel Research (from UT-Battelle, LLC)	UW-Madison	(72)	0
N/A	81.40000468	Design and Control of Fractional Slot Motors (from UT-Battelle, LLC)	UW-Madison	21,999	0
N/A	81.65051	Sample Analysis for High Temperature Steam Electolysis Materials Degradation Project (from UT-Battelle, LLC)	UW-Madison	7,200	0
N/A	81.40000655	Structural Materials Research (from UT-Battelle, LLC)	UW-Madison	26,756	0
N/A	81.98-166-UWM	In Situ Stabilization of Gravel Roads with CCPS (from West Virginia University)	UW-Madison	5,502	0
N/A	81.S000219	Molecular Design of Heterogeneous Chiral Catalysts (from the University of California-Riverside)	UW-Milwaukee	119,359	0
N/A	81.20070607; 4/10/08	Molecular Theory-Model Project (from Pacific Northwest National Laboratory)	UW-Parkside	22,398	0
N/A	DE-AC05-76RL- 01830	Edison Materials Technology Center (EMTC) (from Makel Engineering)	UW-Stevens Point	12,165	0
N/A	81.EFC-H1-15-2A	Subtotal R&D Subgrants		3,061,970	28,065
TOTAL R&D FROM U.S. DEPARTMENT OF ENERGY				41,916,043	3,976,770
U.S. DEPARTMENT OF EDUCATION:					
84.017		International Research and Studies	UW-Madison	168,193	0
84.019		Overseas Programs - Faculty Research Abroad	UW-Madison	73,978	0
84.022		Overseas Programs - Doctoral Dissertation Research Abroad	UW-Madison	136,716	0
84.116		Fund for the Improvement of Postsecondary Education	UW-Madison	51,318	0
84.133		National Institute on Disability and Rehabilitation Research	UW-Madison	1,830,504	756,458
84.133		National Institute on Disability and Rehabilitation Research	UW-Milwaukee	235,441	5,115
Total Federal Program 84.133				2,065,945	761,573
84.195		Bilingual Education-Professional Development	UW-Madison	204,510	14,369
84.195		Bilingual Education-Professional Development (from UW-Milwaukee)	UW-Madison	6,096	0
Total Federal Program 84.195				210,606	14,369
84.220		Centers for International Business Education	UW-Madison	377,952	0
84.305		Education Research, Development and Dissemination	UW-Madison	659,958	14,010
84.324		Research in Special Education	UW-Madison	800,865	279,538
84.324		Research in Special Education (from UW-Milwaukee)	UW-Madison	94,220	0
84.324		Research in Special Education (from UW-Madison)	UW-Milwaukee	78,135	0
Total Federal Program 84.324				973,220	279,538

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<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER (Note 2)</i>					
84.325		Special Education-Personnel Preparation to Improve Services and Results for Children with Disabilities	UW-Madison	381,062	(1,177)
84.335		Child Care Access Means Parents in School	UW-Milwaukee	159,507	0
84.359		Early Reading First (from UW-Milwaukee)	UW-Madison	157,821	0
N/A	84.480604	Access-Ed (from UW-Milwaukee)	UW-Madison	5,433	0
N/A	84.R305 C050055	Interdisciplinary Training Program for Predoctoral Research in Education Sciences	UW-Madison	1,088,380	17
				6,510,089	1,068,330
R&D Subgrants:					
84.133	84.H133E020729	National Institute on Disability and Rehabilitation Research (from Marquette University)	UW-Milwaukee	44,146	0
84.186		Safe and Drug-Free Schools and Communities-State Grants (from Milwaukee Public Schools)	UW-Milwaukee	2	0
84.305	84.R00774	Education Research, Development and Dissemination (from Florida State University)	UW-Madison	43,504	0
84.305		Education Research, Development and Dissemination (from University of Houston)	UW-Madison	36,992	0
84.305	84.5-43287-B	Education Research, Development and Dissemination (from University of Pennsylvania)	UW-Madison	107,732	13
84.305	84.601-0057-1	Education Research, Development and Dissemination (from Purdue University)	UW-Milwaukee	4,453	0
84.324	84.600108/200647	Research in Special Education (from George Mason University)	UW-Madison	4,934	0
84.324		Research in Special Education (from University of Florida)	UW-Milwaukee	118,819	0
N/A	84.P116B070066	WI Grassroots Teacher Quality (from American Association of State Colleges)	UW-Madison	250	0
N/A	84.284-0182.003	Analysis of Restricted Data (from American Institution for Research)	UW-Madison	29,019	0
N/A	84.AGR dtd 12/27/07	Improving Methods of Analyzing (from Council of Chief State School Officers)	UW-Madison	66,129	0
N/A	84.88-1	Obtaining Necessary Parity Through Academic Rigor (from Illinois State Board of Education)	UW-Madison	18,444	0
N/A	84.6374-07-068	Evidence Reviews for Work (from Mathematical Policy Research, Inc.)	UW-Madison	74,415	0
N/A	84.88-1	Longitudinal Data Systems to Support Data-Driven Decision Making: Michigan (from Michigan Dept. of Education)	UW-Madison	(4,948)	(932)
N/A	84.6-019 /7-025	Aging with Dual Diagnosis: Families of Individuals with Developmental Disabilities and Severe Mental Health Problems (from Mid-Continent Research for Education and Learning)	UW-Madison	22,289	4,622
N/A	84.88-1	Longitudinal Data Systems to Support Data-Driven Decision Making: Michigan (from Minnesota Dept. of Education)	UW-Madison	(1,895)	0
N/A	84.AGR dtd 02/27/07	A Primer of Federal Special Education Law for Charter Schools (from National Association of State Directors of Special Education)	UW-Madison	10,580	0
N/A	84.AGR dtd 3/28/03	Small Learning Communities (from Northwest Regional Educational Laboratory)	UW-Madison	128,056	(7,187)
N/A	84.42429	Analysis of Detrital Zircons (from Pacific Northwest National Laboratory)	UW-Madison	54,783	0
N/A	84.3030352	Obtaining Necessary Parity Through Academic Rigor (from Rhode Island Department of Elementary and Secondary Education)	UW-Madison	278,142	(1,108)
N/A	84.2003-06470-02-09; 2003-06470-02-05	Aging with Dual Diagnosis: Families of Individuals with Developmental Disabilities and Severe Mental Health Problems (from University of Illinois-Chicago)	UW-Madison	23,064	0
N/A	84.530802-D	Consortium for Policy Research in Education (from University of Pennsylvania)	UW-Madison	73,642	3,848
N/A	84.6-32094/P802904	The Effects of Remediation (from University of Texas-Dallas)	UW-Madison	593	0

The accompanying notes are an integral part of this schedule.

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<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER (Note 2)</i>					
N/A	84.8367-S-004	Center for Education Compensation Reform (from WESTAT)	UW-Madison	543,321	0
N/A	84.20040909	Creating Options: Examining Outcomes of College Preparatory Charter High School Created for Disadvantaged Students (from American Educational Research Association/Institute of Education Sciences)	UW-Milwaukee	53	0
N/A	84.W911NF07C0098	Carbon Nanotube Antennas (from RF Nano)	UW-Milwaukee	25,681	0
N/A	84.4-66320-03-235	National Early Childhood Transition Research and Training Center (from University of Kentucky Research Foundation)	UW-Milwaukee	123	0
Subtotal R&D Subgrants				1,702,323	(744)
TOTAL R&D FROM U.S. DEPARTMENT OF EDUCATION				8,212,412	1,067,586
NATIONAL ARCHIVES AND RECORDS ADMINISTRATION:					
89.003		National Historical Publications and Records Grants	UW-Madison	174,980	0
R&D Subgrants:					
89.003		National Historical Publications and Records Grants (from Wisconsin Historical Foundation, Inc)	UW-Madison	4,550	0
TOTAL R&D FROM NATIONAL ARCHIVES AND RECORDS ADMINISTRATION				179,530	0
U.S. INSTITUTE OF PEACE					
N/A	91.USIP-084-06F	Engaging the Past to Safeguard the Future	UW-Madison	41,241	0
TOTAL R&D FROM U.S. INSTITUTE OF PEACE				41,241	0
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:					
93.010		Community-Based Abstinence Education (CBAE)	UW-Milwaukee	(52)	0
93.013		Ambassadors for Change Program	UW-Madison	9,099	0
93.113		Environmental Health	UW-Madison	2,265,170	0
93.113		Environmental Health	UW-Milwaukee	608,473	156,264
Total Federal Program 93.113				2,873,643	156,264
93.115	93.1 R15 ES014355-01	Physiological Response of Escherichia Coli to Temperature	UW-Milwaukee	81,773	0
93.121		Oral Diseases and Disorders Research	UW-Madison	436,235	0
93.136		Injury Prevention and Control Research and State and Community Based Programs	UW-Madison	81,617	0
93.172		Human Genome Research	UW-Madison	1,965,895	0
93.173		Research Related to Deafness and Communication Disorders	UW-Madison	8,021,344	185,380
93.173		Research Related to Deafness and Communication Disorders	UW-Milwaukee	251,694	0
Total Federal Program 93.173				8,273,038	185,380
93.185		Immunization Research, Demonstration, Public Information and Education-Training and Clinical Skills Improvement Projects	UW-Madison	46,457	9,003
93.213		Research and Training in Complementary and Alternative Medicine	UW-Madison	756,769	8,084
93.226		Research on Healthcare Costs, Quality and Outcomes	UW-Madison	1,335,773	195,623
93.233		National Center on Sleep Disorders Research	UW-Madison	2,119,305	0
93.239		Policy Research and Evaluation Grants	UW-Madison	858,124	0
93.242		Mental Health Research Grants	UW-Madison	9,208,799	246,039
93.242		Mental Health Research Grants	UW-Milwaukee	1,252,821	129,320
Total Federal Program 93.242				10,461,620	375,359

The accompanying notes are an integral part of this schedule.

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<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER (Note 2)</i>					
93.262		Occupational Safety and Health Program	UW-Madison	36,868	0
93.262		Occupational Safety and Health Program	UW-Milwaukee	501,238	234,980
		Total Federal Program 93.262		538,106	234,980
93.271		Alcohol Research Career Development Awards for Scientists and Clinicians	UW-Madison	160,041	0
93.273		Alcohol Research Programs	UW-Madison	2,367,781	48,753
93.273		Alcohol Research Programs	UW-Milwaukee	747,348	83,379
		Total Federal Program 93.273		3,115,129	132,132
93.279		Drug Abuse and Addiction Research Programs	UW-Madison	4,292,341	466,811
93.279		Drug Abuse and Addiction Research Programs	UW-Milwaukee	189,633	54,423
		Total Federal Program 93.279		4,481,974	521,234
93.281		Mental Health Research Career/Scientist Development Awards	UW-Madison	227,430	0
93.282		Mental Health National Research Service Awards for Research Training	UW-Madison	248,526	0
93.283		Centers for Disease Control and Prevention-Investigations and Technical Assistance	UW-Madison	157,974	0
93.286		Discovery and Applied Research for Technological Innovations to Improve Human Health	UW-Madison	2,149,873	72,865
93.307	93.1 P60 M D000506-01	Minority Health and Health Disparities Research	UW-Madison	608,968	0
93.307		Minority Health and Health Disparities Research (from UW-Madison)	UW-Milwaukee	6,126	0
		Total Federal Program 93.307		615,094	0
93.310		Trans-NIH Research Support	UW-Madison	208,511	0
93.333	93.5 M-1 RR-3186-16/17	Clinical Research	UW-Madison	(30)	0
93.358		Advanced Education Nursing Traineeships	UW-Oshkosh	38,000	0
93.361		Nursing Research	UW-Madison	1,661,453	143,418
93.361		Nursing Research	UW-Milwaukee	1,266,713	6,645
		Total Federal Program 93.361		2,928,166	150,063
93.389		National Center for Research Resources	UW-Madison	24,555,669	358,146
93.389		National Center for Research Resources	UW-Milwaukee	35,924	5,637
93.389		National Center for Research Resources (from UW-Madison)	UW-Whitewater	66,325	0
		Total Federal Program 93.389		24,657,918	363,783
93.392		Cancer Construction	UW-Madison	451,447	0
93.393		Cancer Cause and Prevention Research	UW-Madison	8,475,527	124,784
93.394		Cancer Detection and Diagnosis Research	UW-Madison	3,042,948	185,526
93.395		Cancer Treatment Research	UW-Madison	5,903,240	98,409
93.395		Cancer Treatment Research	UW-Oshkosh	36,242	0
		Total Federal Program 93.395		5,939,482	98,409
93.396		Cancer Biology Research	UW-Madison	2,782,599	0
93.397		Cancer Centers Support Grants	UW-Madison	4,952,160	81,443
93.398		Cancer Research Manpower	UW-Madison	1,770,242	0
93.399		Cancer Control	UW-Madison	2,453,674	161,756
93.448	93.U18 FD003494	Food Safety and Security Monitoring Project	UW-Madison	114,550	0
93.575	93.90YE0094/01	Child Care and Development Block Grant	UW-Madison	19,874	0

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<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER (Note 2)</i>					
93.647		Social Services Research and Demonstration	UW-Madison	36,450	0
93.837		Cardiovascular Diseases Research	UW-Madison	8,393,026	530,456
93.838		Lung Diseases Research	UW-Madison	5,969,334	52,853
93.838		Lung Diseases Research	UW-Milwaukee	29,129	0
Total Federal Program 93.838				<u>5,998,463</u>	<u>52,853</u>
93.839		Blood Diseases and Resources Research	UW-Madison	1,270,907	34,668
93.839		Blood Diseases and Resources Research	UW-La Crosse	12,708	0
Total Federal Program 93.839				<u>1,283,615</u>	<u>34,668</u>
93.846		Arthritis, Musculoskeletal and Skin Diseases Research	UW-Madison	2,506,002	0
93.847		Diabetes, Digestive, and Kidney Diseases Extramural Research	UW-Madison	7,193,639	102,293
93.848		Digestive Diseases and Nutrition Research	UW-Madison	970,280	0
93.849		Kidney Diseases, Urology and Hematology Research	UW-Madison	5,944,449	389,590
93.853		Extramural Research Programs in the Neurosciences and Neurological Disorders	UW-Madison	11,084,199	642,668
93.853		Extramural Research Programs in the Neurosciences and Neurological Disorders	UW-Milwaukee	50,385	0
Total Federal Program 93.853				<u>11,134,584</u>	<u>642,668</u>
93.855		Allergy, Immunology and Transplantation Research	UW-Madison	18,934,260	443,309
93.855		Allergy, Immunology and Transplantation Research	UW-Milwaukee	68,443	0
93.855		Allergy, Immunology and Transplantation Research	UW-Oshkosh	82,066	0
93.855		Allergy, Immunology and Transplantation Research	UW-La Crosse	88,397	0
Total Federal Program 93.855				<u>19,173,166</u>	<u>443,309</u>
93.856		Microbiology and Infectious Diseases Research	UW-Madison	317,525	(19,240)
93.856		Microbiology and Infectious Diseases Research	UW-La Crosse	20,336	0
Total Federal Program 93.856				<u>337,861</u>	<u>(19,240)</u>
93.859		Biomedical Research and Research Training	UW-Madison	25,638,745	813,584
93.859		Biomedical Research and Research Training	UW-La Crosse	25,849	0
93.859		Biomedical Research and Research Training	UW-Parkside	13,992	0
Total Federal Program 93.859				<u>25,678,586</u>	<u>813,584</u>
93.864	93.R01-HD054961-01A	Longitudinal Narrative Study of Women Who Were Unsuccessful in Work-Based Welfare	UW-Milwaukee	275,462	0
93.865		Child Health and Human Development Extramural Research	UW-Madison	10,052,817	656,785
93.865		Child Health and Human Development Extramural Research	UW-Milwaukee	295,473	109,484
93.865		Child Health and Human Development Extramural Research	UW-La Crosse	36,165	0
Total Federal Program 93.865				<u>10,384,455</u>	<u>766,269</u>
93.866		Aging Research	UW-Madison	18,529,051	3,310,100
93.866		Aging Research	UW-Milwaukee	157,950	0
Total Federal Program 93.866				<u>18,687,001</u>	<u>3,310,100</u>
93.867		Vision Research	UW-Madison	10,129,514	885,919
93.879		Medical Library Assistance	UW-Madison	2,040,440	116,392
93.879	93.1 R01-LM009836-01A1	Medical Library Assistance	UW-Milwaukee	39,023	10,486
Total Federal Program 93.879				<u>2,079,463</u>	<u>126,878</u>

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<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER (Note 2)</i>					
93.918		Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease	UW-Madison	13,176	0
93.944		Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance	UW-Madison	11,166	0
93.989		International Research and Research Training	UW-Madison	185,813	0
N/A	93.263-MA-608142	Genetic Manipulations to Study the Structure and Function	UW-Milwaukee	(15,757)	0
N/A	93.RD	R&D from Food and Drug Administration	UW-Madison	64,206	0
N/A	93.RD	R&D from Office of Public Health and Services	UW-Madison	1,029	0
N/A	93.RD	R&D from Centers for Medicare and Medicaid	UW-Madison	(2,996)	0
N/A	93.RD	R&D from National Institutes of Health	UW-Madison	16,577,367	9,842,444
N/A	93.R01 HL080412	Viral Induced Asthma Exacerbations	UW-Madison	492,379	0
		Subtotal Direct R&D Grants		246,360,910	20,978,479
R&D Subgrants:					
93.010		Community-Based Abstinence Education (CBAE) (from Opportunities Industrialization Centers of America, Inc.)	UW-Milwaukee	6,357	0
93.051	93.XQ717	Alzheimer's Disease Demonstration Grants to States (from Florida Department of Elder Affairs)	UW-Milwaukee	33,738	0
93.051	93.427-93-08080941-99	Alzheimer's Disease Demonstration Grants to States (from Georgia Department of Human Resources)	UW-Milwaukee	50,519	0
93.086		Healthy Marriage Promotion and Responsible Fatherhood Grants (from Angela Turner Consulting)	UW-Milwaukee	11,723	0
93.110	93.2 H43MC00123-13	Maternal and Child Health Federal Consolidated Programs (from Medical College of Wisconsin, Inc.)	UW-Madison	240,934	0
93.110		Maternal and Child Health Federal Consolidated Programs (from Rosalie Manor Community & Family Services)	UW-Milwaukee	1,843	0
93.113		Environmental Health (from University of Delaware)	UW-Milwaukee	(3)	0
93.121	93.4000533041	Oral Diseases and Disorders Research (from University of Iowa)	UW-Madison	51,067	0
93.136	93.967839	Injury Prevention and Control Research and State and Community Based Programs (from Medical College of Wisconsin)	UW-Madison	28,563	0
93.145	93.E68014; E68015	AIDS Education and Training Centers (from University of Illinois-Chicago)	UW-Madison	189,425	0
93.173	93.AGR dtd 06/04/07	Research Related to Deafness and Communication Disorders (from American Speech-Language-Hearing Association)	UW-Madison	30,590	0
93.173	93.0255-2231-4609	Research Related to Deafness and Communication Disorders (from Mount Sinai School of Medicine)	UW-Madison	33,586	0
93.173	93.RF01035642	Research Related to Deafness and Communication Disorders (from Ohio State University Research)	UW-Madison	73,965	0
93.173	93.GCSLU0027A	Research Related to Deafness and Communication Disorders (from Oregon Graduate Institute)	UW-Madison	5,675	0
93.173	93.511-2031-01	Research Related to Deafness and Communication Disorders (from Purdue University)	UW-Madison	137,765	0
93.173	93.5449B P36097802211	Research Related to Deafness and Communication Disorders (from San Diego State University)	UW-Madison	57,055	0
93.173	93.AGR dtd 6/13/05; 2003-03315-02	Research Related to Deafness and Communication Disorders (from University of Illinois-Urbana-Champaign)	UW-Madison	(44,904)	0
93.173	93.4000533056; 4000533056	Research Related to Deafness and Communication Disorders (from University of Iowa)	UW-Madison	182,021	0
93.173	93.WU-06-97	Research Related to Deafness and Communication Disorders (from Washington University)	UW-Madison	28,296	0
93.173	93.02-331	Research Related to Deafness and Communication Disorders (from University of Illinois)	UW-Milwaukee	97,389	0
93.213		Research and Training in Complementary and Alternative Medicine (from Medical College of Wisconsin, Inc.)	UW-Milwaukee	32,415	0
93.226		Research on Healthcare Costs, Quality and Outcomes (from Marshfield Clinic Research Foundation)	UW-Madison	(854)	0

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<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER (Note 2)</i>					
93.229		Demonstration Cooperative Agreements for Development and Implementation of Criminal Justice Treatment Networks (from University of Missouri)	UW-Eau Claire	16,775	0
93.230		Consolidated Knowledge Development and Application (KD&A) Program (from United Community Center)	UW-Milwaukee	(1)	0
93.242	93. MC 222895-B AJ; MC22894 BAJ	Mental Health Research Grants (from Boston University)	UW-Madison	253,804	0
93.242	93.1090048-132796; 132800	Mental Health Research Grants (from Carnegie Mellon University)	UW-Madison	27,433	0
92.242	93.07-SC-NIH-104	Mental Health Research Grants (from Duke University)	UW-Madison	98,010	0
93.242	93.2006117811; 2088105421; 1007115868	Mental Health Research Grants (from Group Health Cooperative)	UW-Madison	106,767	0
93.242	93.Acct 51-2017- 5032-2	Mental Health Research Grants (from Neuropsychiatric Research Institute)	UW-Madison	3,807	0
93.242	93.S-000195	Mental Health Research Grants (from University of California-Riverside)	UW-Madison	257,675	0
93.242	93.18790	Mental Health Research Grants (from University of Cincinnati)	UW-Madison	19,610	0
93.242	93.659807	Mental Health Research Grants (from University of Connecticut)	UW-Madison	23,320	0
93.242	93.106684-1	Mental Health Research Grants (from University of Pittsburgh)	UW-Madison	8,828	0
93.242	93.10002325-02	Mental Health Research Grants (from University of Utah)	UW-Madison	60,066	0
93.252	93.5 R01-MH070802- 02	Healthy Communities Access Program (from Tourette Syndrome Association)	UW-Milwaukee	131,858	0
93.273	93.151121-0003	Alcohol Research Programs (from Harvard Medical School)	UW-Milwaukee	43,013	0
93.273	93.R01 AA-12407	Alcohol Research Programs (from Indiana University)	UW-Milwaukee	(82,573)	0
93.273		Alcohol Research Programs (from Johns Hopkins University)	UW-Milwaukee	25,337	0
93.273		Alcohol Research Programs (from Marquette University)	UW-Milwaukee	5,335	0
93.273	93.5-42U-7901	Alcohol Research Programs (from Research Triangle Institute Center for Economic Research)	UW-Milwaukee	1,171	0
93.273		Alcohol Research Programs (from University of Maryland)	UW-Milwaukee	68,392	0
93.279	93.GPHPM0090A B	Drug Abuse and Addiction Research Programs (from Oregon Health and Science University)	UW-Madison	88,548	0
93.279	93.0610-UW-SIM48	Drug Abuse and Addiction Research Programs (from Simmersion LLC)	UW-Madison	128,187	0
93.279		Drug Abuse and Addiction Research Programs (from Great Lakes Inter-Tribal Council)	UW-Milwaukee	22,504	0
93.279		Drug Abuse and Addiction Research Programs (from University of Hawaii at Manoa)	UW-Milwaukee	167,434	0
93.283		Centers for Disease Control and Prevention-Investigations and Technical Assistance (from Door County Health Department)	UW-Oshkosh	(585)	0
93.286	93.06-SC-DOD-1010	Discovery and Applied Research for Technological Innovations to Improve Human Health (from Duke University)	UW-Madison	(4,714)	0
93.286	93. F014054	Discovery and Applied Research for Technological Innovations to Improve Human Health (from University of Michigan)	UW-Madison	105,267	0
93.286		Discovery and Applied Research for Technological Innovations to Improve Human Health (from Medical College of Wisconsin, Inc.)	UW-Milwaukee	21,215	0
93.361	93.148952	Nursing Research (from Duke University)	UW-Madison	5,536	0
93.361	93.107015	Nursing Research (from Loyola University Chicago)	UW-Madison	6,779	0
93.361	93.111754-1; 110667-1	Nursing Research (from University of Pittsburgh)	UW-Madison	16,493	0
93.361	93.C0005267-1	Nursing Research (from University of Missouri)	UW-Eau Claire	66,463	0

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<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER (Note 2)</i>					
93.389	93.8412-76121-8	National Center for Research Resources (from Johns Hopkins University)	UW-Madison	31,862	0
93.389		National Center for Research Resources (from Temple University)	UW-Madison	(1)	0
93.389	93.AGR dtd 9/3/03	National Center for Research Resources (from University of Medicine and Dentistry of New Jersey)	UW-Madison	29,328	0
93.389	93.P20-RR023473-01; 1-R01-CA115954	National Center for Research Resources (from Medical College of Wisconsin, Inc.)	UW-Milwaukee	9,927	0
93.393	93.3162-02-00	Cancer Cause and Prevention Research (from California Pacific Medical Center Research Institute)	UW-Madison	67,652	0
93.393	93.20764-1	Cancer Cause and Prevention Research (from Medical College of Georgia)	UW-Madison	(1,910)	0
93.393	93.10-15052-99-01-G1	Cancer Cause and Prevention Research (H. Lee Moffitt Cancer Center and Research Institute)	UW-Madison	122,859	0
93.393	93.744155	Cancer Cause and Prevention Research (from Ohio State University Research Foundation)	UW-Madison	33,483	0
93.393	RF00957460	Cancer Cause and Prevention Research (from University of Kentucky Research Foundation)	UW-Madison	56,309	0
93.393	93.4-66239-03-146	Cancer Cause and Prevention Research (from University of Minnesota)	UW-Madison	224,155	0
93.393	93.5-34153	Cancer Cause and Prevention Research (from University of North Carolina - Chapel Hill)	UW-Madison	46,611	0
93.393	93.122681/121788	Cancer Cause and Prevention Research (from University of Texas-San Antonio)	UW-Madison	73	0
93.393	93.VUMC31202-R	Cancer Cause and Prevention Research (from Vanderbilt University)	UW-Madison	20	0
93.393		Cancer Cause and Prevention Research (University of Pittsburgh)	UW-Milwaukee	389	0
93.394	93.MUSC08-021	Cancer Detection and Diagnosis Research (from Medical University of South Carolina)	UW-Madison	19,098	0
93.394	93.1935 GHB171	Cancer Detection and Diagnosis Research (from University of California-Los Angeles)	UW-Madison	39,445	0
93.394	93.25878	Cancer Detection and Diagnosis Research (from University of Chicago)	UW-Madison	7,406	0
94.394	93.2005-04042-01	Cancer Detection and Diagnosis Research (from University of Illinois-Urbana-Champaign)	UW-Madison	212,805	0
93.395	93.249301	Cancer Treatment Research (from Boston Medical Center)	UW-Madison	2,693	0
93.395	93.614954	Cancer Treatment Research (from Fred Hutchinson Cancer Research Center)	UW-Madison	25,884	0
93.395	93.AGR dtd 06/13/06; 985823	Cancer Treatment Research (from Medical College of Wisconsin)	UW-Madison	139,244	0
93.395	93.36004	Cancer Treatment Research (from Mirus Corporation)	UW-Madison	67,023	0
93.395	93.98543;	Cancer Treatment Research (from National Childhood Cancer Foundation)	UW-Madison	114,168	0
93.395	16160;16562;16650	Cancer Treatment Research (from The Ohio State University Research Center)	UW-Madison	(2,028)	0
93.395	93.74381/RF00948615	Cancer Treatment Research (from Tufts University)	UW-Madison	111,590	0
93.395	93.MOA dtd 11/3/06	Cancer Treatment Research (from University of California-San Francisco)	UW-Madison	4,990	0
93.395	93.4778SC; NABTC0107	Cancer Treatment Research (from University of California-San Francisco)	UW-Madison	4,990	0
93.395	93.4-65669-02-304; 3048103792-077	Cancer Treatment Research (from University of Kentucky Research Foundation)	UW-Madison	69,069	0
93.395	93.5-37851B	Cancer Treatment Research (from University of Pennsylvania)	UW-Madison	(2,113)	0
93.399	93.PFED-WIS-01	Cancer Control (from NSABP Foundation, Inc.)	UW-Madison	9,021	0
93.399	93.5 I56 CA-9910-01	Cancer Control (from Rapid City Regional Hospital)	UW-Madison	105,131	0
93.399	93.1 R01 CA107305-	Cancer Control (from Palmetto Health Alliance)	UW-Milwaukee	15,257	0
93.600		Head Start (from Next Door Foundation)	UW-Milwaukee	252	0
93.600		Head Start (from Social Development Commission)	UW-Milwaukee	9,296	0
93.647	93.10005597	Social Services Research and Demonstration (from University of Iowa)	UW-Madison	(8,283)	0

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93.652		Adoption Opportunities (from Children's Service Society of Wisconsin)	UW-Milwaukee	24,276	0
93.824	93.C1-1-06; C3-2-07; C1-1-07; C3-3-06	Basic/Core Area Health Education Centers (from Southwest Wisconsin Area Health Education Center, Inc.)	UW-Madison	1,312	0
93.837	93.0600 370 FG18 953	Heart and Vascular Diseases Research (from Northwestern University)	UW-Madison	1,142	0
93.837	93.A06466	Heart and Vascular Diseases Research (from Yale University)	UW-Madison	(79)	0
93.837	93.05-SC-NIH-1040	Cardiovascular Diseases Research (from Duke University)	UW-Milwaukee	(6,895)	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	45,658	0
93.839	93.137187	Blood Diseases and Resources Research (from Duke University)	UW-Madison	49,484	0
92.839		Blood Diseases and Resources Research (from Medical College of Wisconsin)	UW-Madison	6,357	0
93.839	93.102; 202	Blood Diseases and Resources Research (from National Marrow Donor Program)	UW-Madison	7,752	0
93.839	93.FY08.023.001	Blood Diseases and Resources Research (from University of Colorado at Denver Health)	UW-Madison	28,047	0
93.839	93.5-50366	Blood Diseases and Resources Research (from University of North Carolina-Chapel Hill)	UW-Madison	30,734	0
93.846	93.AGR dtd 9/24/03	Arthritis, Musculoskeletal and Skin Diseases Research (from Harvard University)	UW-Madison	92,580	0
93.846	93.04-0150	Arthritis, Musculoskeletal and Skin Diseases Research (from Stratatech Corporation)	UW-Madison	1,420	0
93.846	93.26415	Arthritis, Musculoskeletal and Skin Diseases Research (from University of Chicago)	UW-Madison	18,865	0
93.847	93.07-509	Diabetes, Digestive, and Kidney Diseases Extramural Research (from George Washington University)	UW-Madison	214,810	0
93.847	93.61-0793UW	Diabetes, Digestive, and Kidney Diseases Extramural Research (from Michigan State University)	UW-Madison	27,887	0
93.847	93.AGR dtd 01/01/07	Diabetes, Digestive, and Kidney Diseases Extramural Research (from Proportional Technologies, Inc.)	UW-Madison	46,002	0
93.847	93.B636736 2503; 25S3	Diabetes, Digestive, and Kidney Diseases Extramural Research (from University of Minnesota)	UW-Madison	1,475	0
93.848	93.1 R01 DK 72479- 01A1	Digestive Diseases and Nutrition Research (from Mayo Clinic)	UW-Madison	6,986	0
93.849	93.19806-056289- 100	Kidney Diseases, Urology and Hematology Research (from Children's Hospital of Pittsburgh)	UW-Madison	17,770	0
93.849	93.AGR dtd 09/28/04	Kidney Diseases, Urology and Hematology Research (from Research Foundation of State University of New York)	UW-Madison	10,630	0
93.849	93.AGR dtd 10/23/07	Kidney Diseases, Urology and Hematology Research (from Rhode Island Hospital)	UW-Madison	104	0
93.853	93.RX 4265-051- UOW-M	Extramural Research Programs in the Neurosciences and Neurological Disorders (from Georgetown University)	UW-Madison	20,697	0
93.853	93.2623-01	Extramural Research Programs in the Neurosciences and Neurological Disorders (from Health Research, Inc.)	UW-Madison	73,458	0
93.853	93.AGR dtd 12/06/06	Extramural Research Programs in the Neurosciences and Neurological Disorders (from Massachusetts General Hospital)	UW-Madison	992	0
93.853	93.18406370-3222-B	Extramural Research Programs in the Neurosciences and Neurological Disorders (from Stanford University)	UW-Madison	203,501	0
93.853	93.265889	Extramural Research Programs in the Neurosciences and Neurological Disorders (from University of Alabama-Birmingham)	UW-Madison	13,348	0
93.853		Extramural Research Programs in the Neurosciences and Neurological Disorders (from University of North Carolina-Chapel Hill)	UW-Madison	9,716	0

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93.853	93.WU-02-118; WU-06-129	Extramural Research Programs in the Neurosciences and Neurological Disorders (from Washington University)	UW-Madison	18,107	0
93.853	93.A06379(M-07-211)	Extramural Research Programs in the Neurosciences and Neurological Disorders (from Yale University)	UW-Madison	24,328	0
93.855	93.225	Allergy, Immunology and Transplantation Research (from Blood Center of Southeastern Wisconsin, Inc.)	UW-Madison	139	0
93.855	93.159927	Allergy, Immunology and Transplantation Research (from Brigham and Women's Hospital)	UW-Madison	57,810	0
93.855	93.AGR dtd 9/30/06	Allergy, Immunology and Transplantation Research (from Brown University)	UW-Madison	138,846	0
93.855	93.AGR dtd 04/11/07	Allergy, Immunology and Transplantation Research (from Children's Hospital of Pittsburgh)	UW-Madison	18,211	0
93.855	93.1 R01 AI06773-01/1; 5-36551	Allergy, Immunology and Transplantation Research (from Columbia University)	UW-Madison	110,403	0
93.855	93.AGR dtd 5/24/07	Allergy, Immunology and Transplantation Research (from Los Angeles Biomedical Research Institute)	UW-Madison	36,746	0
93.855	93.11441 6500 44110	Allergy, Immunology and Transplantation Research (from Marshfield Clinic)	UW-Madison	24,681	0
93.855	93.0255-1212-4609	Allergy, Immunology and Transplantation Research (from Mount Sinai School of Medicine)	UW-Madison	116,351	0
93.855	93.06-0400	Allergy, Immunology and Transplantation Research (from New York University)	UW-Madison	11,697	0
93.855	93.3359SC-4	Allergy, Immunology and Transplantation Research (from University of California-San Francisco)	UW-Madison	55,309	0
93.855	93.547029; 545344; 548694	Allergy, Immunology and Transplantation Research (from University of Pennsylvania)	UW-Madison	46,446	0
93.855		Allergy, Immunology and Transplantation Research (from Marshfield Clinic)	UW-La Crosse	45,798	0
93.856	93.78689	Microbiology and Infectious Diseases Research (from Los Angeles Biomedical Research Institute at Harbor-UCLA Medical Center)	UW-Madison	4,106	0
93.856	93.953407	Microbiology and Infectious Diseases Research (from Medical College of Wisconsin, Inc.)	UW-Madison	182,108	0
93.856	93.2005-1595	Microbiology and Infectious Diseases Research (from University of California-Irvine)	UW-Madison	183,397	0
93.856	93.26020/5- 30426;	Microbiology and Infectious Diseases Research (from University of Chicago)	UW-Madison	1,365,201	0
93.856	93.AGR dtd 12/12/07	Microbiology and Infectious Diseases Research (from University of Cincinnati)	UW-Madison	179,378	0
93.856	93.29297S/WU-02-74	Microbiology and Infectious Diseases Research (from Washington University)	UW-Madison	187,623	0
93.859	93.1515	Biomedical Research and Research Training (from Princeton University)	UW-Madison	11,138	0
93.859	93.236753, T0707130039 3	Biomedical Research and Research Training (from University of Alabama-Birmingham)	UW-Madison	188,487	0
93.859	93.SA5566	Biomedical Research and Research Training (from University of California-Berkeley)	UW-Madison	47,861	0
93.859	93.3826SC; 4983sc	Biomedical Research and Research Training (from University of California-San Francisco)	UW-Madison	282,331	0
93.859	93.2005-06342-010A4546	Biomedical Research and Research Training (from University of Illinois-Urbana-Champaign)	UW-Madison	16,607	0
93.859	93.609967; 615004	Biomedical Research and Research Training (from Jackson Laboratory)	UW-Madison	25,462	0
93.865	93.AGR dtd 11/08/07; 907373	Child Health and Human Development Extramural Research (from Medical College of Wisconsin)	UW-Madison	71,958	0
94.865	93.12451	Child Health and Human Development Extramural Research (from University of Delaware)	UW-Madison	39,860	2,467
93.865	93.SC 36070-01-05	Child Health and Human Development Extramural Research (from University of Denver)	UW-Madison	17,359	0
93.865	93.30008286	Child Health and Human Development Extramural Research (from University of Michigan)	UW-Madison	93,794	0

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<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER (Note 2)</i>					
93.866	93.500086.5000.L00 038; 262	Aging Research (from Dartmouth College)	UW-Madison	7,861	0
93.866	93.5022746	Aging Research (from Harvard University)	UW-Madison	16,335	0
93.866	93.AGR dtd 10/31/07	Aging Research (from Mithridion, Inc)	UW-Madison	58,346	0
93.866	93.1163	Aging Research (from Princeton University)	UW-Madison	(249)	0
93.866	93.127-DHA ADC-027	Aging Research (from University of California-San Diego)	UW-Madison	53,499	0
93.866	93.2007-1834	Aging Research (from University of California-Irvine)	UW-Madison	10,274	0
93.866	93.4000090996	Aging Research (from University of Iowa)	UW-Madison	74,178	0
93.866	93.24-3212-0001-003	Aging Research (from University of Nebraska)	UW-Madison	46,450	0
93.866		Aging Research (from Johns Hopkins University)	UW-Milwaukee	34,566	0
93.867	93.AGR dtd 8/12/04	Vision Research (from JAEB Center for Health Research, Inc.)	UW-Madison	8,319	0
93.867	93.8811-98155-X	Vision Research (from Johns Hopkins University)	UW-Madison	16	0
93.867	93.2 R01 EY009741-14	Vision Research (from Medical University of South Carolina)	UW-Madison	6,024	0
93.867	93.H30915	Vision Research (from University of California-Los Angeles)	UW-Madison	533	0
93.867	93.5-52085	Vision Research (from University of North Carolina-Chapel Hill)	UW-Madison	856	0
93.867	93.5-41781; 5-43507	Vision Research (from University of Pennsylvania)	UW-Madison	4,338	0
93.867	93.H35645	Vision Research (from University of Southern California)	UW-Madison	77,847	0
93.867	93.0004952A	Vision Research (from University of Texas-Houston)	UW-Madison	130,474	0
93.867		Vision Research (from Wicab, Inc.)	UW-Milwaukee	112	0
93.912	93.AGR dtd 05/14/07	Rural Health Care Services Outreach and Rural Health Network Development Program (from Alzheimer's Association)	UW-Madison	22,469	0
93.933	93.1626 9400014	Demonstration Projects for Indian Health (from Great Lakes Inter-Tribal Council)	UW-Milwaukee	34,870	0
93.969	93.AGR dtd 11-8-07	Geriatric Education Centers (from Marquette University)	UW-Madison	4,204	0
93.995		Adolescent Family Life-Demonstration Projects (from Social Development Commission)	UW-Milwaukee	(7,855)	0
N/A	93.14236646/67	Consulting on the Rural Health Care Services Outreach Grant (from Alzheimer's Association)	UW-Madison	2,874	0
N/A	93.75815;6664	Economic Substudy of National CT Colonography Trial (from American College of Radiology)	UW-Madison	31,873	0
N/A	93.AGR dtd 3/14/02	Radiation Therapy Oncology Group (from American College of Radiology)	UW-Madison	99,576	0
N/A	93.AGR dtd 3/16/06	Neuroscience Fellowship (from American Psychological Association)	UW-Madison	(5,591)	0
N/A	93.RMPHEC-GME 08-003	Enhancing Public Health (from Association of American Medical Colleges)	UW-Madison	13,764	0
N/A	93.03-17949	Atrial Fibrillation Follow-up (from Axio Research)	UW-Madison	(1,597)	0
N/A	93.204784	MHC Typing of Chinese Rhesus Macaques (from Battelle Memorial Institute)	UW-Madison	73,016	0
N/A	93.SBIR AGR dtd 10/12/05; AGR dtd 1/20/08; AGR dtd 1/29/08	Microfluidic Reconstituted Mammary Tissue System (from Bellbrook Labs, LLC)	UW-Madison	105,432	0
N/A	93.81055CBS10	CABIG Subcontract (from Booz Allen Hamilton, Inc.)	UW-Madison	29,570	0
N/A	93.7365-5	Social and Affective Processes in Autism (from Boston University)	UW-Madison	(317)	0
N/A	93.AGR dtd 05/09/07	Vaccinia Immune Globulin Keratitis Study (from Cangene Corporation)	UW-Madison	637,781	0
N/A	93.CK 0165632	Collaborative Hospital Transfusion Study (from Center for Blood Research)	UW-Madison	4,430	0
N/A	93.65407	Applications of Advanced Network Infrastructure in Health and Disaster Management (from Children's Hospital of Boston)	UW-Madison	22,410	0
N/A	93.04-0039	Chronic Kidney Disease in Children (from Children's Mercy Hospital)	UW-Madison	14,852	0

The accompanying notes are an integral part of this schedule.

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<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER (Note 2)</i>					
N/A	93.44419711402	Molecular Mechanisms of Schwann Cell Myelination (from Cleveland Clinic Foundation)	UW-Madison	72	0
N/A	93.5-66791	SCCOR LVAD Project: Biology of Long Term Mechanical Circulatory Support (from Columbia University)	UW-Madison	1,108	0
N/A	93.SITE CODE 126	American College of Oncology Surgeons Group (from Duke University)	UW-Madison	3,916	0
N/A	93.117161	HF-Action for Heart Failure and a Controlled Trial Investigating Outcome of Exercise Training (from Duke University)	UW-Madison	7,679	0
N/A	93.AGR dtd 04/07/04	STTR: Discovery of Anti-Bioweapon Agents from BAC Libraries (from Emetagen, LLC)	UW-Madison	(12)	0
N/A	93.VERTACL; HHS-N-260-2005-00007-C	Multi-Center Randomized Prospective Clinical Trial to Study Effects of Preservative-Free Triamcinolone Acetonide as Adjunct to Photodynamic Therapy in Patients with Age-Related Macular Degeneration (from Emmes Corporation)	UW-Madison	181,724	0
N/A	93.AGR dtd 11/22/05	SBIR: Expert System for Intra-Operative (from FHC, Inc)	UW-Madison	(25,662)	0
N/A	93.574354	Nutritional Biomarkers Study (from Fred Hutchinson Cancer Research Center)	UW-Madison	160,931	0
N/A	93.634584	Nutrition and Physical Activity (from Fred Hutchinson Cancer Research Center)	UW-Madison	39,401	0
N/A	93.ECOG-05-02	Randomized Trial Comparing Two Different Rituximab Dosing Regimens for Patients with Low Tumor Burden Indolent Non-Hodgkin's Lymphoma (from Frontier Science and Technology Research Foundation)	UW-Madison	13,497	0
N/A	93.UWM450-00	Wesat Leadership Funds (from Frontier Science Technology Foundation)	UW-Madison	151	0
N/A	93.AGR dtd 5/5/05	Neonatal Chest Phantom for Computed Radiography Testing (from Gammex, Inc.)	UW-Madison	(607)	0
N/A	93.96-S03	Epidemiology of Diabetes Intervention and Complications (from George Washington University)	UW-Madison	137,791	0
N/A	93.AGR dtd 05/01/07	A Novel Systemic and Mucosal Adjuvant for Biodefense (from Global Vaccines, Inc.)	UW-Madison	62,167	0
N/A	93.AGR dtd 01/12/07	Improving American Indian Cancer Surveillance and Data Reporting in Wisconsin (from Great Lakes Inter-Tribal Council, Inc.)	UW-Madison	24,147	0
N/A	93.AGR dtd 8/11/04;9/9/05;01/09/07	Obesity Prevention in Wisconsin American Indian Children (from Great Lakes Inter-Tribal Council, Inc.)	UW-Madison	4,764	0
N/A	93.40144	Adherence Intervention for Incarcerated Persons Living with HIV (from Group Health Cooperative)	UW-Madison	(4,533)	0
N/A	93.27469-110	GOG Contract (from Gynecologic Oncology Group)	UW-Madison	84,711	6,919
N/A	93.2002-10-0567	Dose Finding Study of IDEC-Y2B8 with Stem Cell Support (from IDEC Pharmaceuticals Corporation)	UW-Madison	10,581	0
N/A	93.AGR dtd 08/15/03	SBIR: Novel Preservation Fluid for Organs (from Inotek Pharmaceuticals Corporation)	UW-Madison	866	0
N/A	93.AGR dtd 6/01/2007	MVA-Based Vaccines (from Inviragen LLC)	UW-Madison	157,779	0
N/A	93.AGR dtd 08/31/07	Preclinical Development (from Inviragen LLC)	UW-Madison	224,622	0
N/A	93.SITE 43	Diabetic Retinopathy Clinic Research Network Steering Committee (from JAEB Center for Health Research, Inc.)	UW-Madison	81,237	0
N/A	93.8909-14312-X	Genetic Modifiers of Cystic Fibrosis (from John Hopkins University)	UW-Madison	3,396	0
N/A	93.20000099	MR Tracking of Magnetically Labeled (from John Hopkins University)	UW-Madison	11,481	0
N/A	93.233-02-01114	Assessment of Pharmacokinetics (from Mayo Clinic)	UW-Madison	53,884	0
N/A	93.N01-CM17104	Early Therapeutics Development with Phase II (from Mayo Clinic)	UW-Madison	(1,502)	0
N/A	93.MCR-0021-P2C	Phase II Consortium (from Mayo Clinic)	UW-Madison	13,800	0
N/A	93.CHK NO. 1602645	Siblings with Ischemic Stroke Study (SWISS) (from Mayo Foundation for Medical Education and Research)	UW-Madison	3,600	0
N/A	93.6111.04.099	Adolescents, Neighborhood Quality (from MDRC)	UW-Madison	15,638	0

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<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER (Note 2)</i>					
N/A	93.956823	Cellular and Molecular Basis for Tri Cardiotoxicity (from Medical College of Wisconsin)	UW-Madison	59,937	0
N/A	93.2202636; 893098	Development of Novel Mass Spectrometry Tools for Individual Cell Proteome Analysis (from Medical College of Wisconsin)	UW-Madison	374,893	0
N/A	93.AGR dtd 9/1/05	Muscle-Directed Gene Therapy for Crigler-Najjar Syndrome (from Mirus Bio Corporation)	UW-Madison	5,916	0
N/A	93.AGR dtd 06/20/06; 402	BMTCTN 0402: A Phase III Randomized, Multicenter Trial (from National Marrow Donor)	UW-Madison	10,064	0
N/A	93.CH# 110980/110979	TMH Network Master Site Agreement (from New England Research Institute)	UW-Madison	15,827	0
N/A	93.1696	Treatment of Preserved Cardiac Function Heart Failure (from New England Research Institute)	UW-Madison	45,345	0
N/A	93.0600 370 E333 453	Genes, Androgens and Intrauterine Environments (from Northwestern University)	UW-Madison	321,098	248,791
N/A	93.AGR dtd 7/18/05	Swept Field Confocal Microscope (from Prairie Technologies, LLC)	UW-Madison	63,525	0
N/A	93.AGR dtd 4/15/04	Treating Stress Disorders with CRF Receptor DNA Enzymes (from Promoter Neurosciences, LLC)	UW-Madison	(553)	0
N/A	93.AGR dtd 8/27/04	Enhancing Native American Participation in RT Trials (from Rapid City Regional Hospital)	UW-Madison	27,273	0
N/A	93.AGR dtd 1/28/03	Randomized Controlled Trial of Homocysteine (from Rhode Island Hospital)	UW-Madison	17,701	0
N/A	93.AGR dtd 02/08/06	Influenza Pandemic Preparedness in Asia (from Saint Jude Children's Hospital)	UW-Madison	(8,270)	0
N/A	93.AGR dtd 07/31/06	Clean-Genome Vaccines Against Biodefense Agents (from Scarab Genomics, LLC)	UW-Madison	92,457	0
N/A	93.22XS096	Correlative Studies for Clinical Protocol P5912 (from Science Applications International Corporation)	UW-Madison	2,597	0
N/A	93.24XS090	Correlative Studies for Triapine Clinical Protocols (from Science Applications International Corporation)	UW-Madison	31,066	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	108,522	0
N/A	93.5-72868; 5-73727	Cooperative Humoral and Cellular Immunity Against HIV/SIV (from Scripps Research Institute)	UW-Madison	4,042	0
N/A	93.5-75505	Large Scale Antibody and T Cell Epitope Discovery Program (from Scripps Research Institute)	UW-Madison	133,783	0
N/A	93.5-22628; 521244	Novel Chemical Immunological A (from Scripps Research Institute)	UW-Madison	433,859	0
N/A	93.AGR dtd 10/22/04	Device for Promoting Survival of Cogested Tissue Flaps (from Spectrocon International)	UW-Madison	(1)	0
N/A	93.18081280-30501-A	The Incorporation of Ground Contact Models When Simulating Subject-Specific Gait (from Stanford University)	UW-Madison	681	0
N/A	93.PY-2344	Sleep Disorder Breathing (from Stanford University)	UW-Madison	(38)	0
N/A	93.12; 7	Characterization of NIKS Express Cell Lines Therapeutic Anti-Microbial Human Skin Substitute (from Stratatech Corporation)	UW-Madison	1,039	0
N/A	93.AGR dtd 8/1/05	Clinical Evaluation of Stratagraft Skin Tissue (from Stratatech Corporation)	UW-Madison	6,701	0
N/A	93.14	Development of Innovative Human Stromal Invasion Assay (from Stratatech Corporation)	UW-Madison	2,091	0
N/A	93.01	SBIR Phase 2 (from Stratatech Corporation)	UW-Madison	167,059	0
N/A	93.S2717AG80845	Subcontract Proposal in Support of Solicitation NIH-NIAID-DMID-04-34 (from Systems Research and Applications Corporation)	UW-Madison	1,049,986	0
N/A	93.CASG 209	Clinical Trials for Antiviral Therapies (from University of Alabama-Birmingham)	UW-Madison	22,483	0
N/A	93.2000-S-FJ632	Los Angeles County Evaluation (from University of California-Los Angeles)	UW-Madison	10,395	0
N/A	93.127-01-ADNI-024	Alzheimer's Disease Neuroimaging Initiative (from University of California-San Diego)	UW-Madison	121,164	0

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<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER (Note 2)</i>					
N/A	93.3376SC; 3171SC; 3169SC	Immune Tolerance Network (from University of California-San Francisco)	UW-Madison	297,911	0
N/A	93.3674SC MOD 5	Immunosuppression Withdrawal in Liver Transplant Recipients (from University of California-San Francisco)	UW-Madison	15,864	0
N/A	93.24303	Alterations of Circadian Timing in Sleep and Aging (from University of Chicago)	UW-Madison	50,243	0
N/A	93.26020/5-30380 (Project H, Project K)	Brucella Vaccine Using Recombinant Invasive E Coli (from University of Chicago)	UW-Madison	(7,351)	0
N/A	93.26020/530866	GLRCE Developmental Project (from University of Chicago)	UW-Madison	32,898	0
N/A	93.26020/5-30380	Virulence Factors of Monkeypox Viruses in Rodents (from University of Chicago)	UW-Madison	30,208	0
N/A	93. AGR dtd 12/5/2006	Defending Against Systemic Mycoses (MRU) (from University of Cincinnati)	UW-Madison	21,078	0
N/A	93.6059964/RFS500 051	Neurobehavioral Effects of MDMA in Adolescent Monkeys (from University of Massachusetts)	UW-Madison	1,802	0
N/A	93.SILCAAT	SILCAAT-A Phase III (from University of Minnesota)	UW-Madison	20,694	0
N/A	93.5-34691; 5-35036	Episense Audiometry Reading Center (from University of North-Carolina-Chapel Hill)	UW-Madison	726,576	0
N/A	93.CATT	Coordinating Center (from University of Pennsylvania)	UW-Madison	11,969	0
N/A	93.H35645	Los Angeles Latino Eye Study (from University of Southern University)	UW-Madison	41,811	0
N/A	93.07-073	Neural Responses to Inflammation in Asthma (from University of Texas)	UW-Madison	60,567	0
N/A	93.19126-431399	Partnership for Research and Education in Plants (PREP) (from Virginia Polytechnic Institute and State University)	UW-Madison	5,839	0
N/A	93.AGR dtd 7/16/07	SBIR Phase II (from Visual Health Information)	UW-Madison	44,041	0
N/A	93.N01-HC-95178; 31003	Action to Control Cardiovascular Risk in Diabetes: Accord Eye Study (from Wake Forest University)	UW-Madison	180,807	0
N/A	93.N01-WH-4-4221	Women's Health Initiative Memory Study (from Wake Forest University)	UW-Madison	20,478	0
N/A	93.AGR dtd 9/23/03	Evaluation of Onsite Oral Fluid Drug Testing Devices (from The Walsh Group)	UW-Madison	646	0
N/A	93.WSU06037	Cortical Excitability (from Wayne State University)	UW-Madison	11,260	0
N/A	93.S8212	Subsidized Guardianship Assessment and Evaluation (from Westat, Inc.)	UW-Madison	54,072	0
N/A	93.AGR dtd 3/21/06	Culture Media Optimization (from Wicell Research Institute)	UW-Madison	7,873	0
N/A	93.06-W226	National Stem Cell Bank (from WiCell Research Institute, Inc.)	UW-Madison	837,305	0
N/A	93.AGR dtd 3/28/07	WAHSA/WHCA Quality Improvement Project (from Wisconsin Association of Homes and Services)	UW-Madison	79,319	0
N/A	93.AGR dtd 3/30/07	Better Quality Information to Improve Care for Medicare Beneficiaries (from Wisconsin Collaborative for Healthcare Quality)	UW-Madison	149,659	0
N/A	93.5-22906-G1	Functional Compartmentization of Neurons (from Emory University)	UW-Milwaukee	11,697	0
N/A	93.46237	Secondary Conditions and Adaptation in Spina Bifida (from Indiana University)	UW-Milwaukee	17,056	0
N/A	93.Dtd 9/1/2006	Evaluation of the Youth Empowerment to Succeed Project (from Marquette University)	UW-Milwaukee	17,972	0
N/A	93.AGT dtd 06/14/07	Behavioral Phenotyping of Consomic Rats (from Physiogenix)	UW-Milwaukee	30,919	0
N/A	93.PO P481489	USA National Phenology Network Web Development (from University of Arizona)	UW-Milwaukee	3,843	0
N/A	93.20060809	Development of a High Magnification Greenough Principle Microscope for Enhanced Protein-Stain Visualization (from University of Texas at Dallas)	UW-Milwaukee	3,233	0
N/A	93.258H694	An Examination of Adult Male Access to Healthcare Services in Madison and Milwaukee (from UW School of Medicine and Public Health)	UW-Milwaukee	53,362	0

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<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER (Note 2)</i>					
N/A	93.208141-039	St. Louis University Subcontract (from St. Louis University)	UW-La Crosse	69,437	0
N/A	93.N01-LM-3-3512	Stanford Subgrant 2003-06 (from Stanford University)	UW-La Crosse	34,279	0
				<u>17,985,371</u>	<u>258,177</u>
TOTAL R&D FROM U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				<u>264,346,281</u>	<u>21,236,656</u>
U.S. DEPARTMENT OF HOMELAND SECURITY:					
R&D Subgrants:					
97.061	97.Z916403	Centers for Homeland Security (from University of Maryland)	UW-Madison	23,415	0
97.061	97.X9106025101	Centers for Homeland Security (from University of Minnesota)	UW-Madison	160,911	0
97.061	97.122581	Centers for Homeland Security (from University of Southern California)	UW-Madison	158,743	0
97.061	97.X9106025109	Centers for Homeland Security (from University of Minnesota)	UW-Milwaukee	3,777	0
N/A	97.M000277	Virtual Center for Network and Security Data (from University of Michigan)	UW-Madison	35,000	0
N/A	97.R9106019102	Models of Interdependent Security in Supply Chains for Food (from University of Minnesota)	UW-Madison	44,286	0
N/A	97.R9106020101	Toxin/Pathogen Inactivation and Disposal of Intentionally Contaminated Foods (from University of Minnesota)	UW-Madison	125,031	0
TOTAL R&D FROM U.S. DEPARTMENT OF HOMELAND SECURITY				<u>551,163</u>	<u>0</u>
U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT:					
98.001		USAID Foreign Assistance for Programs Overseas	UW-Madison	929,574	430,140
N/A	98.RD	R&D	UW-Madison	1,282,618	1,134,025
				<u>2,212,192</u>	<u>1,564,165</u>
R&D Subgrants:					
N/A	98.RAISE-LAG-TO-13-UOFW-001	Women and Property Rights: Best Practices (from ARD, Inc.)	UW-Madison	5,790	0
N/A	98.AGR dtd 2/24/03	Mexican-U.S. Dairyland Partnership Between Queretaro and Wisconsin: Dairy Training, Research and Extension for Economic Development and Trade (from American Council on Education)	UW-Madison	73,059	0
N/A	98.AGR dtd 06/17/04; LTR dtd 02/25/05	Developing Sustainable Tomato Production for Guatemalan Farmers (from Association Liaison Office for University Cooperation in Development)	UW-Madison	53,593	9,833
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	6,639	0
N/A	98.AGR dtd 5/25/05	Elucidation of Peanut/Aspergillus Interaction (from International Crops Research Institute for the Semi-Arid Tropics)	UW-Madison	(2,641)	0
N/A	98.RC710-013/2265417	Genetic Approaches to Eliminate Aflatoxin Contamination of Peanuts (from University of Georgia)	UW-Madison	(1,732)	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	106,918	91,885
N/A	98.EPP-A-00-06-0004-00	Promoting Transformation: Linking Natural Resources, Economic Growth and Governance (from Wildlife Conservation Society)	UW-Madison	79,902	0
				<u>321,528</u>	<u>101,718</u>
TOTAL R&D FROM U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT				<u>2,533,720</u>	<u>1,665,883</u>
TOTAL RESEARCH AND DEVELOPMENT CLUSTER				<u>\$ 508,241,063</u>	<u>\$ 51,120,110</u>

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<i>STUDENT FINANCIAL AID (SFA) CLUSTER (Note 2)</i>					
U.S. DEPARTMENT OF EDUCATION:					
84.007		Federal Supplemental Educational Opportunity Grants	UW-Madison	\$ 2,249,948	\$ 0
84.007		Federal Supplemental Educational Opportunity Grants	UW-Milwaukee	1,753,027	0
84.007		Federal Supplemental Educational Opportunity Grants	UW-Eau Claire	753,811	0
84.007		Federal Supplemental Educational Opportunity Grants	UW-Green Bay	449,700	0
84.007		Federal Supplemental Educational Opportunity Grants	UW-La Crosse	444,135	0
84.007		Federal Supplemental Educational Opportunity Grants	UW-Oshkosh	493,483	0
84.007		Federal Supplemental Educational Opportunity Grants	UW-Parkside	477,321	0
84.007		Federal Supplemental Educational Opportunity Grants	UW-Platteville	336,748	0
84.007		Federal Supplemental Educational Opportunity Grants	UW-River Falls	361,640	0
84.007		Federal Supplemental Educational Opportunity Grants	UW-Stevens Point	660,430	0
84.007		Federal Supplemental Educational Opportunity Grants	UW-Stout	505,178	0
84.007		Federal Supplemental Educational Opportunity Grants	UW-Superior	186,138	0
84.007		Federal Supplemental Educational Opportunity Grants	UW-Whitewater	559,148	0
84.007		Federal Supplemental Educational Opportunity Grants	UW Colleges	470,569	0
Total Federal Program 84.007				9,701,276	0
84.032		Federal Family Education Loans (Note 17)	UW-Madison	144,771,467	0
84.032		Federal Family Education Loans (Note 17)	UW-Green Bay	16,757,035	0
84.032		Federal Family Education Loans (Note 17)	UW-La Crosse	32,942,235	0
84.032		Federal Family Education Loans (Note 17)	UW-Oshkosh	37,436,383	0
84.032		Federal Family Education Loans (Note 17)	UW-Parkside	14,166,205	0
84.032		Federal Family Education Loans (Note 17)	UW-Platteville	19,666,006	0
84.032		Federal Family Education Loans (Note 17)	UW-River Falls	20,514,460	0
84.032		Federal Family Education Loans (Note 17)	UW-Stevens Point	28,434,884	0
84.032		Federal Family Education Loans (Note 17)	UW-Stout	32,726,882	0
84.032		Federal Family Education Loans (Note 17)	UW Colleges	20,482,330	0
Total Federal Program 84.032				367,897,887	0
84.033		Federal Work-Study Program	UW-Madison	2,335,949	0
84.033		Federal Work-Study Program	UW-Milwaukee	866,364	0
84.033		Federal Work-Study Program	UW-Eau Claire	957,192	0
84.033		Federal Work-Study Program	UW-Green Bay	274,230	0
84.033		Federal Work-Study Program	UW-La Crosse	437,300	0
84.033		Federal Work-Study Program	UW-Oshkosh	392,750	0
84.033		Federal Work-Study Program	UW-Parkside	93,666	0
84.033		Federal Work-Study Program	UW-Platteville	535,601	0
84.033		Federal Work-Study Program	UW-River Falls	405,060	0
84.033		Federal Work-Study Program	UW-Stevens Point	983,753	0
84.033		Federal Work-Study Program	UW-Stout	653,547	0
84.033		Federal Work-Study Program	UW-Superior	202,663	0
84.033		Federal Work-Study Program	UW-Whitewater	461,907	0
84.033		Federal Work-Study Program	UW Colleges	374,250	0
Total Federal Program 84.033				8,974,232	0
84.038		Federal Perkins Loan Program-Federal Capital Contributions (Note 16)	UW-Madison	9,126,879	0
84.038		Federal Perkins Loan Program-Federal Capital Contributions (Note 16)	UW-Milwaukee	4,061,189	0
84.038		Federal Perkins Loan Program-Federal Capital Contributions (Note 16)	UW-Eau Claire	2,785,723	0

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2008

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>STUDENT FINANCIAL AID (SFA) CLUSTER (Note 2)</i>					
84.038		Federal Perkins Loan Program-Federal Capital Contributions (Note 16)	UW-Green Bay	972,316	0
84.038		Federal Perkins Loan Program-Federal Capital Contributions (Note 16)	UW-La Crosse	812,212	0
84.038		Federal Perkins Loan Program-Federal Capital Contributions (Note 16)	UW-Oshkosh	1,369,116	0
84.038		Federal Perkins Loan Program-Federal Capital Contributions (Note 16)	UW-Parkside	476,639	0
84.038		Federal Perkins Loan Program-Federal Capital Contributions (Note 16)	UW-Platteville	969,211	0
84.038		Federal Perkins Loan Program-Federal Capital Contributions (Note 16)	UW-River Falls	1,192,975	0
84.038		Federal Perkins Loan Program-Federal Capital Contributions (Note 16)	UW-Stevens Point	3,497,595	0
84.038		Federal Perkins Loan Program-Federal Capital Contributions (Note 16)	UW-Stout	2,695,182	0
84.038		Federal Perkins Loan Program-Federal Capital Contributions (Note 16)	UW-Superior	225,437	0
84.038		Federal Perkins Loan Program-Federal Capital Contributions (Note 16)	UW-Whitewater	1,599,247	0
84.038		Federal Perkins Loan Program-Federal Capital Contributions (Note 16)	UW Colleges	268,591	0
Total Federal Program 84.038				30,052,312	0
84.063		Federal Pell Grant Program	UW-Madison	10,087,668	0
84.063		Federal Pell Grant Program	UW-Milwaukee	14,769,365	0
84.063		Federal Pell Grant Program	UW-Eau Claire	5,217,344	0
84.063		Federal Pell Grant Program	UW-Green Bay	3,475,557	0
84.063		Federal Pell Grant Program	UW-La Crosse	3,911,323	0
84.063		Federal Pell Grant Program	UW-Oshkosh	5,996,941	0
84.063		Federal Pell Grant Program	UW-Parkside	4,362,770	0
84.063		Federal Pell Grant Program	UW-Platteville	4,345,126	0
84.063		Federal Pell Grant Program	UW-River Falls	3,771,952	0
84.063		Federal Pell Grant Program	UW-Stevens Point	6,145,132	0
84.063		Federal Pell Grant Program	UW-Stout	4,654,633	0
84.063		Federal Pell Grant Program	UW-Superior	2,565,848	0
84.063		Federal Pell Grant Program	UW-Whitewater	5,333,514	0
84.063		Federal Pell Grant Program	UW Colleges	7,678,215	0
Total Federal Program 84.063				82,315,388	0
84.268		Federal Direct Student Loans (Note 17)	UW-Milwaukee	112,684,674	0
84.268		Federal Direct Student Loans (Note 17)	UW-Eau Claire	27,588,894	0
84.268		Federal Direct Student Loans (Note 17)	UW-Superior	10,983,363	0
84.268		Federal Direct Student Loans (Note 17)	UW-Whitewater	34,389,590	0
Total Federal Program 84.268				185,646,521	0
84.375		Academic Competitiveness Grants	UW-Madison	781,570	0
84.375		Academic Competitiveness Grants	UW-Milwaukee	609,032	0
84.375		Academic Competitiveness Grants	UW-Eau Claire	436,742	0
84.375		Academic Competitiveness Grants	UW-Green Bay	187,925	0
84.375		Academic Competitiveness Grants	UW-La Crosse	237,661	0
84.375		Academic Competitiveness Grants	UW-Oshkosh	142,656	0
84.375		Academic Competitiveness Grants	UW-Parkside	128,829	0
84.375		Academic Competitiveness Grants	UW-Platteville	285,123	0
84.375		Academic Competitiveness Grants	UW-River Falls	229,450	0
84.375		Academic Competitiveness Grants	UW-Stevens Point	357,548	0
84.375		Academic Competitiveness Grants	UW-Stout	348,942	0

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2008

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>STUDENT FINANCIAL AID (SFA) CLUSTER (Note 2)</i>					
84.375		Academic Competitiveness Grants	UW-Superior	44,825	0
84.375		Academic Competitiveness Grants	UW-Whitewater	353,252	0
84.375		Academic Competitiveness Grants	UW Colleges	506,054	0
Total Federal Program 84.375				4,649,609	0
84.376		National Science and Mathematics Access to Retain Talent (SMART) Grants	UW-Madison	756,895	0
84.376		National Science and Mathematics Access to Retain Talent (SMART) Grants	UW-Milwaukee	351,112	0
84.376		National Science and Mathematics Access to Retain Talent (SMART) Grants	UW-Eau Claire	210,926	0
84.376		National Science and Mathematics Access to Retain Talent (SMART) Grants	UW-Green Bay	86,000	0
84.376		National Science and Mathematics Access to Retain Talent (SMART) Grants	UW-La Crosse	296,577	0
84.376		National Science and Mathematics Access to Retain Talent (SMART) Grants	UW-Oshkosh	297,718	0
84.376		National Science and Mathematics Access to Retain Talent (SMART) Grants	UW-Parkside	93,150	0
84.376		National Science and Mathematics Access to Retain Talent (SMART) Grants	UW-Platteville	222,306	0
84.376		National Science and Mathematics Access to Retain Talent (SMART) Grants	UW-River Falls	243,201	0
84.376		National Science and Mathematics Access to Retain Talent (SMART) Grants	UW-Stevens Point	163,075	0
84.376		National Science and Mathematics Access to Retain Talent (SMART) Grants	UW-Stout	153,647	0
84.376		National Science and Mathematics Access to Retain Talent (SMART) Grants	UW-Superior	42,527	0
84.376		National Science and Mathematics Access to Retain Talent (SMART) Grants	UW-Whitewater	99,950	0
Total Federal Program 84.376				3,017,084	0
Other Federal Financial Assistance:					
N/A	84.SFA	Administrative Cost Allowance (Note 18)	UW-Madison	1,086,313	0
N/A	84.SFA	Administrative Cost Allowance (Note 18)	UW-Milwaukee	378,605	0
N/A	84.SFA	Administrative Cost Allowance (Note 18)	UW-Eau Claire	232,866	0
N/A	84.SFA	Administrative Cost Allowance (Note 18)	UW-Green Bay	105,252	0
N/A	84.SFA	Administrative Cost Allowance (Note 18)	UW-La Crosse	131,881	0
N/A	84.SFA	Administrative Cost Allowance (Note 18)	UW-River Falls	109,528	0
N/A	84.SFA	Administrative Cost Allowance (Note 18)	UW-Stevens Point	225,129	0
N/A	84.SFA	Administrative Cost Allowance (Note 18)	UW-Stout	171,812	0
N/A	84.SFA	Administrative Cost Allowance (Note 18)	UW-Superior	65,059	0
N/A	84.SFA	Administrative Cost Allowance (Note 18)	UW-Whitewater	152,347	0
N/A	84.SFA	Administrative Cost Allowance (Note 18)	UW Colleges	82,013	0
Total Administrative Cost Allowance				2,740,805	0
TOTAL SFA FROM U.S. DEPARTMENT OF EDUCATION				694,995,114	0
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:					
93.342		Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students (Note 16)	UW-Madison	684,758	0
93.364		Nursing Student Loans (Note 16)	UW-Madison	459,827	0
93.364		Nursing Student Loans (Note 16)	UW-Milwaukee	333,744	0
93.364		Nursing Student Loans (Note 16)	UW-Oshkosh	568,952	0
Total Federal Program 93.364				1,362,523	0

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2008

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>STUDENT FINANCIAL AID (SFA) CLUSTER (Note 2)</i>					
93.925		Scholarships for Health Professions Students from Disadvantaged Backgrounds	UW-Madison	167,305	0
93.925		Scholarships for Health Professions Students from Disadvantaged Backgrounds	UW-Eau Claire	10,691	0
93.925		Scholarships for Health Professions Students from Disadvantaged Backgrounds	UW-Parkside	6,109	0
		Total Federal Program 93.925		<u>184,105</u>	<u>0</u>
		TOTAL SFA FROM U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES		2,231,386	0
		TOTAL STUDENT FINANCIAL AID CLUSTER		<u>\$ 697,226,500</u>	<u>\$ 0</u>
		TOTAL EXPENDITURES OF FEDERAL AWARDS		<u>\$ 8,821,704,016</u>	<u>\$ 2,018,182,234</u>

Notes to the State of Wisconsin

Schedule of Expenditures of Federal Awards ■

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Purpose

The Schedule of Expenditures of Federal Awards presents a summary of the State of Wisconsin's expenditures financed by the federal government for the fiscal year ended June 30, 2008. For purposes of the schedule, federal programs have been classified into three types: 1) individual federal programs and other clusters, including grants received directly from the federal government and subgrants received from other organizations; 2) the research and development (R&D) cluster, including R&D grants received directly from the federal government and R&D subgrants received from other entities; and 3) the student financial aid (SFA) cluster. Direct federal awards and subgrants are presented for each federal agency and, when available, by CFDA number.

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

B. Basis of Accounting

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

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

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

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

C. State Agencies and UW Campuses Included

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

1. Department of Health and Family Services (DHFS)—DHFS ceased to exist on July 1, 2008. Under 2007 Wisconsin Act 20, two new agencies assumed responsibility for its programs: the Department of Health Services (DHS) and the Department of Children and Families (DCF). (See Note 20.)
2. Department of Workforce Development (DWD)—Effective July 1, 2008, several DWD programs were transferred to DCF under 2007 Wisconsin Act 20. (See Note 20.)
3. University of Wisconsin (UW) System
4. Department of Transportation (DOT)
5. Department of Public Instruction (DPI)
6. Department of Administration (DOA)
7. Department of Natural Resources (DNR)
8. Department of Military Affairs (DMA)
9. Department of Commerce (Commerce)
10. Wisconsin Technical College System Board (WTCSB)
11. Department of Veterans Affairs (DVA)
12. Department of Agriculture, Trade and Consumer Protection (DATCP)
13. Department of Justice (DOJ)
14. Department of Corrections (DOC)
15. Government Accountability Board (GAB)
16. Higher Educational Aids Board (HEAB)
17. Wisconsin Historical Society (WHS)
18. Child Abuse and Neglect Prevention Board (CANPB)

19. Wisconsin Arts Board (Arts Board)
20. Public Service Commission (PSC)
21. Board for People with Developmental Disabilities (BPDD)
22. Educational Communications Board (ECB)
23. Board of Commissioners of Public Lands (Public Lands)
24. Board on Aging and Long-Term Care (BOALTC)
25. Department of Revenue (DOR)

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

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

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 were not included in the scope of this single audit because the single audit of this authority is 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 2007-08 was \$10,040,176,097 consisting of \$8,755,311,601 in cash assistance and \$66,392,415 in noncash assistance reported

in the Schedule of Expenditures of Federal Awards, and \$1,218,472,081 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 2007-08 was \$8,821,704,016. The major grant threshold, as defined by OMB Circular A-133, was \$26,465,112. All federal programs with expenditures exceeding the threshold of \$26,465,112 are labeled type A programs. Each type A program that is considered to be low-risk is audited as a major program at least once every three years. The type A programs that are not considered to be low-risk are audited as major programs each year. The federal programs with expenditures under the threshold of \$26,465,112 are labeled 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 2007-08**

CFDA Number	Federal Program	Amount
Cash Assistance		\$8,755,311,601
Noncash Assistance:		
10.555/ 10.559/ 10.569/ 10.582	Food Commodities	25,155,100
93.268	Immunization Grants	41,237,315
Total Noncash Assistance		66,392,415
Total Cash and Noncash Assistance as Shown in Schedule		8,821,704,016
Loan Balances as of June 30, 2008:		
20.205	Highway Planning and Construction	414,771
66.458	Capitalization Grants for Clean Water State Revolving Funds	845,471,524
66.468	Capitalization Grants for Drinking Water State Revolving Funds	178,410,690
84.038	Federal Perkins Loan Program	182,283,299
93.108	Health Education Assistance Loans	310,531
93.264	Nurse Faculty Loan Program	726,003
93.342	Health Professions Student Loans	5,327,399
93.364	Nursing Student Loans	5,527,864
Total Loan Balances		1,218,472,081
Total Federal Financial Assistance		\$10,040,176,097

The State of Wisconsin administered 23 major federal programs that were tested for compliance with federal requirements for FY 2007-08. The total federal assistance, including noncash assistance and loan balances under these major federal programs, constituted 74.8 percent of the total federal financial assistance during the audit period. The major federal programs for FY 2007-08, as determined by the risk-based approach, are listed in the following table.

Major Federal Programs in FY 2007-08

CFDA Number	Federal Program	Federal Expenditures	State Recipient
10.557	Special Supplemental Nutrition Program for Women, Infants, and Children	\$79,382,437	DHFS ¹
12.401	National Guard Military Operations and Maintenance (O&M) Projects	31,607,226	DMA/DVA
17.225	Unemployment Insurance	1,014,626,862	DWD
17.258/17.259/ 17.260	WIA Cluster	37,204,370	DWD/UW-Oshkosh
20.106	Airport Improvement Program	50,751,213	DOT
20.205/23.003	Highway Planning and Construction Cluster	669,207,630 ²	DOT
84.010	Title I Grants to Local Educational Agencies	177,443,570	DPI
84.027/84.173	Special Education Cluster	199,091,985	DPI/UW-Oshkosh
84.126	Rehabilitation Services-Vocational Rehabilitation Grants to States	64,174,414	DWD/UW-Oshkosh
84.282	Charter Schools	14,724,059	DPI
93.558	Temporary Assistance for Needy Families	235,585,190	DWD ³ /UW-Milwaukee/ UW-Oshkosh /UW-Extension
93.568	Low-Income Home Energy Assistance	100,573,770	DOA
93.575/93.596	Child Care and Development Fund Cluster	160,591,084	DWD ³ /UW-Milwaukee/ UW-La Crosse/UW-Extension
93.658	Foster Care—Title IV-E	48,510,386	DHFS ³ /UW-Oshkosh
93.659	Adoption Assistance	45,720,129	DHFS ³
93.667	Social Services Block Grant	44,914,686	DHFS ¹
93.767	State Children’s Insurance Program	102,904,792	DHFS ¹
93.775/93.776/ 93.777/93.778	Medicaid Cluster	2,971,893,272	DHFS ¹ /DOJ
93.889	National Bioterrorism Hospital Preparedness Program	8,882,639	DHFS ¹
93.959	Block Grants for Prevention and Treatment of Substance Abuse	26,462,765	DHFS ¹ /UW-Extension
96.001/96.006	Disability Insurance/SSI Cluster	29,175,637	DHFS ¹ /DWD/UW-Stout
Various	Research and Development Cluster	508,241,063	UW System
Various	Student Financial Aid Cluster	697,226,500 ⁴	UW System
		\$7,318,656,158	

¹ Program transferred to DHS effective July 1, 2008.

² Does not include the amount of loans outstanding as of June 30, 2008 (see Note 11).

³ Program transferred to DCF effective July 1, 2008 (see Note 20).

⁴ Does not include the amount of loans outstanding as of June 30, 2008 (see Notes 16 and 17).

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

The student financial aid cluster is defined by OMB Circular A-133 as including those programs of general student assistance in which institutions participate, such as those authorized by Title IV of the Higher Education Act of 1965, as amended, which are administered by the U.S. Department of Education, and similar programs provided by other federal agencies. It does not include programs that provide fellowships or similar awards to students on a competitive basis, or for specified studies or research.

3. FEDERAL CATALOG NUMBERS

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

For the research and development cluster, direct awards are presented for each federal agency, by catalog number, when available. Direct grants without a catalog number are presented for each federal agency and, where applicable, for the major subdivisions within the federal agency.

4. AMOUNT PROVIDED TO SUBRECIPIENTS

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

5. POTENTIAL FEDERAL SANCTIONS AND DISALLOWANCES

As of June 30, 2008, there are potential federal sanctions and disallowances for the Aid to Families with Dependent Children (CFDA #93.560) program and the Child Support Enforcement (CFDA #93.563) program resulting from federal reviews. Additionally, during FY 2007-08, the State met and exceeded the previous sanctioned amount required to be spent on Food Stamps (CFDA #10.551) activities.

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. However, the Department of Children and Families asserted that repaying the associated interest would be a hardship meeting federal statutory criteria, to be waived by the Secretary of the U.S. Department of Health and Human Services. The Department of Children and Families has paid approximately \$1.0 million and, in addition, the U.S. Department of Health and Human Services has withheld \$892,000 in federal reimbursements to the State of Wisconsin. However, the Department of Children and Families continues to negotiate a repayment plan with the U.S. Department of Health and Human Services, including the extent of any interest that must be paid.

B. Child Support Enforcement

A federal review of certain county administrative costs under the Child Support Enforcement (CFDA # 93.563) 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 of Wisconsin 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 with \$4,561,073 of the potential unallowable costs. The Department made the necessary accounting entries to effectively return \$23,040 to the federal government.

C. Food Stamps

The U.S. Department of Agriculture assesses a sanction against a state if its annual error rate for eligibility and benefit determinations exceeds the national average for Food Stamps (CFDA #10.551). Wisconsin's error rates for FFY 1993-94 through FFY 2001-02 exceeded the national average, resulting in sanctions totaling \$11,894,996. Wisconsin was required to spend the sanctioned amounts on payment accuracy activities, outreach activities, and federally approved activities for improving Food Stamps operations. As of June 30, 2008, the State had spent \$11,895,015 on these activities, exceeding the required sanctioned amount.

6. FOOD COMMODITIES

Food commodities received are reported as expenditures in the Schedule of Expenditures of Federal Awards under the various federal programs that distributed the commodities. In total, \$25,155,100 in food commodities was included in the total reported federal expenditures and the total reported amounts provided to subrecipients for the following programs:

- \$21,040,319 for the National School Lunch Program (CFDA #10.555);
- \$61,317 for the Summer Food Service Program for Children (CFDA #10.559);
- \$3,075,206 for the Emergency Food Assistance Program (CFDA #10.569);
and
- \$978,258 for the Fresh Fruit and Vegetable Program (CFDA #10.582).

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

During FY 2007-08, the Department of Health and Family Services (now the Department of Health Services) received \$26,885,628 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 38,779 more people than could have been served during FY 2007-08 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 \$2,928,389 that was supported by funds returned to the State.

9. UNEMPLOYMENT INSURANCE

FY 2007-08 expenditures for Unemployment Insurance (CFDA #17.225) include \$919,907,135 in benefits funded by the Wisconsin Unemployment Reserve Fund, \$30,502,140 in federally funded regular benefits, \$280,470 in refunds of overpayments related to federally funded temporary extended benefits, and \$64,498,057 in federally funded administrative costs.

10. HIGHWAY PLANNING AND CONSTRUCTION

Expenditures for Highway Planning and Construction (CFDA #20.205) include \$112.2 million in project charges that have been incurred in excess of the federally approved project budget amount. The Wisconsin Department of Transportation will seek federal approval for increases to project budgets, and federal reimbursements are expected in the next fiscal year.

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. The Department of Transportation has issued \$1,500,000 in loans to local municipalities; \$414,771 remains outstanding as of June 30, 2008.

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 Wisconsin Technical College System Foundation, Inc., to receive and distribute the federal surplus property. As of July 1, 2007, the Foundation had on hand property with an initial cost to the federal government of \$15,094,624. During FY 2007-08, the Foundation received from the federal government surplus personal property

having an initial cost to the federal government of \$16,268,471. During the period, property with an initial cost of \$21,757,070 was distributed, leaving property with an initial cost to the federal government of \$9,606,025 on hand as of June 30, 2008.

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, 2008, loans outstanding were \$845,471,524 and \$178,410,690, respectively. Federal reporting requirements for the Clean Water Fund Direct Loan Program include financial statements prepared in accordance with generally accepted accounting principles, as well as information regarding loan recipients, loan amounts, loan terms, project categories of eligible costs, and similar details on other forms of assistance. The Department of Natural Resources and the Department of Administration have previously provided this information to the U.S. Environmental Protection Agency in the following documents:

- the Environmental Improvement Fund program's FY 2007-08 and FY 2006-07 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 2007-08, prepared by the Department of Natural Resources; and
- the State Revolving Fund annual report for FY 2007-08, prepared by the Department of Natural Resources and the Department of Administration.

Copies of these documents are available from:

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

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

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 and Family Services' (now 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 \$13,420,500 transferred from the federal award for Temporary Assistance for Needy Families (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 2007-08. For the Federal Perkins Loan Program (CFDA #84.038), the expenditures in the schedule are funded by the federal capital contributions, institutional match, and loan repayments or other fees collected from student borrowers. Not included in the schedule is the amount of outstanding loans. The Perkins Loan Program, Nurse Faculty Loan Program (CFDA #93.264), Health Professions Student Loans (CFDA #93.342), and Nursing Student Loans (CFDA #93.364) funds consisted of the following student loan receivable balances:

	Outstanding Balance, <u>June 30, 2008</u>
Perkins Loans:	
UW-Madison	\$ 67,004,191
UW-Milwaukee	18,373,246
UW-Eau Claire	17,015,961
UW-Green Bay	4,652,542
UW-La Crosse	6,685,218
UW-Oshkosh	7,148,841
UW-Parkside	2,994,274
UW-Platteville	6,813,815
UW-River Falls	6,283,594
UW-Stevens Point	17,449,351
UW-Stout	14,109,816
UW-Superior	1,823,723
UW-Whitewater	10,254,132
UW Colleges	<u>1,674,595</u>
Total Perkins Loans	\$182,283,299
Nurse Faculty Loan Program:	
UW-Madison	\$ 84,086
UW-Milwaukee	<u>641,917</u>
Total Nurse Faculty Loan Program	\$726,003
Health Professions Student Loans:	
UW-Madison	\$5,327,399
Nursing Student Loans:	
UW-Madison	\$1,592,098
UW-Milwaukee	1,467,376
UW-Oshkosh	<u>2,468,390</u>
Total Nursing Student Loans	\$5,527,864

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 Aid Cluster. Lending institutions, such as banks, provide funds to students attending UW campuses, and UW staff are involved with certifying loan applications and distributing loan proceeds to the borrowers. The FFEL amounts disbursed on behalf of students during FY 2007-08 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 2007-08 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 2007-08. No new loans were made during the fiscal year, and no new loans will be made in the future. As of June 30, 2008, the balance of HEAL loans outstanding at the Higher Educational Aids Board was \$310,531.

18. ADMINISTRATIVE COST ALLOWANCE

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

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 campuses and excluded from the schedule. However, the schedule includes an unknown amount of expenditures funded by program income sources and not funded directly by federal grants.

20. DEPARTMENT OF CHILDREN AND FAMILIES

Under 2007 Wisconsin Act 20 a new state agency, the Department of Children and Families, assumed primary responsibility for administration of programs providing services to children and families from the Department of Health and Family Services and the Department of Workforce Development on July 1, 2008 (FY 2008-09), including the following type A programs:

CFDA Number	Federal Program	Former Administering Agency
93.558	Temporary Assistance for Needy Families	DWD
93.563	Child Support Enforcement	DWD
93.575/93.596	Child Care and Development Fund Cluster	DWD
93.658	Foster Care—Title IV-E	DHFS
93.659	Adoption Assistance	DHFS

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Appendix 1

Federal Expenditures under the Twelve Largest Federal Grant Programs

FY 2003-04 through FY 2007-08

<u>Federal Program/Primary Recipient</u>	<u>FY 2003-04</u>	<u>FY 2004-05</u>	<u>FY 2005-06</u>	<u>FY 2006-07</u>	<u>FY 2007-08</u>	<u>Dollar Change FY 2003-04 through FY 2007-08</u>	<u>Percentage Change FY 2003-04 through FY 2007-08</u>
Medicaid Cluster/DHFS ¹	\$2,837,040,384	\$2,817,199,332	\$2,777,501,391	\$2,835,021,092	2,971,893,272	\$ 134,852,888	4.8%
Unemployment Insurance/DWD ²	1,132,318,958	905,407,172	883,872,586	946,033,472	1,014,626,862	(117,692,096)	-10.4
Student Financial Aid Cluster/UW System	543,552,454	584,764,649	618,949,329	648,530,093	697,226,500	153,674,046	28.3
Highway Planning and Construction Cluster/DOT	547,951,423	544,864,575	628,706,080	638,238,959	669,207,630	121,256,207	22.1
Research and Development Cluster/UW System	473,433,302	518,355,431	524,857,734	512,918,933	508,241,063	34,807,761	7.4
Food Stamp Cluster/DHFS ^{1,3}	300,675,131	341,376,655	379,297,253	405,665,464	442,174,709	141,499,578	47.1
Temporary Assistance for Needy Families/DWD ⁴	285,748,919	291,203,201	258,025,873	260,875,998	235,585,190	(50,163,729)	-17.6
Special Education Cluster/DPI	166,029,106	180,637,326	204,962,570	203,914,810	199,091,985	33,062,879	19.9
Title I Grants to Local Educational Agencies/DPI	148,162,923	147,793,334	158,031,876	163,110,067	177,443,570	29,280,647	19.8
Child Nutrition Cluster/DPI ⁵	121,128,147	128,478,581	138,574,528	147,720,262	160,846,921	39,718,774	32.8
Child Care & Development Fund Cluster/DWD ⁴	153,673,242	145,908,869	150,302,614	132,435,650	160,591,084	6,917,842	4.5
State Children's Insurance Program/DHFS ¹	93,382,581	91,406,145	88,227,049	96,926,014	102,904,792	9,522,211	10.2

¹ Administration of this program transferred to the newly created Department of Health Services effective July 1, 2008.

² Consists primarily of insurance benefits paid from employer contributions and not directly from federal grants.

³ Includes electronic food stamp benefits and administrative expenditures.

⁴ Administration of this program transferred to the newly created Department of Children and Families effective July 1, 2008.

⁵ 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 2007-08 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. Kenneth Thyberg, Audit Liaison
Bureau of Fiscal Services
1 West Wilson Street
P.O. Box 7850
Madison, Wisconsin 53707-7850
(608) 261-6315
fax: (608) 264-9874
e-mail: *kenneth.thyberg@dhs.wisconsin.gov*

Department of Workforce Development

Ms. Roberta Gassman, Secretary
Audit Contact: Ms. Tami Moe, Acting Controller
Bureau of Finance
201 East Washington Avenue, Room G400
P.O. Box 7946
Madison, Wisconsin 53707-7946
(608) 261-4582
fax: (608) 267-7952
e-mail: *tami.moe@dwd.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 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 Public Instruction

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

Department of Administration

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

Department of Natural Resources

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

Department of 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, 6th 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. John A. Scocos, Secretary
Audit Contact: Mr. Randy Krueger, Director
Bureau of Fiscal Services
30 West Mifflin Street
P.O. Box 7843
Madison, Wisconsin 53707-7843
(608) 267-1789
fax: (608) 261-0178
e-mail: randy.krueger@dva.state.wi.us

Department of Agriculture, Trade and Consumer Protection

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

Department of Justice

Mr. J.B. Van Hollen, Attorney General
Audit Contact: Mr. 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*

Wisconsin Government Accountability Board

Mr. Kevin J. Kennedy, Director and General Counsel
Audit Contact: Ms. Sharrie Hauge, Special Assistant to the Director and General Counsel
17 West Main Street, Suite 310
P.O. Box 2973
Madison, Wisconsin 53701-2973
(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

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
paul.hamilton@wisconsinhistory.org

Child Abuse and Neglect Prevention Board

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

Wisconsin Arts Board

Mr. George Tzougros, Executive Director
Audit Contact: Ms. Connie Miller, Assistant Director for Administration
101 East Wilson Street, 1st Floor
Madison, Wisconsin 53702
(608) 266-0841
fax: (608) 267-0380
e-mail: connie.miller@wisconsin.gov

Public Service Commission

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

Board 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

Educational Communications Board

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

Board of Commissioners of Public Lands

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

Board on Aging and Long-Term Care

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

Department of Revenue

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

Department of Employee Trust Funds

Mr. David Stella, Secretary
Audit Contact: Mr. 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

Office of the Commissioner of Insurance

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

Appendix 3

University of Wisconsin Campus Contact Information

Listed below are the University of Wisconsin campuses included in the scope of the FY 2007-08 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 aids:

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

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

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

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

UW-Green Bay:

Mr. David J. Ward, Interim Chancellor
Audit Contact: Mr. Tom Maki, Vice Chancellor for Business & Finance
University of Wisconsin-Green Bay
CL 805H
2420 Nicolet Drive
Green Bay, Wisconsin 54311-7001
(920) 465-2210
fax: (920) 465-5110
e-mail: *makit@uwgb.edu*

UW-La Crosse:

Dr. Joe Gow, Chancellor
Audit Contact: Ms. Sharon Radtke, 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*

UW-Oshkosh:

Mr. 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*

UW-Parkside:

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

UW-Platteville:

Dr. David J. Markee, Chancellor
Audit Contact: Mr. Patrick Fitzsimons, Internal Auditor
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. Connie Foster, Interim Chancellor
Audit Contact: Dr. Lisa Wheeler, Vice Chancellor, Administration and Finance
University of Wisconsin-River Falls
410 South Third Street
River Falls, Wisconsin 54022-5001
(715) 425-3882
fax: (715) 425-3939
e-mail: *lisa.wheeler@uwrf.edu*

UW-Stevens Point:

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

UW-Stout:

Dr. Charles W. Sorensen, Chancellor
Audit Contact: Mr. David Cutsforth, Internal Auditor
University of Wisconsin-Stout
15D Administration
712 South Broadway Avenue
Menomonie, Wisconsin 54751
(715) 232-2641
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