

An Audit

# **State of Wisconsin 2002-03**

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- Appendix 2—State Agency Contact Information
- Appendix 3—University of Wisconsin Campus Contact Information



State of Wisconsin \ LEGISLATIVE AUDIT BUREAU

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March 31, 2004

Senator Carol A. Roessler and  
Representative Suzanne Jeskewitz, Co-chairpersons  
Joint Legislative Audit Committee  
State Capitol  
Madison, Wisconsin 53702

Dear Senator Roessler and Representative Jeskewitz:

We have completed our financial and compliance audit of the State of Wisconsin, as requested by state agencies to meet the audit requirements of the federal Single Audit Act of 1984, as amended, and the provisions of federal Office of Management and Budget Circular A-133. Our audit covered the period July 1, 2002 through June 30, 2003. In addition to satisfying federal audit requirements, the audit assists us in meeting state audit requirements under s. 13.94, Wis. Stats.

Audit procedures performed at the larger state agencies that administer federal financial assistance programs, including the University of Wisconsin System, consisted of assessing the propriety of revenues and expenditures and of testing internal controls and compliance with laws and regulations related to the administration of federal grant programs. For the smaller agencies and selected University of Wisconsin campuses, our audit procedures were limited to verifying information included in the federally required State of Wisconsin Schedule of Expenditures of Federal Awards and following up on prior-year audit findings. Our audit focused on the 26 federal grants that either exceeded the \$24.9 million threshold used to define major grants or were below this threshold but were selected for review based on the risk-based assessment criteria established by the federal government.

Our report contains the auditor's reports on compliance and internal control and our unqualified audit opinion on the State of Wisconsin Schedule of Expenditures of Federal Awards. The agency narratives contain our comments on internal control deficiencies related to the administration of federal grants, findings of noncompliance for each agency, and the results of our follow-up to prior audit findings. A summary schedule of findings and questioned costs for the current year's audit is also provided, as well as a summary of the status of findings included in our prior audit report for the State of Wisconsin (report 03-5). We note that, overall, state agencies have complied with federal grant requirements and have taken steps to address findings included in the prior year's single audit report. However, we report internal control deficiencies and several areas of noncompliance, and we identify \$81,879 in questioned costs. This amount represents a small portion of the \$9.1 billion in federal financial assistance administered by the State of Wisconsin. We also found that the State has not claimed all the funds it may be eligible to receive for Adoption Assistance. We estimate that, at a minimum, an additional \$1.0 million in federal funding could be available to the State.

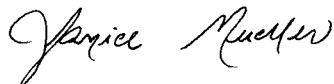
Senator Carol A. Roessler and  
Representative Suzanne Jeskewitz  
Page 2  
March 31, 2004

The federal government will resolve the findings and questioned costs included in our report. Federal agencies are expected to contact state agencies regarding resolution. To assist federal officials in their efforts, state agency contact information is provided in appendices to this report.

In addition to the comments and recommendations included in our report, separate audit communications will be issued addressing internal control issues and technical noncompliance with budgetary accounting rules included in state statutes.

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

Respectfully submitted,

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

Janice Mueller  
State Auditor

JM/BN/ss

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## Introduction ■

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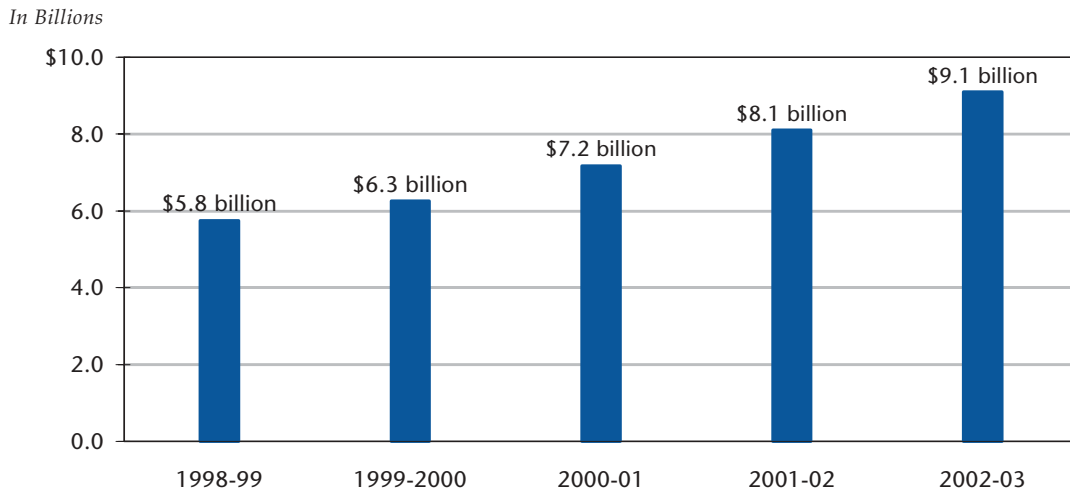
The State of Wisconsin administered \$9.1 billion in federal financial assistance during fiscal year (FY) 2002-03, consisting of \$8.3 billion in cash assistance as reported in the Schedule of Expenditures of Federal Awards, \$33.9 million in noncash assistance such as food commodities and vaccines, and \$812.6 million 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 2002-03 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.

Federal rules require that we render an opinion on the State's financial statements; issue a report on the State's compliance and internal control over financial reporting; and issue a report on the State's compliance with requirements applicable to each major program, internal control over compliance, and schedule of expenditures of federal awards. Our unqualified opinion on the State's FY 2002-03 financial statements was included in the Comprehensive Annual Financial Report issued by the Wisconsin Department of Administration (DOA) in December 2003 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 our single audit report. We have submitted this report, along with other required information, to the federal government to fulfill the State's single audit report distribution requirements under OMB Circular A-133.

Federal funds administered by the State have been steadily increasing over the past five years. As shown in Figure 1, federal financial assistance was \$9.1 billion in FY 2002-03, compared to \$5.8 billion in FY 1998-99, for an increase of \$3.3 billion, or 56.9 percent.

Figure 1

**Total Federal Financial Assistance**  
FY 1998-99 through FY 2002-03



The increase in federal financial assistance since FY 1998-99 is attributable to increases in several of the programs administered by the State, as well as new grant programs. For example, the Medical Assistance (MA) Program has increased by \$1.1 billion since FY 1998-99. Part of this increase is attributable to a recent but temporary increase in the federal reimbursement rate under MA, intended to assist states in addressing increasing MA costs. The largest new federal program is the Temporary State Fiscal Relief program, which provided \$91.2 million in unrestricted federal funding during FY 2002-03. These funds and an additional \$91.2 million the program provided in FY 2003-04 have been appropriated for shared revenues for FY 2003-04.

As shown in Table 1, the State expended \$8.3 billion in federal cash and noncash assistance during FY 2002-03, with the 12 largest federal programs accounting for 82.1 percent of total expenditures. Appendix 1 provides detail on the federal funds expended under these 12 programs over the past five years.



Table 1

**Federal Expenditures**  
FY 2002-03

| Federal Grant Program                        | FY 2002-03<br>Expenditures         | Percentage of Federal<br>Expenditures |
|--|------------------------------------|---------------------------------------|
| Medicaid Cluster                             | \$ 2,848,978,878                   | 34.3%                                 |
| Unemployment Insurance <sup>1</sup>          | 1,258,874,970                      | 15.1                                  |
| Highway Planning and Construction Cluster    | 561,814,343                        | 6.7                                   |
| Student Financial Aid Cluster                | 484,121,456                        | 5.8                                   |
| Research and Development Cluster             | 429,426,035                        | 5.2                                   |
| Temporary Assistance for Needy Families      | 347,629,766                        | 4.2                                   |
| Food Stamp Cluster                           | 256,077,737                        | 3.1                                   |
| Child Care Cluster                           | 162,544,383                        | 2.0                                   |
| Special Education Cluster                    | 146,258,814                        | 1.7                                   |
| Title I Grants to Local Educational Agencies | 144,902,728                        | 1.7                                   |
| Child Nutrition Cluster                      | 97,612,886                         | 1.2                                   |
| Temporary State Fiscal Relief                | 91,196,453                         | 1.1                                   |
| <b>Subtotal</b>                              | <b>6,829,438,449</b>               | <b>82.1</b>                           |
| Other Federal Programs                       | 1,485,948,090                      | 17.9                                  |
| <b>Total</b>                                 | <b>\$8,315,386,539<sup>2</sup></b> | <b>100.0%</b>                         |

<sup>1</sup> Consists primarily of insurance benefits paid from employer contributions, and not directly from federal funds.

<sup>2</sup> Represents cash and noncash assistance but does not include \$812.6 million in outstanding loan balances. Cash and noncash assistance plus outstanding loan balances equals the total federal financial assistance administered by the State of Wisconsin during FY 2002-03, which was \$9.1 billion.

The Medicaid Cluster is the largest federal program administered by the State and accounts for 34.3 percent of the State's federal cash assistance. The largest portion of the Medicaid Cluster is the MA program, which is administered by the Department of Health and Family Services (DHFS). During FY 2002-03, the State expended \$2.8 billion in federal funds under this program, plus an additional \$2.0 billion funded by the State's general purpose revenue and funding available in the Medical Assistance Trust Fund. The second-largest program administered by DHFS is the Food Stamp Cluster, under which the State disbursed \$256 million in federal funds and benefits to help low-income households buy the food they need for good health.

The Department of Workforce Development (DWD) administers 3 of the 12 largest federal programs administered by the State. The largest of these is the Unemployment Insurance program, which is financed primarily by employer

contributions but is subject to federal rules and regulations. DWD expended \$1.3 billion for unemployment benefits and administrative costs during FY 2002-03. In addition, DWD disbursed \$347.6 million of federal funds for the Temporary Assistance for Needy Families program and \$162.5 million for the Child Care Cluster.

Other state agencies administering large federal programs include the University of Wisconsin (UW) System, which expended \$484.1 million for student financial aid and \$429.4 million under a variety of research and development grants; the Department of Transportation (DOT), which expended \$561.8 million for the Highway Planning and Construction program; and the Department of Public Instruction (DPI), which expended \$388.8 million to provide funds to local schools and other entities under the Title I grant program, the Special Education Cluster, and the Child Nutrition Cluster.

The State administers over 700 individual grant programs, as well as an additional 755 research and development grants. As required by OMB Circular A-133, we tested compliance with laws and regulations related to federal grant programs, contracts, and subgrants the State administered. Federal rules allow the auditor to use judgment to select those grants that may contain a higher risk of noncompliance with federal regulations. For the State of Wisconsin, OMB Circular A-133 categorizes as “type A” grants those grants for which the State expended \$24.9 million or more of federal funds. During FY 2002-03, the State administered 26 type A grant programs. We reviewed and tested those type A grants that we believe are subject to higher risk of noncompliance. Federal rules allow the auditor to test lower-risk type A grants only once every three years, rather than each year. Accordingly, we selected about one-third of the lower-risk type A grants to audit this year. For each type A grant not audited during the current audit, federal rules require the auditor to select another grant for audit, referred to as a “type B” grant, with expenditures under the \$24.9 million threshold. The purpose of selecting additional grants is to ensure that a variety of grants below the threshold are audited each year, while still ensuring that the largest grants are audited at least once every three years.

Our compliance review focused on the 14 type A grants and 12 type B grants listed in Note 2 to the Schedule of Expenditures of Federal Awards. These grants were administered by 10 different state agencies, including UW System, and accounted for 59 percent of the federal financial assistance administered by the State. We also followed up on findings included in our prior audit report for the State of Wisconsin (report 03-5).

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 was audited separately by other auditors.

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## Auditor's Report ■

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

We have audited the State of Wisconsin's basic financial statements as of and for the year ended June 30, 2003, and have issued our report thereon dated December 12, 2003. The basic financial statements and related auditor's report have been included in the State of Wisconsin's Comprehensive Annual Financial Report for fiscal year 2002-03. We did not audit the following financial statements: the Wisconsin Department of Transportation Revenue Bond Program and Commercial Paper Program, which represent 12 percent of the liabilities of the governmental activities and 2 percent of the revenues of the aggregate remaining fund information; the Environmental Improvement Fund, which is a major fund and represents 17 percent of the assets and 18 percent of the liabilities of the business-type activities; or the College Savings Program Trust, which represents 1 percent of the assets of the aggregate remaining fund information. Those financial statements were audited by other auditors whose reports thereon have been furnished to us, and our opinions, insofar as they relate to the amounts audited by others, are based solely upon their reports. In addition, we did not audit the financial statements of the discretely presented component units. Those financial statements were audited by other auditors. Our opinion on the aggregate discretely presented component units is based solely upon the reports of the Wisconsin Housing and Economic Development Authority, the Badger Tobacco Asset Securitization Corporation, and the University of Wisconsin Hospitals and Clinics Authority.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. The financial statements of the Wisconsin Housing and Economic Development Authority, which were audited by other auditors, were also audited in accordance with these standards. The financial statements of the other funds and component units that were audited by other auditors upon whose reports we are relying were audited in accordance with auditing standards generally accepted in the United States of America, but not in accordance with *Government Auditing Standards*.

## **COMPLIANCE**

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 grants, 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 that are required to be reported under *Government Auditing Standards*. However, we noted certain immaterial instances of noncompliance that we will report at a later date.

## **INTERNAL CONTROL OVER FINANCIAL REPORTING**


In planning and performing our audit of the basic financial statements of the State of Wisconsin for the year ended June 30, 2003, we considered the State's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinions on the State's basic financial statements and not to provide assurance on the internal control over financial reporting. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the State's ability to record, process, summarize, and report financial data consistent with the assertions of management in the basic financial statements. Reportable conditions are described in Section II of the Schedule of Findings and Questioned Costs as findings WI-03-40 through WI-03-49.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the basic financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable

conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe that none of the reportable conditions described above is a material weakness. We also noted other matters involving the internal control over financial reporting that we will report to the management of the state agencies in separate audit communications.

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

December 12, 2003

LEGISLATIVE AUDIT BUREAU  
by   
Bryan Naab  
Audit Director



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# Auditor's Report ■

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

## COMPLIANCE

We have audited the State of Wisconsin's compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended June 30, 2003. 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, 2003. 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, a component unit, which expended \$128.4 million in federal awards that is not included in the State of Wisconsin's Schedule of Expenditures of Federal Awards for the Year Ended June 30, 2003. Our audit, as described below, 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 with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the State of Wisconsin's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the State of Wisconsin's compliance with those requirements.

In our opinion, the State of Wisconsin complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2003. 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-03-1 through WI-03-10, WI-03-12 through WI-03-15, WI-03-17, WI-03-19 through WI-03-34, WI-03-36, WI-03-38, and WI-03-39.

#### **INTERNAL CONTROL OVER COMPLIANCE**

The management of the 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 and to test and report on the internal control over compliance in accordance with OMB Circular A-133.

We noted certain matters involving the internal control over compliance and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over compliance that, in our judgment, could adversely affect the State of Wisconsin's ability to administer a major federal program in accordance with applicable requirements of laws, regulations, contracts, and grants. Reportable conditions are described in the accompanying agency report narratives and in Section III of the Schedule of Findings and Questioned Costs as findings WI-03-1 through WI-03-7, WI-03-10, WI-03-11, WI-03-13, WI-03-14, WI-03-16 through WI-03-18, WI-03-20, WI-03-22, WI-03-24, WI-03-27, WI-03-32, WI-03-35, and WI-03-37 through WI-03-39.




A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts, and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe that none of the reportable conditions described above is a material weakness.

### SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

We have audited the basic financial statements of the State of Wisconsin as of and for the year ended June 30, 2003, and have issued our report thereon dated December 12, 2003. Our audit was performed for the purpose of forming opinions on the 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 and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

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

March 19, 2004

LEGISLATIVE AUDIT BUREAU  
 by   
 Bryan Naab  
 Audit Director



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## Statewide Issues ■

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As part of our standard audit procedures at each state agency, we reviewed internal controls over revenues, expenditures, and the administration of federal financial assistance programs. In completing our prior-year audit work, we identified several issues that affected more than one state agency and multiple federal grant programs. We followed up on the progress the State has made in addressing Findings WI-02-1 through WI-02-4 of our prior audit (report 03-5). We continue to note concerns with lapses from internal services funds and rate setting for mainframe computer billing rates. In addition, we are concerned with the source of funds used to repay prior years' questioned costs related to rate setting.

### **Finding WI-03-1: Lapses to the General Fund**

Centrally, the State provides various services to other state agencies through several internal service funds and accounts administered by the Wisconsin Department of Administration and the former Department of Electronic Government. During FY 2002-03, DOA administered central fleet services, financial services, facilities operations and maintenance services, procurement services, and risk management. The Department of Electronic Government administered centralized computer processing and telecommunications services to state agencies. DOA and the Department of Electronic Government billed state agencies for services according to 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. At the end of FY 2002-03, the Department of Electronic Government was restructured and became a division within DOA.

In the event cash balances accumulate in internal service funds or accounts, the State generally adjusts rates to reduce the excess balances. Federal grants benefit from the rate adjustments through lower charges. However, in the event the State

uses the available cash balances for other purposes, federal rules require the State to return to the federal government its fair share of the balances.

During our prior audit, we reported \$9.1 million in lapses from internal service funds to the State's General Fund and recommended DOA work with the federal government in determining the federal share of amounts that had been lapsed (Finding WI-02-3). As noted in our prior audit, the State provided information related to these lapses to U.S. Department of Health and Human Services (DHHS) officials and met with federal officials in February 2003. In addition, DOA submitted to the federal government the central service cost allocation plan that separately identified the lapses. However, according to state officials, until this finding has been resolved no funds will be returned to the federal government related to this lapse issue. We note that DHHS staff informed us they plan to visit Wisconsin in spring 2004 to further discuss this finding.

In its efforts to address continuing General Fund budget shortfalls, the State continued to lapse funds from the internal service funds and similar accounts to the General Fund during FY 2002-03. As required by state legislation, and as shown in Table 2, \$13.8 million was lapsed to the General Fund from various internal service funds and the procurement services account during FY 2002-03.

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Table 2

**Lapses from Internal Service Activities**  
FY 2002-03

| Internal Service Funds and Accounts | Amount              |
|-------------------------------------|---------------------|
| Technology Services                 | \$ 11,326,000       |
| Financial Services                  | 1,029,200           |
| Risk Management                     | 400,400             |
| Procurement Services                | 1,041,100           |
| <b>Total Lapses</b>                 | <b>\$13,796,700</b> |

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DOA officials believe the State does not need to pay the federal government for any share of the lapses, provided the lapse amount is less than the federally allowable working capital reserve, which is 60 days worth of expenditures. However, DHHS officials have indicated to us that the working capital calculation is a separate issue and that the federal share of any lapsed balances must be returned to the federal government, regardless of any allowable working capital reserve.

DOA continues to work with DHHS officials to resolve this finding. The amount of any repayment will be negotiated with the federal government and will vary by internal service fund or account. Therefore, we question an undetermined amount.

### Recommendation

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*We recommend the Wisconsin Department of Administration continue working with the U.S. Department of Health and Human Services to determine the share of federal funds that should be returned due to lapsing from internal service funds and other similar accounts.*

**Questioned Costs:** Multiple Grants: Lapses to the General Fund = Undetermined

**DOA Response and Corrective Action Plan:** DOA agrees to continue to work with the U.S. Department of Health and Human Services to determine what amounts, if any, should be returned to the federal government from the lapses made to the General Fund.

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## Rate Setting

During prior audits, we analyzed mainframe computer billing rates and had concerns with the Department of Electronic Government's methodology for assigning costs to various cost pools, and we reported that federal grants may have subsidized other computer-related costs. Providing mainframe services and the development of the related user rates has since become the responsibility of DOA's Division of Enterprise Technology.

As reported in our prior single audits, the State allocated costs among the various cost pools (Finding WI-02-4) such that the central processing unit (CPU) rates and some storage rates were subsidizing unrelated services. For our FY 2002-03 audit, we found the Division of Enterprise Technology took several steps to improve the rate development process. However, continued improvement is needed in the Division of Enterprise Technology's rate setting process. In addition, we identified concerns with the source of funds used to repay the federal government for costs questioned in prior years.

### **Finding WI-03-2: Rate Setting Process**

As noted, the Division of Enterprise Technology has taken steps to improve its rate setting process. First, it developed reports to analyze the financial position of each individual cost pool. In the past, the financial position analysis was performed for the data center as a whole. Performing the analysis by individual cost pool allows management to better assess the performance of individual cost pools over time.

Second, it discontinued its practice of transferring expenditures between cost pools, which should allow management to more clearly assess which cost pools are projected to have a profit or loss during the year.

Finally, it made two adjustments when setting its FY 2002-03 rates. First, rates were adjusted to reflect \$3.7 million of costs that are now included in the new “infrastructure assessment” cost pool. This new cost pool accumulates costs that do not lend themselves to usage-based billing and that had previously been included in the CPU or overhead cost pools, including costs related to providing help desk services, central security services, and directory services. During FY 2002-03, the infrastructure assessment costs were allocated to users based on the relative amount of each agency’s total FY 2000-01 information technology budget. In addition, the Division of Enterprise Technology reduced the CPU rates by 12 percent and the storage rates by 8 percent, resulting in reduced user charges of an estimated \$4.8 million.

As noted in prior single audit reports, the rates for the CPU and storage cost pools had been inflated in the past and were subsidizing other cost pools. However, even with these changes, we are concerned that the rates for some cost pools continue to be too high because, based on Division of Enterprise Technology financial information and as shown in Table 3, the CPU, storage, and electronic output solutions cost pools generated substantial profits during FY 2002-03 and continued to subsidize other cost pools. Since many state agencies allocate costs to federal programs, the federal government may have been overcharged for mainframe computer services during FY 2002-03.

Table 3

**Mainframe Services**  
FY 2002-03 Profit or (Loss) by Cost Pool

| Cost Pool                       | FY 2002-03<br>Profit/(Loss) |
|---------------------------------|-----------------------------|
| Central Processing Unit         | \$14,439,681                |
| Storage                         | 1,505,558                   |
| Enterprise Output Solutions     | 425,794                     |
| Small Agency Support Initiative | (227,538)                   |
| Server Co-location Services     | (899,547)                   |
| Infrastructure Assessment       | (1,032,076)                 |
| Mainframe Printing              | (1,062,301)                 |
| Web Hosting                     | (1,345,695)                 |

It should be noted that a portion of profits generated during FY 2002-03 was used to fund lapses to the State's General Fund, as discussed in Finding WI-03-1, and to repay the federal government for certain costs questioned in prior audits, as discussed in Finding WI-03-3. Therefore, in resolving any concerns related to the profits generated by these user rates, costs questioned in Findings WI-03-1 and WI-03-3 should be taken into consideration.

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**☑ Recommendation**

*We recommend the Wisconsin Department of Administration's Division of Enterprise Technology continue to revise its rate methodology to ensure users pay for only their fair share of mainframe computer costs.*

**Questioned Costs:** Multiple Grants: Rate Setting Process = Undetermined

**DOA Response and Corrective Action Plan:** DOA will continue to work toward realigning rates for billable services with the cost of providing those services. For FY 2004-05, it is evaluating new billing methodologies for help desk services, enterprise technical training, and Resource Management Services so that the specific users of these services are charged for the cost of providing them. In addition to new billable rates, DOA will evaluate existing rates to assess whether any revisions can be made. It will also assess the net fiscal impact of any rate changes on customers in order to provide stability and predictability while adjusting rates.

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**Finding WI-03-3: Repayment of Prior-Year Questioned Costs**

We also reviewed the resolution status of prior-audit questioned costs related to rate setting. We found that, based on negotiations with DHHS, the Division of Enterprise Technology returned \$2,983,822 to the federal government in May 2003. The source of funding for the repayment was balances from the technology services internal service fund, including the mainframe account. We have already noted that excess balances were generated based at least partially on charges to federal grants. Therefore, a portion of the questioned costs was repaid with surpluses that resulted from overcharges to federal grants. We cannot associate a specific questioned cost to the repayment because it is intertwined with our finding on rate setting (see Finding WI-03-2). The amount of any required repayment will need to be negotiated with the federal government.

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**☑ Recommendation**

*We recommend the Wisconsin Department of Administration work with the U.S. Department of Health and Human Services to determine the share of federal funds that should be returned because the internal service fund surplus balance was used to repay costs questioned in prior audits.*

**Questioned Costs: Multiple Grants: Repayment of Prior-Year Questioned Costs = Undetermined**

**DOA Response and Corrective Action Plan:** DOA will work with DHHS to determine if any additional funds should be returned. However, the federal payback for prior questioned costs was the result of an agreed upon resolution between DOA and DHHS. Therefore, DOA believes the payback is already considered the federal share and no further payback is needed. DOA has also adjusted its excessive balance calculation to exclude the disallowed costs from expenditures and, thus, from the calculation of any reserve.

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## **Act 11 Retirement Credits**

The Wisconsin Retirement System is a multiple-employer pension plan that was established to provide pension benefits for state and local government employees. Employers make retirement contributions to the Wisconsin Retirement System. When an employee works on a federally funded program, a share of the retirement payments may be charged to the federal program.

As part of pension improvements enacted in 1999 Wisconsin Act 11, the Legislature granted employers in the Wisconsin Retirement System a \$200 million credit to be applied against future payments to the Wisconsin Retirement System. Federal rules require that, to the extent the credits received by the government employers relate to already reimbursed costs, they should be credited to the federal award as either a cost reduction or a cash refund. Since a share of retirement payments is charged to federal awards based on employees' work effort, a portion of the retirement credits distributed under Act 11 should be credited to the federal programs.

In our prior audit, we reported two concerns related to the retirement credit. First, DOA's State Controller's Office did not take into account all retirement benefits charged to federal grant programs when determining the federal share of the credit (Finding WI-02-1). For example, the State Controller's Office did not consider retirement expenditures that were initially charged to state appropriations but were subsequently transferred to federal grants. Second, most state agencies did not adequately consider the effects of the retirement credits in determining whether they met state matching requirements for federal grants (Finding WI-02-2).

The State Controller's Office has worked with the various state agencies to more accurately calculate the federal share of the Act 11 retirement credits. Based on these efforts, it informed state agencies in August 2003 that an additional \$887,000 in retirement credits should be refunded to the federal government. We found this determination of repayment to be reasonable, and most state agencies that had additional federal credits to refund to the federal government made appropriate repayment. In addition, most state agencies appropriately considered the credits when reporting state matching expenditures and adjusted state matching accounts accordingly.



We do note that two agencies—DHFS and the Department of Natural Resources (DNR)—have not yet returned the additional credits or considered state match. However, as noted, agencies were not provided information on the additional federal share of the retirement credit until August 2003, after the end of FY 2002-03. Therefore, these agencies are still considering how to return the funds to the federal government and, according to agency staff, plan to do so by the end of FY 2003-04. We will follow up with these agencies during our FY 2003-04 audit.

We also note that 2001 Wisconsin Act 109 suspended employer contributions to the accumulated sick leave conversion trust fund for FY 2002-03. Similar to the Act 11 retirement credits, the State's share of these amounts was lapsed to the General Fund during FY 2003-04. The State Controller's Office also calculated the federal share of the contributions and credited these amounts to agencies' accounts during FY 2003-04. Agencies were instructed to return the federal share to the federal government and to consider any needed adjustments to state match accounts.

We found the calculation of the federal share of the contributions to be reasonable. In addition, most state agencies determined the portion of the contribution applicable to each federal program and credited each program with its proportionate share and considered the issue of state match. DOT received approval from the Federal Highway Administration to return the federal share by charging lower fringe benefit rates to its federal programs in FY 2004-05. UW System chose to return the federal share directly to the federal government. DHFS and DNR plan to return the federal share by the end of FY 2003-04.

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**Statewide Issues**  
**Summary of Findings and Questioned Costs**  
FY 2002-03

**Noncompliance Findings Affecting Multiple Grants**

| <u>Finding Number</u> | <u>Catalog Number</u> | <u>Grant</u>    | <u>Finding</u>                           | <u>Amount Questioned</u> |
|-----------------------|-----------------------|-----------------|--|--------------------------|
| WI-03-1               |                       | Multiple Grants | Lapses to the General Fund*              | Undetermined             |
| WI-03-2               |                       | Multiple Grants | Rate Setting Process*                    | Undetermined             |
| WI-03-3               |                       | Multiple Grants | Repayment of Prior-Year Questioned Costs | Undetermined             |

\* Repeat finding from audit report 03-5.

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

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# Department of Health and Family Services ■

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The Wisconsin Department of Health and Family Services provides a wide range of services to clients in communities and institutions, regulates certain care providers, and supervises and consults with local public and voluntary agencies. It administers state and federal programs involving public health, mental health, substance abuse, long-term care, services to the disabled, medical assistance, and children's services. DHFS disbursed \$6.6 billion during FY 2002-03; federal grants to the State financed \$3.6 billion of that amount.

As part of our standard audit procedures, we reviewed DHFS's internal controls over revenues, expenditures, and the administration of federal financial assistance programs. We tested compliance with grant requirements for five type A grants and five type B grants. Overall, internal controls were adequate, and the agency complied with the grant requirements for the programs we tested. However, we have findings related to Foster Care—Title IV-E (catalog #93.658); Adoption Assistance (catalog #93.659); the Medical Assistance Program (catalog #93.778); the State Children's Insurance Program (CHIP) (catalog #93.767); the Safe and Drug-Free Schools and Communities—State Grants (catalog #84.186); and the Preventive Health and Health Services Block Grant (catalog #93.991). We also followed up on the progress DHFS has made in implementing Findings WI-02-5 through WI-02-15 of our FY 2001-02 single audit report.

## **Foster Care**

DHFS disbursed \$73.8 million in federal funds during FY 2002-03 under the Foster Care—Title IV-E program, which helps the State provide safe, appropriate substitute care for children who are under its jurisdiction and need temporary placement and care outside their homes. Administration of the program is the

responsibility of the counties, with the exception of Milwaukee County, where the program is administered by the Bureau of Milwaukee Child Welfare in DHFS's Division of Children and Family Services. Approximately \$6.5 million of the federal foster care funds expended during FY 2002-03 related to Milwaukee County foster care payments to providers.

During our prior audit, we reported significant internal control and compliance concerns related to the administration of the Foster Care—Title IV-E program. DHFS has implemented corrective action to resolve the majority of our prior-year concerns. However, we continue to have concerns with the timely processing of claim adjustments for children in child care agencies.

### **Case File Documentation and Reviews**

DHFS has contracted with three private vendors to administer the Foster Care—Title IV-E program at five Bureau of Milwaukee Child Welfare sites in Milwaukee County. Case managers at these sites are responsible for, among other things, ongoing case management, obtaining initial and subsequent court orders for the cases assigned to them, and determining and documenting any supplemental and exceptional needs payments to foster families. DHFS has also contracted with a private firm to make preliminary determinations and annual redeterminations of whether children in Milwaukee County are eligible for the program and whether payments to foster care providers are federally reimbursable under the program. The final review and approval of all determinations and redeterminations is the responsibility of Bureau of Milwaukee Child Welfare program evaluation managers. The private contractors and Bureau of Milwaukee Child Welfare staff use the Wisconsin Statewide Automated Child Welfare Information System (WiSACWIS) to maintain case information, document eligibility determinations, document supplemental and exceptional payments, and issue payments to foster care providers.

In our prior three audits, we reported serious weaknesses in the Bureau of Milwaukee Child Welfare's internal control over administration of the Foster Care—Title IV-E program. Due to these weaknesses, we identified unsupported payments to foster care providers. During our FY 2001-02 audit, we found that corrective action had been implemented to address these concerns and we found fewer exceptions than in previous years. However, in our FY 2001-02 audit report (report 03-5), we identified a new concern related to the timeliness of federally required annual redeterminations of continued eligibility for children in the foster care program. We recommended DHFS ensure that redeterminations are completed at least every 12 months and foster care files are properly maintained (Finding WI-02-5).

Late redeterminations were largely due to a backlog in the courts that resulted in the untimely receipt of necessary court orders and extensions. Corrective action taken by the Bureau of Milwaukee Child Welfare to improve the timeliness of court orders has since brought redeterminations up to date. In addition, the private firm

with which DHFS contracts has also developed a monthly report listing each case that needs a redetermination and the subsequent date a redetermination is completed. During our current audit, we reviewed 40 of the approximately 3,500 Bureau of Milwaukee Child Welfare case files and found that each case had been reviewed during our audit period, and redeterminations were completed for each year since the previous redetermination.

### **Court Orders**

Federal rules state that federal foster care benefits may be paid on behalf of a child only if the child's placement and care are the continuing legal responsibility, as evidenced by a court order, of either the state agency administering the approved foster care plan or another public agency under a valid agreement with the state agency. Additionally, within 12 months of the date the child entered foster care and at least once every 12 months thereafter, there must be a judicial determination that the state made "reasonable efforts to finalize the permanency plan."

The State of Wisconsin is responsible for obtaining initial and annual court order extensions for Bureau of Milwaukee Child Welfare cases to document that it is legally responsible for the children. Both the initial court order and the court order extensions are required to contain certain provisions. For example, the court order extensions must include the judicial determination that the State made reasonable efforts to finalize the child's permanency plan during the past 12 months. If the initial orders or extensions do not include the required provisions, or if the extensions are not received within 12 months, the State is not eligible to receive federal reimbursement for payments to foster care providers. According to written procedures of the Bureau of Milwaukee Child Welfare, the original court orders and extensions are to be placed in the child's case file.

In our prior audit, we noted that the Bureau of Milwaukee Child Welfare had begun to work with the Children's Court, the District Attorney's office, and others and that as of March 2002 it had begun obtaining handwritten court orders and extensions before leaving court hearings. We also noted that the Bureau of Milwaukee Child Welfare had begun monitoring court order extensions submitted by each vendor agency to ensure requests are made no later than 90 days before the court order's expiration.

However, because these corrective actions were implemented late in our prior audit period, we continued to find case files that did not contain the necessary court orders, as well as court orders that did not contain the required language. Further, we found during our prior audit that the Bureau of Milwaukee Child Welfare did not have procedures to ensure that all necessary court extensions are requested (Finding WI-02-6).

During our current review of 40 cases, no exceptions were noted. Therefore, the corrective action reported in our prior audit appears to have been effective. However, one area that DHFS continues to work on is the implementation of a

WiSACWIS report that would track needed court extensions. As of February 11, 2004, DHFS has not produced this report, which has been in development since our prior audit.

### **Unadjusted Status Changes**

The status of foster care cases may change when circumstances change. Such changes may affect a child's eligibility status and whether payments to foster care providers are federally reimbursable. Generally, WiSACWIS is updated for the changes, which DHFS takes into consideration when calculating federal reimbursement claims. However, during our prior audit, we determined that in certain instances WiSACWIS does not allow changes to the eligibility and reimbursability status of foster care cases. For example, after a child turns 18 years of age, WiSACWIS prohibits any changes to the status of the case. Private contractor staff track these cases manually, detailing the adjustments DHFS should make to the federal reimbursement claim amount. During our prior audit, we found that DHFS was not timely in including the effect of the status changes on the quarterly federal foster care report (Finding WI-02-7).

DHFS has implemented its corrective action plan, and the necessary adjustments for the cases that were tracked manually have been included on each quarterly report since the December 2002 report. As the result of these efforts, an additional \$1.8 million in federal funds was claimed on these quarterly reports. In addition, on January 12, 2004, DHFS completed enhancements to WiSACWIS that would allow status changes to be entered into the system. However, due to continued testing, these enhancements have not yet been put into production. As a result, manual adjustments will continue to be required. We encourage DHFS to put the enhancements into production as soon as practical.

### **Licensing and Criminal Records Checks for Group Facilities**

While counties are generally responsible for licensing foster care providers and treatment homes, the Bureau of Regulation and Licensing within DHFS is responsible for licensing group facilities, which include shelters, group homes, and residential care centers for children and youth. Licensing specialists at five Bureau of Regulation and Licensing sites are responsible for, among other things, investigating group facility applicants to ensure they meet minimum licensing requirements. An investigation includes a criminal records check of the applicant by the Wisconsin Department of Justice, an on-site safety inspection of the facility, and a review of facility personnel records. Group facilities are responsible for ensuring newly hired staff meet state health and safety requirements, including obtaining a criminal records check. The licensing file for a group facility must contain documentation that health and safety requirements were taken into consideration when hiring staff.

Group facilities in Wisconsin must renew their licenses every two years, and a criminal records check is required at least every four years. DHFS licensing specialists are responsible for completing on-site safety inspections, which include a personnel records review.

In our prior audit, we expressed concerns regarding compliance with established licensing procedures, and we identified both documentation and procedural deficiencies in five of the ten licensing files selected for review (Finding WI-02-9).

As a part of its corrective action plan, DHFS provided, in February 2003, training to licensing specialists on the appropriate documentation and forms to be used. In addition, a three-phase plan is being implemented. The first two phases, under which five regional offices review every licensing file for compliance and central Bureau of Regulation and Licensing staff review a sample of files, were completed in July 2003. The third phase, which involves a more detailed review of all licensing files by licensing specialists, was scheduled to be completed by the end of January 2004, with a central-level review completed by April 30, 2004. Based on the results of this detailed review, DHFS staff plan to develop necessary ongoing monitoring procedures.

The corrective actions taken by DHFS appear to have been effective. We reviewed ten licensing files during our current audit and did not identify any deficiencies.

#### **Finding WI-03-4: Reimbursements for Child Care Agencies**

DHFS contracts with group homes and residential care centers to have them provide food, clothing, shelter, and daily supervision to foster children in group settings. A portion of the payments to these child care agencies is funded by the federal government under the Foster Care—Title IV-E program and MA. The remainder is funded by the State.

The procedures to determine the reimbursement rates for child care agencies and the amount of federal reimbursement are complex. The agency rates are formalized by the DHFS Division of Children and Family Services, based on estimates of costs provided by the agencies. The Bureau of Fiscal Services is responsible for claiming federal funds under the Foster Care—Title IV-E and MA programs on an estimated basis during the calendar year in which services are provided, then completing an analysis to adjust the level of federal reimbursement between the two programs based on the actual costs incurred by the child care agencies as reported in audited financial reports from these agencies.

Retroactive claim adjustments are a necessary part of the process because the estimates used initially to reimburse child care agencies may vary from actual costs. In our prior audit, we were concerned that the Bureau of Fiscal Services had not completed retroactive claim adjustments since March 1999 for Milwaukee County, and since March 1996 for all other counties (Finding WI-02-10).

DHFS continues to implement corrective action to address this concern. At the end of January 2004, it drafted a report for the adjustments necessary for the month of April 1996, which it is now reviewing for accuracy. Based on this review, reports for the remaining months will be produced and the retroactive claim will be calculated. This process is expected to take several months.

Adjustments related to both Milwaukee County and children under the responsibility of the Division of Children and Family Services have not been processed since 1999. Enhancements to WisACWIS that would calculate these adjustments were implemented in January 2004, and the calendar year 2000 rates for child care facilities are expected to be entered into WisACWIS by April 2004. Adjustments to claim amounts are expected to be processed sometime in spring 2004.

Because adjustments have not been made, it is unknown whether the State under- or overclaimed federal reimbursement for the care provided to children in these facilities. However, we do not question any costs because the process undertaken by DHFS will result in adjustments to claimed amounts on future quarterly reports, in accordance with federal regulations.

#### Recommendation

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*We recommend the Wisconsin Department of Health and Family Services' Bureau of Fiscal Services continue efforts to complete retroactive adjustments for reimbursements for child care agencies in a timely manner.*

**Questioned Costs:** Foster Care—Title IV-E (catalog #93.658, award #s include G0301WI1401, G0201WI1401, G0101WI1401, G0001WI1401, and G9901WI1401): Reimbursements for Child Care Agencies = None

Medical Assistance Program (catalog #93.778, award #s include 050305WI5028, 050205WI5028, 050105WI5028, 050005WI5028, and 059905WI5028): Reimbursements for Child Care Agencies = None

**DHFS Response and Corrective Action Plan:** The Bureau of Fiscal Services will continue efforts to complete retroactive adjustment for reimbursements for child care agencies in a timely manner.

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### Reconciliation of Reimbursement Reports

As the unit of government that directly administers the child welfare system in Milwaukee County, the State must have a federally approved system to summarize case information and make payments to providers. The State implemented WisACWIS, which was purchased from a private vendor, for this purpose. DHFS requests quarterly federal reimbursement for provider payments based on monthly claiming reports generated by WisACWIS, which summarize the federal and state



share of payments to providers. During our prior audit, we found that a detailed report that itemizes payments and their funding sources had been developed to support the monthly claiming report. However, at that time DHFS did not plan to reconcile the detailed report to the monthly claiming report to ensure that the federal reimbursement request was supported. (Finding WI-02-11).

DHFS has implemented its corrective action plan and has assigned responsibility for reconciling the detailed report to the monthly claiming report and for following up on any significant discrepancies that may be found. The monthly reconciliation process began in May 2003, and our review of selected amounts indicates agreement between the two reports.

### **Retroactive Claims**

Since 1997, DHFS has contracted with a private firm to determine whether Wisconsin could retroactively claim additional federal reimbursements under the Foster Care—Title IV-E program. Under the technical assistance terms of the contract, the contractor prepares multiple types of claims, including front-end gap claims. These claims address gaps between the time the State makes payments to eligible foster care providers and the time it seeks federal reimbursement for reimbursable claims. They occur when payments are made to eligible foster care providers before all necessary documentation is obtained for determining eligibility for federal reimbursement. A federal reimbursement claim for the provider payments made during the front-end gap period is calculated and submitted to DHFS by the contractor. DHFS reviews the claim and, if approved, forwards it to the federal government.

During our prior audit, we identified errors in seven of the nine cases reviewed on the front-end gap claims. These errors resulted in the State overclaiming \$73,459 from the federal government. Appropriate adjustments were made to the quarterly report dated December 31, 2002. However, because of the number of errors found, we were concerned with front-end gap claims submitted during FY 2001-02 for the 2,409 Milwaukee and non-Milwaukee front-end gap cases that were not tested. In addition, we were concerned because DHFS did not review the claiming documentation received from the contractor to ensure it was reasonable and properly supported. Without such review, DHFS increases the risk that amounts included in quarterly federal reports are not allowable (Finding WI-02-12).

In response to our concerns, DHFS is implementing a series of corrective actions. DHFS required the contractor to recalculate the front-end gap claims submitted during FY 2001-02. In addition, DHFS assigned responsibility and developed procedures to review future claims submitted by the contractor. These new procedures require the review of 1 out of every 20 cases on each claim.

In January 2004, the contractor submitted the recalculation of the FY 2001-02 Milwaukee front-end gap claim, which required an additional \$71,681 to be returned to the federal government. The recalculated FY 2001-02 non-Milwaukee

front-end gap claim has not been submitted, but it is expected to be received in time to be included on the December 2003 quarterly report.

All claims submitted by the contractor and included in the June 2003, September 2003, and December 2003 quarterly report have been reviewed using the newly established procedures. However, DHFS has yet to review other types of retroactive claims submitted during FY 2001-02 or those submitted and included in the first three quarterly reports of FY 2002-03. Staff plan to review these claims using the same procedures that have been applied to current claims. This review is expected to be completed by April 2004.

### **Memorandum of Understanding with DOC**

Federal regulations allow foster care funds to be used for costs directly related to program administration. Under the terms of a memorandum of understanding with the Wisconsin Department of Corrections (DOC), DHFS reimburses DOC for allowable foster care maintenance payments and administrative costs related to foster care juveniles placed with DOC. The DOC administrative costs are allocated to the Foster Care—Title IV-E program based on a time study. During our prior audit, we noted that procedures for the time study appeared adequate. However, we had serious concerns with how the procedures were implemented, the costs included in the foster care cost pool, and the accuracy of the time study. We were concerned because DHFS had not reviewed or approved the methodology in place at DOC, nor did the memorandum of understanding include the details of the time study. DHFS has implemented its corrective action plan and has approved the procedures in place at DOC. In addition, the memorandum of understanding for the period July 1, 2003 to June 30, 2005 includes a statement that DHFS will review and approve the time study and will request, as needed, supporting documentation from DOC for DOC's costs and the basis for the DOC billing of federal funds.

During FY 2002-03, DOC submitted one claim to DHFS for administrative costs for the period January through September 2002. DHFS included the \$397,404 in administrative costs in the claim report for the quarter ending June 30, 2003.

### **Adoption Assistance Eligibility**

During FY 2002-03, DHFS disbursed \$29.1 million in federal funds under the Adoption Assistance program, which helps the State find adoptive homes for children and provides monthly subsidy payments to adoptive parents for approximately 6,400 children with special needs. Monthly subsidy payments are established at the time of adoption and continue until a child attains the age of 18 or, if the child is enrolled as a full-time student in high school, when the child either turns 19 or graduates. Payments also end if the adoptive parents no longer support the child, such as if the child enlists in the military or gets married. The

federal government shares in the monthly subsidy payments for federally eligible children based on the federal matching rate, which was 58.43 percent for federal fiscal year (FFY) 2002-03.

Determination of the monthly subsidy paid to the adoptive parent, and whether the State is eligible for federal reimbursement for a share of this payment, is the responsibility of Division of Children and Family Services regional offices. For example, the State may make subsidy payments to adoptive parents for special needs children but not be eligible to seek federal reimbursement if a child’s family’s income exceeded certain income levels at the time the child was removed from the home. WiSACWIS is used to maintain case information, to document eligibility determinations, to issue payments to adoptive parents, and to determine the amount, if any, to claim as reimbursement from the federal government. Paper case files that include the supporting documentation for these determinations are also maintained.

Each month, a report on active cases is produced from WiSACWIS. This report details the monthly subsidy payment, the eligibility determination, and whether the case was eligible to be claimed for federal reimbursement. It is used to support the claim for federal reimbursement on the quarterly report for Adoption Assistance. Table 4 summarizes the 6,430 cases detailed in the June 2003 report, including the number of cases in which an eligibility determination had been entered into WiSACWIS, the federal claiming status, the case count, and the total payment for June 2003.

Table 4

**Adoption Assistance**  
 Monthly Subsidy Payments on June 2003 Claim Report

| Claiming Status of Case         | Case Count   | June Payments      |
|---------------------------------|--------------|--------------------|
| <b>Determination Entered</b>    |              |                    |
| Federal Funding Eligible        | 4,775        | \$3,529,328        |
| State Funding Only              | 806          | 537,982            |
|                                 | 5,581        | 4,067,310          |
| <b>No Determination Entered</b> |              |                    |
| Federal Funding Eligible        | 95           | 105,083            |
| State Funding Only              | 754          | 565,150            |
|                                 | 849          | 670,233            |
| <b>Total</b>                    | <b>6,430</b> | <b>\$4,737,543</b> |

We have concerns with the 806 “state funding only” cases that have been determined not to be eligible for federal financial participation, because we believe that incorrect federal eligibility determinations were made for a portion of these cases. In addition, we are concerned with the 849 cases for which no Adoption Assistance eligibility determination was entered. For 95 of these 849 cases, the monthly subsidy payment was claimed for federal reimbursement based upon foster care eligibility information in WiSACWIS. The remaining 754 cases for which determinations were not entered were not claimed for federal reimbursement. However, because the eligibility determinations have not been entered, it is likely that additional cases could be claimed for federal reimbursement.

We do not question any costs because the issues identified would have resulted in the loss of federal reimbursement that would otherwise be due the State. DHFS needs to move quickly to address these concerns and claim additional federal reimbursement.

### **Finding WI-03-5: Incorrect Adoption Eligibility Determinations**

As was shown in Table 4, there were 5,581 cases for which an Adoption Assistance eligibility determination has been entered into WiSACWIS for June 2003. We reviewed DHFS’s procedures for determining eligibility for these cases and tested the eligibility determinations for 32 cases. Our review determined that DHFS was appropriately considering the following requirements in the determination of eligibility:

- documenting that the child had special needs;
- making reasonable efforts to place a child without a monthly subsidy;
- before an adoption is finalized, entering with the adoptive parents into an Adoption Assistance agreement that contains the required elements; and
- determining whether, at the time the adoption petition was filed, the child met eligibility requirements for Supplemental Security Income.

However, DHFS was not appropriately considering whether, both at the time of the initial removal from the home as the result of the necessary judicial determination and in the month the adoption petition was filed, the child was eligible under rules of the former Aid to Families with Dependent Children (AFDC) program, as in effect on July 16, 1996. Because most adopted children were previously in the foster care program as the result of a judicial determination, this criterion affects the eligibility decision for the majority of adoption cases.

Instead of determining whether a child was eligible under the former AFDC program in these cases, DHFS staff based the eligibility decision on whether the child was eligible and reimbursable under the Foster Care—Title IV-E program. If the child was

found to be either ineligible or not federally reimbursable under the foster care program, DHFS considered the child ineligible for federal reimbursement under the Adoption Assistance program.

While the failure to follow federal eligibility requirements may have been the result of various factors, we believe it can be partially attributed to the determination form developed by DHFS. This form, in use since at least October 1999, requires staff to consider only whether the child was, or would have been, eligible and reimbursable under foster care at the time of the adoption petition. The form does not require staff to consider whether the child was eligible under the former AFDC program either at the time of removal from the home or in the month of the adoption petition.

While there are similarities between the requirements of both Foster Care—Title IV-E and Adoption Assistance, eligibility and reimbursability requirements are more stringent under Foster Care—Title IV-E, primarily as the result of changes in the federal foster care requirements effective in March 2000. With these changes, two requirements that affected the reimbursability status of a foster care case, but not Adoption Assistance eligibility, were enacted:

- Foster care requires a court determination, within 60 days of the child's removal, that the State made reasonable efforts to prevent the removal from the home.
- Foster care requires annual court determinations that the State made reasonable efforts to finalize a permanency plan for the child.

At the time these requirements became effective for foster care, the determination forms used for Adoption Assistance should have been updated to reflect that the requirements did not apply to Adoption Assistance eligibility. Because the forms were not updated, it is likely that some of the 806 cases determined to be ineligible for federal reimbursement under Adoption Assistance were, in fact, eligible for federal reimbursement and should be claimed. The number of eligible cases that should be claimed is currently unknown. However, if only 50 of the 806 cases were incorrectly determined and should be claimed for federal reimbursement, we estimate that the State could claim an additional \$250,000 in federal Adoption Assistance funds as reimbursement for FY 2002-03.

We brought our concerns to the attention of DHFS staff, and they agreed that eligibility determinations were not based on the federal requirements for Adoption Assistance. DHFS has prepared a report detailing cases that may have had an incorrect determination and are reviewing the cases to determine whether the eligibility status should be changed. It is important that this effort be completed soon because federal regulations require claims for federal reimbursement to be made within two years after the calendar quarter in which the Adoption Assistance subsidy payments were made.

**☑ Recommendation**

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*We recommend the Wisconsin Department of Health and Family Services:*

- *Review each case determined to be ineligible as a result of failing to meet a foster care requirement for federal reimbursement, determine whether these cases are eligible for federal reimbursement under Adoption Assistance, and claim additional federal reimbursement before the opportunity to make claims is lost because of the State's delay.*
- *Revise the forms used in determining eligibility for federal reimbursement and ensure these forms appropriately consider federal eligibility requirements for Adoption Assistance.*

**Questioned Costs:** Adoption Assistance (catalog #93.659, award #s G0301WI1407, G0201WI1407, G0101WI1407): Incorrect Eligibility Determinations = None

**DHFS Response and Corrective Action Plan:** The Legislative Audit Bureau identified 806 state-funded cases (the 806 represents all children identified as state-funded over the past 18+ years) with an Adoption Assistance determination. These cases, along with the cases in a pending status that are discussed in Finding WI-03-6, are currently being reviewed by an adoption quality assurance staff member assigned full-time to this project. The Division of Children and Family Services will review these cases until the corrections are completed and a corrective action plan is in place. To date, we have determined that 477 cases were missing the reasonable efforts language prior to receiving Adoption Assistance. Since the reasonable efforts criteria is not applicable in determining reimbursability for Adoption Assistance cases, it was concluded that 294 state-funded cases should be reimbursable. The failure to make the appropriate determination in these cases was the result of mistakenly applying the reasonable efforts requirement for foster care as a basis for determining reimbursability for Adoption Assistance. The remaining 183 cases are not eligible for federal reimbursement.

The IV-E status of the 294 cases was corrected as of March 5, 2004. This should be reflected in the March 2004 claim.

The adoption section is working with the WiSACWIS project team to make the necessary modification to the language in the adoption eligibility screen in WiSACWIS. A new form will be implemented in April 2004. This form will be used until the corresponding templates in WiSACWIS are updated in the June 2004 WiSACWIS release. The adoption program will train staff and supervisors on completing this part of adoption eligibility in WiSACWIS and will monitor the IV-E status on a biweekly basis to verify that the information is accurate.

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### **Finding WI-03-6: Failure to Enter Eligibility Determinations**

When a child is placed for adoption and an Adoption Assistance agreement is signed with the adoptive parents, information such as the child's name and birth date, the names of the adoptive parents, and the subsidy payment amount is entered into WiSACWIS. Payments to the adoptive parents begin at the time of the agreement. After the eligibility determination has been made, regional staff enter the final Adoption Assistance eligibility determination into WiSACWIS. This determination is used by DHFS to determine the federal share of monthly payments on the quarterly Adoption Assistance reports.

As was shown in Table 4, 849 cases did not have an Adoption Assistance eligibility determination entered into WiSACWIS as of June 2003. Because these cases represent 13 percent of all Adoption Assistance cases, it appears that DHFS procedures to enter the determinations are not working as intended. In addition, because DHFS has not implemented procedures to identify and monitor cases that do not have an eligibility determination entered, DHFS has been unaware of the extent of cases without eligibility determinations.

The cases in which the adoption eligibility determination has not been entered are generally excluded when calculating the federal share of monthly subsidy payments. An exception exists if a child was previously in the foster care program and has a foster care determination in WiSACWIS. In these instances, the determination made under this program is used in the federal claim. For the 849 cases on the June 2003 report, DHFS:

- claimed federal reimbursement for 95 cases that had a foster care determination of eligible and reimbursable;
- did not claim federal reimbursement for 61 cases that had a foster care determination of either ineligible or not reimbursable; and
- did not claim federal reimbursement for 693 cases that did not have an eligibility determination for either foster care or Adoption Assistance.

Because requirements for the foster care program are more stringent than those under Adoption Assistance, the State's reimbursement claim may be incorrect for 156 cases: 95 with a foster care determination of eligible and reimbursable, and 61 with a foster care determination of either ineligible or nonreimbursable. As a result, it is possible that DHFS is not claiming federal reimbursement for cases that may be eligible.

For the 693 cases with neither an Adoption Assistance nor a foster care determination as of June 2003, DHFS has made no claim for federal reimbursement. It is important that DHFS take immediate action to ensure that the State is receiving all federal reimbursements it is entitled to receive. Even if DHFS determines that only 150 of these cases should be claimed for federal reimbursement, we estimate

that the State could claim an additional \$750,000 in federal Adoption Assistance funds as reimbursement for FY 2002-03.

However, we note that as of December 2003, 610 of these cases still did not have a determination. We found that all six of the cases in this group that we reviewed have been receiving monthly subsidy payments paid entirely by the State since the first part of calendar year 2001. As a result, even if DHFS were to immediately determine that these cases were eligible, the State would lose any federal reimbursement for expenditures made more than two years ago.

We discussed our concerns with DHFS staff, who agreed that the adoption eligibility determination needs to be entered into WiSACWIS in a timely manner. DHFS is currently developing a report that will list cases whose adoption eligibility determination has not been entered into WiSACWIS.

### Recommendation

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*We recommend the Wisconsin Department of Health and Family Services develop and implement procedures to ensure that eligibility determinations are entered into WiSACWIS for each adopted child in a timely fashion that averts any possible loss of federal reimbursement because of delays in making claims.*

**Questioned Costs:** Adoption Assistance (catalog #93.659, award #s G0301WI1407, G0201WI1407, G0101WI1407): Failure to Enter Eligibility Determinations = None

**DHFS Response and Corrective Action Plan:** As of March 8, 2004, we began reviewing all cases with a pending Adoption Assistance determination and are entering the correct eligibility determination into the system. In addition, we will review all state-funded cases entered into WiSACWIS to ensure that the correct determination has been entered into the system. We anticipate completing these steps by May 1, 2004. This will ensure that the correct determination has been entered for the 849 cases identified in the report and that DHFS is receiving all the federal reimbursements it is entitled to receive.

The adoption manager and staff have been working with the Office of Program Evaluation and Planning and WiSACWIS staff to develop a report that will provide the needed detail information to track and make necessary corrections. The new report is scheduled to be available by mid-April 2004 and will be updated twice per month. The Division of Children and Family Services will review each report and ensure the necessary information is correctly entered into WiSACWIS before a subsequent report is run. Consequently, there should be no more than a one-month lag in ensuring the correct claiming information is in WiSACWIS. Ongoing training will be provided to ensure that the correct claiming information is entered into the system in a timely manner.

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## Medical Assistance and the State Children's Insurance Program

DHFS administers MA, which provides payments for health services provided to qualified individuals, and CHIP, which provides funding for BadgerCare, the State's program to provide health insurance for uninsured families whose incomes fall below a certain level. We identified a potential concern with the documentation maintained to support eligibility determinations made under these two programs. We also note that a federally required security review of the system used to make payments to health service providers has not been completed.

### Finding WI-03-7: Documentation of Eligibility Determinations

As the State's administering agency for MA and CHIP, DHFS has several responsibilities, including determining the eligibility of individuals applying for assistance, certifying providers of medical services for participation in MA, and maintaining the integrity of the programs. For purposes of administering these programs, DHFS has entered into contracts with counties and tribes. These contracts require that the local agencies perform eligibility determination functions, such as obtaining information from program applicants and entering the information into the statewide Client Assistance for Reemployment and Economic Support (CARES) computer system used for determining eligibility for various income maintenance programs.

To assist county and tribal staff in making eligibility determinations, DHFS has provided manuals and other policy and procedures documents. In addition, DHFS has implemented the Medical Eligibility Quality Control System, which regularly performs reviews and studies to monitor and improve the eligibility determination process.

Generally, federal regulations for MA and CHIP allow states some flexibility in establishing eligibility requirements and in determining the level of documentation that is required to be kept to support eligibility determinations. However, under the provisions of 42 CFR 435.907, DHFS must require a signed application for individuals applying for participation in MA. Under state policies and procedures, the application used for MA covers various subprograms, including BadgerCare, which is partly funded by CHIP.

We are conducting a separate evaluation to assess the accuracy of eligibility determinations made under the MA and BadgerCare programs. As part of that program evaluation, we selected 200 MA and BadgerCare cases for which eligibility determinations were made from October 2002 through December 2002 and requested documentation from the local agencies responsible for determining that the cases were eligible for participation in the programs. Based on our testing, it appears that DHFS needs to take additional steps to ensure that local agencies, as part of their eligibility determination procedures, are obtaining and keeping the required signed applications.

Milwaukee County, which was responsible for 61 of the 200 cases selected for review, did not provide documentation for 10 cases. In addition, 11 of the Milwaukee County case files available for review did not have the signed applications required under federal regulations and state policies and procedures.

The remaining 139 cases selected for review were outside Milwaukee County. While we were able to obtain case files for all 139 cases, 7 of the files from 6 counties did not have the required signed applications.

Late in the audit process, we provided DHFS with a list of the cases for which case files were either not provided or did not include a signed application. Staff indicated that they would work with the local agencies to determine whether signed applications exist. However, because at the time of our review some case files could not be immediately located and some others did not include signed applications, the State needs to follow up to ensure that signed applications exist for every MA and BadgerCare case.

### Recommendation

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*We recommend the Wisconsin Department of Health and Family Services take steps to ensure that the local agencies responsible for making Medical Assistance and BadgerCare eligibility determinations have the required signed applications on file.*

**Questioned Costs:** State Children's Insurance Program (catalog #93.767, award #s 050205WI5R21, 050105WI5021, and 050205WI5021):  
Documentation of Eligibility Determinations = None

Medical Assistance Program (catalog #93.778, award #s 050205WI5028 and 050305WI5028): Documentation of Eligibility Determinations = None

**DHFS Response and Corrective Action Plan:** DHFS concurs with the recommendation that local agencies retain signed applications for MA and BadgerCare on file. Federal regulations (42 CFR 435.907) require that a written application form be provided to the applicant and that the applicant must sign that form; the regulations do not specify that this form be kept in a case file.

The Division of Health Care Financing requires that the signature page of the application be kept in a case file. The Division will work with local agencies to determine whether the signed applications exist. If the signed applications cannot be found, DHFS will develop a corrective action plan with those local agencies under the terms of the contract between DHFS and the local agencies.

However, DHFS has adequate documentation to support the costs incurred by the State for the cases identified by the auditors. Federal regulations specify that federal matching funds are available for services to recipients.

The information provided by the applicant household and the eligibility determination based on that information, all entered in CARES, are sufficient evidence of recipient status. The information in CARES (for eligibility) and in the Medicaid Management Information System (for claims processing) documents these costs.

DHFS has recognized the need for standardized income maintenance case files as it has engaged in other monitoring and quality-control activities. Using \$1.7 million from the FFY 2000-01 Food Stamp Reinvestment Plan, the Division of Health Care Financing has begun the development of an electronic case file. The electronic case file will be a statewide, Web-based, automated system that will contain the images of all relevant forms, including the signature page of the application form. With this technology, DHFS can eliminate the requirement for counties to retain paper records. DHFS has recently completed a procurement for software to facilitate electronic verification and electronic case files. Demonstrations of the electronic case file will begin in selected pilot agencies in late 2004 or early 2005, with statewide implementation targeted for the end of 2005.

In addition, using \$897,000 from the FFY 2001-02 Food Stamp Reinvestment Plan, Milwaukee County is working with a consultant to reengineer its business processes and is exploring options to streamline operations by aligning workload more by function than by caseworker.

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### **Finding WI-03-8: System Security Review**

MA is highly dependent on extensive and complex computer systems to compute benefits and provide controls for ensuring proper payments. Under the provisions of 45 CFR 95.621, DHFS is required to review the system security installations involved in the administration of federal DHHS programs on a biennial basis. At a minimum, the biennial reviews should include an evaluation of the physical and data security operating procedures and personnel practices.

DHFS contracted with an outside firm to complete a system security review, which included an analysis of security policies and procedures from May 1, 2000 through October 31, 2000. However, because of state budget reductions, DHFS has not arranged for a subsequent review to be conducted. As a result, DHFS is not in compliance with federal regulations requiring a biennial system security review, and DHFS bears an increased risk that existing security procedures may not be adequate to safeguard data and resources.

We discussed the federal requirements for a biennial system security review with DHFS. Staff acknowledged that the agency is not in compliance with federal regulations and noted that methods for funding the review are being discussed. In addition, staff noted that they are currently discussing and assessing the feasibility

and cost-effectiveness of combining the requirements of the system security review with the more comprehensive security assessment required under the federal Health Insurance Portability and Accountability Act (HIPAA).

#### Recommendation

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*We recommend the Wisconsin Department of Health and Family Services schedule the required system security review and take steps to ensure that future reviews are performed on a biennial basis.*

**Questioned Costs:** State Children’s Insurance Program (catalog #93.767, award #s 050305WI5021, 050305WI5R21, 050205WI5021, 050205WI5R21): System Security Review = None

Medical Assistance Program (catalog #93.778, award #s 050305WI5028, 050305WI5048, 050205WI5028, and 050205WI5048): System Security Review = None

**DHFS Response and Corrective Action Plan:** DHFS concurs with the recommendation. DHFS will complete the required system security review in 2004 as part of the more comprehensive security assessment required under the federal HIPAA security rule. By delaying the biennial system security review until it is completed as part of the HIPAA security assessment, the State will save on the cost of the review. For a combined HIPAA security assessment and biennial security review, enhanced federal funding of 90 percent is available. Such enhanced federal funding is not available solely for a system security review.

DHFS will ensure future reviews are performed on a biennial basis by including this requirement in the request for proposal for the fiscal agency/management information system contract. The contractor will be required to complete a biennial security review at no additional cost to DHFS. The procurement for the next contract will occur in 2004.

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### **Finding WI-03-9: Grant Awarding Procedures**

In FY 2002-03, the State was awarded \$7.2 million under Safe and Drug-Free Schools and Communities—State Grants to support programs that prevent violence in and around schools and to strengthen programs that prevent the illegal use of alcohol, tobacco, and drugs. Eighty percent of the funds allocated to the State are administered by the Wisconsin Department of Public Instruction, which may use up to 7 percent for administration and distributes the remaining amount to schools. As allowed by federal regulations, the State allocated 20 percent of the funds to the Governor to fund programs that support grant purposes. The Governor has designated DHFS as the administrator of this portion of Safe and Drug-Free

Schools and Communities—State Grants, called the Governor’s program. DHFS may use 3 percent of the funds for administration and must award the remaining funds to eligible entities for drug and violence prevention activities.

With the passage of the No Child Left Behind Act of 2001 (Public Law 107-110), Congress changed, effective July 1, 2002, federal regulations governing Safe and Drug-Free Schools and Communities—State Grants. One new requirement is that grants and contracts under the Governor’s program must be awarded on a competitive basis to local educational agencies, community-based organizations, or public entities and private organizations and consortia of these agencies. However, during our review of the Governor’s program at DHFS, we found that DHFS had not changed its procedures for awarding funds and continued to make awards on a noncompetitive basis for FY 2002-03.

During FY 2002-03, grants and contracts awarded under this program included contracts with some UW campuses, grants to each of the 72 counties and 11 tribes in Wisconsin, and additional grants to 4 counties for services to inner-city youth. For example, for calendar year 2003 contracts, \$256,596 was divided among the 72 counties and 11 tribes to supplement statewide family support projects targeted toward youth and substance abuse prevention services. We note that for one program, the Alliance Partnership Program, DHFS had awarded contracts to various recipients based on a competitive process in prior years. However, for calendar year 2003, DHFS chose to extend the current contracts in place to the end of FY 2002-03. Because grants and contracts are not being awarded in a competitive manner, qualified grantees that would have applied for competitive grants are not being given the opportunity to receive these funds.

DHFS’s rationale for awarding funds in noncompetitive manner is that competition does not exist in the environment in which funds are being awarded. DHFS notes that its state application submitted to the federal government for the program stated that funds would not be distributed using a competitive process under two conditions:

- 1) When funds are given to all eligible and/or qualified providers in an equitable manner. This would occur, for example, when distributing funds among all county and tribal governmental entities providing substance abuse and prevention services.
- 2) When services are provided directly by DHFS or through another state agency, such as the University of Wisconsin System.

Because DHFS had included this rationale in its state application, staff assumed that the noncompetitive method of awarding funds had been accepted by the federal government. In addition, staff informed us that they received a verbal confirmation from federal staff regarding the acceptance of these procedures.

However, when we contacted federal staff in July 2003, they did not recall approving DHFS’s procedures for awarding funds in a noncompetitive manner and stated that they would review this process during an on-site visit to

Wisconsin in August 2003. This review took place as scheduled; however, as of February 4, 2004, the federal government has not concluded whether DHFS contracting procedures are acceptable.

### Recommendation

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*We recommend the Wisconsin Department of Health and Family Services, in the absence of federal approval for its current awarding procedures, comply with federal regulations and award grants and contracts under the Governor's program of Safe and Drug-Free Schools and Communities—State Grants using a competitive process.*

**Questioned Costs:** Safe and Drug-Free Schools and Communities—State Grants (catalog #84.186, award #S186B020051A): Grant Awarding Procedures = None

**DHFS Response and Corrective Action Plan:** DHFS's Division of Children and Family Services has been working with the U.S. Department of Education regarding Wisconsin's noncompetitive granting procedures for other State of Wisconsin agencies, including UW System. The Division believes that U.S. Department of Education publications state that "the procedures for awarding and administering subgrants will be based on the State's own procedures and laws." Wisconsin does not require competitive bids for state agencies nor the University of Wisconsin System. Also, the Division is in the process of requesting a formal waiver from the U.S. Department of Education.

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## **Finding WI-03-10: Maintenance of Effort for Preventive Health and Health Services Block Grant**

During FY 2002-03, the State expended \$3.3 million in federal assistance under the Preventive Health and Health Services Block Grant. This grant is awarded to DHFS by the Centers for Disease Control and Prevention (CDC) to provide resources to improve the health status of the residents of Wisconsin.

The grant has a maintenance-of-effort requirement under which DHFS must maintain qualifying state-funded expenditures at a level that is no less than the average level of expenditures in the two-year period preceding the current federal fiscal year. While DHFS is not required to report maintenance-of-effort expenditures on the annual financial status report submitted to the federal government, it is expected that DHFS would have policies and procedures in place to identify the expenditures subject to the maintenance-of-effort requirement and to document how the requirement was met.

DHFS spends general purpose revenue on a variety of public health purposes, including emergency medical services and dental services. Therefore, it is likely that at least a portion of the general purpose revenue spent by DHFS would be

subject to the grant's maintenance-of-effort requirement. However, we found that DHFS has not identified expenditures subject to the maintenance-of-effort requirement. Therefore, it has not determined whether the maintenance-of-effort requirement was met.

We discussed our concerns with DHFS staff. They noted that, subsequent to a review of the grant program, the CDC issued a report in January 2003 that recommended DHFS take corrective action to demonstrate compliance with the maintenance-of-effort requirement. Although DHFS staff apparently indicated initial agreement with this recommendation, they subsequently came to believe the requirement had been informally waived as a result of the fiscal hardships that many states faced. Therefore, DHFS abandoned its corrective action efforts. However, CDC staff with whom we spoke stated that the CDC does not have the authority to waive existing federal regulations and that DHFS is, in fact, required to document compliance with the maintenance-of-effort requirement.

### Recommendation

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*We recommend the Wisconsin Department of Health and Family Services determine the expenditures that are subject to the maintenance-of-effort requirement and establish written policies and procedures to ensure compliance with the requirement.*

**Questioned Costs:** Preventive Health and Health Services Block Grant (catalog #93.991, award #2003B1WIPRVS03): Maintenance of Effort = None

**DHFS Response and Corrective Action Plan:** The state dollars, administered by the Division of Public Health, mirror the goals and objectives of the Preventive Health and Health Services Block Grant that supports Wisconsin's efforts toward accomplishing the Healthy People 2010 national health objectives. Therefore, DHFS will determine the expenditures that are subject to the maintenance-of-effort requirement and establish written policies and procedures for documenting these expenditures.

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## Prior Audit Follow-Up

As part of our current audit, we followed up on DHFS's progress in addressing Finding WI-02-14 and Finding WI-02-15 of our FY 2001-02 single audit report. While DHFS has taken steps to reconcile expenditure information for MA and CHIP, continued efforts are needed. In addition, while DHFS has implemented procedures to obtain the required suspension and debarment certifications, the procedures are not working as intended.

### **Finding WI-03-11: Reconciliation of Quarterly Report to the Cash Management System**

DHFS uses the State's cash management system to receive reimbursement for the federal portion of expenditures related to MA and CHIP. Project monitors within DHFS complete required financial reports, including the quarterly CMS-64 financial report for MA and the quarterly CMS-21 financial report for CHIP. These reports summarize the costs DHFS incurred during the quarter for the various projects related to each grant, as well as adjustments to amounts reported in previous quarters. In addition, the reports present the applicable federal funding percentage for each project.

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

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

In past audits, we reported that because of turnover in the project monitor position, DHFS had not completed reconciliations between the cash management system and the quarterly financial reports. Our FY 2001-02 audit noted that DHFS had made progress in identifying the reasons for variances and potential adjustments for several MA administrative and benefit projects. However, while some reconciliations had been completed, we recommended that DHFS complete in a timely manner the reconciliation of expenditures reported on the quarterly financial reports to the federal reimbursements received through the cash management system (Finding WI-02-14).



In our current audit, we found that DHFS staff have completed the reconciliations of MA administrative costs for FFY 1997-98 through FFY 2001-02, as well as portions of FFY 2002-03. However, while DHFS staff are currently working on reconciling MA benefit costs for FFY 1998-99 through FFY 2002-03, these reconciliations have not yet been completed. In addition, DHFS staff have started but have not completed reconciliations for the CHIP grant, under which funds were first spent by the State during FY 1999-2000. Staff agree that reconciliations should be performed.

### Recommendation

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*We recommend the Wisconsin Department of Health and Family Services ensure it completes in a timely manner the reconciliation of expenditures reported on the quarterly financial reports to federal reimbursements received through the cash management system.*

**Questioned Costs:** State Children's Insurance Program (catalog #93.767, award #s 050305WI5021, 050305WI5R21, 050205WI5021, 050205WI5R21, 050105WI5021, 050105WI5019, 050105WI5R21, 050005WI5021, 059905WI5021, and 059805WI5021): Reconciliation of Quarterly Report to the Cash Management System = None

Medical Assistance Program (catalog #93.778, award #s 050305WI5028, 050205WI5028, 050105WI5028, 050005WI5028, and 059905WI5028): Reconciliation of Quarterly Report to the Cash Management System = None

**DHFS Response and Corrective Action Plan:** DHFS agrees with the recommendation. Now that the reconciliations of MA administrative costs have been completed, staff will focus on reconciling MA benefit costs. However, DHFS staff must find a way to balance this project with other high-priority demands for federal reporting and accounting, including new and increasing federal reporting that requires large amounts of staff time. DHFS's top priority continues to be federal claiming and preparing the required reports.

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### **Finding WI-03-12: Suspension and Debarment Certifications**

The federal government requires DHFS to ensure that contractors receiving individual awards of \$100,000 or more, and all subrecipients, certify that the organizations and their principal members are not suspended, debarred, or otherwise ineligible to participate in federal programs. During our FY 2001-02 audit, we reported that while DHFS required subrecipients to complete the required certifications, it did not require certifications from vendors contracting for \$100,000 or more (Finding WI-02-15).

DHFS has implemented corrective action. Effective February 2003, DHFS implemented procedures to require certification from vendors contracting for \$100,000 or more and required that this new certification be present on all purchase orders over \$100,000. However, it appears this corrective action was not effective. We selected ten purchase orders over \$100,000 that DHFS issued after February 2003 and found only two that contained the required suspension and debarment certification.

**Recommendation**

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*We recommend the Wisconsin Department of Health and Family Services comply with its recently developed procedures to require vendors of federally funded contracts of \$100,000 or more to certify that they are not debarred, suspended, or otherwise ineligible for participation in federal programs.*

**Questioned Costs:** Multiple Grants: Suspension and Debarment  
Certifications = None

**DHFS Response and Corrective Action Plan:** Staff shortages and workload considerations prevented full compliance. However, the Bureau of Fiscal Services will continue efforts for compliance by reminding purchasing agents of this requirement.

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**Wisconsin Department of Health and Family Services  
Summary of Findings and Questioned Costs  
FY 2002-03**

**U.S. Department of Education**

| <u>Finding Number</u> | <u>Catalog Number</u> | <u>Grant</u>  | <u>Finding</u>            | <u>Amount Questioned</u> |
|-----------------------|-----------------------|---|---------------------------|--------------------------|
| WI-03-9               | 84.186                | Safe and Drug-Free Schools and Communities—State Grants | Grant Awarding Procedures | \$ 0                     |

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

| <u>Finding Number</u> | <u>Catalog Number</u> | <u>Grant</u>                                      | <u>Finding</u>  | <u>Amount Questioned</u> |
|-----------------------|-----------------------|---|---|--------------------------|
| WI-03-4               | 93.658                | Foster Care—Title IV-E                            | Reimbursements for Child Care Agencies*                           | \$ 0                     |
| WI-03-5               | 93.659                | Adoption Assistance                               | Incorrect Eligibility Determinations                              | 0                        |
| WI-03-6               | 93.659                | Adoption Assistance                               | Failure to Enter Eligibility Determinations                       | 0                        |
| WI-03-7               | 93.767                | State Children's Insurance Program                | Documentation of Eligibility Determinations                       | 0                        |
| WI-03-8               | 93.767                | State Children's Insurance Program                | System Security Review  | 0                        |
| WI-03-11              | 93.767                | State Children's Insurance Program                | Reconciliation of Quarterly Report to the Cash Management System* | 0                        |
| WI-03-4               | 93.778                | Medical Assistance Program                        | Reimbursements for Child Care Agencies*                           | 0                        |
| WI-03-7               | 93.778                | Medical Assistance Program                        | Documentation of Eligibility Determinations                       | 0                        |
| WI-03-8               | 93.778                | Medical Assistance Program                        | System Security Review  | 0                        |
| WI-03-11              | 93.778                | Medical Assistance Program                        | Reconciliation of Quarterly Report to the Cash Management System* | 0                        |
| WI-03-10              | 93.991                | Preventive Health and Health Services Block Grant | Maintenance of Effort   | 0                        |

**Noncompliance Findings Affecting Multiple Grants**

| <u>Finding Number</u> | <u>Catalog Number</u> | <u>Grant</u>    | <u>Finding</u>                           | <u>Amount Questioned</u> |
|-----------------------|-----------------------|-----------------|--|--------------------------|
| WI-03-12              |                       | Multiple Grants | Suspension and Debarment Certifications* | \$ 0                     |

\* Repeat finding from audit report 03-5.

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

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# Department of Workforce Development ■

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The Wisconsin Department of Workforce Development administers programs for unemployment insurance, workers' compensation, equal rights in employment and housing, apprenticeship job training, employment services and training, income maintenance, vocational rehabilitation, and other related programs. DWD also administers Wisconsin Works (W-2), Wisconsin's work-based public assistance program that is designed to help needy families achieve self-sufficiency. Excluding unemployment insurance benefits, DWD disbursed \$2.1 billion during FY 2002-03; direct federal grants financed \$905.0 million of that amount. In addition, during FY 2002-03 the Wisconsin Unemployment Reserve Fund financed \$982.4 million in unemployment insurance benefits and \$189.9 million in federally funded benefits.

As part of our standard audit procedures, we reviewed DWD's internal controls over revenues, expenditures, and the administration of federal financial assistance programs. We tested compliance with grant requirements for five type A grants received directly from the federal government, as well as the State Administrative Matching Grants for Food Stamp Program subgrant received from the Wisconsin Department of Health and Family Services. We have concerns related to Rehabilitation Services—Vocational Rehabilitation Grants to States, the Food Stamp subgrant, the Temporary Assistance for Needy Families (TANF) grant, and the Child Care Cluster.

We also followed up on findings included in our prior single audit report. DWD has addressed many of our prior audit concerns. However, we continue to have concerns related to federal reporting for the Workforce Investment Act Cluster. In addition, DWD continues to work toward obtaining federal approval of its public assistance cost allocation plan.

## Rehabilitation Services—Vocational Rehabilitation Grants to States

The Division of Vocational Rehabilitation (DVR) within DWD administers Rehabilitation Services—Vocational Rehabilitation Grants to States (catalog #84.126). This program assists eligible individuals with disabilities so that they can prepare for and engage in gainful employment. We have concerns related to the calculation of Social Security Administration reimbursement rates, financial reporting, and case file documentation.

### Finding WI-03-13: Social Security Administration Reimbursement Rates

Federal regulations allow DVR to recover from the Social Security Administration costs associated with providing vocational rehabilitation services to individuals receiving Social Security—Disability Insurance (SSDI) benefits or Supplemental Security Income (SSI) benefits. The federal government pays these reimbursements under the Social Security—Disability Insurance grant (catalog #96.001). Federal regulations require DWD to treat these reimbursements as program income of Rehabilitation Services—Vocational Rehabilitation Grants to States.

DVR may seek federal reimbursement of direct costs of providing services, such as tuition payments to vocational colleges and specialized equipment purchases. In addition, DVR is allowed to seek federal reimbursement of indirect costs related to providing services to eligible Social Security Administration clients. During FY 2002-03, DWD received approximately \$540,000 in reimbursements for indirect costs for providing these services.

Each federal fiscal year, DVR is required to calculate and submit a monthly reimbursement rate for the indirect costs related to providing administrative, counseling, and placement services to clients, and a second reimbursement rate for the indirect costs related to tracking and monitoring clients' work activity for up to nine months. The Social Security Administration multiplies the applicable rate by the number of months services were provided to determine the amount to reimburse the State. We are concerned because DWD does not have written procedures to develop the reimbursement rates and did not maintain sufficient documentation to support these reimbursement rates for FFY 2002-03.

To calculate the reimbursement rates, the Social Security Administration instructs DVR to use expenditure and case count information included in the prior federal fiscal year's Program Cost Report and Quarterly Cumulative Caseload Reports submitted to the Rehabilitation Services Administration. We attempted to review the accuracy of DWD's reimbursement rate calculations and requested supporting documentation, including documentation that supported the case count information. While staff provided some documentation, it was incomplete. As a result, we could not conclude whether DWD accurately calculated the reimbursement rates for FFY 2002-03. We discussed our concerns with current

DWD staff. However, because DWD did not have written procedures, staff were unable to explain how the case count information had been calculated for the FFY 2002-03 reimbursement rates. Subsequent to our discussions, staff were unsuccessful in their attempts to recalculate the case count information based on the available information.

DWD staff acknowledge the need to maintain proper supporting documentation and have begun to develop written procedures. However, because DWD did not maintain adequate documentation, we cannot conclude whether the FY 2002-03 federal reimbursements of indirect costs related to providing services to clients were proper. Therefore, we question an undetermined amount of reimbursements received from the Social Security Administration during FY 2002-03.

### Recommendation

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*We recommend the Wisconsin Department of Workforce Development develop written procedures for completing the reimbursement rate calculations and for maintaining the related supporting documentation. In addition, we recommend that, consistent with the newly developed written procedures, the Department recalculate the FFY 2002-03 reimbursement rates for administrative, counseling, and placement services to ensure the federal reimbursements received from the Social Security Administration were correct and, if necessary, that it return any excess reimbursements to the federal government.*

**Questioned Costs:** Rehabilitation Services—Vocational Rehabilitation Grants to States (catalog #84.126, award #H126A020074F): Social Security Administration Reimbursement Rates = Undetermined

Social Security—Disability Insurance (catalog #96.001): Social Security Administration Reimbursement Rates = Undetermined

**DWD Response and Corrective Action Plan:** DWD agrees and is establishing procedures for completing the reimbursement rate calculation that will include maintaining related supporting documentation. DWD will recalculate the FFY 2002-03 rate and make any necessary funding adjustments to the federal program.

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### **Finding WI-03-14: Federal Reporting**

DWD is required to prepare the Rehabilitation Services Administration-2 (RSA-2) report, which is an annual report that details program costs for Rehabilitation Services—Vocational Rehabilitation Grants to States. This report is completed by staff in DVR and includes total program expenditures, case count information for specific categories of services, and expenditure information for each category. Case counts are obtained from DVR's client monitoring system, and expenditure information is obtained from DWD's accounting and purchasing systems.

We requested that DVR provide supporting documentation for the FFY 2001-02 RSA-2 report, which was submitted to the federal government in February 2003. The federal reporting instructions require DVR to report, by service category, the number of individuals for whom DVR incurred expenditures during the year. However, DWD staff were unable to provide us the supporting documentation used to calculate the case count information. In addition, DVR was unable to determine how the case count information had been calculated for the FFY 2001-02 program cost report. The individual who prepared the case count information for the RSA-2 report no longer works for DWD, and staff available at the time of our audit were unable to explain how case count information was generated for the FFY 2001-02 report.

DWD staff acknowledge that improvements are needed in this area. They are currently taking steps to develop written procedures, including procedures for maintaining documentation of case count information.

#### Recommendation

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*We recommend the Wisconsin Department of Workforce Development maintain adequate supporting documentation for the Rehabilitation Services Administration-2 report.*

**Questioned Costs:** Rehabilitation Services—Vocational Rehabilitation Grants to States (catalog #84.126, award #H126A020074F): Federal Reporting = None

**DWD Response and Corrective Action Plan:** DWD agrees and has recently documented procedures for preparation of the RSA-2 report that include retention of the supporting documentation used to prepare the report.

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### **Finding WI-03-15: Case File Documentation**

Under federal regulations, an individual is eligible for vocational rehabilitation services if he or she either:

- 1) has a physical or mental impairment that, for the individual, constitutes or results in a substantial impediment to employment; 2) can benefit in terms of an employment outcome from vocational rehabilitation services; and 3) requires vocational rehabilitation services to prepare for, secure, retain, or regain employment; or
- receives SSDI or SSI, provided that the individual intends to achieve an employment outcome consistent with the unique strengths, resources, priorities, concerns, abilities, capabilities, interests, and informed choice of the individual.



Federal regulations require that an individualized plan for employment be developed and approved by both the client and the vocational rehabilitation counselor. The plan is to be signed by the eligible individual or, as appropriate, by the individual's representative and the counselor. Upon completion of the individualized plan for employment, services are provided to the DVR client in accordance with the plan. The plan is to be reviewed annually by the vocational rehabilitation counselor and the eligible individual.

As a new test this year, we reviewed 12 case files to determine whether DVR was complying with the individualized plan for employment requirements. We identified exceptions for 2 of the 12 cases. In one, the plan did not describe specific services and time lines and was not signed by the counselor. In the second, although DVR had prepared a satisfactory plan, it did not meet the requirement to review the plan annually with the client. We discussed our concerns with the director of the Bureau of Consumer Services, who agreed with our findings and informed us that he plans to provide staff with feedback, clarification, guidance, training, and directives as necessary to ensure compliance with these requirements. It is a federal requirement that individualized plans for employment be properly prepared and signed and reviewed annually; however, we do not question costs because eligibility was properly documented for vocational rehabilitation services and the services appeared reasonable.

#### Recommendation

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*We recommend the Wisconsin Department of Workforce Development ensure that individualized plans for employment are prepared for each vocational rehabilitation client and that these plans are reviewed annually.*

**Questioned Costs:** Rehabilitation Services—Vocational Rehabilitation Grants to States (catalog #84.126, award #H126A030074G): Case File Documentation = None

**DWD Response and Corrective Action Plan:** DWD agrees and has established procedures for an annual administrative review of case files. DWD will re-evaluate the review procedures to ensure they are adequate. DWD will also provide additional guidance and training to all staff who have consumer contact and access to the case files.

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## **State Administrative Matching Grants for Food Stamp Program**

Since July 1, 2002, the Department of Health and Family Services has had overall responsibility for administering the State Administrative Matching Grants for Food Stamp Program (catalog #10.561). However, several functions, including the work-based portion of the program and collections for benefit overpayments, are performed at DWD. During FY 2002-03, DWD expended \$31.2 million as a

subgrant recipient under this program. DWD bills the Department of Health and Family Services for the services provided, and the Department of Health and Family Services requests federal reimbursement for the federal share of these costs.

During our review, we identified concerns related to certain expenditures processed through DWD's purchase order and payment system, referred to as RAPIDS.

### **Finding WI-03-16: RAPIDS Payment System**

DWD uses the RAPIDS payment system to prepare purchase orders and to pay invoices. When an invoice related to the Food Stamp subgrant is received, staff in the Division of Workforce Solutions are responsible for verifying that the underlying goods and services have been received, ensuring the account coding in RAPIDS is accurate based on the actual invoice information, and approving the invoice for payment. It is then the responsibility of the Bureau of Finance to verify the approved payment amount and coding against the invoice, investigate any discrepancies to ensure that the correct amount is paid, and ensure that payment is accurately recorded in the State's accounting system. It is particularly important to ensure charges that benefit multiple federal funding sources are accurately recorded, since DWD bases subsequent reimbursement claims on the amounts recorded in the accounting system.

We judgmentally selected eight payments processed through the RAPIDS payment system and charged to the Food Stamp subgrant, targeting expenditures affecting multiple funding sources. We identified concerns with two of the charges for training activities related to various federal grant programs. The purchase orders for these activities included estimated charges to each federal program. In contrast, the invoices specified actual amounts related to each program.

Contrary to DWD's standard procedures and apparently because of staff turnover, Division of Workforce Solutions staff approved payment based on the account coding in the purchase order, rather than the invoice. This failure to comply with DWD procedures was not detected by Bureau of Finance staff. When we reviewed two additional invoices for training services charged to the Food Stamp subgrant during our audit period, we found that one had been properly paid based on the invoiced amounts, but the second had been paid based on the estimated amounts included in the purchase order.

Because standard procedures for processing payments on the RAPIDS payment system were not followed, some federal programs were overcharged for training costs and some federal programs were undercharged, as summarized in Table 5.

Table 5

**Over/(Under) Charges to Federal Programs**  
Department of Workforce Development

| Program Name  | Net Amount Overcharged<br>(Undercharged) | Federal Share     |
|---|--|-------------------|
| <b>Overcharges:</b>   |  |                   |
| Temporary Assistance for<br>Needy Families                                    | \$26,392                                 | \$26,392          |
| Child Care and<br>Development Block Grant                                     | 31,104                                   | 31,104            |
| Medical Assistance<br>Program   | 6,517                                    | 4,009             |
| <b>Total Overcharges</b>  | <b>\$64,013</b>                          | <b>\$61,505</b>   |
| <b>Undercharges:</b>  |  |                   |
| Temporary Assistance<br>for Needy Families—<br>Maintenance of<br>Effort Funds | \$ (284)                                 | \$ 0              |
| State Administrative<br>Matching Grants for<br>Food Stamp Program             | (28,832)                                 | (14,416)          |
| Child Support Enforcement   | (34,897)                                 | (23,032)          |
| <b>Total Undercharges</b>   | <b>\$(64,013)</b>                        | <b>\$(37,448)</b> |

In total, we question \$61,505, which represents the federal government’s share of overcharges to federal grant programs.

**Recommendation**

*We recommend the Wisconsin Department of Workforce Development ensure its standard procedures for processing payments on the RAPIDS payment system are understood by staff and properly followed.*

**Questioned Costs:** State Administrative Matching Grants for Food Stamp Program (catalog #10.561, award #2003IS251942): RAPIDS Payment System = None

Temporary Assistance for Needy Families (catalog #93.558, award #G0301WITANF): RAPIDS Payment System = \$26,392

Child Support Enforcement (catalog #93.563, award #G0304WI4004): RAPIDS Payment System = None

Child Care and Development Block Grant (catalog #93.575, award #G0201WICCDF): RAPIDS Payment System = \$31,104

Medical Assistance Program (catalog #93.778, award #050305WI5048): RAPIDS Payment System = \$4,009

**DWD Response and Corrective Action Plan:** DWD agrees. The Bureau of Finance will provide additional training for program division staff who use RAPIDS and reinforce the need for them to ensure that account coding they enter into RAPIDS is accurate based on the actual invoice information. Further, the Bureau of Finance will prepare a journal voucher to reflect the appropriate charges to the benefiting federal program for the training costs that were charged in error.

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### **Finding WI-03-17: Case File Documentation**

DWD administers Temporary Assistance for Needy Families (catalog #93.558) and the Child Care Cluster (catalog #s 93.575 and 93.596). The TANF grant provides time-limited assistance to needy families with children so that the children can be cared for in their own homes or in the homes of relatives; to end dependence of needy parents on government benefits by promoting job preparation, work, and marriage; to prevent and reduce out-of-wedlock pregnancies, including establishing prevention and reduction goals; and to encourage the formation and maintenance of two-parent families. The Child Care Cluster is used to increase the availability, affordability, and quality of child care services for low-income families in which the parents are working or attending training or educational programs. We identified concerns with the documentation maintained to support eligibility determinations under these two programs.

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

To assist county and W-2 agency staff, DWD has provided manuals and other policies and procedures that contain the documentation and other requirements for eligibility determinations. DWD staff are responsible for monitoring the counties' and W-2 agencies' compliance with these eligibility determination requirements. DWD developed a monitoring plan that outlines the policies and procedures used by the Division of Workforce Solutions to monitor compliance for a variety of federal and state programs, as well as a monitoring guide that provides instructions and tools for reviews of each of the programs.

Generally, federal regulations for TANF and Child Care allow states some flexibility in establishing eligibility requirements and in determining the level of supporting documentation required to be kept. The State specified its eligibility and documentation requirements in the Wisconsin Works Manual and the Income Maintenance Manual, which were provided to the counties and W-2 agencies. Counties and W-2 agencies are to obtain and place in the case files documentation that eligibility requirements related to, for example, citizenship status, custody of children, income, and assets have been met. The case worker is also required to enter verification in CARES.

We tested county and W-2 agency compliance with DWD's case file documentation requirements. We selected for review 28 cases that received TANF and 27 cases that received Child Care during FY 2002-03 and requested the case files to be provided for our review. We tested whether counties and W-2 agencies met the documentation requirements for ten TANF eligibility requirements we selected for review and for six Child Care eligibility requirements. For example, we tested that the case file contained check stubs, employer wage forms, or other appropriate documentation for the income eligibility requirement.

Based on our testing, DWD needs to take additional steps to ensure that counties and W-2 agencies are adequately documenting eligibility determinations. As summarized in Table 6, Milwaukee County, which was responsible for 19 of the 28 TANF cases selected for review, was unable to provide 3 files for our review. Of the 16 case files provided for our review, 4 contained the appropriate documentation and 12 were deficient in meeting one or more of the ten TANF eligibility requirements for which we tested. For example, eight cases did not contain any documentation related to the identity and age eligibility requirement, and nine cases did not contain any documentation of citizenship status. The remaining 9 of 28 TANF cases selected for review were outside Milwaukee County. Eight of these case files contained appropriate supporting documentation. However, one case file, for Racine County, did not contain documentation to support the marital status requirement.

Table 6

**Results of Case File Review**

|                    | Number of Case Files Not Provided | Number of Cases Adequately Documented | Number of Cases with Deficient Documentation | Total Number of Cases Selected for Review |
|--------------------|-----------------------------------|---------------------------------------|--|---|
| <b>TANF</b>        |                                   |                                       |  |   |
| Milwaukee County   | 3                                 | 4                                     | 12   | 19  |
| All Other Counties | 0                                 | 8                                     | 1  | 9   |
| <b>Total</b>       | <b>3</b>                          | <b>12</b>                             | <b>13</b>                                    | <b>28</b>                                 |
| <b>Child Care</b>  |                                   |                                       |  |   |
| Milwaukee County   | 3                                 | 6                                     | 7  | 16  |
| All Other Counties | 0                                 | 7                                     | 4  | 11  |
| <b>Total</b>       | <b>3</b>                          | <b>13</b>                             | <b>11</b>                                    | <b>27</b>                                 |

Milwaukee County was responsible for 16 of the 27 Child Care cases selected for review. As also summarized in Table 6, Milwaukee County was not able to provide three cases for our review. Of the remaining 13 Milwaukee County cases, 6 contained appropriate documentation but 7 were deficient in meeting one or more of the six Child Care program eligibility requirements for which we tested. For example, five cases did not contain appropriate documentation of the client's citizenship status, and five cases did not contain documentation of the client as a custodial parent. The remaining 11 Child Care cases selected for review were outside Milwaukee County. While the counties provided case files for each of the cases selected for review, four files did not contain documentation for one or more of the Child Care program eligibility requirements.

Failure to provide some case files, and the number of instances in which documentation was missing from other cases, indicates the potential for serious internal control deficiencies to exist at the counties and W-2 agencies. In total, DWD charged \$120,343 to state and federal accounts for the cases that were either not provided for our review or did not document all eligibility requirements, including \$29,722 related to the TANF grant and \$90,621 related to the Child Care Cluster.

We note that all of the necessary fields within CARES were completed to allow CARES to make eligibility determinations. In addition, it may not be practical to ensure complete compliance with documentation standards. Some errors may be expected because of, for example, case worker oversight or difficulties in obtaining documentation from clients. Nevertheless, because the hard copy case files either were not provided for our review or did not include all of the required eligibility determination documentation, we cannot conclude whether these cases were, in fact, eligible for federal reimbursement under the TANF and Child Care programs. Therefore, we question an undetermined amount under TANF and the Child Care Cluster related to case file documentation.

### Recommendation

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*We recommend the Wisconsin Department of Workforce Development take steps to ensure that the counties and W-2 agencies responsible for making TANF and Child Care eligibility determinations obtain and maintain all required supporting documentation.*

Questioned Costs: Temporary Assistance for Needy Families  
(catalog #93.558, award #G0301WITANF): Case File Documentation  
= Undetermined

Child Care and Development Block Grant (catalog #93.575,  
award #G0301WICCDF): Case File Documentation = Undetermined

Child Care Mandatory and Matching Funds of the Child Care and  
Development Fund (catalog #93.596): Case File Documentation  
= Undetermined

**DWD Response and Corrective Action Plan:** DWD agrees. DWD currently requires the documentation of these records in the W-2 or Child Care file, or that the source of the documentation be identified in the case file or in CARES. DWD will immediately remind the W-2 agencies of that requirement. DWD will also review with DHFS the W-2 and income maintenance requirements to ensure that verification by one agency serves as verification for the other. The intent of having a common eligibility system through the use of CARES is to avoid requiring W-2 and Child Care eligibility documentation that duplicates the Food Stamp or MA case files.

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## Prior Audit Follow-Up

As a part of our current audit, we followed up on DWD's progress in addressing findings WI-02-16 through WI-02-22 in our prior single audit report. DWD has addressed some of our concerns. However, we continue to have concerns with

federal reporting for the Workforce Investment Act (WIA) Cluster (catalog #s 17.258, 17.259, 17.260). In addition, DWD needs to continue its efforts to receive federal approval for its public assistance cost allocation plan.

### **Rehabilitation Services—Vocational Rehabilitation Grants to States**

We found that DWD has addressed our prior audit concerns (findings WI-02-16 and WI-02-17) related to Rehabilitation Services—Vocational Rehabilitation Grants to States.

#### **Calculation of Reimbursement Rate**

In our prior audit, we reported that DVR had miscalculated the FFY 2001-02 reimbursement rate because it inappropriately excluded from its calculations \$8,376,697 in expenditures for innovation and expansion activities. DVR's reimbursement rate of \$145.48 per month for administrative, counseling, and placement services was less than the rate of \$189.15 had these expenditures been included. As a result, DVR requested and received less federal reimbursement for providing services to clients than it was entitled to receive (Finding WI-02-16). During our current audit, we found that DWD included all allowable expenditures in calculating the FFY 2002-03 reimbursement rate for administrative, counseling, and placement services. However, the Social Security Administration has denied DWD's request to allow DVR to recalculate reimbursement rates for prior years in which all allowable costs were not included. As a result, based on DWD's estimates, the State lost approximately \$70,000 in federal reimbursements that it would have received had the prior-year rate calculations been done correctly. DWD notes, however, that it plans to resubmit its request to recalculate prior-year reimbursement rates and to seek additional federal reimbursements.

#### **Receipt of Reimbursements from the Social Security Administration**

As previously noted, DVR submits reimbursement claims to the Social Security Administration for vocational rehabilitation services provided to SSDI and SSI clients. DVR receives a monthly report of the reimbursement amount approved for each claim and a summary of the total monthly reimbursement. In addition, the Social Security Administration transfers funds to the State's working bank. Upon notification from the bank, the Office of the State Treasurer contacts DWD's Bureau of Finance, which credits the funds to the appropriate account on the State's central accounting system.

In our prior audit, we noted that DWD did not have controls in place to ensure that the appropriate reimbursement amounts were received from the Social Security Administration (Finding WI-02-17). Since then, DWD has taken appropriate corrective action and now requires an annual reconciliation between the State's central accounting system and the summary of the allowable reimbursement amounts calculated by the Social Security Administration. This reconciliation ensures that all allowable reimbursements have been received and recorded properly on the State's central accounting system. We reviewed the reconciliation for the end of FY 2002-03 and found it was properly performed.



## Workforce Investment Act Cluster

We followed up on findings WI-02-18, WI-02-19, and WI-02-20 and found that DWD has taken corrective action related to performance reporting and youth activities earmarking. However, DWD needs to take more care in preparing federal financial reports for the WIA Cluster.

### Finding WI-03-18: Federal Reporting

WIA funds are awarded in three program categories: youth activities, adult activities, and dislocated workers. Federal regulations require that DWD earmark certain percentages of these categories for:

- 1) statewide workforce investment activities and administrative costs;
- 2) rapid response activities; and
- 3) local area administration.

DWD is required to prepare up to six quarterly federal financial reports for each program area and each area for which funds are earmarked. These reports present the amounts awarded or earmarked, amounts obligated and expended, and the unobligated balance.

In two prior audits, we reported that DWD's quarterly WIA report included a variety of errors, which resulted primarily from staff oversight. For example, in our FY 2001-02 audit, we reported that DWD underreported by \$255,123 expenditures for statewide workforce investment activities (Finding WI-02-20).

DWD has not taken appropriate corrective action to address these reporting concerns. During our current audit, we again found a variety of reporting errors. In addition, while the report is subject to supervisory review, that review does not appear to be sufficient. For example, DWD omitted \$325,911 in expenditures incurred for information technology and understated administrative expenditures by \$1,123.

We discussed our concerns with DWD staff, who made the corrections on the December 2003 quarterly report.

### Recommendation

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*We recommend the Wisconsin Department of Workforce Development exercise due care in the preparation and supervisory review of the quarterly reports for the Workforce Investment Act Cluster.*

**Questioned Costs:** WIA Adult Program (catalog #17.258, award #s AA112850150 and AA120440250): Federal Reporting = None

WIA Youth Activities (catalog #17.259, award #s AA112850150 and AA120440250): Federal Reporting = None

WIA Dislocated Workers (catalog #17.260, award #s AA112850150 and AA120440250): Federal Reporting = None

**DWD Response and Corrective Action Plan:** DWD agrees and will implement a more thorough review of WIA reports to ensure completeness and accuracy prior to report submission.

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### **Performance Reporting**

DWD is required to submit a performance report and an electronic data file, referred to as the WIA Standardized Record Data, to the U.S. Department of Labor each year. The performance report is required to contain various tables detailing program performance levels, and a comparison of those levels to negotiated performance levels included in the WIA state plan. It is important that DWD accurately prepare and document the information included in the performance report because that information is used to determine the State's eligibility for incentive awards.

In our prior audit, we found that DWD did not maintain documentation to support all information included in the annual performance report (Finding WI-02-18). DWD has implemented corrective action and retained appropriate supporting documentation for the annual performance report for the period July 1, 2002 through June 30, 2003.

### **Youth Activities Earmarking**

As previously noted, WIA funds are awarded in three program categories: youth activities, adult activities, and dislocated workers. Federal regulations require that at least 95 percent of the participants in the youth activities program meet the criteria for disadvantaged low-income youth. DWD subgrants the majority of the youth activities award to 11 local workforce development boards, which are required to ensure compliance with the earmarking requirement. During on-site reviews, DWD staff verify that the boards have procedures in place to ensure compliance.

However, in our prior audit we found that DWD did not test to verify that the boards had met the 95 percent requirement. In addition, while the boards entered participant information into a centralized WIA participant database, DWD had not developed routine queries or reports to determine, based on the information entered, whether the earmarking requirement was met. At our request, DWD staff queried the WIA participant database and produced a report that showed only 91.07 percent of youth participants for FY 2001-02 met the criteria for disadvantaged low-income youth (Finding WI-02-19).

DWD has implemented corrective action and, in September 2003, established procedures to ensure proper monitoring of the 95 percent low-income requirement. These procedures include production of a report used to monitor the youth enrollment at each workforce development board. In addition, during on-site reviews DWD ensures that the workforce development boards are complying with

the low-income requirement. Based on DWD's reports, 97.83 percent of youth participants met the criteria for disadvantaged low-income youth during FY 2002-03. DWD was therefore in compliance with the earmarking requirement.

### **Access to Critical Data Sets and Database Tables**

DWD is responsible for maintaining KIDS, the statewide computer system used by state and county child support staff to record collections of support payments and their subsequent distribution. It is important that DWD limit access to the data sets and database tables associated with KIDS to the minimum necessary to allow employees, contractors, and others to perform their job duties. Excess access increases the risk of unauthorized or inappropriate changes to benefits and other information.

During previous audits, we identified several instances of excessive access to data sets and database tables. For FY 2001-02, we reported that DWD had taken some steps to reduce access but needed to continue its efforts to review and restrict access to critical KIDS data sets (Finding WI-02-21).

DWD continues to implement corrective action to address our concerns. DWD staff completed their review of access to KIDS data sets and log-on identifications that are used to schedule KIDS jobs, revised inappropriate access, and further limited the access granted. In addition, DWD is implementing procedures for an ongoing review of data set access for KIDS. We encourage DWD to continue to place priority on reviewing and restricting access to KIDS data sets and database tables.

### **Finding WI-03-19: Public Assistance Cost Allocation Plan**

With the transfer of certain federal programs, such as the Child Support Enforcement program, to DWD on July 1, 1996, DWD became a public assistance agency. As such, DWD is required to seek approval for its public assistance cost allocation plan from the DHHS Division of Cost Allocation (DCA). The public assistance cost allocation plan includes narrative descriptions of procedures to be used by DWD to distribute administrative costs to various federal and state programs, including public assistance programs. In prior audits, we reported that DWD had submitted its public assistance cost allocation plan but had not obtained DCA approval for procedures to allocate costs to federal and state programs for FY 1996-97 through FY 2001-02 (Finding WI-02-22).

During our current audit, we found that DWD has continued its efforts to gain approval of its cost allocation plan. DWD developed and implemented a random moment sampling process to allocate work effort for local government employees working on public assistance programs. In its letter dated December 30, 2003, DCA approved this portion of the cost allocation plan, although it has requested some additional clarification relating to DWD's random moment sampling process.

While DWD continues to work with the federal government, it still needs to gain approval of the state operations portion of the plan. DWD anticipates that this will be approved by the end of FY 2003-04.

We reviewed and tested DWD’s cost allocations for FY 2002-03 and found the costs were allocated to federal grants in accordance with DWD’s proposed FY 2002-03 plan.

**Recommendation**

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*We recommend the Wisconsin Department of Workforce Development continue to negotiate with the federal Division of Cost Allocation to resolve any issues impeding approval of its public assistance cost allocation plan for FY 1996-97 through FY 2002-03.*

**Questioned Costs:** Multiple Grants: Public Assistance Cost Allocation Plan = None

**DWD Response and Corrective Action Plan:** DWD agrees and continues to work with the federal cognizant agency in an effort to gain approval of the public assistance cost allocation plan.

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**Wisconsin Department of Workforce Development  
Summary of Findings and Questioned Costs  
FY 2002-03**

**U.S. Department of Agriculture**

| <u>Finding Number</u> | <u>Catalog Number</u> | <u>Grant</u>  | <u>Finding</u>        | <u>Amount Questioned</u> |
|-----------------------|-----------------------|---|-----------------------|--------------------------|
| WI-03-16              | 10.561                | State Administrative Matching Grants for Food Stamp Program | RAPIDS Payment System | \$ 0                     |

**U.S. Department of Labor**

| <u>Finding Number</u> | <u>Catalog Number</u> | <u>Grant</u>           | <u>Finding</u>     | <u>Amount Questioned</u> |
|-----------------------|-----------------------|------------------------|--------------------|--------------------------|
| WI-03-18              | 17.258                | WIA Adult Program      | Federal Reporting* | \$ 0                     |
| WI-03-18              | 17.259                | WIA Youth Activities   | Federal Reporting* | 0                        |
| WI-03-18              | 17.260                | WIA Dislocated Workers | Federal Reporting* | 0                        |

**U.S. Department of Education**

| <u>Finding Number</u> | <u>Catalog Number</u> | <u>Grant</u>   | <u>Finding</u>                                     | <u>Amount Questioned</u> |
|-----------------------|-----------------------|--|--|--------------------------|
| WI-03-13              | 84.126                | Rehabilitation Services—Vocational Rehabilitation Grants to States | Social Security Administration Reimbursement Rates | Undetermined             |
| WI-03-14              | 84.126                | Rehabilitation Services—Vocational Rehabilitation Grants to States | Federal Reporting                                  | \$ 0                     |
| WI-03-15              | 84.126                | Rehabilitation Services—Vocational Rehabilitation Grants to States | Case File Documentation                            | 0                        |

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

| <u>Finding Number</u> | <u>Catalog Number</u> | <u>Grant</u>   | <u>Finding</u>          | <u>Amount Questioned</u> |
|-----------------------|-----------------------|--|-------------------------|--------------------------|
| WI-03-16              | 93.558                | Temporary Assistance for Needy Families  | RAPIDS Payment System   | \$ 26,392                |
| WI-03-17              | 93.558                | Temporary Assistance for Needy Families  | Case File Documentation | Undetermined             |
| WI-03-16              | 93.563                | Child Support Enforcement  | RAPIDS Payment System   | 0                        |
| WI-03-16              | 93.575                | Child Care and Development Block Grant   | RAPIDS Payment System   | 31,104                   |
| WI-03-17              | 93.575                | Child Care and Development Block Grant   | Case File Documentation | Undetermined             |
| WI-03-17              | 93.596                | Child Care Mandatory and Matching Funds of the Child Care and Development Fund | Case File Documentation | Undetermined             |
| WI-03-16              | 93.778                | Medical Assistance Program   | RAPIDS Payment System   | 4,009                    |

**U.S. Social Security Administration**

| <u>Finding Number</u> | <u>Catalog Number</u> | <u>Grant</u>                         | <u>Finding</u>                                     | <u>Amount Questioned</u> |
|-----------------------|-----------------------|--------------------------------------|--|--------------------------|
| WI-03-13              | 96.001                | Social Security—Disability Insurance | Social Security Administration Reimbursement Rates | Undetermined             |

**Noncompliance Findings Affecting Multiple Grants**

| <u>Finding Number</u> | <u>Grant</u>    | <u>Finding</u>                          | <u>Amount Questioned</u> |
|-----------------------|-----------------|---|--------------------------|
| WI-03-19              | Multiple Grants | Public Assistance Cost Allocation Plan* | \$ 0                     |

\* Repeat finding from audit report 03-5.

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



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## University of Wisconsin System ■

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The University of Wisconsin System, which provides postsecondary academic education for more than 160,000 students, consists of 13 campuses, UW Colleges, UW-Extension, and UW System Administration. The 17-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. The 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 the system.

UW System, which had operating costs that totaled nearly \$3.3 billion, disbursed more than \$1.0 billion in federal financial assistance during FY 2002-03, including \$436.5 million in awards under the research and development cluster and \$484.1 million for 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 2002-03 focused on the research and development cluster and on the student financial aid cluster at five UW campuses. The research and development cluster, which is a major type A program, is defined by OMB Circular A-133 as including all research activities, both basic and applied, and all development activities that are supported at universities, colleges, and nonprofit institutions. "Research" is defined as a systematic study directed toward fuller scientific knowledge or understanding of the subject studied. "Development"

is a systematic use of knowledge and understanding gained from research directed toward the production of useful materials, devices, systems, or methods, including design and development of prototypes and processes. The research and development grants, which were administered by 12 of the 13 UW campuses, as well as by UW Colleges and UW System Administration, accounted for 43.1 percent of federal funds disbursed by UW System during FY 2002-03. Of that amount, 95.0 percent was disbursed by UW-Madison. Accordingly, we documented and tested controls used in administering the research and development cluster at UW-Madison and tested compliance with grant requirements for selected research and development grants at UW-Madison.

The student financial aid cluster is defined by OMB Circular A-133 as including those programs of general student assistance in which institutions participate, such as those authorized by Title IV of the Higher Education Act of 1965, as amended. It does not include programs that provide fellowships or similar awards to students on a competitive basis. The student financial aid cluster accounted for 48.6 percent of federal funds disbursed by UW System during FY 2002-03. The student financial aid cluster is a low-risk type A program and, therefore, must be audited at least once every three years. The Legislative Audit Bureau audits the student financial aid cluster at the UW campuses over a three-year cycle. During the FY 2002-03 audit, we audited the student financial aid cluster as a major program at UW-Eau Claire, UW-La Crosse, UW-Platteville, UW-Stevens Point, and UW-Stout. We documented and tested controls used in administering the student financial aid programs and tested compliance with grant requirements for the student financial aid programs at these five campuses.

We also followed up on progress made at all UW campuses on findings included in our prior single audit report. There were no findings or follow-up work to be reported for UW-Milwaukee, UW-Eau Claire, UW-Green Bay, UW-River Falls, UW-Stout, UW Colleges, UW-Extension, or UW System Administration; consequently, this report does not include subsections for these components of UW System.

Finally, at the request of the National Endowment for the Humanities, we included the Wisconsin Humanities Council in our FY 2002-03 audit of UW System and audited Promotion of the Humanities—Federal/State Partnership (catalog #45.129) as a major program. The Wisconsin Humanities Council is a nonprofit organization tied to UW System through its relationship with UW-Extension, which is responsible for fiscal and personnel administration of the Humanities Council. We documented and tested controls used in administering the grant and tested federal grant requirements. There were no findings to report and, therefore, this report does not include a subsection for the Humanities Council.

## **University of Wisconsin-Madison**

UW-Madison is the largest UW campus and one of the major research universities in the nation. It provides instruction to over 40,800 students seeking undergraduate or graduate degrees and had operating costs totaling approximately \$1.8 billion in



FY 2002-03. Federal grant expenditures for FY 2002-03 totaled \$570.2 million, including \$407.8 million for the major research and development cluster and \$129.9 million for the student financial aid cluster.

We gained an understanding of and tested UW-Madison's internal controls used in administering the research and development cluster. We also tested compliance with specific grant requirements for the research and development grants. Overall, UW-Madison's internal controls appear adequate to ensure compliance with federal requirements for the research and development cluster. However, we noted concerns regarding property management and suspension and debarment certifications.

### **Finding WI-03-20: Property Management**

UW-Madison's equipment inventory system is used for the property management of both state and federally funded equipment. OMB Circular A-110 prescribes standards for equipment furnished by the federal government or whose cost was charged to a federally supported project. For example, Circular A-110 requires that equipment records include specific information, such as serial number, funding source, acquisition date, cost, location, description, condition, and disposition data, including date of disposal and sales price. In addition, when equipment is no longer needed and sold, UW-Madison must reimburse the federal awarding agency an amount computed by applying the percentage of federal participation in the equipment's cost to the sales proceeds.

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

During our current audit, we selected 14 pieces of equipment that Surplus Property sold during FY 2002-03. For 11 of these items, we found that reimbursement to the federal government was not necessary because the items were not initially purchased with federal funds, the equipment titles vested with UW-Madison, or the items had relatively small dollar values and were not capitalized.

However, for three items selected for testing, which sold for a total of \$2,809, none of the UW entities involved in the monitoring and sale of equipment—Property Control, Research and Sponsored Programs, Surplus Property, or the selling departments—could provide any documentation during our audit as to the items' initial cost and funding source. Property Control staff could not locate these items

on Property Control's equipment inventory system. Without adequate equipment records, we are unable to determine whether federal funds were used to purchase these items and whether funds should have been returned to the federal government.

#### Recommendation

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*We recommend the University of Wisconsin-Madison's Property Control, in cooperation with the individual departments, complete an analysis of each item sold in FY 2002-03 for more than a preset minimum amount, as established by the university, to identify disposals in which the funding source was not determined. We further recommend the University of Wisconsin-Madison work with its cognizant agency to determine what portion, if any, of these sales should be returned to the federal government.*

#### **Questioned Costs: Multiple Grants: Property Management = Undetermined**

**UW-Madison Response and Corrective Action Plan:** The questioned three items sold by Surplus Property via an offer to sell have a common factor in that they were not physically moved from the department selling the items to Surplus Property for the sale. Therefore, Surplus Property pick-up forms were not completed for the items. It is this form that triggers the updating of UW-Madison's capital equipment records and consideration as to accountability to the original funding source for any proceeds for the sale. In January 2004, UW-Madison changed its practices so that Surplus Property pick-up forms are now completed no matter where the items are being sold. Thus, UW-Madison has 100 percent verification of the source of funding for items sold at Surplus Property.

Regarding the three items specifically, UW-Madison was later able to locate one piece in its capital equipment inventory; it has been marked as sold, is no longer in use, and was not purchased with federal funds. The other two pieces sold by the Chemistry Department were items fabricated in its own machine shop 30-40 years ago and were not purchased with federal funds. UW-Madison does not believe that this is a finding that would require an examination of more items sold in FY 2002-03.

In addition, in accordance with OMB Circular A-110, subpart C.33 and C.34, title to equipment purchased on federal grants is routinely vested in the grant recipients at the time of acquisition and considered exempt property. No further obligation exists to the federal government unless specific conditions are established in the award document. For nonexempt capital items, only those with a current fair market value of \$5,000 or more require a portion of the resale proceeds to be allocated back to the federal government (A-110, subpart C.34 (g)).

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### **Finding WI-03-21: Suspension and Debarment Certifications**

According to OMB Circular A-110, nonfederal entities are prohibited from contracting with or making subawards to parties that are debarred or suspended or whose principals are debarred or suspended. In addition, vendors receiving individual contracts for \$100,000 or more and all subrecipients must certify that the organization and its principals are not suspended or debarred.

For vendors, UW-Madison procurement staff noted that the standard purchase order includes a clause stating that by accepting the purchase order, the vendor indicates it has not been suspended or debarred and that certification of that fact may be obtained. However, during our FY 2002-03 audit, we reviewed ten vendors that had contracts for at least \$100,000 with UW-Madison and found that suspension and debarment certifications were not obtained from any of these vendors.

#### **Recommendation**

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*We recommend the University of Wisconsin-Madison obtain suspension and debarment certifications from all vendors with contracts in excess of \$100,000.*

**Questioned Costs:** Multiple Grants: Suspension and Debarment Certifications = None

**UW-Madison Response and Corrective Action Plan:** UW-Madison purchasing staff will continue their practice of checking the federal Web site on a transaction basis. In order to obtain a "certification" as required by OMB A-133, UW-Madison has also made the following change. For every bid or request for proposal (RFP) where there is a specific purchase exceeding \$100,000 using federal funds, or there may later be a purchase against this contract exceeding \$100,000 using federal funds, UW-Madison has inserted the following language into the documentation: "The Bidder certifies by submission of the bid (or RFP) that neither it nor its principals is presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in this transaction by any federal department or agency. \_\_\_\_\_ (Initial)"

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### **University of Wisconsin-La Crosse**

UW-La Crosse, which provides instruction to 8,700 students seeking undergraduate or graduate degrees, had operating costs totaling \$101.0 million in FY 2002-03. Federal grant expenditures for that period totaled \$33.0 million, including \$2.1 million for the research and development cluster and \$28.3 million for the student financial aid cluster.

We documented and tested UW-La Crosse'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-La Crosse's internal controls appear adequate to ensure compliance with grant requirements for the student financial aid cluster. We also noted UW-La Crosse has adequately implemented the prior-year audit recommendation regarding collection agencies. However, we identified concerns regarding UW-La Crosse's preparation of the Fiscal Operations Report and Application to Participate (FISAP), its return of student financial aids funds, and the physical inventory of equipment.

### **Finding WI-03-22: Federal Reporting**

After each academic year, UW-La Crosse is required to complete the FISAP to report financial activity for the Perkins Loan, Supplemental Educational Opportunity Grants, and Federal Work-Study (FWS) financial aid programs. The FISAP is also 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.

During our current audit, we found that UW-La Crosse could not provide supporting documentation for various amounts on its FY 2002-03 FISAP. In addition, some amounts were inconsistent with supporting documentation or with other amounts on the FISAP. For example, in the FISAP section related to the FWS program:

- Campus accounting records indicate that UW-La Crosse spent a total of \$73,700 on its Job Location and Development Program: \$50,000 in federal funds, and \$23,700 in state funds. However, on the FISAP, UW-La Crosse reported total expenditures of only \$50,000 for this program. Although the FISAP also states that \$10,000 of that amount was funded by the State, thereby implying the remaining \$40,000 was federally funded, UW-La Crosse reported no federal expenditures for the Job Location and Development Program on its FY 2002-03 FISAP.
- UW-La Crosse reported \$24,973 of unexpended FWS authorization. However, if total federally funded FWS expenditures, including those for the Job Location and Development Program, were correctly and fully reported on the FISAP, UW-La Crosse's total federal expenditures would be higher and the unexpended amount would be reduced.

Because the FISAP is used by the U.S. Department of Education as a basis for determining funding, errors on the FISAP may result in funding adjustments. For example, on the prior-year FISAP, UW-La Crosse also under-reported federal FWS expenditures and incorrectly reported an unexpended FWS balance. The U.S. Department of Education reduced UW-La Crosse's FWS authorization for

FY 2001-02 by the amount of the unexpended balance. Because all FWS funds had actually been expended, we found that as of October 2003, E-Payments, the computer system used to draw down funds from the U.S. Department of Education, reported a negative available balance related to UW-La Crosse's FY 2001-02 FWS award.

In addition, since these errors appear to be the result of newer staff preparing the FISAP and not fully understanding FISAP requirements, there is the potential that similar problems may also have been present for the FY 2000-01 FISAP, as that is when the staffing change occurred.

### Recommendation

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*We recommend the University of Wisconsin-La Crosse:*

- *submit corrected Fiscal Operations Reports and Applications to Participate for FY 2000-01 through FY 2002-03 to properly report required information to the U.S. Department of Education; and*
- *develop and implement written procedures to ensure that all items on each Fiscal Operations Report and Application to Participate are properly reported.*

**Questioned Costs:** Student Financial Aid Cluster: Federal Reporting = None

**UW-La Crosse Response and Corrective Action Plan:** UW-La Crosse agrees with the recommendation and has completed correcting the revised FISAPs for FY 2000-01 through FY 2002-03. UW-La Crosse has also started efforts to develop and implement written procedures with the staff in both the UW-La Crosse Business Office and the Financial Aid Office.

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### **Finding WI-03-23: Return of Student Financial Aid Funds**

Student financial aid funds are awarded and disbursed to UW-La Crosse students to offset attendance costs, such as tuition and housing. When a recipient of financial aid 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, UW-La Crosse must calculate the amount to be returned to the student financial aid programs. Both the school and the student may be responsible for returning funds to the programs. In addition, because the student financial aid programs may be funded by the U.S. Department of Education or the State of Wisconsin, separate return calculations for each funding source must be completed in accordance with each granting agency's guidelines.

### Omitting Federal Financial Aid

UW-La Crosse students may be awarded financial aid under the Talent Incentive Program (TIP). The State of Wisconsin's Higher Educational Aids Board (HEAB) provides TIP funding to UW-La Crosse. However, this funding is originally provided by the U.S. Department of Education, and if students receiving such financial aid withdraw from school, TIP grants should be included in the return calculation for that granting agency.

During our current audit, we found that UW-La Crosse was not including TIP grants in its return calculation for student financial aid programs administered by the U.S. Department of Education. We reviewed records for five students who received financial aid but withdrew from school during the fall 2002 semester. Of the five, two had received TIP grants. If TIP funds had been included in these return calculations, no funds would have been returned to TIP because of the order in which unearned funds are returned to U.S. Department of Education programs, as defined in federal regulations. However, we determined that the Pell Grant Program would have received an additional \$121 from the students.

### Missed Return Calculations

In addition to performing a calculation of funds to be returned to programs administered by the U.S. Department of Education, HEAB requires that schools perform a separate return calculation to determine if funds should be returned to HEAB-administered programs upon a student's withdrawal. The HEAB Policies and Procedures Manual states that HEAB programs should have priority for any credit balance remaining from an institutional return after the federal requirements are satisfied.

During our current audit, we found that UW-La Crosse returns all HEAB awards if students withdraw before the semester begins. However, for those students who withdraw at some point during the semester, UW-La Crosse staff were unaware that separate return calculations should be performed for financial aid received from programs administered by HEAB and that funds may need to be returned to HEAB. As a result, UW-La Crosse does not have policies or procedures in place to calculate such returns. We reviewed records for five students who withdrew from UW-La Crosse. Of these five, three received financial aid from programs administered by HEAB although, based on the return calculations, none of these students would have been required to return funds to the State.

### Recommendation

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*We recommend the University of Wisconsin-La Crosse:*

- *review all student withdrawals in FY 2002-03 and FY 2003-04 and, based on federal and state regulations for returns, determine whether additional funds should be remitted to or collected from the U.S. Department of Education, the State of Wisconsin, or UW-La Crosse students; and*

- *establish written policies and procedures related to return calculations to ensure compliance with state regulations.*

**Questioned Costs:** Student Financial Aid Cluster: Return of Student Financial Aid Funds = \$121, Plus an Undetermined Amount

**UW-La Crosse Response and Corrective Action Plan:** UW-La Crosse agrees with the recommendation and will begin the review immediately and make the appropriate remissions or collections as required, as well as update written policies for return calculations to ensure compliance with state regulations.

### **Finding WI-03-24: Physical Inventory**

OMB Circular A-110 prescribes standards for equipment furnished by the federal government or whose cost was charged to a federally supported project. These standards require that a physical inventory of equipment be taken and the results reconciled with the equipment records at least once every two years. In addition, UW System's Financial and Administrative Policy Number 33—Accountability for Capital Equipment—is consistent with federal regulations and requires a physical inventory of capital equipment be completed once every two years.

During our FY 2002-03 financial and compliance audit of UW System, we found that UW-La Crosse has not taken a complete physical inventory since 2000. Although campus staff indicated that a physical inventory is currently scheduled to be completed later in 2004, UW-La Crosse is not in compliance with either federal regulations or the UW System policy. As a result, lost or stolen equipment may not be identified in a timely manner.

#### **Recommendation**

*We recommend the University of Wisconsin-La Crosse comply with federal requirements and university policy by completing a full physical inventory and reconciling the results to its equipment records. We further recommend that a physical inventory be completed at least every two years thereafter.*

**Questioned Costs:** Multiple Grants: Physical Inventory = None

**UW-La Crosse Response and Corrective Action Plan:** UW-La Crosse agrees with the recommendation, and the Director of Purchasing has scheduled a physical inventory for the week of March 15, 2004. Thereafter, the Director of Purchasing is responsible for the performance of a physical inventory on an annual basis to coincide with the campus academic calendar spring break in March of each year.

## Collection Agencies

Federal regulations for the Perkins Loan Program require collection agencies to return loans to institutions if they do not succeed in converting them to repayment status after 12 months of collection activity. Upon the return of a loan, the institution is required to attempt to collect the loan or to place the loan with a different collection agency for an additional 12-month period. This federal requirement is intended to ensure institutions do not leave defaulted loans at collection agencies for excessive periods of time without any action being taken.

Since our FY 1999-2000 audit, we have identified defaulted loans that were not returned to UW-La Crosse after 12 months at a collection agency without any success in making collections. During our prior audit, we reviewed ten loans in default as of June 30, 2002, and identified three that had been referred to a collection agency. Of these three, one loan had been with the same collection agency for 22 months. In this instance, UW-La Crosse staff had contacted the collection agency by e-mail and granted the agency's request to maintain the loan beyond the 12-month limitation. However, returning loans after 12 months is a mandated practice not subject to campus discretion. Therefore, we recommended that UW-La Crosse identify and request the return of all loans that have been referred to a collection agency for more than 12 months, if collections efforts have been unsuccessful (Finding WI-02-23).

During our current audit, we noted that UW-La Crosse implemented a policy to review collection agency activity on a monthly basis and to monitor the length of time an account has been with a particular collection agency. If the account has not been converted to repayment status after 12 months, UW-La Crosse staff request the return of the account. We also found that if the collection agency does not comply with the initial request for the account to be returned, UW-La Crosse staff perform follow-up with the collection agency to ensure that the account is returned in a timely manner.

## University of Wisconsin-Oshkosh

UW-Oshkosh, which provides instruction to 11,200 students seeking undergraduate or graduate degrees, had operating costs totaling \$119.7 million in FY 2002-03. Federal grant expenditures for that period totaled \$34.1 million, including \$624,000 for the research and development cluster and \$27.5 million for the student financial aid cluster.

During our current audit, we followed up on the efforts of UW-Oshkosh to address concerns included in our FY 2001-02 single audit report. While we note some improvements related to Pell Grant overpayments and federal reporting, we found that UW-Oshkosh has not implemented prior-audit recommendations in several areas, including not reviewing past return calculations although errors may have occurred.



### **Finding WI-03-25: 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 recipient of financial aid 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, UW-Oshkosh must calculate the amount to be returned to the student financial aid programs. Both the school and the student may be responsible for returning funds to the programs.

#### **Use of One Return Calculation**

Because the student financial aid programs may be funded by the State, the U.S. Department of Education, or DHHS, separate return calculations for each funding source must be completed in accordance with each granting agency's guidelines. For example, federal regulations for financial aid programs administered by the U.S. Department of Education, such as the Perkins Loan Program, the Pell Grant Program, and the Supplemental Educational Opportunity Grants (SEOG) program, state the order in which unearned funds should be returned to those programs.

During our previous audit, we found that UW-Oshkosh calculated return amounts by including financial aid received from all funding sources in the same calculation, using a computer program developed by the U.S. Department of Education. This program was intended only to assist in calculating the amounts to be returned to programs administered by that agency. We reviewed 6 of the 125 returns calculated by UW-Oshkosh in FY 2001-02. Of these six, we found the use of one return calculation resulted in:

- the state-funded Wisconsin Higher Education Grant Program receiving \$2,747 less than it should have from UW-Oshkosh;
- the federal Pell Grant Program receiving \$435 more than required from the students; and
- the federal SEOG program receiving \$477 more than required from the students.

We recommended that UW-Oshkosh review all student withdrawals in FY 2001-02 and, based on federal and state regulations for returns, determine whether adjustments are necessary in the amounts remitted to or collected from a federal granting agency, the State of Wisconsin, or UW-Oshkosh students (Finding WI-02-24).

During the current audit, we found that recommended recalculations were not done. This is consistent with the school's response to our prior audit, in which UW-Oshkosh staff indicated that FY 2001-02 return calculations were based on their understanding of federal regulations at that time and that they did not intend to recalculate the prior-year return amounts. We continue to believe that the

frequency of errors and the potential amount of necessary adjustments warrant the recalculation of FY 2001-02 returns. Beginning with the fall 2002 semester, however, UW-Oshkosh staff began performing separate return calculations for each funding source.

### **Incorrect Withdrawal Date**

Another step in calculating amounts to be returned to federal financial aid programs is the determination of student withdrawal dates. Federal regulations require that a student's withdrawal date be the earlier of two dates: the last date of attendance, or the date on which the student notified the institution of his or her intent to withdraw. If a student obtains a leave of absence but does not return from that leave during a semester, the student's withdrawal date should be the date the student began the leave of absence.

During our prior audit, we found that in one of the six returns we reviewed, UW-Oshkosh used the incorrect withdrawal date for a student who was granted a leave of absence and later withdrew from school. We recommended that UW-Oshkosh develop written policies and procedures to ensure compliance with federal regulations related to returns (Finding WI-02-24). Written documentation may be particularly helpful when calculating returns that involve infrequent occurrences, such as the leave of absence identified in our prior audit. Although, in response to our prior-audit recommendation, UW-Oshkosh acknowledged that better communication is needed between departments involved in this process, we found during our current audit that UW-Oshkosh has not developed such written policies and procedures.

### **Incorrect Institutional Charges**

An important factor in calculating financial aid returns is whether the aid subsidized institutional or non-institutional charges. To calculate the amount of funds the school must return, UW-Oshkosh multiplies the amount of institutional charges, such as tuition and housing charges, by the percentage of unearned funds, which is the percentage of the enrollment period not completed. To assist in the return calculation, the U.S. Department of Education's program allows schools to enter default charges. UW-Oshkosh uses full-time tuition and the most common housing as its default amounts. When processing the calculation for a specific withdrawal, however, these default charges should be changed to reflect the student's actual charges, if they differ. For example, the tuition amount would need to be changed for part-time students, who have lower tuition amounts.

During our prior audit, we found that default charges were not consistently changed or applied to reflect the student's actual charges. Of the six returns we reviewed, we noted that default charges for two students were not adjusted to reflect actual charges. As a result:

- UW-Oshkosh returned \$301 less than required to the Pell Grant Program, while the student's return to that program was \$150 more than required; and

- UW-Oshkosh returned \$460 less than required to the Perkins Loan Program, while the student's return to the same program was \$460 more than required.

We previously recommended that UW-Oshkosh review all student withdrawals in FY 2001-02 and FY 2002-03 to make adjustments to returns, if necessary, and establish written procedures to help ensure compliance with federal and state regulations (Finding WI-02-24). UW-Oshkosh staff indicated that one person enters amounts into the computer program, and keying errors may be made.

During our FY 2002-03 audit, we found that UW-Oshkosh has not reviewed prior return calculations to ensure their accuracy; has failed to develop written policies and procedures; and has failed to develop any compensating control to reduce errors, such as having a second person review the return calculation.

### **Missed Return Calculations**

An academic semester at UW-Oshkosh is 17 weeks, including a 14-week period of classes, which the majority of students attend, and 3 weeks of interim classes, which a smaller group of students attends. According to federal regulations, if a student withdraws after at least 60 percent of the 17-week semester has been completed, the student is considered to have earned 100 percent of the financial aid awarded, and no funds need to be returned by the institution or the student. As a result, once the 60 percent completion point has been reached, UW-Oshkosh does not perform the return calculation.

During our prior audit, we noted that when evaluating whether a return calculation was necessary, UW-Oshkosh calculated the 60 percent completion date based only on the 14-week period, instead of the full 17-week semester. As a result, UW-Oshkosh determined that financial aid funds were fully earned before they truly were, and in some cases return calculations were not performed. For example, we identified one student who withdrew after the 60 percent completion date calculated by UW-Oshkosh but before the actual completion date based on a 17-week semester. For this student, no funds were returned to the financial aid program, but UW-Oshkosh should have returned \$657 to the Pell Grant Program and \$777 to grant programs administered by the State of Wisconsin. We again recommended that UW-Oshkosh review FY 2001-02 and FY 2002-03 withdrawals to ensure returns were accurately calculated (Finding WI-02-24).

During our follow-up audit, we found that UW Oshkosh has not recalculated any returns to determine whether additional amounts should be remitted to or collected from state and federal entities or students. In addition, we found UW-Oshkosh has not changed its procedures and continues to calculate returns based on a 14-week semester, instead of the full 17-week semester. UW-Oshkosh staff noted they believe their current practice is in compliance with federal regulations.

## ☑ Recommendation

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*We again recommend the University of Wisconsin-Oshkosh:*

- *review all student withdrawals in FY 2001-02 and FY 2002-03 and, based on federal and state regulations for returns, determine whether additional funds should be remitted to or collected from the U.S. Department of Education, the U.S. Department of Health and Human Services, the State of Wisconsin, and UW-Oshkosh students; and*
- *establish written policies and procedures related to return calculations, to ensure compliance with federal and state regulations.*

**Questioned Costs:** Student Financial Aid Cluster: Return of Student Financial Aid Funds = Undetermined

**UW-Oshkosh Response and Corrective Action Plan:** Regarding the use of UW-Oshkosh's one return calculation, incorrect withdrawal dates, incorrect institutional charges, and missed return calculations, UW-Oshkosh believes its calculations in these areas were computed properly in FY 2001-02 based on resident knowledge of federal guidelines. However, based on audit comments and additional federal guideline research in these areas, UW-Oshkosh will complete a review by September 2004, on a larger sample basis, using 25 (20 percent) of the 125 FY 2001-02 student withdrawals and 20 percent of the FY 2002-03 student withdrawals to define the amount of undetermined costs. UW-Oshkosh will communicate and discuss the results of this investigation with the Legislative Audit Bureau soon thereafter for assistance in determining, if necessary, the course of any further action. In addition, UW-Oshkosh will continue to further develop written policies and procedures to ensure compliance with federal and state regulations.

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## **Pell Grant Overpayments**

Federal regulations require that Pell Grant awards be prorated to each student based on the student's enrollment status, such as full-time or half-time. If a student drops a course before it begins or never attends a course, federal regulations require the school to recalculate the student's Pell Grant award based on the lower enrollment status. In addition, if in this case the student then withdraws from school, UW-Oshkosh should use the recalculated Pell Grant award in its calculation of the amount of federal funds that should be returned to financial aid programs.

During our prior audit, we identified one student who dropped a course prior to the first day of class and, as a result, changed her enrollment status from full-time to three-quarter time. We calculated that the Pell Grant overpayment related to this student was \$356. We recommended that UW-Oshkosh implement procedures to identify students who later dropped a course and should have their award amounts recalculated at lower enrollment levels. We also recommended that UW-Oshkosh determine the extent of any Pell Grant overpayments that occurred as a result of students dropping classes or withdrawing (Finding WI-02-25).

Consistent with its response to our FY 2001-02 audit, UW-Oshkosh has not reviewed its Pell Grant awards for that year to determine the extent of overpayments that may have occurred. However, during our FY 2002-03 audit, we found that, starting with the fall 2002 semester, UW-Oshkosh implemented new procedures for disbursing Pell Grant funds, which are currently provided to students after the last date students are allowed to add or drop courses. By extending the disbursement date to after the last date to add or drop courses, UW-Oshkosh staff are able to disburse the aid based on the number of credits at that time and avoid Pell Grant overpayments.

### **Federal Reporting**

After each academic year, UW-Oshkosh is required to complete the FISAP to report financial activity for the Perkins Loan, SEOG, and FWS financial aid programs. The FISAP is also 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. The Student Financial Aid Handbook developed by the U.S. Department of Education states that institutions must maintain any records necessary to support the data contained in the FISAP for three years after the end of the award year in which the FISAP was submitted.

During our prior audit, UW-Oshkosh could not provide supporting documentation for some amounts on its FISAP, while other amounts were inconsistent with supporting documentation. For example, UW-Oshkosh reported approximately \$4.1 million in total Pell Grant expenditures, while the campus' reconciliation between its Pell Grant disbursement records and the federal records indicated the amount was \$3.8 million. We recommended that UW-Oshkosh submit a corrected FY 2001-02 FISAP and maintain supporting documentation for federal reports for a minimum of three years (Finding WI-02-26).

During our current audit, we found that UW-Oshkosh submitted a revised FISAP for FY 2001-02. Although we identified minor inconsistencies between the FISAP and UW-Oshkosh's accounting records, we believe this concern is materially resolved.

## University of Wisconsin-Parkside

UW-Parkside, which provides instruction to 4,900 students seeking undergraduate or graduate degrees, had operating costs totaling \$48.4 million in FY 2002-03. Federal grant expenditures for that period totaled \$16.3 million, including \$433,000 for the research and development cluster and \$15.3 million for the student financial aid cluster.

During our current audit, we followed up on the efforts of UW-Parkside to address concerns included in our FY 2001-02 single audit report. We continue to note a concern regarding community service jobs within the FWS program and identified a new concern with the campus' physical inventory of equipment.

### Finding WI-03-26: Community Service Jobs

Federal regulations require each institution to spend 7.0 percent of its allocated FWS funds for community service jobs. During our prior audit, UW-Parkside incurred only \$13,759 in community service job expenditures, or 6.1 percent of its allocated funds, falling short of the FWS requirement by \$2,010. UW-Parkside requested a waiver of this requirement from the U.S. Department of Education, but the request was denied. We recommended that UW-Parkside develop procedures to ensure the necessary amount of community service job expenditures was incurred (Finding WI-02-27).

During our current audit, we found that UW-Parkside's allocated FWS amount was \$251,380 for FY 2002-03, resulting in the need to incur \$17,597 in community service job expenditures. However, UW-Parkside incurred only \$14,468 in community service job expenditures, or 5.8 percent of its allocated funds, falling short of the FWS requirement by \$3,129. UW-Parkside staff noted that additional efforts have been made to solicit and advertise community service jobs and that the requirement would have been met if students earned all of their FWS awards in FY 2002-03. We have no questioned costs because this appears to be an instance of noncompliance without an associated questioned cost.

#### Recommendation

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*We again recommend the University of Wisconsin-Parkside develop and implement procedures to ensure the Federal Work-Study Program requirement for community service jobs is met.*

**Questioned Costs:** Federal Work-Study Program (catalog #84.033):  
Community Service Jobs = None

**UW-Parkside Response and Corrective Action Plan:** UW-Parkside agrees with the finding. As noted in a recent Bush Administration proposal relating to revising the community service requirement within the FWS program of the Reauthorization of the Higher Education Act, "many institutions

(including many 'elite' colleges and universities) do not meet even the 7 percent requirement..." UW-Parkside happens to be one of these institutions in spite of diligent efforts to meet and exceed the 7 percent minimum.

As mentioned in the finding, UW-Parkside's data suggest that it would have exceeded the minimum if the students who had been working in the community service positions would have remained in the positions long enough to earn the work-study dollars they had been awarded. It should be noted that UW-Parkside did have an increase in community service expenditures from FY 2001-02 to FY 2002-03.

UW-Parkside will continue to explore strategies for meeting and exceeding the 7 percent requirement. One possible strategy being considered is the inclusion of students who work in the university library, since the library is open to the public. UW-Parkside has not included these students in its calculation in the past.

### **Finding WI-03-27: Physical Inventory**

OMB Circular A-110 prescribes standards for equipment furnished by the federal government or whose cost was charged to a federally supported project. These standards require that a physical inventory of equipment be taken and the results reconciled with the equipment records at least once every two years. In addition, UW System's Financial and Administrative Policy Number 33—Accountability for Capital Equipment—is consistent with federal regulations and requires a physical inventory of capital equipment be completed once every two years.

During our FY 2002-03 financial and compliance audit of UW System, we found that UW-Parkside has not taken a complete physical inventory since 2001. Although campus staff indicated that a physical inventory is currently scheduled to be completed in 2004, UW-Parkside is not in compliance with either federal regulations or UW System policy. As a result, lost or stolen equipment may not be identified in a timely manner.

#### **Recommendation**

*We recommend the University of Wisconsin-Parkside comply with federal requirements and university policy by completing a full physical inventory and reconciling the results to its equipment records. We further recommend that a physical inventory be completed at least every two years thereafter.*

**Questioned Costs:** Multiple Grants: Physical Inventory = None

**UW-Parkside Response and Corrective Action Plan:** UW-Parkside agrees with the finding regarding the required frequency of physical inventories of capital equipment. UW System policy and federal government standards require that such physical inventories be conducted and reconciled to asset records every two years.

In 2001, personnel in the individual departments where the equipment was located were asked to physically inventory 100 percent of their equipment. Information from that inventory was used by Business Services personnel to reconcile to records in the previous Capital Equipment system and to prepare input to the PeopleSoft Asset Management system. No physical inventory was performed in 2003.

UW-Parkside agrees to perform a full physical inventory of capital items before June 30, 2004. Further, it will schedule such a full inventory every other year thereafter.

## **University of Wisconsin-Platteville**

UW-Platteville, which provides instruction to 5,900 students seeking undergraduate or graduate degrees, had operating costs totaling \$70.0 million in FY 2002-03. Federal grant expenditures for that period totaled \$18.9 million. Although UW-Platteville does not administer any research and development grants, its student financial aid cluster expenditures totaled \$18.1 million in FY 2002-03.

We documented and tested UW-Platteville'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-Platteville's internal controls appear adequate to ensure compliance with grant requirements for the student financial aid cluster. However, we identified concerns regarding UW-Platteville's return of student financial aid funds and FWS time sheets.

### **Finding WI-03-28: Return of Student Financial Aid Funds—Omitted Aid Types**

Student financial aid funds are awarded and disbursed to UW-Platteville students to offset attendance costs, such as tuition and housing. When a recipient of financial aid funds 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, UW-Platteville 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 money to the programs.



During our FY 2002-03 audit, we reviewed records for nine students who received financial aid but withdrew from school during the year. Of these nine, we identified three instances in which the return calculations were not completed in accordance with federal regulations because UW-Platteville did not consider all federal financial aid that the students received:

- UW-Platteville did not include \$700 that was disbursed to a student as a federal TIP grant.
- UW-Platteville incorrectly omitted Stafford loan funds that were provided to two other students who withdrew from school.

As a result, TIP received \$253 less than required from one student. In addition, lenders participating in the Stafford Loan Program did not receive lump-sum payments totaling \$751 from the students' accounts at the time of their withdrawals. Lenders will instead need to recover these funds over time as they collect the students' full loan amounts under the Stafford loan repayment agreements.

#### Recommendation

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*We recommend the University of Wisconsin-Platteville review all student withdrawals in FY 2002-03 and, based on federal regulations, determine whether additional funds should be remitted to the U.S. Department of Education. We further recommend UW-Platteville develop and implement procedures to ensure all disbursements for federal financial aid programs are included in the return calculations.*

**Questioned Costs:** Student Financial Aid Cluster: Return of Student Financial Aid Funds—Omitted Aid Types = \$253, Plus an Undetermined Amount

**UW-Platteville Response and Corrective Action Plan:** The \$700 TIP grant was not used in the federal return calculation because there was some confusion if this program was to be considered federal aid. The TIP grant money comes to the institution from the State of Wisconsin, and at the time UW-Platteville was treating it as a state grant program. UW-Platteville will now consider it a federal aid program which should be included in the federal return calculation.

UW-Platteville did not return the correct amount of Stafford loan funds to the lender. However, the student paid off the remaining balance prior to the institution's attempt to correct the error. In the other instance, a federal PLUS loan was omitted in the calculation. In the revised calculation, using the PLUS loan, the amount the institution was responsible to return did not change. We continue to strive to process the return funds correctly.

UW-Platteville is implementing procedures that will allow staff more time to complete the return calculations, and before a calculation is processed another staff member will review it.

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### **Finding WI-03-29: Return of Student Financial Aid Funds—Student Withdrawal Dates**

When a student withdraws from school, a calculation is done to determine the amount, if any, that must be returned to the federal financial aid programs. The student's withdrawal date is an important factor in the calculation. For institutions that are not required to take attendance, such as UW-Platteville, federal regulations require that the student's withdrawal date be the earlier of two dates: the date on which the student notified the institution of his or her plans to withdraw, or the midpoint of the enrollment period, if no withdrawal notification is provided. Federal regulations further state that if an institution is unable to demonstrate a student's attendance at any class, the student is considered to have withdrawn before the first day of class, and all funds paid to the student must be returned.

During our audit, we found UW-Platteville does not have procedures in place to identify students who have withdrawn from school without providing official notification and to determine if, for those students, any funds should be returned to federal financial aid programs. Other UW campuses have developed procedures, such as generating reports of students with failing grades for all classes and contacting the instructors to determine if the students' attendance at any class can be determined with such occurrences as completed homework or a test.

#### **Recommendation**

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*We recommend the University of Wisconsin-Platteville implement procedures to ensure that a timely determination of withdrawal dates is made for students who have withdrawn from school without providing official notification.*

**Questioned Costs:** Student Financial Aid Cluster: Return of Student Financial Aid Funds—Student Withdrawal Dates = None

**UW-Platteville Response and Corrective Action Plan:** UW-Platteville has a policy that will go into effect at the end of the spring 2004 term. This policy was developed in coordination with the Financial Aid Office and the Registrar's Office. The Vice Chancellor for Academic Affairs approved the policy on February 9, 2004.

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### **Finding WI-03-30: Federal Work-Study Time Sheets**

Federal regulations require the work performed by FWS students to be supported by time sheets documenting actual hours worked. Federal regulations further require time sheets to be signed by the students' supervisors to verify the documented hours are accurate.

UW-Platteville has an electronic time-reporting system that students use to report their hours worked. With this system, the supervisor's approval is applied electronically; however, the central payroll processor has the ability to process a time sheet when such approval has not been applied. Of the ten student time sheets we reviewed, six did not have supervisory approval on the second week of a two-week pay period.

#### **Recommendation**

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*We recommend the University of Wisconsin-Platteville implement procedures to ensure that all student time sheets are approved by the appropriate supervisor prior to being processed for payment.*

**Questioned Costs:** Federal Work-Study Program (catalog # 84.033):  
Federal Work-Study Time Sheets = None

**UW-Platteville Response and Corrective Action Plan:** UW-Platteville is implementing procedures to ensure that students' supervisors' approvals are obtained before student payrolls are processed. The procedures are expected to be in place by the end of the year.

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### **University of Wisconsin-Stevens Point**

UW-Stevens Point, which provides instruction to 8,600 students seeking undergraduate or graduate degrees, had operating costs totaling \$115.1 million in FY 2002-03. Federal grant expenditures for that period totaled \$30.4 million, including \$674,000 for the research and development cluster and \$26.1 million for the student financial aid cluster.

We documented and tested UW-Stevens Point'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-Stevens Point's internal controls appear adequate to ensure compliance with grant requirements for the student financial aid cluster. However, we noted a concern regarding the return of student financial aid funds.

### **Finding WI-03-31: Return of Student Financial Aid Funds**

Student financial aid funds are awarded and disbursed to UW-Stevens Point students to offset attendance costs, such as tuition and housing. When a recipient of financial aid funds 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, UW-Stevens Point must calculate, in accordance with federal regulations, the amount to be returned to the financial aid programs. The student's withdrawal date is an important factor in these calculations.

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 have withdrawn without official notification and to 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 within 30 days of the withdrawal determination date.

During our audit, we reviewed records for seven students who withdrew from UW-Stevens Point without providing official notification. For all seven, we found that UW-Stevens Point did not determine the students' withdrawal dates within the required 30 days. Withdrawal dates for three students were determined 41 days after the end of the semester, while withdrawal dates for the remaining four students were determined 62 days after the semester ended.

In addition, we found that in four instances the necessary funds were not credited to the appropriate student financial aid programs within 30 days of the date in which the withdrawal date was determined. Three returns, totaling \$3,693, were made to the Pell Grant Program and the Stafford Loan Program at least 60 days after the withdrawal determination dates, while an additional return for \$388 was returned to the Pell Grant Program 90 days after the withdrawal determination date.

#### **Recommendation**

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*We recommend the University of Wisconsin-Stevens Point implement procedures to ensure that a timely determination of withdrawal dates is made for students who have withdrawn without providing official notification. We further recommend the University of Wisconsin-Stevens Point implement procedures to ensure returns are credited to the applicable financial aid programs within the required time period.*

**Questioned Costs:** Student Financial Aid Cluster: Return of Student Financial Aid Funds = None

**UW-Stevens Point Response and Corrective Action Plan:** UW-Stevens Point does not require instructors to keep attendance records, and no records have been kept in the university's Records Office to identify students who have unofficially withdrawn. Because of this lack of attendance records, it is difficult to determine when a student has unofficially withdrawn from UW-Stevens Point.

UW-Stevens Point was advised by its Department of Education training specialist that it would be appropriate to evaluate the activities of students who ended a term with all failing grades. Therefore, unofficial withdrawals are determined after grades have been generated. UW-Stevens Point generates a computer list of all students who have received all failing grades. The Financial Aid Office then contacts each student's professors to determine if an unofficial withdrawal has occurred. This process takes about 30 days to complete after grades have been submitted. After an unofficial withdrawal has been identified, a refund is processed within 30 days.

In February 2004, new guidelines were issued that more specifically outline what is expected of institutions that do not take attendance in order to be in compliance with the return of federal funds in unofficial withdrawal situations. UW-Stevens Point is studying these new guidelines in an effort to find another way to comply with this regulation, and its Records Office has now created a withdrawal date data field that will be completed when notified by an instructor that a student has stopped showing up for class. A new policy is underway that will require instructors to report the dates students in their classes were last in attendance, and UW-Stevens Point anticipates advising all instructors of this new policy by the midpoint of the current term, so that it will be in effect as soon as possible. UW-Stevens Point plans to utilize this information in an automated fashion to trigger an immediate follow-up to research whether the students are still in attendance in another class or appear to have withdrawn unofficially.

The new guidelines point to a grading policy of identifying students who failed their course due to non-completion, and that was UW-Stevens Point's clue that it was appropriate for instructors to differentiate between attendees and non-attendees even if they did not take attendance. If it is reasonable to expect instructors to report a failing grade for a non-attendee differently than an attendee, then it should be reasonable to have them simply report the date of non-attendance when known. UW-Stevens Point believes this new procedure has the advantage of enabling it to act faster in the identification of unofficial withdrawals. UW-Stevens Point would not have to wait for grades to be reported, which would give it the opportunity it does not currently have to determine these cases within 30 days of the close of the term. In addition, Student Accounts Receivable will review their procedures for processing withdrawals. Priority will be put on processing aid repayments so that federal guidelines will be met.

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## University of Wisconsin-Superior

UW-Superior, which provides instruction to 2,800 students seeking undergraduate or graduate degrees, had operating costs totaling \$34.4 million in FY 2002-03. Federal grant expenditures for that period totaled \$12.1 million, including \$709,400 for the research and development cluster and \$10.3 million for the student financial aid cluster.

When compiling the FY 2002-03 UW System Annual Financial Report, UW System Administration requests information from each campus regarding equipment, including additions, deletions, and depreciation. As part of our financial and compliance audits, we surveyed all campuses to determine how equipment balances were calculated and when a physical inventory of equipment was last conducted. We noted a concern with the physical inventory of equipment at UW-Superior.

### Finding WI-03-32: Physical Inventory

OMB Circular A-110 prescribes standards for equipment furnished by the federal government or whose cost was charged to a federally supported project. These standards require that a physical inventory of equipment be taken and the results reconciled with the equipment records at least once every two years. In addition, UW System's Financial and Administrative Policy Number 33—Accountability for Capital Equipment—is consistent with the federal regulations and requires a physical inventory of capital equipment be completed once every two years.

During our FY 2002-03 financial and compliance audit of UW System, we found that UW-Superior has not taken a complete physical inventory since 2001. Although campus staff indicated that a physical inventory is currently scheduled to be completed later in 2004, UW-Superior is not in compliance with either federal regulations or the UW System policy. As a result, lost or stolen equipment may not be identified in a timely manner.

#### Recommendation

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*We recommend the University of Wisconsin-Superior comply with federal requirements and university policy by completing a full physical inventory and reconciling the results to its equipment records. We further recommend that a physical inventory be completed at least every two years thereafter.*

**Questioned Costs:** Multiple Grants: Physical Inventory = None

**UW-Superior Response and Corrective Action Plan:** UW-Superior agrees with the finding that a completed physical inventory of equipment has not been taken since 2001. UW-Superior is currently in the process of completing a full physical inventory and reconciling the results of that inventory to the capital equipment records. This inventory and reconciliation is expected to be completed by March 31, 2004. A physical inventory will be completed every two years thereafter.

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## University of Wisconsin-Whitewater

UW-Whitewater, which provides instruction to 10,700 students seeking undergraduate or graduate degrees, had operating costs totaling \$105.2 million in FY 2002-03. Federal grant expenditures for that period totaled \$36.2 million, including \$213,000 for the research and development cluster and \$33.4 million for the student financial aid cluster.

During our current audit, we followed up on the efforts of UW-Whitewater to address concerns included in our FY 2001-02 single audit report. We continue to note a concern regarding its satisfactory academic progress policy.

### **Finding WI-03-33: Student Eligibility and Awards**

Federal regulations stipulate that after students have completed their second year of school, a school must review the academic progress of each student at least annually to determine whether students have an academic standing consistent with the school's graduation requirements. UW-Whitewater's graduation policy states that students must have a cumulative grade point average (GPA) of 2.0. To be consistent with federal requirements, we believe that if a student fails to earn the minimum GPA after two years of school and a semester of academic probation, he or she is not eligible to receive federal financial aid unless an appeal is sought and granted because of injury or illness of the student, death of a family member, or other special circumstances.

During our prior audit, we found that UW-Whitewater required a minimum GPA of 1.5 to receive federal student financial aid. After excluding for students who were either on academic probation or were granted an appeal, we identified a total of 15 students who did not meet UW-Whitewater's graduation requirement of a 2.0 GPA but received federal financial aid totaling \$91,166 in FY 2001-02. We recommended that UW-Whitewater develop a satisfactory academic progress policy that is consistent with its graduation requirements. We further recommended that UW-Whitewater review all financial aid awards disbursed in FY 2001-02 and FY 2002-03 to determine whether federal financial aid was awarded to students who failed to earn a 2.0 GPA after their second year of school, and that it reimburse the appropriate federal financial aid program (Finding WI-02-28).

During our current audit, UW-Whitewater staff indicated they have taken no steps to implement our prior-audit recommendations because they believe the university's policy for awarding financial aid complies with federal regulations. However, we continue to believe that UW-Whitewater's satisfactory academic progress policy is not in compliance with federal regulations and that using such a policy may result in ineligible students receiving federal financial aid. Because FY 2002-03 and FY 2003-04 awards have already been disbursed under this policy, additional awards to ineligible students may have been made since our FY 2001-02 audit.

**Recommendation**

*We again recommend the University of Wisconsin-Whitewater develop a satisfactory academic progress policy that is consistent with its graduation requirements. We further recommend the University of Wisconsin-Whitewater review all student financial aid awards disbursed after FY 2001-02 to determine whether federal financial aid was awarded to students who failed to earn a 2.0 grade point average after their second year of school, and reimburse the appropriate federal financial aid programs.*

**Questioned Costs:** Student Financial Aid Cluster: Student Eligibility and Awards = Undetermined

**UW-Whitewater Response and Corrective Action Plan:** UW-Whitewater’s position regarding the graduated academic progress policy at UW-Whitewater is as previously stated. Until such time as UW-Whitewater receives a letter of final resolution on the issue from the U.S. Department of Education, initiating action would be premature.

**University of Wisconsin System  
Summary of Findings and Questioned Costs  
FY 2002-03**

**U.S. Department of Education**

***University of Wisconsin-La Crosse***

| <u>Finding Number</u> | <u>Catalog Number</u> | <u>Grant</u>                  | <u>Finding</u>                        | <u>Amount Questioned</u>           |
|-----------------------|-----------------------|-------------------------------|---------------------------------------|------------------------------------|
| WI-03-22              | Various               | Student Financial Aid Cluster | Federal Reporting                     | \$ 0                               |
| WI-03-23              | Various               | Student Financial Aid Cluster | Return of Student Financial Aid Funds | 121<br>Plus an Undetermined Amount |

***University of Wisconsin-Oshkosh***

| <u>Finding Number</u> | <u>Catalog Number</u> | <u>Grant</u>                  | <u>Finding</u>                         | <u>Amount Questioned</u> |
|-----------------------|-----------------------|-------------------------------|--|--------------------------|
| WI-03-25              | Various               | Student Financial Aid Cluster | Return of Student Financial Aid Funds* | Undetermined             |

***University of Wisconsin-Parkside***

| <u>Finding Number</u> | <u>Catalog Number</u> | <u>Grant</u>               | <u>Finding</u>          | <u>Amount Questioned</u> |
|-----------------------|-----------------------|----------------------------|-------------------------|--------------------------|
| WI-03-26              | 84.033                | Federal Work-Study Program | Community Service Jobs* | \$ 0                     |



**University of Wisconsin-Platteville**

| <u>Finding Number</u> | <u>Catalog Number</u> | <u>Grant</u>                  | <u>Finding</u>   | <u>Amount Questioned</u>           |
|-----------------------|-----------------------|-------------------------------|--|------------------------------------|
| WI-03-30              | 84.033                | Federal Work-Study Program    | Federal Work-Study Time Sheets                                 | \$ 0                               |
| WI-03-28              | Various               | Student Financial Aid Cluster | Return of Student Financial Aid Funds—Omitted Aid Types        | 253<br>Plus an Undetermined Amount |
| WI-03-29              | Various               | Student Financial Aid Cluster | Return of Student Financial Aid Funds—Student Withdrawal Dates | 0                                  |

**University of Wisconsin-Stevens Point**

| <u>Finding Number</u> | <u>Catalog Number</u> | <u>Grant</u>                  | <u>Finding</u>                        | <u>Amount Questioned</u> |
|-----------------------|-----------------------|-------------------------------|---------------------------------------|--------------------------|
| WI-03-31              | Various               | Student Financial Aid Cluster | Return of Student Financial Aid Funds | \$ 0                     |

**University of Wisconsin-Whitewater**

| <u>Finding Number</u> | <u>Catalog Number</u> | <u>Grant</u>                  | <u>Finding</u>                  | <u>Amount Questioned</u> |
|-----------------------|-----------------------|-------------------------------|---------------------------------|--------------------------|
| WI-03-33              | Various               | Student Financial Aid Cluster | Student Eligibility and Awards* | Undetermined             |

**Noncompliance Findings Affecting Multiple Grants**

**University of Wisconsin-Madison**

| <u>Finding Number</u> | <u>Grant</u>    | <u>Finding</u>                          | <u>Amount Questioned</u> |
|-----------------------|-----------------|---|--------------------------|
| WI-03-20              | Multiple Grants | Property Management                     | Undetermined             |
| WI-03-21              | Multiple Grants | Suspension and Debarment Certifications | \$ 0                     |

**University of Wisconsin-La Crosse**

| <u>Finding Number</u> | <u>Grant</u>    | <u>Finding</u>     | <u>Amount Questioned</u> |
|-----------------------|-----------------|--------------------|--------------------------|
| WI-03-24              | Multiple Grants | Physical Inventory | \$ 0                     |

**University of Wisconsin-Parkside**

| <u>Finding Number</u> | <u>Grant</u>    | <u>Finding</u>     | <u>Amount Questioned</u> |
|-----------------------|-----------------|--------------------|--------------------------|
| WI-03-27              | Multiple Grants | Physical Inventory | \$ 0                     |

*University of Wisconsin-Superior*

| <u>Finding Number</u> | <u>Grant</u>    | <u>Finding</u>     | <u>Amount Questioned</u> |
|-----------------------|-----------------|--------------------|--------------------------|
| WI-03-32              | Multiple Grants | Physical Inventory | \$ 0                     |

\* Repeat finding from audit report 03-5.

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

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## Department of Transportation ■

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The Wisconsin Department of Transportation is responsible for providing leadership in the development and operation of a safe and efficient transportation system for the State of Wisconsin. DOT administers both state and federal transportation programs, including those affecting highways, bridges, airports, harbors, and railroads. DOT disbursed \$2.0 billion during FY 2002-03; direct federal grants financed \$643.9 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 financial assistance programs. We tested compliance with grant requirements for Highway Planning and Construction (catalog #20.205), a type A major grant program, and the Highway Safety Cluster (catalog #20.600 through #20.604), a type B grant cluster. Overall, DOT's internal controls are adequate and the agency complied with the grant requirements for the programs tested. In addition, we followed up on our prior audit finding regarding materials testing.

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

DOT uses a number of different types of materials, such as asphalt pavement, concrete pavement, and coated high-strength bar steel reinforcements, in projects funded under the Highway Planning and Construction grant. Each type of material must meet minimum specifications. Under 23 CFR 637.207, the Federal Highway Administration requires the State to have a "quality acceptance program" to ensure highway project materials meet minimum specifications. For example, 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. Quality-control sampling and testing completed by vendors and contractors may

be used as part of the State's quality acceptance program, provided the State validates the quality of the material through its own sampling and verification testing.

In our prior audit (report 03-5), we reported that DOT materially complied with verification testing requirements. However, we noted that DOT had not implemented its prior audit corrective action plan to review 5.0 percent of each district's projects for compliance with testing requirements (Finding WI-02-29). Therefore, DOT central staff were not assured district personnel understood and were complying with testing requirements.

DOT is in the process of implementing its corrective action plan. DOT has revised its review policy and now plans to review 5.0 percent of the projects for one-third of the districts each year, thereby reviewing the eight districts over a three-year period. DOT central staff have begun reviewing the projects for the first three districts selected and expect to complete these reviews by May 2004.

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## Department of Public Instruction ■

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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 \$5.3 billion during FY 2002-03; federal grants to the State financed \$540 million of that amount. In addition, DPI distributed \$16.8 million in food products during the year under a federal commodity distribution program.

As part of our standard audit procedures, we reviewed DPI's internal controls over revenues, expenditures, and the administration of federal financial assistance programs. We tested its compliance with grant requirements for four type B programs: Safe and Drug-Free Schools and Communities—State Grants (catalog #84.186), Innovative Education Program Strategies (catalog #84.298), School Renovation Grants (catalog #84.352), and Improving Teacher Quality State Grants (catalog #84.367).

Overall, DPI has appropriate procedures to administer its federal grant programs. As part of our current audit, we followed up on DPI's progress in addressing finding WI-02-30 of our prior single audit report.

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

DPI receives federal funds under the Vocational Education—Basic Grants to States (catalog #84.048) program to support vocational education programs at the secondary level. Under this grant program, Wisconsin is required to submit the Annual Performance Report that contains statistical information on various performance measures. It is important to report this information accurately because

the U.S. Department of Education can impose sanctions if a state consistently fails to meet its performance level goals. In addition, if a state consistently exceeds its performance level goals, it may be eligible to receive an incentive grant.

DPI uses the Vocational Education Enrollment Reporting System (VEERS) to collect information on the performance measures from each school district and to prepare the Annual Performance Report. During our prior audit, we found the VEERS computer programmer continued to be responsible for the entire process of preparing the report, including performing edit checks of the data received from the schools, transferring the data into the database used to prepare the report, and reviewing the final report sent to the federal government (Finding WI-02-30). Because of this lack of separation of duties, the VEERS programmer has access and could make unmonitored changes to the data, resulting in misstatements in the Annual Performance Report.

DPI has taken corrective action related to this finding. Due to difficulties and inefficiencies that would result from completely separating duties related to preparation of the Annual Performance Report, DPI implemented a compensating control to allow school districts to verify the information that pertains to them. DPI has included a statement on the District Profile Report, which is based on data provided by districts and included in the Annual Performance Report, asking districts to review the District Profile Report and notify DPI staff if they have questions or concerns with the summarized data in the report.

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## Department of Administration ■

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The Wisconsin Department of Administration provides support services to other state agencies; coordinates housing, energy, and coastal management; and performs other functions prescribed by law. DOA is also responsible for providing the Governor with fiscal management information and the policy alternatives required for preparation of Wisconsin's biennial budget. DOA disbursed \$417.0 million during FY 2002-03; federal grants to the State financed \$146.4 million of that amount.

As part of our standard audit procedures, we reviewed DOA's internal controls related to revenues, expenditures, and the administration of federal grant programs. We tested its compliance with grant requirements for the Community Development Block Grants/State's Program (catalog #14.228), a type A program subgranted from the Department of Commerce; Temporary State Fiscal Relief (catalog #21.999), a type A grant program; and the Byrne Formula Grant Program (catalog #16.579), a type B program. We also followed up on the progress DOA made in addressing Findings WI-02-31 through WI-02-36 of our prior single audit report.

Overall, DOA's internal controls are adequate. In addition to the concerns identified in the statewide issues chapter, we identified concerns with completion of the central services cost allocation plan and preparation of federal reports for the Byrne Formula Grant Program. In completing follow-up on prior-year findings, we noted improvements in the administration of the Juvenile Accountability Incentive Block Grants (JAIBG) program; however, we again identified questionable expenditures and continue to note concerns with federal reporting.

## Finding WI-03-34: Central Service Cost Allocation Plan

DOA is required by OMB Circular A-87 to prepare and submit a central service cost allocation plan to the federal government annually. Part of this plan includes preparation of the Reconciliation of Retained Earnings Balance to Federal Guidelines, which includes a calculation of the allowable fund balance in accordance with federal rules. For each internal service fund, DOA is required to adjust the revenues and expenditures, as reported in the State's audited financial statements, for items that may not be allowable under federal rules. It is important that DOA properly calculate the federally allowable fund balances because they are used, in part, to determine whether any excess balances have accumulated in the internal service funds.

We reviewed the State's central service cost allocation plan for FY 2001-02, which was submitted during our audit period. Under Circular A-87, only normal operating expenditures should be used to calculate the allowable fund balance. However, DOA included as an allowable expenditure the amount of legislatively required lapses from the internal service funds, including \$8.4 million from the Technology Services Fund to the General Fund. We believe, and DHHS officials with whom we spoke agree, that the lapses are not part of the normal operating expenditures and, therefore, should be excluded from the calculation of allowable fund balances. We recalculated the allowable fund balances, as shown in Table 7.

Table 7

### Recalculated Fund Balances FY 2001-02

| Internal Service Fund | DOA's Reported<br>Balance<br>June 30, 2002 | Recalculated Balance<br>June 30, 2002 | Difference  |
|-----------------------|--|---------------------------------------|-------------|
| Technology Services   | \$5,917,748                                | \$14,352,148                          | \$8,434,400 |
| Financial Services    | 1,219,873                                  | 1,575,173                             | 355,300     |
| Fleet Services        | 703,917                                    | 712,817                               | 8,900       |
| Risk Management       | (97,604,109)                               | (97,258,809)                          | 345,300     |

As noted, one reason it is important to accurately report allowable expenditures is to determine whether excess balances accumulated in the internal service funds. We compared the recalculated balances to the maximum allowable balance, which is based on 60 days worth of normal operating expenditures. For three of the four internal service funds included in the central service cost allocation plan, the actual,



recalculated balances were less than the maximum balance. However, the recalculated balance of the Financial Services Fund, \$1,575,173, exceeded the maximum allowable balance of \$1,477,152 by \$98,021.

DOA staff indicate they have been working with DHHS officials on the reporting of lapses in the Reconciliation of Retained Earnings Balance to Federal Guidelines portion of the central services cost allocation plan.

#### Recommendation

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*We recommend the Wisconsin Department of Administration revise the central service cost allocation plans for FY 2001-02 to exclude lapses as allowable expenditures and work with the federal government in resolving any excess balances.*

**Questioned Costs:** Multiple Grants: Central Service Cost Allocation Plan = None

**DOA Response and Corrective Action Plan:** DOA has not yet submitted the FY 2002-03 central service cost allocation plans, but will adjust those plans to reflect the exclusion of the lapses. In addition, DOA will submit revised plans for FY 2001-02 to the DHHS Division of Cost Allocation.

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### **Finding WI-03-35: Federal Reporting under the Byrne Formula Grant Program**

The Byrne Formula Grant Program (catalog #16.579) provides funds to states and local governments to improve the functioning of the criminal justice system. Wisconsin's Office of Justice Assistance (OJA), which is attached to DOA for administrative purposes, administers the Byrne program for the State. During FY 2002-03, OJA expended \$9.7 million under the Byrne program, of which approximately \$9.3 million was subgranted to state agencies and local governments. Overall, we found that OJA properly administered the Byrne program, but we noted concerns with the preparation of financial status reports.

OJA is required to complete and submit to the U.S. Department of Justice quarterly financial status reports for each open federal award under the Byrne program. According to the *Financial Guide*, published by the Office of Justice Programs within the U.S. Department of Justice, quarterly financial status reports should contain actual expenditures for the reporting period and cumulatively for the award year, as well as information for local outlays and program income. OJA uses the State's central accounting system to determine the expenditures to report for state activity. OJA maintains a separate database to track information on awards made to local governments. This database is used to determine the amount of local matching expenditures, program income, and program income expenditures.

OJA does not have adequate controls over federal reporting to ensure the financial status reports are accurately completed. We tested the financial status report for the 2000 federal award for the quarter ended June 30, 2003, and noted several errors. For example, apparently due to staff oversight, OJA excluded from the financial status report \$460,357 in federal expenditures recorded in a new appropriation. In addition, OJA overstated by \$25,734 the amount reported for program income expended.

In addition, we noted several errors in the financial status report that resulted from errors in OJA's separate database. OJA uses quarterly reports received from the local governments to update the database. It appears sufficient controls did not exist to ensure the accuracy of information in the database.

For local match expenditures, we noted that while the amount reported on the financial status report agreed with OJA's database, in some cases the amounts on the database did not agree with the amounts reported by the local governments. For example, for one county, the database had expenditures of \$580,961 but the local government reported expenditures of \$711,621, or \$130,660 more than was included in OJA's database. While the local government did meet match requirements under the grant, there is an inconsistency with the information that is entered into OJA's database.

We also found errors in the amount reported for program income earned by local governments, which typically arises from the sale of seized assets. OJA is required to report program income earned from the sale of seized property for the federal grant award year open at the time the assets are sold, regardless of when the assets were originally seized. Because of the manner in which OJA staff update their database, we found several instances in which the program income was reported under the wrong federal grant award year. For example, for one county we reviewed, OJA reported \$479 in program income for the 1999 award year even though the seized asset was sold on June 18, 2001, and should have been reported as program income on the financial status report for the 2000 award year.

While we did not test additional reports, we believe similar errors may exist in other Byrne program financial status reports prepared during FY 2002-03. OJA staff made some corrections to the report as we identified errors; however, they acknowledge that improvements in their procedures are needed to ensure the reports are accurately prepared.

## ☑ Recommendation

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*We recommend the Wisconsin Office of Justice Assistance:*

- *take steps to ensure the accuracy of information contained in its database used to track local government awards for the Byrne Formula Grant Program; and*
- *implement procedures to review information contained in the financial status reports for the Byrne Formula Grant Program for completeness and accuracy prior to submission to the federal government.*

**Questioned Costs:** Byrne Formula Grant Program (catalog #16.579, award #2000-DB-MU-0055): Federal Reporting = None

**OJA Response and Corrective Action Plan:** OJA is currently implementing changes to ensure accurate financial status reports. These include:

- 1) OJA presently writes instructions for preparing financial status reports into the Excel template used to generate the reports. Based on auditor recommendations, OJA will prepare a more formal document to be used as a procedures guide for completing financial status reports. OJA anticipates completing this documentation by June 30, 2004.
  - 2) Beginning with reports due for the quarter ended March 31, 2004, the financial supervisor or other staff will formally review all reports before they are submitted.
  - 3) OJA staff will modify the Excel financial status report and paper documentation to include the following:
    - a) a table showing expenditures by month, as a double check to the cumulative figure used from the G100 WiSMART report
    - b) a list of the budgets in WiSMART by accounting code that must total to the full grant award amount, to ensure that no accounting codes are missing.
  - 4) A match report currently is in place that identifies failure of grantees to fully meet the required match amount. The omission of the local match identified by the auditors relates to a grant that was overmatched by a considerable amount. If there had been a match shortage, the entry error would have been discovered. The employee handling the Byrne program at the time apparently did not fully understand the significance of keeping accurate match information once the match requirement is met. OJA will modify employee training to ensure complete and accurate reporting of all local match in the future.
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## Prior Audit Follow-Up

We followed up on OJA's progress in implementing corrective action plans for Findings WI-02-31 through WI-02-36 in our FY 2001-02 single audit report. While OJA has made improvements with administration of the JAIBG program, we identified two awards that were not allowable under the federal guidelines, and we continue to have concerns with federal reporting.

### Juvenile Accountability Incentive Block Grants Program

The JAIBG program was established by the U.S. Department of Justice's Office of Juvenile Justice Delinquency Prevention in FFY 1997-98. In Wisconsin, OJA administers the JAIBG program, which provides funds to develop and support programs that hold juvenile offenders accountable for their actions in an effort to reduce future crime. During FY 2002-03, OJA expended \$4.2 million under JAIBG, of which \$3.8 million was subgranted to state agencies and local governments.

During our prior audit, we reported a variety of noncompliance and internal control weaknesses related to administration of the JAIBG program. For example, primarily due to a lack of involvement of the Governor's Juvenile Justice Commission, which is the oversight body for the JAIBG program, OJA made awards that were not allowable under the federal guidelines and charged unallowable administrative expenditures to the JAIBG grant. In total, we questioned \$149,784 in unallowable grants and administrative expenditures charged to the grant during FY 2001-02. OJA is in the process of taking corrective actions, including more actively involving the Commission in the grant awarding process. A December 2003 letter from the U.S. Department of Justice requested that OJA address the findings from our FY 2001-02 single audit report (Findings WI-02-31 through WI-02-35). On January 27, 2004, OJA provided its response to the federal government. It is awaiting final resolution of the findings.

However, while corrective actions have been initiated, in following up to the prior-year findings we identified \$20,000 in questionable expenditures, and we continue to note concerns with preparation of financial status reports.

### Finding WI-03-36: Allowable Costs and Activities

Federal regulations designate that funding under the JAIBG program is to be spent in 12 broadly defined areas. Allowable expenditures include costs to construct juvenile correctional facilities, hire additional prosecutors, and develop programs that provide alternatives to incarceration for first-time juvenile offenders. During our prior audit, we found that the Governor's Juvenile Justice Commission had not taken an active role in overseeing the program (Finding WI-02-31), which contributed to OJA's questionable use of JAIBG funds. As noted, we identified \$149,784 in grant awards for non-JAIBG activities and administrative costs that did not comply with OMB Circular A-87. We recommended OJA charge only federally allowable expenditures to the JAIBG program and resolve the questioned costs with the federal government (Finding WI-02-32).

Due to the election of a new Governor, the Commission did not meet from the time our prior single audit report was issued in March 2003 until August 2003, when a new Commission was established. However, the new Commission has taken a more active role with the JAIBG program, including providing oversight of all JAIBG funds, establishing priorities for the state share, and participating in all discretionary award processes. In addition, a coordinated enforcement plan has been developed and submitted to the U.S. Department of Justice's Office of Juvenile Justice Delinquency Prevention as part of Wisconsin's Three-Year Juvenile Justice Plan (2003-2005). The draft plan, which was submitted in April 2003, included Wisconsin demographic, crime, and juvenile justice data; problem statements and funding priorities for the Governor's Juvenile Justice Commission; a plan for compliance with the Juvenile Justice and Delinquency Prevention Act; and Wisconsin's Juvenile Crime Enforcement Plan. Once established, the new Commission reviewed and made updates to the draft plan.

While the Commission has taken on a more active role, we identified two grant awards approved in FY 2002-03 that do not appear to be consistent with program guidelines. These awards were used for prevention among at-risk groups, rather than specifically for juvenile offenders who have already been in contact with the criminal justice system, as is required by federal regulations. These awards included:

- \$20,000 awarded to Outagamie County to purchase a 12-passenger van to provide youth transportation to and from the Boys and Girls Club of Fox Valley; and
- \$50,000 awarded to the City of Madison for the purchase of two vans to provide youth transportation to and from the Boys and Girls Club of Dane County.

OJA staff originally indicated to us that these awards were not allowable under the JAIBG program because they did not fall within any of the 12 program purpose areas. Subsequently, OJA staff indicated that the van purchased by Outagamie County was funded 80 percent by JAIBG funds and 20 percent with local funds. The local funding was added because Outagamie County officials knew that the van would be used by some youth who did not have contact with the criminal

justice system, as is required under the JAIBG program. Outagamie County officials also told OJA staff that 33 percent of the youth served had contact with the criminal justice system. Further, they indicated that the programs offered by the Boys and Girls Club included targeted outreach for youth involved in gangs, as well as truancy abatement and runaway assistance. However, they were unable to provide documentation to support funding 80 percent of the van with JAIBG program funds.

Both of the awards in question were made by the former Executive Director of OJA during FY 2002-03, but before the time the Commission's oversight of grant awards was expanded. OJA had not made any payments to the City of Madison but had reimbursed Outagamie County for \$20,000. We questioned \$20,000 in expenditures that were incurred during FY 2002-03 under these grant awards.

We tested 33 transactions for administrative expenditures that were incurred after the new Executive Director was hired. We did not identify any questionable administrative expenditures charged to the grant during FY 2002-03.

As noted, in January 2004, OJA provided a corrective action plan to the U.S. Department of Justice to resolve the \$149,784 in FY 2001-02 questioned costs. OJA has not yet received a response to the submitted plan.

#### Recommendation

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*We recommend the Wisconsin Office of Justice Assistance charge only federally allowable expenditures to the Juvenile Accountability Incentive Block Grants program. Further, we recommend the Wisconsin Office of Justice Assistance continue to work with the federal government to resolve the FY 2001-02 and FY 2002-03 questioned costs.*

**Questioned Costs:** Juvenile Accountability Incentive Block Grants (catalog #16.523, award #2000-JB-VX-0055): Allowable Costs and Activities = \$20,000

**OJA Response and Corrective Action Plan:** The auditors note that the Governor's Juvenile Justice Commission is taking a more active role in approving use of all JAIBG funds and that no administrative expenditures were questioned under the current administration. However, two areas of continuing concern were identified: 1) \$149,784 in grant awards for non-JAIBG activities and administrative costs for which OJA has submitted a corrective action plan; and 2) two FY 2002-03 grant awards that the Legislative Audit Bureau says do not appear consistent with program guidelines because these grants were used to purchase vans to transport youth. OJA is waiting for a response from the U.S. Department of Justice regarding its corrective action plan with regard to the \$149,784 in expenditures and has additional information with regard to the two questioned grant awards.

Both the current Commission and the previous Commission approved the purchase of vans using JAIBG funds. Outagamie County and the City of Madison used grant funds to purchase vans to transport youth to and from youth services provided by Boys and Girls Clubs. OJA believes it is permissible to use JAIBG funds to purchase equipment, including vans, and to transport youth to enable them to receive appropriate services.

The issue raised is whether the services provided and the youth being transported qualify for funding under JAIBG guidelines. Outagamie County addressed this issue by allocating \$4,207 in nonfederal funds in anticipation that not all youth would fit the definition of youth having had contact with the juvenile justice system. Additional information provided by Outagamie County indicates that 33 percent of the youth served have been either court involved or arrested. In addition, services offered by the Boys and Girls Club included targeted outreach for youth involved in gangs, as well as truancy abatement and runaway assistance—all of which are directed toward reducing the risk factors associated with delinquent behavior and are appropriate for JAIBG funding.

With respect to the City of Madison grant, OJA has requested similar information concerning the actual use of vans purchased using JAIBG funds. OJA will forward that information to the auditors when it is received.

While OJA continues to recognize the value of providing transportation to youth programs and services and believes these expenditures were justified under federal guidelines, OJA also acknowledges that more information about the specific use of the vehicles and the youth to be served should have been obtained through the application process. Additional information would have allowed for a more thorough grant application review and may have addressed the subsequent questions.

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### **Finding WI-03-37: Federal Reporting**

In administering the JAIBG program, OJA is required to complete and submit quarterly financial status reports to the U.S. Department of Justice for each open grant award. According to the *Financial Guide*, published by the Office of Justice Programs within the U.S. Department of Justice, quarterly financial status reports should contain actual expenditures for the reporting period and cumulatively for the award. OJA relies on the State's central accounting system to determine amounts to report for the period and cumulatively. OJA reports information for local expenditures and program income expenditures from a separate database it maintains.

In our prior audit, we found errors in amounts reported for federal expenditures, program income, and local expenditures, and we recommended OJA submit financial status reports to the federal government that meet all applicable federal

requirements (Finding WI-02-35). Although OJA indicated in the prior audit report that changes necessary to report accurate financial status reports had been made, these corrective actions were not successful. We again found that financial status reports submitted by OJA contained inaccuracies in amounts reported for three areas: federal expenditures, program income, and local expenditures.

First, OJA continued to report program income expenditures with federal expenditures. For example, OJA reported \$27,581 in program income expenditures as federal expenditures for the quarter ended June 30, 2003, and included this amount in the cumulative federal expenditures total, resulting in an overstatement of \$27,581 for both amounts.

Second, we again found errors in the amount reported as program income during the fiscal year. In some cases income was understated, while in other cases OJA inadvertently included interest earnings from months subsequent to the period being reported. For example, for the quarter ended December 2002, OJA included interest earned through February 2003 as program income, resulting in an overstatement of \$9,861. OJA attributed the overstatement to using an incorrect column from a report used to compile the financial status report.

Finally, we found that OJA did not always include local expenditures when submitting the reports. For example, we found that for the quarter ending June 30, 2003, OJA omitted reporting \$11,811 of local expenditures. OJA agreed the amount should have been included based on its database report for the period. OJA indicated the amount may have been overlooked when compiling the report, or there could have been an error in the template used to create the financial status reports.

Preparing the financial status reports is complicated by the fact that it requires several different sources of information. Although OJA has developed a template that staff use as a guide in preparing the reports, the template may contain errors or staff may not consistently use it. Additional staff training on JAIBG reporting requirements, as well as a review of financial information for accuracy before it is submitted to the federal government, may improve the quality of the reports.

### **☑ Recommendation**

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*We recommend the Wisconsin Office of Justice Assistance take steps to ensure the accuracy of the templates used for the Juvenile Accountability Incentive Block Grants financial status reports. Further, we recommend the Wisconsin Office of Justice Assistance implement procedures to review information contained in the reports for completeness and accuracy before submitting them to the federal government.*

**Questioned Costs:** Juvenile Accountability Incentive Block Grants (catalog #16.523, award #s 2000-JB-VX-0055, 2001-JB-BX-0055, and 2002-JB-BX-0055): Federal Reporting = None



**OJA Response and Corrective Action Plan:** The FY 2001-02 single audit raised the issue of double-counting of program income on financial status reports. OJA immediately changed procedures to rectify the error. OJA acknowledges that \$27,581 in program income expenditures was double-counted as a result of a template error in the FY 2002-03 financial status report. The template error was a mistake in a formula built into the template. The error was not procedural.

OJA is currently implementing changes to ensure accurate financial status reports. Changes include:

- 1) *Creating a written procedures guide for preparing financial status reports.* Currently, instructions for preparing the financial status reports appear as prompts within the Excel template used to prepare the reports. Based on the auditor's recommendation, OJA will develop and implement use of a more thorough procedures guide that is expected to be in place by June 30, 2004.
- 2) *Expanding the financial status report backup documentation to include:*
  - a) a table showing expenditures by month, as a double check to the cumulative figure used from the G100 WiSMART report
  - b) a list of the budgets in WiSMART by accounting code that must total to the full grant award amount, to ensure that no accounting codes are missing
  - c) a separate accounting code to track program income expenditures and revenue, starting with the reports for the quarter ended March 31, 2004.
- 3) *Increasing report review prior to submission.* Beginning with reports due for the quarter ended March 31, 2004, the financial supervisor or other staff will formally review all reports before they are submitted.

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### **Earmarking**

Federal requirements for the JAIBG program designate that funding is to be spent in 12 broadly defined areas, including construction of juvenile correctional facilities, hiring additional prosecutors, and developing programs that provide alternatives to incarceration for first-time juvenile offenders. The guidelines further delineate the percentage of funding that should be spent by state and local governments on the 12 program areas. At least 45 percent is to be allocated to program areas that deal with hiring additional juvenile judges or prosecutors, enabling prosecutors to address juvenile issues more effectively, purchasing equipment and training, and establishing court-based juvenile justice programs. At least 35 percent is to be allocated to program areas that deal with constructing juvenile correction or detention facilities, developing accountability-based sanctions programs, and establishing and maintaining information sharing programs. If local governments or

state agencies do not follow this designation, a certification providing an explanation of the reasonableness of an alternative use is required. Further, the certification must identify that existing resources or initiatives will be used for the program areas in which JAIBG funding will not be used.

During our prior audit, we found that while OJA required certifications from local governments and state agencies not expending JAIBG funding in the designated program areas, OJA had not required the submission of information to justify the alternative use of the JAIBG funding and to demonstrate whether existing resources were available for other designated program areas, as required by the JAIBG program (Finding WI-02-34).

In response to our finding, in May 2003, OJA sent letters to grantees receiving FY 2001-02 JAIBG funding, requesting them to certify that the interests of public safety and juvenile crime control are better served by expending the funds in a proportion other than the earmarking percentages described in the federal regulations. OJA submitted an example of the new certifications to the U.S. Department of Justice in January 2004 as part of its corrective action plan.

However, OJA has not requested similar certifications for the FY 2002-03 JAIBG subgrants. OJA notes that in November 2002, Congress reauthorized funding for and made a number of changes to the JAIBG program. Under the new law, which took effect October 1, 2003, it is unclear whether the earmarking requirement is still applicable. OJA notes that the FY 2003-04 U.S. Department of Justice JAIBG application does not refer to earmarking requirements. Although OJA received an e-mail from the U.S. Department of Justice related to the status of the earmarking requirements, it is still unclear whether the requirements are still applicable. Given the fact that OJA is awaiting federal resolution on its alternative format for the certifications, we do not make a recommendation at this time. We will follow up in future audits to determine the final resolution to this issue.

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**OJA Response:** OJA and other state administering agencies received verbal assurances at training and conferences over the period covered by the audit that the original JAIBG Guidance Manual requirement that there be a specific distribution of funds by program area was not in effect. The elimination of this requirement was confirmed in a response to an e-mail inquiry of Ms. Cheryl Andrews of the federal Office of Justice Programs, U.S. Department of Justice, Office of Juvenile Justice and Delinquency Prevention, dated March 10, 2004. Ms. Andrews affirmed that the conclusion of OJA staff that the original JAIBG Guidance Manual requirement that there be a specific distribution of funds by program area is no longer required.

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### **Time and Effort Reporting**

OMB Circular A-87 requires agencies receiving federal funds to follow specific requirements to support salary and fringe benefit costs charged to federal programs or used to meet state matching requirements. Employees working on multiple activities are required to complete time sheets to account for their total activity. If budget estimates are initially used to charge costs to federal grants, OJA is to compare the budgeted work effort to actual effort each quarter and adjust costs charged to the federal grants.

During our prior audit, we found OJA did not adjust amounts charged to the JAIBG program to reflect the actual work effort for two employees (Finding WI-02-33). Therefore, the JAIBG program may have been over- or undercharged for salary and fringe benefit expenditures during FY 2001-02. OJA has taken appropriate corrective action. OJA has updated and provided written time sheet procedures to all new employees. OJA has also implemented procedures to analyze the work effort documentation to identify patterns or reporting errors by OJA employees. We tested biweekly time sheets completed by OJA employees charging time to JAIBG during FY 2002-03 and found OJA appears to be in compliance with Circular A-87 requirements.

### **Supportive Housing Program**

During FY 2002-03, DOA administered the Supportive Housing Program grant, which provides funds to nonprofit organizations to assist the homeless in finding transitional housing. At the end of our audit period, the Support Housing Program and its staff were transferred to the Wisconsin Department of Commerce.

During FY 2002-03, DOA expended \$4.0 million under the Supportive Housing Program grant, of which \$3.7 million was subgranted to various nonprofit organizations. During our prior audit, we reported that DOA did not adequately review the annual progress reports submitted by the nonprofit organizations to ensure they met the cash matching requirements before forwarding the reports to the U.S. Department of Housing and Urban Development. We also reported that one nonprofit organization did not meet its match by \$4,325, based on the annual progress report (Finding WI-02-36).

Staff indicated that they now review the annual progress reports to ensure cash matching requirements are met by the nonprofit organizations. We reviewed five annual progress reports from FY 2002-03 and recalculated the match amounts. The reports appear to have been reviewed, and we found the match amounts to be accurate. In addition, the questioned costs of \$4,325 were resolved. Staff determined that the nonprofit organization had erroneously reported matching expenditures and had, in fact, met the match requirements.

**Wisconsin Department of Administration  
Summary of Findings and Questioned Costs  
FY 2002-03**

**U.S. Department of Justice**

| <u>Finding<br/>Number</u> | <u>Catalog<br/>Number</u> | <u>Grant</u>                                   | <u>Finding</u>                  | <u>Amount<br/>Questioned</u> |
|---------------------------|---------------------------|--|---------------------------------|------------------------------|
| WI-03-36                  | 16.523                    | Juvenile Accountability Incentive Block Grants | Allowable Costs and Activities* | \$ 20,000                    |
| WI-03-37                  | 16.523                    | Juvenile Accountability Incentive Block Grants | Federal Reporting*              | 0                            |
| WI-03-35                  | 16.579                    | Byrne Formula Grant Program                    | Federal Reporting               | 0                            |

**Noncompliance Findings Affecting Multiple Grants**

| <u>Finding<br/>Number</u> | <u>Catalog<br/>Number</u> | <u>Grant</u>    | <u>Finding</u>                       | <u>Amount<br/>Questioned</u> |
|---------------------------|---------------------------|-----------------|--------------------------------------|------------------------------|
| WI-03-34                  |                           | Multiple Grants | Central Service Cost Allocation Plan | \$ 0                         |

\* Repeat finding from audit report 03-5.

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

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# Wisconsin Technical College System Board ■

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The Wisconsin Technical College System Board (WTCSB) oversees the 16 technical college districts in the State of Wisconsin; administers state and federal aids; and coordinates vocational and technical programs with other state agencies and the University of Wisconsin System. WTCSB disbursed \$179.2 million during FY 2002-03; federal grants to the State financed \$34.8 million of that amount.

As part of our standard audit procedures, we reviewed WTCSB's internal controls related to revenues, expenditures, and the administration of federal financial assistance programs. We tested its compliance with grant requirements for the Adult Education—State Grant Program (catalog #84.002), a type B program. Overall, WTCSB has adequate internal controls. However, we did identify concerns with WTCSB's monitoring of subrecipients of federal awards.

## **Finding WI-03-38: Subrecipient Monitoring**

WTCSB administers the Adult Education—State Grant Program, which provides grants to technical college districts and community-based organizations to help adults become literate and obtain the knowledge and skills necessary for employment. During FY 2002-03, WTCSB expended \$8.5 million under this grant program, \$7.6 million of which was subgranted to the technical college districts and community-based organizations. OMB Circular A-133 and State Single Audit Guidelines, published by the Wisconsin Department of Administration, require WTCSB, as a subgrantor of federal funds, to ensure that subrecipients required to have audits submit audit reports within nine months after the end of their fiscal years and to issue management decisions on any findings within six months of receipt of the reports. It is important that WTCSB obtain and review the various

audit reports to ensure they have been prepared in accordance with the required auditing standards and to resolve any instances of noncompliance or questioned costs.

While WTCSB has adequate procedures and has fulfilled its responsibilities for monitoring technical college districts, we noted concerns with the monitoring of community-based organizations, which were awarded \$807,715 during FY 2001-02. Specifically, WTCSB had not identified those community-based organizations required to have audits and did not ensure audit reports were received and management decisions were issued on findings.

While WTCSB received 11 audit reports from community-based organizations, awards were made to a total of 17 community-based organizations during FY 2001-02. A total of \$266,677 was awarded to the six organizations that did not file audit reports with WTCSB. WTCSB needs to contact these organizations so that it can determine whether audit reports are required.

We identified concerns with 4 of the 11 audit reports that WTCSB did receive. Two of these reports did not include the required report on compliance and internal control. Because WTCSB had not taken steps to ensure the minimum reporting requirements under OMB Circular A-133 were met, it could not be assessed whether the auditor had identified any findings affecting the administration of the subgrant.

In addition, we identified two reports that had findings; however, WTCSB did not issue management decisions to resolve these findings. One of the reports had a federal noncompliance finding related to potential errors in grant financial reports, as well as internal control findings related to documentation of the internal control structure and segregation of duties. The other report had a federal noncompliance finding related to unallowable costs and had questioned costs of an undetermined amount.

Staff indicated that a vacancy has limited WTCSB's ability to adequately monitor community-based organizations; however, they acknowledge that improvements need to be made.

#### Recommendation

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*We recommend the Wisconsin Technical College System Board complete the review of FY 2001-02 subrecipients. Specifically, the Wisconsin Technical College System Board should:*

- *determine whether the remaining six community-based organizations were required to submit audit reports and, if required, obtain the audit reports and review them for compliance with federal rules;*

- *obtain the compliance and internal control reports for the two organizations that did not provide complete audit reports;*
- *issue management decisions on the audit findings for the two organizations that we identified; and*
- *establish procedures to monitor community-based organizations in compliance with OMB Circular A-133 similar to those established for technical college districts.*

**Questioned Costs:** Adult Education—State Grant Program (catalog #84.002, award #V002A010049): Subrecipient Monitoring = None

**WTCSB Response and Corrective Action Plan:** WTCSB concurs with the audit recommendation. Within the next 90 days, the staff assignment for monitoring community-based organizations will be made. The assigned staff will determine whether the six community-based organizations identified by the auditors were required to submit audit reports and, if required, obtain the audit reports and review them for compliance with federal rules; obtain the compliance and internal control reports for the two organizations that did not provide a complete audit report; issue management decisions for the two organizations that had audit findings; and establish procedures to monitor community-based organizations in compliance with OMB Circular A-133 similar to those established for technical colleges. These procedures will also be followed for the review of FY 2002-03 community-based organization subrecipients.

**Wisconsin Technical College System Board  
Summary of Findings and Questioned Costs  
FY 2002-03**

**U.S. Department of Education**

| <u>Finding Number</u> | <u>Catalog Number</u> | <u>Grant</u>                        | <u>Finding</u>          | <u>Amount Questioned</u> |
|-----------------------|-----------------------|-------------------------------------|-------------------------|--------------------------|
| WI-03-38              | 84.002                | Adult Education—State Grant Program | Subrecipient Monitoring | \$ 0                     |

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





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## Department of Military Affairs ■

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The Wisconsin Department of Military Affairs (DMA) provides a military force through the Wisconsin National Guard that is available for use in state and national emergencies. Through the Division of Emergency Management, DMA also implements statewide emergency preparedness plans and administers federal disaster and emergency relief funds. During FY 2002-03, DMA disbursed \$60.6 million; federal grants to the State financed \$34.6 million of that amount.

As part of our audit, we followed up on the progress DMA has made in addressing progress reporting requirements under Public Assistance Grants (catalog #97.036).

### **Progress Reports under the Public Assistance Grants Program**

DMA expended \$6.7 million under the Public Assistance Grants program during FY 2002-03. This program, which was established by the Federal Emergency Management Agency (FEMA) and is now under the direction of the U.S. Department of Homeland Security, assists state and local governments with the repair of public infrastructure and with cleanup related to federally declared disasters.

During our prior audit, we reported that DMA had submitted only two of the four federally required quarterly progress reports related to the Public Assistance Grants program (Finding WI-02-37). DMA has made progress in this area and properly filed the required reports for three of the four quarters during FY 2002-03 and for the first two quarters of FY 2003-04. We encourage DMA to continue its efforts to file quarterly progress reports.

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## Department of Corrections ■

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The Wisconsin Department of Corrections is responsible for administering the State's correctional system. State and federal programs administered by DOC include those that affect the criminal justice system, prisons, and drug law enforcement. DOC disbursed \$1.0 billion during FY 2002-03; federal grants to the State financed \$8.1 million of that amount.

As part of our standard audit procedures, we reviewed DOC's internal controls over revenues, expenditures, and the administration of federal financial assistance programs. We tested compliance with grant requirements for the Foster Care—Title IV-E subgrant (catalog #93.658), a type A program, and followed up on the progress DOC has made in addressing Findings WI-02-38 and WI-02-39 of our prior single audit report, related to foster care case files and approval of DOC's time study.

### **Finding WI-03-39: Foster Care Case Files**

The Department of Health and Family Services administers the Foster Care—Title IV-E program for the State of Wisconsin. Under an ongoing memorandum of understanding with that department, DOC is reimbursed for allowable foster care costs incurred in caring for juveniles in its custody.

Court orders may direct that children be placed in one of DOC's three juvenile correctional institutions. While under DOC's custody, children in the juvenile corrections system may be moved from these secured facilities to nonsecure facilities, such as group homes, after achieving behavioral goals. Foster care regulations do not allow the State to claim federal reimbursement for children

placed in juvenile correctional institutions. However, the State may claim federal reimbursement for costs, including eligible administrative costs, incurred in maintaining eligible children in nonsecure facilities.

Field agents at the two DOC regional offices are responsible for determining whether cases meet federal eligibility requirements, which include:

- the child must be under 18 years of age and a U.S. citizen;
- the annual income of the child's family must be less than \$10,000; and
- the court order for the child must contain specific language required by federal regulations, such as a judicial determination that continuation in the home is contrary to the welfare of the child.

Upon determining that cases are eligible for administrative cost reimbursement, the field agents determine whether the cases meet additional federal foster care requirements, which would make the costs of maintaining a child in a nonsecure facility also eligible for federal reimbursement. To be federally reimbursable, the maintenance costs must be for a child who meets the previously described criteria for eligibility of administrative costs, as well as these additional criteria:

- the child is not receiving Supplemental Security Income benefits, has assets valued at less than \$10,000, and is placed in a licensed, nonprofit, and nonsecure facility;
- the court orders contain specific language required by federal regulations, such as judicial determinations that reasonable efforts were made to prevent the removal of the child from the home;
- the State has obtained annual court renewal orders to indicate that it continues to be responsible for the child. As part of the renewal orders, there must also be judicial determinations that the State made reasonable efforts to finalize the child's permanency plan during the past 12 months; and
- the case is annually redetermined as to reimbursability under the Foster Care—Title IV-E program.

DOC requests reimbursement for the federal share of allowable administrative and maintenance costs from the Department of Health and Family Services, which requests reimbursement from the federal government. During FY 2002-03, DOC requested \$1.4 million in federal foster care reimbursement.

During our prior audit, we identified serious concerns with DOC's documentation of its determination of allowability, including use of outdated determination forms, incomplete or inaccurate information on the determination forms, lack of supporting documentation in the case files related to income and asset requirements, lack of required annual redeterminations, and incomplete court orders. We questioned \$44,692 for maintenance costs and an undetermined amount of administrative costs related to the eight case files we reviewed (Finding WI-02-38). In response to our prior audit finding, both the Department of Health and Family Services and DOC have implemented corrective actions:

- Effective July 2003, the Department of Health and Family Services amended a contract under which a private contractor reviews case materials and provides eligibility recommendations. DOC cases are now included in the review, and the contractor provides recommendations to DOC on whether children entering DOC custody are eligible and reimbursable for federal reimbursement.
- In June 2003, DOC provided training to 16 of its staff responsible for gathering the information necessary to make eligibility determinations, for reviewing recommendations made by the private contractor, and for conducting quality assurance reviews.
- On February 9, 2004, DOC reduced its \$44,692 claim that was a questioned cost from our FY 2001-02 audit. The reduction will be reflected in the December 2003 quarterly report.

Because DOC's corrective actions were implemented either late or subsequent to our audit period, continued noncompliance with eligibility and reimbursability requirements would not be unexpected during FY 2002-03. When we reviewed 5 of the 44 DOC cases claimed as eligible and reimbursable for March 2003, we identified \$36,066 in ineligible costs due to incomplete or inaccurate information, use of outdated forms, lack of supporting documentation in the case files related to income and asset requirements, lack of required annual redeterminations, and incomplete court orders, as shown in Table 8.

Table 8

**Foster Care Case Files Testing Results at DOC**  
FY 2002-03

| Case | Correct Determination Form Used? | Income/Asset Requirements Documented? | Annual Redeterminations Performed? | Required Court Order Language Present? | Ineligible Costs <sup>1</sup> |
|------|----------------------------------|---------------------------------------|------------------------------------|--|-------------------------------|
| 1    | No                               | No                                    | No                                 | Yes                                    | \$ 0                          |
| 2    | No                               | No                                    | No                                 | Yes                                    | 0                             |
| 3    | No                               | No                                    | No                                 | No                                     | 2,980                         |
| 4    | No                               | No                                    | No                                 | No                                     | 1,296                         |
| 5    | No                               | Yes                                   | No                                 | No                                     | 31,790                        |
|      |                                  |                                       |                                    |  | <b>\$36,066</b>               |

<sup>1</sup>Amounts are for maintenance costs. We also question an undetermined amount of administrative costs for cases 3, 4, and 5.

For all five cases, DOC had either used an outdated form, left the form blank, or not obtained all of the required approvals. For the last case, DOC continued to request reimbursement for maintenance costs even after it had determined that the case was ineligible for reimbursement. For four of the five cases DOC did not determine whether the income/asset requirements were met, and in all cases DOC did not perform the required annual redeterminations. Finally, the required court orders containing the appropriate language were contained in only two of the files reviewed.

After we requested these five cases, the private contractor also reviewed the files and completed determination forms, income and asset determination forms, and any required annual redeterminations. As the result of this review, the first two cases were found to be eligible and reimbursable, and the remaining three cases were determined to be ineligible for federal reimbursement. We spoke with DOC staff regarding our findings, and they agreed to submit an adjustment reducing the federal claim by \$36,006 for the cases we reviewed. This adjustment was submitted on February 10, 2004, and will be reflected by the Department of Health and Family Services in the December 2003 quarterly report. As a result, we do not question costs for these cases.

During our prior audit, we recommended that DOC perform a redetermination of foster care eligibility and reimbursability for FY 2001-02 cases and submit revised claim information to the Department of Health and Family Services. Citing limited staff resources, DOC proposed, and the Department of Health and Family Services agreed, to implement an alternative plan to our recommendation. Both departments agreed that the contractor would review cases determined to be

eligible and reimbursable since January 2003 for eligibility and reimbursability, and that a claim adjustment would be submitted and included in the quarterly report after this review was completed. As of February 10, 2004, the review had not been completed.

However, we are concerned because the alternative plan only requires DOC to perform eligibility redeterminations for cases since January 2003. The deficiencies we found in the eligibility determinations in both our prior audit and our current audit suggest a high probability that additional ineligible cases were inappropriately claimed for federal reimbursement before January 2003. As a result, it would be expected that the Department of Health and Family Services, as the primary administrator for the foster care program in the State of Wisconsin, would take steps to ensure its quarterly claim for federal reimbursement contains only eligible foster care cases. We question an undetermined amount for foster care cases claimed for reimbursement during FY 2002-03.

### Recommendation

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*We recommend the Wisconsin Department of Corrections perform a redetermination of foster care eligibility and reimbursability for all cases claimed during FY 2002-03 and provide a revised copy of the claim information to the Wisconsin Department of Health and Family Services. In addition, we recommend the Department of Corrections continue to implement its corrective action plan to ensure future claims for federal reimbursement are made only for eligible cases.*

**Questioned Costs:** Foster Care—Title IV-E (catalog #93.658, award #s G0301WI1401, G0201WI1401, and G0101WI1401): Foster Care Case Files = Undetermined

**DOC Response and Corrective Action Plan:** In the FY 2001-02 audit, the auditors raised concerns regarding foster care eligibility determinations. As a result of that audit, which occurred during FY 2002-03, DOC and the Wisconsin Department of Health and Family Services have taken steps to reduce the possibility of eligibility determination errors in the future. DOC also returned funds related to errors discovered during the FY 2002-03 audit.

In FY 2001-02, DOC's Division of Juvenile Corrections staff was reduced by 18 positions as a result of budget reductions. Duties were reassigned to carry out critical functions. In the FY 2001-02 single audit report, the Division stated that it could not commit staff resources to carry out a review of prior-year foster care cases. As a result, DOC and the Wisconsin Department of Health and Family Services agreed to implement an alternative plan based on the FY 2001-02 audit recommendations. The corrective action plan they implemented included these key components:

- In July 2003, the Department of Health and Family Services amended a contract under which a private vendor reviews case material for recommendations on whether DOC youth are eligible and reimbursable under Title IV-E. The vendor started reviewing DOC cases in August 2003.
- DOC developed a protocol for use by probation and parole agents to refer cases to the State Eligibility Unit. The protocol was used beginning in August 2003, and it continues to be refined based on the needs of the vendor and DOC.
- The Department of Health and Family Services and private vendor staff trained 16 DOC corrections field supervisors, agents, program support, and management and budget staff on Title IV-E. The purpose of the training was to prepare DOC staff for their ongoing role in submitting information to the State Eligibility Unit, reviewing all vendor recommendations, and conducting quality assurance reviews on selected cases. This was completed in June 2003.
- The Department of Health and Family Services also amended its contract with the private vendor for the State Eligibility Unit to redetermine cases that DOC claimed from January 1, 2003 to June 30, 2003. The State Eligibility Unit is in the process of completing these redeterminations.
- DOC continues to make a commitment to provide a revised copy of the claim information to the Department of Health and Family Services based on the private vendor's findings. DOC will submit the revised claim information after the vendor has completed the review of the January 1, 2003 to June 30, 2003 cases.

DOC is committed to working together with the Department of Health and Family Services and the vendor to ensure that DOC continues to carry out policies, procedures, and internal controls to improve compliance with Title IV-E requirements.

DOC still does not have the funding or staff resources to conduct a review of the cases it claimed from July 1, 2002 through December 31, 2002. DOC will explore with the Department of Health and Family Services whether the contract with the vendor can be amended to include the redetermination of cases DOC claimed during this six-month period. If the Department of



Health and Family Services has the resources to amend the contract and the vendor can take on additional reviews, DOC will work with these agencies on these cases and the claims. DOC is committed to continuing its relationship with the Department of Health and Family Services and the vendor.

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## Time Study

Federal regulations allow foster care funds to be used for costs directly related to the administration of a program. DOC employees in the Division of Juvenile Corrections work on multiple projects throughout the year, including activities reimbursable under foster care. To determine eligible foster care costs, DOC worked with a private contractor to develop a time study that included two components: the accumulation of a pool of costs to be allocated among the various projects on which Division of Juvenile Corrections employees work, and a mechanism to record actual time employees spent on the various projects.

To determine how much of the cost pool to allocate to the Foster Care—Title IV-E program, DOC requires Division of Juvenile Corrections employees to complete time sheets for one week during each quarter. The time sheets indicate the primary activity worked on during each 30-minute interval. The private contractor then reviews the time sheets for overall reasonableness and summarizes reported time. According to the contractor's procedures, any time sheets that have been improperly prepared are excluded from the time study. After calculating the percentage of work effort spent on allowable foster care activities, the private contractor calculates the federal share of the costs included in the cost pool.

During our prior audit, we identified numerous errors in the time sheets completed by employees, and additional errors in the accumulation of data used to determine the administrative cost claim. These errors had not been detected because supervisors did not review time sheets submitted by employees, and DOC did not review either the time study results received from the contractor or the amounts included in the cost pool for accuracy and reasonableness (Finding WI-02-39).

In response, DOC has implemented the following corrective actions:

- Starting in spring 2003, DOC requires supervisory approval of time sheets and revised the time sheet to include a space for the supervisor's signature.
- DOC has assigned responsibility of reviewing the time sheets for errors, such as an incomplete time sheet, before their submission to the contractor.

- The contractor submits the time study results to a DOC employee. This employee then reviews the results for reasonableness, ensures the amounts included in the foster care cost pool are accurate, approves the results, and submits the claim to the Department of Health and Family Services.

During our current audit, DOC submitted one claim for administrative costs for the period January 2002 through September 2002, which was claimed for federal reimbursement by the Department of Health and Family Services in the June 2003 quarterly report. We selected the July through September 2002 quarter and reviewed the time sheets for 5 of the 55 Division of Juvenile Corrections employees who completed time sheets during this quarter. Because this quarter occurred before the implementation of the supervisory approval and review of time sheets submitted to the contractor, we continued to find time sheets that were not being completed correctly. However, unlike in the prior year, we found that the private contractor properly excluded these incorrect time sheets from the time study results. In addition, we found that the contractor correctly accumulated and calculated time study results based on the amounts in the foster care cost pool and the valid time sheets that had been completed.

**Wisconsin Department of Corrections  
Summary of Findings and Questioned Costs  
FY 2002-03**

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

| <u>Finding<br/>Number</u> | <u>Catalog<br/>Number</u> | <u>Grant</u>           | <u>Finding</u>          | <u>Amount<br/>Questioned</u> |
|---------------------------|---------------------------|------------------------|-------------------------|------------------------------|
| WI-03-39                  | 93.658                    | Foster Care—Title IV-E | Foster Care Case Files* | Undetermined                 |

\* Repeat finding from audit report 03-5.

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



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# State of Wisconsin Schedule of Findings and Questioned Costs for the Year Ended June 30, 2003 ■

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

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

## **SECTION I—Summary of Auditor's Results**

As required by OMB Circular A-133, the Wisconsin Legislative Audit Bureau is providing the following summary information related to the State of Wisconsin's single audit for FY 2002-03:

- We issued an unqualified opinion on the State of Wisconsin's basic financial statements.
- We noted several reportable conditions in internal control over financial reporting that were included in our Independent Auditor's Report on the State of Wisconsin's Compliance and on Internal Control over Financial Reporting Based on an Audit of the Basic Financial Statements Performed in Accordance with *Government Auditing Standards*, dated December 12, 2003. None of the reportable conditions were considered material weaknesses in internal control over financial reporting.

- We noted no instances of noncompliance with laws, rules, regulations, and contracts that were material to the State of Wisconsin's basic financial statements.
- We noted several reportable conditions in internal control over major federal programs. None of the reportable conditions were considered material weaknesses in internal control over major federal programs.
- We issued an unqualified opinion on the State of Wisconsin's compliance with requirements applicable to its major federal programs.
- We disclosed findings that are required to be reported under OMB Circular A-133, section 510(a). These findings are listed in Section III—Federal Award Findings and Questioned Costs—and described in the single audit report agency narratives.
- The dollar threshold used to distinguish between type A and type B programs, as prescribed by OMB Circular A-133, section 520(b), was \$24,946,160.
- The State of Wisconsin did not qualify as a low-risk auditee under OMB Circular A-133, section 530.
- The following were major federal grant programs, determined in accordance with OMB Circular A-133, section 520:

| Catalog Number   | Name of Federal Program or Cluster   |
|------------------|--|
| 10.551/.561      | Food Stamp Cluster   |
| 14.228           | Community Development Block Grants/State's Program                                 |
| 16.579           | Byrne Formula Grant Program  |
| 17.258/.259/.260 | WIA Cluster  |
| 17.504           | Consultation Agreements  |
| 20.205/23.005    | Highway Planning and Construction Cluster  |
| 20.600-20.605    | Highway Safety Cluster   |
| 21.999           | Temporary State Fiscal Relief  |
| 66.460           | Nonpoint Source Implementation Grants  |
| 84.002           | Adult Education—State Grant Program  |
| 84.126           | Rehabilitation Services—Vocational Rehabilitation Grants to States                 |
| 84.186           | Safe and Drug-Free Schools and Communities—State Grants                            |
| 84.298           | Innovative Education Program Strategies  |
| 84.352           | School Renovation Grants   |
| 84.367           | Improving Teacher Quality State Grants   |
| 93.044/.045      | Aging Cluster  |
| 93.283           | Centers for Disease Control and Prevention—Investigations and Technical Assistance |
| 93.558           | Temporary Assistance for Needy Families  |
| 93.563           | Child Support Enforcement  |
| 93.575/.596      | Child Care Cluster   |
| 93.658           | Foster Care—Title IV-E   |
| 93.659           | Adoption Assistance  |
| 93.767           | State Children's Insurance Program   |
| 93.775/.777/.778 | Medicaid Cluster   |
| 93.991           | Preventive Health and Health Services Block Grant                                  |
| Various          | Research and Development Cluster   |
| Various          | Student Financial Aid Cluster, limited to:   |
|                  | UW-Eau Claire  |
|                  | UW-La Crosse   |
|                  | UW-Platteville   |
|                  | UW-Stevens Point   |
|                  | UW-Stout   |

## SECTION II—Financial Statement Findings

This section of the schedule includes all reportable conditions related to internal control over financial reporting that are required to be reported by auditing standards generally accepted in the United States of America and *Government Auditing Standards*, including those that do not affect federal awards. The following audit findings from report 03-5 have been resolved: WI-02-40, WI-02-41, WI-02-46, WI-02-51, and WI-02-52. Repeat findings from audit report 03-5 are indicated with an asterisk (\*).

### **Finding WI-03-40: Program Change Controls at the University of Wisconsin\***

*Criteria:*

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

*Condition:*

While UW-Madison has made many improvements in its procedures for making program changes, an independent review of program changes is not performed to assess the reasonableness of the changes. 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 systems, including financial data for UW System accounting and payroll systems.

*Effect:*

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

*Cause:*

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

*Recommendation:*

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

*Management Response:*

For the server environment, several additional improvements have been implemented since the completion of the audit, and additional procedures are being considered. For the mainframe environment, UW-Madison accepts the risks because these programs are being moved to other environments in the future.

**Finding WI-03-41: Improvement in Security at the Data Centers\****Criteria:*

The State's two data centers—one administered by the Department of Administration, and one by the University of Wisconsin—should establish both data and physical security policies and procedures to ensure that software and data stored and processed by the data centers are protected from accidental or intentional misuse or destruction.

*Condition:*

While control improvements have been made, continued effort is needed at the data centers to improve both data and physical security policies and procedures. For instance, we found that current access to critical systems exceeds that needed to carry out employees' job duties. Further, we found the environmental controls at some remote sites should be improved to reduce the risk that computer resources may be damaged.

*Questioned Costs:*

None

*Context:*

The data centers provide centralized computer processing facilities in which critical data, including accounting and payroll data, are stored and processed. We provided separate audit communications that identified detailed security weaknesses to the agencies.

*Effect:*

Control weaknesses increase the risk that unauthorized or erroneous changes are made to accounting, payroll, and other transactions and data.

*Cause:*

Frequent reorganizations, including the recent transfer of the data center from the Department of Electronic Government to the Department of Administration, have resulted in many changes. While improvements have been made, time constraints cause some areas of concern to remain.

Because the University of Wisconsin is moving its critical financial applications from the mainframe to servers, limited resources are available to make changes to the mainframe. Further, while the University of Wisconsin is in the process of improving some controls for its servers, not all changes have been made because of time constraints. For instance, reviewing employee job duties and adjusting access levels requires input from many different areas, and thus requires time to complete.

*Recommendation:*

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

*Management Response:*

The Department of Administration has taken steps and is developing plans to address all concerns identified.

The University of Wisconsin agrees with this recommendation. The data center strives to keep abreast of new technological developments and to implement available security controls to help reduce risks. As the data center replaces older mainframe systems with newer technologies, it will continue to enhance security through the use of administrative, physical, and technical controls.

### **Finding WI-03-42: Programmer Access to Critical Production Programs and Data at the Department of Transportation\***

*Criteria:*

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

*Condition:*

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

*Questioned Costs:*

None

*Context:*

The Department of Transportation maintains accounting and other systems critical to agency operations. These systems enable it to collect and expend nearly \$2 billion annually; to issue driver licenses, vehicle titles, and registrations; and to track drivers' records and traffic violations.

*Effect:*

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

*Cause:*

The Department of Transportation believes it can more efficiently complete program changes and job scheduling by allowing programmers access to the production environment and to Control-M. To control production system security, it uses a combination of Changeman staging controls, user verification procedures, periodic access reviews, and supervisory oversight. Therefore, the Department of Transportation accepts the risk of programmers having access to production data and programs.



***Recommendation:***

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

**Finding WI-03-43: Programmer Access to the State's Central Accounting System and Central Payroll System Data\***

***Criteria:***

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

***Condition:***

Programmers for the State's central accounting system and central payroll system have access to production data that would allow them to change the data stored in the data sets.

***Questioned Costs:***

None

***Context:***

The State's central accounting system maintains 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 other than UW System employees.

***Effect:***

Programmers with access and extensive knowledge of the computer programs in the systems could make unauthorized changes to data and conceal those changes.

***Cause:***

The Department of Administration requires computer programmers to perform production and data control duties.

***Recommendation:***

In prior audits, we have expressed our concerns regarding access to production data granted to programmers and have made recommendations to reduce the risk of unauthorized transactions. The Department of Administration is aware of the concerns but accepted the risks in this area during our audit period. We continue to believe that programmers should not have access to these data and encourage the Department of Administration to address these concerns.

*Management's Response:*

Because of recent personnel changes within the Department of Administration's Division of Enterprise Technology, the Department plans to again address this security concern with staff in the Division of Enterprise Technology and to work toward separating the duties of the production staff from the development staff. The ultimate goal is to remove the ability for any programmer to have any access to payroll or accounting data.

### **Finding WI-03-44: Access to the State's Central Accounting System Transactions\***

*Criteria:*

To provide proper internal control, access to an accounting system should be limited based on employees' job duties. Employees should not have the ability to both enter and approve transactions.

*Condition:*

The Department of Administration has taken steps to prevent employees from both entering and approving the same transactions. However, employees can override this restriction on transactions entered by other employees, through their ability to "correct" and approve transactions that remain on the suspense file. Effectively, employees continue to have the ability to both enter and approve WiSMART transactions, including those that result in the generation of checks.

*Questioned Costs:*

None

*Context:*

WiSMART, the State's accounting system, processes financial data for all state agencies and is the main source of information for financial schedules and statements, including the State's financial statements.

*Effect:*

The ability to effectively enter and approve transactions increases the risk that unauthorized transactions will be processed.

*Cause:*

Employees can override the control implemented by the Department of Administration to restrict an employee's ability to both enter and approve the same transaction. Since WiSMART cannot effectively restrict the access and the Department of Administration believes employees need this access to perform their job duties, the Department has chosen to accept the risk.

*Recommendation:*

In prior audits, we have expressed our concerns related to WiSMART access granted to employees and have recommended the Department of Administration develop procedures that separate the entry and approval ability for processing WiSMART transactions. We continue to believe employees should not have both entry and approval abilities. However, as noted, the Department of Administration accepts the risks in this area. Therefore, we do not repeat our recommendation at this time.

*Management's Response:*

The Department of Administration understands the finding and agrees that it has accepted any inherent risk regarding access to the State's central accounting system transactions. The Department also believes that there are sufficient safeguards in place through internal policies and reviews that mitigate these risks.

**Finding WI-03-45: Programmer Access to Critical Production Programs at the Department of Administration\***

*Criteria:*

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

*Condition:*

Programmers at the Department of Administration have access to the programs in production, and some are allowed to move programs from the test environment to production.

*Questioned Costs:*

None

*Context:*

The Department of Administration maintains critical systems, including financial data for the central accounting and payroll systems and other systems critical to agency operations.

*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 changes.

*Cause:*

The Department of Administration believes the programmers require this access to allow them to efficiently resolve production problems.

*Recommendation:*

In prior audits, we have expressed our concerns related to programmer access to production programs and have recommended the Department of Administration remove programmers' access or implement adequate compensating controls. However, the Department of Administration has accepted the risks in this area during our audit period. We continue to believe programmers should not have access to production programs and encourage the Department to address this concern.

*Management Response:*

The Department of Administration acknowledges the finding and is in the process of reviewing programmer access to critical production programs. Presently, the Department is working with the State Controller's Office to find an acceptable resolution.

**Finding WI-03-46: Programmer Access to Critical Production Programs at the Department of Natural Resources\******Criteria:***

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

***Condition:***

The Department of Natural Resources has taken steps to address programmer access concerns identified in prior single audits. The Department limited the number of programmers who have access to each application by granting access on an as-needed basis. In addition, the Department moved its local and wide-area network applications to a new operating system, which has a separate test environment. However, programmers continue to have access to production programs and continue to have the ability to move computer programs from test to production. These control weaknesses could be addressed by implementing procedures for the review and approval of program changes before they are moved to production. However, the Department has not implemented such oversight and review procedures.

***Questioned Costs:***

None

***Context:***

The Department of Natural Resources maintains critical systems to account for revenues from hunting and fishing licenses, recreational fees, federal grants, and other sources, as well as for expenditures for the management of state parks, water, and other natural resources.

***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 changes.

***Cause:***

During prior audits, the Department of Natural Resources indicated agreement with our recommendations. However, the Department's computer program functions are decentralized, and the Department has limited resources to review and approve program changes. As a result, the Department has not developed policies and implemented procedures to ensure proper oversight before programs are moved to production.

***Recommendation:***

We recommend the Department of Natural Resources give increased priority to removing programmers' access to production programs and implementing procedures to provide for the review and approval of program changes before they are moved to production.

*Management Response:*

The Department of Natural Resources is exploring options to resolve this issue as staffing and funding become available. It is the Department's strategy to address this issue in a phased approach, using the limited resources available as effectively and efficiently as possible. The Department is focusing on improving security for those applications supporting its essential business systems. The Department hopes to be able to continue to move toward implementing the recommendations, but given current fiscal constraints, it will take several years to be in a position to eliminate programmers' access to production programs.

### **Finding WI-03-47: Programmer Access to Department of Revenue Programs\***

*Criteria:*

To provide proper internal control, computer programmers' ability to access or update production programs should be limited.

*Condition:*

In past audits, we identified concerns with the Department of Revenue's program change process, including programmers' ability to move programs from test to production. In response, the Department of Revenue developed a project to review and improve its procedures. As a result, the Department has made significant progress toward improving its program change process, including purchasing software to track all changes and developing procedures to review program changes. Further, the Department has eliminated programmers' ability to move programs into production for its Integrated Tax System and has reduced the number of programmers with the ability to move programs into production for mainframe applications. However, while the Department continues to review its procedures and develop additional controls, some programmers continue to have the ability to make a change and move mainframe programs into production without review or oversight.

*Questioned Costs:*

None

*Context:*

The Department of Revenue maintains critical systems to collect and process approximately \$12.6 billion in taxes annually for the State of Wisconsin and to issue tax refund checks.

*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. For example, at the time of our audit, three programmers had the ability to move changes into production for the individual and corporate income tax systems, the individual and corporate estimated tax systems, the motor fuel tax system, the cigarette and tobacco tax system, and the wine and liquor tax system.

*Cause:*

The Department of Revenue understands the need to properly control program changes, has made significant improvements since this issue was first brought to its attention, and continues its efforts. However, until these efforts are finalized, some programmers will continue to have the ability to move mainframe programs into production.

*Recommendation:*

Because the Department of Revenue has made significant progress, we make no new recommendation. However, we encourage the Department of Revenue to continue its project to further limit access to mainframe production programs.

*Management's Response:*

The Department of Revenue has made significant progress in controlling access to its production systems environments. The Department is continuing to address concerns with programmer access for emergency fixes to mission-critical systems on the mainframe. The Department wants to limit and track this access as soon as possible, while still ensuring that system defects are corrected on a timely basis so that the systems can continually support the various business areas.

ChangeMan, the tool used to control software staging into the Department's mainframe production environment, has a facility that allows for emergency changes without requiring prior approval by a configuration manager. The review and approval of the specific changes by configuration management are then conducted after the fact, and the tool can track and help enforce this procedure. The Department is investigating use of this facility to address the need to do emergency fixes, and it will implement this additional control as soon as it validates its ability. If the Department identifies issues with this proposed solution, it will work with the Legislative Audit Bureau to identify other options that will address the concern.

**Finding WI-03-48: Milwaukee Retirement Systems Error***Criteria:*

The State is to allocate earnings to the Milwaukee Retirement System's investments so that the investments are valued at current market value as of the last day of each month, per Department of Employee Trust Funds' administrative code.

*Condition:*

Earnings were inaccurately allocated to the Milwaukee Retirement System's investments for one month during calendar year 2001.

*Questioned Costs:*

None

*Context:*

The Department of Employee Trust Funds is the administrator of several public employee benefit programs, including the Wisconsin Retirement System. These programs invest funds through the State of Wisconsin Investment Board as part of the Fixed Investment Trust Fund or the Variable Investment Trust Fund, and earnings are allocated back to the various programs. State statutes allow other retirement systems to also invest in these funds.

*Effect:*

The Milwaukee Retirement System received excess earnings, while the public employee benefit programs administered by the Department of Employee Trust Funds received insufficient earnings.

*Cause:*

The State of Wisconsin Investment Board reported an incorrect rate of return to the Department of Employee Trust Funds for one month during 2001. The error was further compounded because the returns in subsequent months, which are allocated based on the current balance, were applied to an incorrect balance.

*Recommendation:*

The inaccurate earnings and balances in all programs and the Milwaukee Retirement System have been corrected. The Department of Employee Trust Funds and the State of Wisconsin Investment Board have established reasonableness checks and have worked to increase communication and controls between the agencies to prevent this from occurring again. Therefore, our recommendations at the time the error was identified have been implemented, and we make no further recommendations at this time.

### **Finding WI-03-49: Disaster Recovery and Business Resumption Plan\***

*Criteria:*

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

*Condition:*

Although state agencies have made progress, some do not have complete disaster recovery and business resumption plans.

*Questioned Costs:*

None

*Context:*

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

*Effect:*

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

*Cause:*

Because of budget restrictions and the limited availability of staff, the State has not devoted sufficient resources to disaster recovery and business resumption planning.

*Recommendation:*

We recommend the state agencies continue to move forward to complete their disaster recovery and business resumption plans.

*Management's Response:*

The various agencies for which we communicated concerns during our FY 2002-03 audit agree to continue their disaster recovery and business resumption planning efforts.

**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 included in the single audit report. The agency narratives also include the agencies' responses and corrective action plans, as well as summaries of findings and questioned costs. The agency narratives discuss the following findings in greater detail. Repeat findings from audit report 03-5 are marked with an asterisk (\*).

**U.S. DEPARTMENT OF AGRICULTURE**

**Wisconsin Department of Workforce Development**

| <u>Finding Number</u>                       | <u>Catalog Number</u> | <u>Grant</u>  | <u>Finding</u>        | <u>Amount Questioned</u> |
|---|-----------------------|---|-----------------------|--------------------------|
| WI-03-16                                    | 10.561                | State Administrative Matching Grants for Food Stamp Program | RAPIDS Payment System | \$ 0                     |
| <b>TOTAL U.S. DEPARTMENT OF AGRICULTURE</b> |                       |   |                       | <b>\$ 0</b>              |

**U.S. DEPARTMENT OF JUSTICE**

**Wisconsin Department of Administration**

| <u>Finding Number</u>                   | <u>Catalog Number</u> | <u>Grant</u>                                   | <u>Finding</u>                  | <u>Amount Questioned</u> |
|---|-----------------------|--|---------------------------------|--------------------------|
| WI-03-36                                | 16.523                | Juvenile Accountability Incentive Block Grants | Allowable Costs and Activities* | \$ 20,000                |
| WI-03-37                                | 16.523                | Juvenile Accountability Incentive Block Grants | Federal Reporting*              | 0                        |
| WI-03-35                                | 16.579                | Byrne Formula Grant Program                    | Federal Reporting               | 0                        |
| <b>TOTAL U.S. DEPARTMENT OF JUSTICE</b> |                       |  |                                 | <b>\$ 20,000</b>         |



**U.S. DEPARTMENT OF LABOR**

**Wisconsin Department of Workforce Development**

| <u>Finding Number</u>                 | <u>Catalog Number</u> | <u>Grant</u>           | <u>Finding</u>     | <u>Amount Questioned</u> |
|---------------------------------------|-----------------------|------------------------|--------------------|--------------------------|
| WI-03-18                              | 17.258                | WIA Adult Program      | Federal Reporting* | \$ 0                     |
| WI-03-18                              | 17.259                | WIA Youth Activities   | Federal Reporting* | 0                        |
| WI-03-18                              | 17.260                | WIA Dislocated Workers | Federal Reporting* | 0                        |
| <b>TOTAL U.S. DEPARTMENT OF LABOR</b> |                       |                        |                    | \$ 0                     |

**U.S. DEPARTMENT OF EDUCATION**

**Wisconsin Department of Health and Family Services**

| <u>Finding Number</u> | <u>Catalog Number</u> | <u>Grant</u>  | <u>Finding</u>            | <u>Amount Questioned</u> |
|-----------------------|-----------------------|---|---------------------------|--------------------------|
| WI-03-9               | 84.186                | Safe and Drug-Free Schools and Communities—State Grants | Grant Awarding Procedures | \$ 0                     |

**Wisconsin Department of Workforce Development**

| <u>Finding Number</u> | <u>Catalog Number</u> | <u>Grant</u>   | <u>Finding</u>                                     | <u>Amount Questioned</u> |
|-----------------------|-----------------------|--|--|--------------------------|
| WI-03-13              | 84.126                | Rehabilitation Services—Vocational Rehabilitation Grants to States | Social Security Administration Reimbursement Rates | Undetermined             |
| WI-03-14              | 84.126                | Rehabilitation Services—Vocational Rehabilitation Grants to States | Federal Reporting                                  | \$ 0                     |
| WI-03-15              | 84.126                | Rehabilitation Services—Vocational Rehabilitation Grants to States | Case File Documentation                            | 0                        |

**University of Wisconsin-La Crosse**

| <u>Finding Number</u> | <u>Catalog Number</u> | <u>Grant</u>                  | <u>Finding</u>                        | <u>Amount Questioned</u>           |
|-----------------------|-----------------------|-------------------------------|---------------------------------------|------------------------------------|
| WI-03-22              | Various               | Student Financial Aid Cluster | Federal Reporting                     | \$ 0                               |
| WI-03-23              | Various               | Student Financial Aid Cluster | Return of Student Financial Aid Funds | 121<br>Plus an Undetermined Amount |

**University of Wisconsin-Oshkosh**

| <u>Finding Number</u> | <u>Catalog Number</u> | <u>Grant</u>                  | <u>Finding</u>                         | <u>Amount Questioned</u> |
|-----------------------|-----------------------|-------------------------------|--|--------------------------|
| WI-03-25              | Various               | Student Financial Aid Cluster | Return of Student Financial Aid Funds* | Undetermined             |

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**University of Wisconsin-Parkside**

| <u>Finding Number</u> | <u>Catalog Number</u> | <u>Grant</u>               | <u>Finding</u>          | <u>Amount Questioned</u> |
|-----------------------|-----------------------|----------------------------|-------------------------|--------------------------|
| WI-03-26              | 84.033                | Federal Work-Study Program | Community Service Jobs* | \$ 0                     |

**University of Wisconsin-Platteville**

| <u>Finding Number</u> | <u>Catalog Number</u> | <u>Grant</u>                  | <u>Finding</u>   | <u>Amount Questioned</u>           |
|-----------------------|-----------------------|-------------------------------|--|------------------------------------|
| WI-03-30              | 84.033                | Federal Work-Study Program    | Federal Work-Study Time Sheets                                 | \$ 0                               |
| WI-03-28              | Various               | Student Financial Aid Cluster | Return of Student Financial Aid Funds—Omitted Aid Types        | 253<br>Plus an Undetermined Amount |
| WI-03-29              | Various               | Student Financial Aid Cluster | Return of Student Financial Aid Funds—Student Withdrawal Dates | 0                                  |

**University of Wisconsin-Stevens Point**

| <u>Finding Number</u> | <u>Catalog Number</u> | <u>Grant</u>                  | <u>Finding</u>                        | <u>Amount Questioned</u> |
|-----------------------|-----------------------|-------------------------------|---------------------------------------|--------------------------|
| WI-03-31              | Various               | Student Financial Aid Cluster | Return of Student Financial Aid Funds | \$ 0                     |

**University of Wisconsin-Whitewater**

| <u>Finding Number</u> | <u>Catalog Number</u> | <u>Grant</u>                  | <u>Finding</u>                  | <u>Amount Questioned</u> |
|-----------------------|-----------------------|-------------------------------|---------------------------------|--------------------------|
| WI-03-33              | Various               | Student Financial Aid Cluster | Student Eligibility and Awards* | Undetermined             |

**Wisconsin Technical College System Board**

| <u>Finding Number</u>                     | <u>Catalog Number</u> | <u>Grant</u>                        | <u>Finding</u>          | <u>Amount Questioned</u>              |
|---|-----------------------|-------------------------------------|-------------------------|---------------------------------------|
| WI-03-38                                  | 84.002                | Adult Education—State Grant Program | Subrecipient Monitoring | \$ 0                                  |
| <b>TOTAL U.S. DEPARTMENT OF EDUCATION</b> |                       |                                     |                         | \$ 374<br>Plus an Undetermined Amount |

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

**Wisconsin Department of Health and Family Services**

| <u>Finding Number</u> | <u>Catalog Number</u> | <u>Grant</u>                                      | <u>Finding</u>  | <u>Amount Questioned</u> |
|-----------------------|-----------------------|---|---|--------------------------|
| WI-03-4               | 93.658                | Foster Care—Title IV-E                            | Reimbursements for Child Care Agencies*                           | \$ 0                     |
| WI-03-5               | 93.659                | Adoption Assistance                               | Incorrect Eligibility Determinations                              | 0                        |
| WI-03-6               | 93.659                | Adoption Assistance                               | Failure to Enter Eligibility Determinations                       | 0                        |
| WI-03-7               | 93.767                | State Children’s Insurance Program                | Documentation of Eligibility Determinations                       | 0                        |
| WI-03-8               | 93.767                | State Children’s Insurance Program                | System Security Review  | 0                        |
| WI-03-11              | 93.767                | State Children’s Insurance Program                | Reconciliation of Quarterly Report to the Cash Management System* | 0                        |
| WI-03-4               | 93.778                | Medical Assistance Program                        | Reimbursements for Child Care Agencies*                           | 0                        |
| WI-03-7               | 93.778                | Medical Assistance Program                        | Documentation of Eligibility Determinations                       | 0                        |
| WI-03-8               | 93.778                | Medical Assistance Program                        | System Security Review  | 0                        |
| WI-03-11              | 93.778                | Medical Assistance Program                        | Reconciliation of Quarterly Report to the Cash Management System* | 0                        |
| WI-03-10              | 93.991                | Preventive Health and Health Services Block Grant | Maintenance of Effort   | 0                        |

**Wisconsin Department of Workforce Development**

| <u>Finding Number</u> | <u>Catalog Number</u> | <u>Grant</u>   | <u>Finding</u>          | <u>Amount Questioned</u> |
|-----------------------|-----------------------|--|-------------------------|--------------------------|
| WI-03-16              | 93.558                | Temporary Assistance for Needy Families  | RAPIDS Payment System   | \$ 26,392                |
| WI-03-17              | 93.558                | Temporary Assistance for Needy Families  | Case File Documentation | Undetermined             |
| WI-03-16              | 93.563                | Child Support Enforcement  | RAPIDS Payment System   | 0                        |
| WI-03-16              | 93.575                | Child Care and Development Block Grant   | RAPIDS Payment System   | 31,104                   |
| WI-03-17              | 93.575                | Child Care and Development Block Grant   | Case File Documentation | Undetermined             |
| WI-03-17              | 93.596                | Child Care Mandatory and Matching Funds of the Child Care and Development Fund | Case File Documentation | Undetermined             |
| WI-03-16              | 93.778                | Medical Assistance Program   | RAPIDS Payment System   | 4,009                    |

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**Wisconsin Department of Corrections**

| <u>Finding Number</u>                                     | <u>Catalog Number</u> | <u>Grant</u>           | <u>Finding</u>          | <u>Amount Questioned</u>                 |
|---|-----------------------|------------------------|-------------------------|--|
| WI-03-39  | 93.658                | Foster Care—Title IV-E | Foster Care Case Files* | Undetermined                             |
| <b>TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b> |                       |                        |                         | \$ 61,505<br>Plus an Undetermined Amount |

**U.S. SOCIAL SECURITY ADMINISTRATION**

**Wisconsin Department of Workforce Development**

| <u>Finding Number</u>                            | <u>Catalog Number</u> | <u>Grant</u>                         | <u>Finding</u>                                     | <u>Amount Questioned</u> |
|--|-----------------------|--------------------------------------|--|--------------------------|
| WI-03-13   | 96.001                | Social Security—Disability Insurance | Social Security Administration Reimbursement Rates | Undetermined             |
| <b>TOTAL U.S. SOCIAL SECURITY ADMINISTRATION</b> |                       |                                      |  | Undetermined             |

**NONCOMPLIANCE FINDINGS AFFECTING MULTIPLE GRANTS**

**Statewide Issues**

| <u>Finding Number</u> | <u>Grant</u>    | <u>Finding</u>                           | <u>Amount Questioned</u> |
|-----------------------|-----------------|--|--------------------------|
| WI-03-1               | Multiple Grants | Lapses to the General Fund*              | Undetermined             |
| WI-03-2               | Multiple Grants | Rate Setting Process*                    | Undetermined             |
| WI-03-3               | Multiple Grants | Repayment of Prior-Year Questioned Costs | Undetermined             |

**Wisconsin Department of Health and Family Services**

| <u>Finding Number</u> | <u>Grant</u>    | <u>Finding</u>                           | <u>Amount Questioned</u> |
|-----------------------|-----------------|--|--------------------------|
| WI-03-12              | Multiple Grants | Suspension and Debarment Certifications* | \$ 0                     |

**Wisconsin Department of Workforce Development**

| <u>Finding Number</u> | <u>Grant</u>    | <u>Finding</u>                          | <u>Amount Questioned</u> |
|-----------------------|-----------------|---|--------------------------|
| WI-03-19              | Multiple Grants | Public Assistance Cost Allocation Plan* | \$ 0                     |

**University of Wisconsin-Madison**

| <u>Finding Number</u> | <u>Grant</u>    | <u>Finding</u>                          | <u>Amount Questioned</u> |
|-----------------------|-----------------|---|--------------------------|
| WI-03-20              | Multiple Grants | Property Management                     | Undetermined             |
| WI-03-21              | Multiple Grants | Suspension and Debarment Certifications | \$ 0                     |

**University of Wisconsin-La Crosse**

| <u>Finding Number</u> | <u>Grant</u>    | <u>Finding</u>     | <u>Amount Questioned</u> |
|-----------------------|-----------------|--------------------|--------------------------|
| WI-03-24              | Multiple Grants | Physical Inventory | \$ 0                     |

**University of Wisconsin-Parkside**

| <u>Finding Number</u> | <u>Grant</u>    | <u>Finding</u>     | <u>Amount Questioned</u> |
|-----------------------|-----------------|--------------------|--------------------------|
| WI-03-27              | Multiple Grants | Physical Inventory | \$ 0                     |

**University of Wisconsin-Superior**

| <u>Finding Number</u> | <u>Grant</u>    | <u>Finding</u>     | <u>Amount Questioned</u> |
|-----------------------|-----------------|--------------------|--------------------------|
| WI-03-32              | Multiple Grants | Physical Inventory | \$ 0                     |

**Wisconsin Department of Administration**

| <u>Finding Number</u> | <u>Grant</u>    | <u>Finding</u>                       | <u>Amount Questioned</u> |
|-----------------------|-----------------|--------------------------------------|--------------------------|
| WI-03-34              | Multiple Grants | Central Service Cost Allocation Plan | \$ 0                     |

TOTAL NONCOMPLIANCE FINDINGS AFFECTING MULTIPLE GRANTS Undetermined

TOTAL QUESTIONED COSTS FOR THE STATE OF WISCONSIN \$ 81,879  
Plus an Undetermined Amount





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# State of Wisconsin Summary Schedule of Prior Audit Findings ■

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The Summary Schedule of Prior Audit Findings summarizes the status of the federal audit findings reported in Section III of the State of Wisconsin Schedule of Findings and Questioned Costs for the year ended June 30, 2002 (report 03-5). The status of the prior-audit financial statement findings are reported in Section II of the State of Wisconsin Schedule of Findings and Questioned Costs for the year ended June 30, 2003. If the prior-audit concern was fully addressed, the Summary Schedule of Prior Audit Findings indicates that the corrective action described in the prior audit report was taken or has been substantially taken, or that corrective action is no longer needed. Otherwise, there is a reference to the page number of the FY 2002-03 single audit report where a repeat recommendation, description of the planned corrective action, or reason for not implementing the recommendation is presented.

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. Findings begin with "WI," followed by the last two digits of the fiscal year and the prior audit finding number. Prior audit 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> |
|----------------------------|--------------------|---------------------------------|
| 03-5                       | FY 2001-02         | WI-02-**                        |
| 02-7                       | FY 2000-01         | WI-01-**                        |
| 01-8                       | FY 1999-2000       | WI-00-**                        |
| 00-5                       | FY 1998-99         | WI-99-**                        |
| 99-12                      | FY 1997-98         | WI-98-**                        |
| 98-12                      | FY 1996-97         | WI-97-**                        |

**U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT**

**Wisconsin Department of Administration**

| <u>Finding Number</u> | <u>Catalog Number</u> | <u>Grant</u>               | <u>Finding</u>                    | <u>Status of Finding</u> |
|-----------------------|-----------------------|----------------------------|-----------------------------------|--------------------------|
| WI-02-36<br>WI-01-42  | 14.235                | Supportive Housing Program | Review of Annual Progress Reports | Corrective action taken  |

**U.S. DEPARTMENT OF JUSTICE**

**Wisconsin Department of Administration**

| <u>Finding Number</u> | <u>Catalog Number</u> | <u>Grant</u>                                   | <u>Finding</u>                 | <u>Status of Finding</u>          |
|-----------------------|-----------------------|--|--------------------------------|-----------------------------------|
| WI-02-31              | 16.523                | Juvenile Accountability Incentive Block Grants | Involvement of the Commission  | Corrective action taken           |
| WI-02-32              | 16.523                | Juvenile Accountability Incentive Block Grants | Allowable Costs and Activities | Partially corrected, see page 105 |
| WI-02-33              | 16.523                | Juvenile Accountability Incentive Block Grants | Time and Effort Reporting      | Corrective action taken           |
| WI-02-34              | 16.523                | Juvenile Accountability Incentive Block Grants | Earmarking                     | Waiting for federal resolution    |
| WI-02-35              | 16.523                | Juvenile Accountability Incentive Block Grants | Federal Reporting              | Not corrected, see page 107       |

**U.S. DEPARTMENT OF LABOR**

**Wisconsin Department of Workforce Development**

| <u>Finding Number</u> | <u>Catalog Number</u> | <u>Grant</u>           | <u>Finding</u>              | <u>Status of Finding</u>   |
|-----------------------|-----------------------|------------------------|-----------------------------|----------------------------|
| WI-02-18              | 17.258                | WIA Adult Program      | Performance Reporting       | Corrective action taken    |
| WI-02-20<br>WI-01-10  | 17.258                | WIA Adult Program      | Federal Reporting           | Not corrected, see page 61 |
| WI-02-18              | 17.259                | WIA Youth Activities   | Performance Reporting       | Corrective action taken    |
| WI-02-19              | 17.259                | WIA Youth Activities   | Youth Activities Earmarking | Corrective action taken    |
| WI-02-20<br>WI-01-10  | 17.259                | WIA Youth Activities   | Federal Reporting           | Not corrected, see page 61 |
| WI-02-18              | 17.260                | WIA Dislocated Workers | Performance Reporting       | Corrective action taken    |
| WI-02-20<br>WI-01-10  | 17.260                | WIA Dislocated Workers | Federal Reporting           | Not corrected, see page 61 |



## U.S. DEPARTMENT OF TRANSPORTATION

**Wisconsin Department of Transportation**

| <u>Finding Number</u> | <u>Catalog Number</u> | <u>Grant</u>                      | <u>Finding</u>    | <u>Status of Finding</u> |
|-----------------------|-----------------------|-----------------------------------|-------------------|--------------------------|
| WI-02-29              | 20.205                | Highway Planning and Construction | Materials Testing | Substantially corrected  |

## U.S. DEPARTMENT OF EDUCATION

**Wisconsin Department of Workforce Development**

| <u>Finding Number</u> | <u>Catalog Number</u> | <u>Grant</u>   | <u>Finding</u>                     | <u>Status of Finding</u> |
|-----------------------|-----------------------|--|------------------------------------|--------------------------|
| WI-02-16              | 84.126                | Rehabilitation Services—Vocational Rehabilitation Grants to States | Calculation of Reimbursement Rate  | Corrective action taken  |
| WI-02-17              | 84.126                | Rehabilitation Services—Vocational Rehabilitation Grants to States | Receipt of Reimbursements from SSA | Corrective action taken  |

**University of Wisconsin-La Crosse**

| <u>Finding Number</u>            | <u>Catalog Number</u> | <u>Grant</u>         | <u>Finding</u>      | <u>Status of Finding</u> |
|----------------------------------|-----------------------|----------------------|---------------------|--------------------------|
| WI-02-23<br>WI-01-27<br>WI-00-29 | 84.038                | Perkins Loan Program | Collection Agencies | Corrective action taken  |

**University of Wisconsin-Oshkosh**

| <u>Finding Number</u> | <u>Catalog Number</u> | <u>Grant</u>                  | <u>Finding</u>                        | <u>Status of Finding</u>   |
|-----------------------|-----------------------|-------------------------------|---------------------------------------|----------------------------|
| WI-02-25              | 84.063                | Federal Pell Grant Program    | Pell Grant Overpayments               | Corrective action taken    |
| WI-02-24              | Various               | Student Financial Aid Cluster | Return of Student Financial Aid Funds | Not corrected, see page 77 |
| WI-02-26              | Various               | Student Financial Aid Cluster | Federal Reporting                     | Substantially corrected    |

**University of Wisconsin-Parkside**

| <u>Finding Number</u> | <u>Catalog Number</u> | <u>Grant</u>               | <u>Finding</u>         | <u>Status of Finding</u>   |
|-----------------------|-----------------------|----------------------------|------------------------|----------------------------|
| WI-02-27              | 84.033                | Federal Work-Study Program | Community Service Jobs | Not corrected, see page 82 |

**University of Wisconsin-Whitewater**

| <u>Finding Number</u> | <u>Catalog Number</u> | <u>Grant</u>                  | <u>Finding</u>                 | <u>Status of Finding</u>   |
|-----------------------|-----------------------|-------------------------------|--------------------------------|----------------------------|
| WI-02-28              | Various               | Student Financial Aid Cluster | Student Eligibility and Awards | Not corrected, see page 91 |

**Wisconsin Department of Public Instruction**

| <u>Finding Number</u> | <u>Catalog Number</u> | <u>Grant</u>                                | <u>Finding</u>        | <u>Status of Finding</u> |
|-----------------------|-----------------------|---|-----------------------|--------------------------|
| WI-02-30<br>WI-01-39  | 84.048                | Vocational Education—Basic Grants to States | Performance Reporting | Corrective action taken  |

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

**Wisconsin Department of Health and Family Services**

| <u>Finding Number</u>                                | <u>Catalog Number</u> | <u>Grant</u>                       | <u>Finding</u>   | <u>Status of Finding</u>         |
|--|-----------------------|------------------------------------|--|----------------------------------|
| WI-02-5<br>WI-01-2<br>WI-00-1                        | 93.658                | Foster Care—Title IV-E             | Case File Documentation and Reviews                              | Corrective action taken          |
| WI-02-6<br>WI-01-3<br>WI-00-2                        | 93.658                | Foster Care—Title IV-E             | Court Orders   | Corrective action taken          |
| WI-02-7  | 93.658                | Foster Care—Title IV-E             | Unadjusted Status Changes  | Corrective action taken          |
| WI-02-8<br>WI-01-1                                   | 93.658                | Foster Care—Title IV-E             | Licensing and Criminal Records Checks for Foster Care Providers  | Corrective action taken          |
| WI-02-9  | 93.658                | Foster Care—Title IV-E             | Licensing and Criminal Checks for Group Facilities               | Corrective action taken          |
| WI-02-10<br>WI-01-4                                  | 93.658                | Foster Care—Title IV-E             | Reimbursements for Child Care Agencies                           | Partially corrected, see page 27 |
| WI-02-11<br>WI-01-5                                  | 93.658                | Foster Care—Title IV-E             | Reconciliation of Reimbursement Reports                          | Corrective action taken          |
| WI-02-12   | 93.658                | Foster Care—Title IV-E             | Retroactive Claims   | Corrective action taken          |
| WI-02-13   | 93.568                | Foster Care—Title IV-E             | Memorandum of Understanding with DOC                             | Corrective action taken          |
| WI-02-14   | 93.767                | State Children’s Insurance Program | Reconciliation of Quarterly Report to the Cash Management System | Partially corrected, see page 44 |
| WI-02-10<br>WI-01-4                                  | 93.778                | Medical Assistance Program         | Reimbursements for Child Care Agencies                           | Partially corrected, see page 27 |
| WI-02-14<br>WI-01-7<br>WI-00-7<br>WI-99-3<br>WI-98-4 | 93.778                | Medical Assistance Program         | Reconciliation of Quarterly Report to the Cash Management System | Partially corrected, see page 44 |

**Wisconsin Department of Workforce Development**

| <u>Finding Number</u> | <u>Catalog Number</u> | <u>Grant</u>              | <u>Finding</u>               | <u>Status of Finding</u> |
|-----------------------|-----------------------|---------------------------|------------------------------|--------------------------|
| WI-02-21<br>WI-01-14  | 93.563                | Child Support Enforcement | Access to Critical Data Sets | Substantially corrected  |

**Wisconsin Department of Corrections**

| <u>Finding Number</u> | <u>Catalog Number</u> | <u>Grant</u>           | <u>Finding</u>         | <u>Status of Finding</u>          |
|-----------------------|-----------------------|------------------------|------------------------|-----------------------------------|
| WI-02-38              | 93.658                | Foster Care—Title IV-E | Foster Care Case Files | Partially corrected, see page 119 |
| WI-02-39              | 93.658                | Foster Care—Title IV-E | Time Study             | Corrective action taken           |

**U.S. DEPARTMENT OF HOMELAND SECURITY**

**Wisconsin Department of Military Affairs**

| <u>Finding Number</u> | <u>Catalog Number</u> | <u>Grant</u>             | <u>Finding</u>   | <u>Status of Finding</u> |
|-----------------------|-----------------------|--------------------------|------------------|--------------------------|
| WI-02-37<br>WI-01-44  | 97.036                | Public Assistance Grants | Progress Reports | Corrective action taken  |

**NONCOMPLIANCE FINDINGS AFFECTING MULTIPLE GRANTS**

**Statewide Issues**

| <u>Finding Number</u>                       | <u>Grant</u>    | <u>Finding</u>                               | <u>Status of Finding</u>         |
|---|-----------------|--|----------------------------------|
| WI-02-1                                     | Multiple Grants | Calculation of the Federal Credit            | Substantially corrected          |
| WI-02-2                                     | Multiple Grants | Matching Accounts                            | Substantially corrected          |
| WI-02-3                                     | Multiple Grants | Internal Service Fund Lapses to General Fund | Not corrected, see page 15       |
| WI-02-4<br>WI-01-48<br>WI-00-46<br>WI-99-44 | Multiple Grants | Rate Setting                                 | Partially corrected, see page 17 |

**Wisconsin Department of Health and Family Services**

| <u>Finding Number</u> | <u>Grant</u>    | <u>Finding</u>                          | <u>Status of Finding</u>         |
|-----------------------|-----------------|---|----------------------------------|
| WI-02-15<br>WI-01-6   | Multiple Grants | Suspension and Debarment Certifications | Partially corrected, see page 45 |

**152 ■ ■ ■ ■ SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

**Wisconsin Department of Workforce Development**

| <u>Finding Number</u>   | <u>Grant</u>    | <u>Finding</u>                         | <u>Status of Finding</u>         |
|---|-----------------|--|----------------------------------|
| WI-02-22<br>WI-01-19<br>WI-00-25<br>WI-99-22<br>WI-98-17<br>WI-97-6 | Multiple Grants | Public Assistance Cost Allocation Plan | Partially corrected, see page 63 |

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# State of Wisconsin Schedule of Expenditures of Federal Awards for the Year Ended June 30, 2003 ■

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The Schedule of Expenditures of Federal Awards presents a summary of the State of Wisconsin's expenditures financed by the federal government. For the fiscal year ended June 30, 2003, the State of Wisconsin administered \$9.1 billion in federal financial assistance, consisting of \$8.3 billion in cash assistance, as presented in the schedule; \$33.9 million in noncash assistance; and \$812.6 million in outstanding loan balances, as described in Note 2 to the schedule.

As summarized on page 154, 25 state agencies, including the University of Wisconsin System, expended federal awards during FY 2002-03. We selected 26 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 155 through 177;
- 2) the research and development (R&D) cluster, presented on pages 178 through 199; and
- 3) the student financial aid (SFA) cluster, presented on pages 200 through 201.

**SUMMARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
BY WISCONSIN STATE AGENCY OR CAMPUS  
FOR THE YEAR ENDED JUNE 30, 2003**

| STATE AGENCY OR CAMPUS                                      | INDIVIDUAL<br>PROGRAMS AND<br>OTHER CLUSTERS | RESEARCH AND<br>DEVELOPMENT<br>CLUSTER | STUDENT<br>FINANCIAL AID<br>CLUSTER | TOTAL                                       |
|---|--|--|-------------------------------------|---|
| Department of Health and Family Services                    | \$ 3,589,966,015                             | \$ 0                                   | \$ 0                                | \$ 3,589,966,015                            |
| Department of Workforce Development                         | 2,002,313,579                                | 0                                      | 0                                   | 2,002,313,579                               |
| Department of Transportation                                | 643,897,900                                  | 0                                      | 0                                   | 643,897,900                                 |
| Department of Public Instruction                            | 524,227,859                                  | 0                                      | 0                                   | 524,227,859                                 |
| Department of Administration                                | 226,568,053                                  | 0                                      | 0                                   | 226,568,053                                 |
| Department of Natural Resources                             | 152,175,250                                  | 0                                      | 0                                   | 152,175,250                                 |
| Department of Commerce                                      | 35,451,366                                   | 0                                      | 0                                   | 35,451,366                                  |
| Wisconsin Technical College System Board                    | 34,696,322                                   | 0                                      | 0                                   | 34,696,322                                  |
| Department of Military Affairs                              | 34,635,411                                   | 0                                      | 0                                   | 34,635,411                                  |
| Department of Veterans Affairs                              | 15,778,105                                   | 0                                      | 0                                   | 15,778,105                                  |
| Department of Justice                                       | 11,575,933                                   | 0                                      | 0                                   | 11,575,933                                  |
| Department of Agriculture, Trade and Consumer<br>Protection | 8,532,116                                    | 0                                      | 0                                   | 8,532,116                                   |
| Educational Communications Board                            | 1,457,191                                    | 0                                      | 0                                   | 1,457,191                                   |
| Higher Educational Aids Board                               | 1,396,427                                    | 0                                      | 0                                   | 1,396,427                                   |
| Wisconsin Historical Society                                | 906,929                                      | 0                                      | 0                                   | 906,929                                     |
| Department of Corrections                                   | 870,885                                      | 0                                      | 0                                   | 870,885                                     |
| Wisconsin Arts Board  | 578,814                                      | 0                                      | 0                                   | 578,814                                     |
| Department of Electronic Government                         | 396,490                                      | 0                                      | 0                                   | 396,490                                     |
| Child Abuse and Neglect Prevention Board                    | 377,851                                      | 0                                      | 0                                   | 377,851                                     |
| Public Service Commission                                   | 254,380                                      | 0                                      | 0                                   | 254,380                                     |
| Department of Tourism                                       | 80,520                                       | 0                                      | 0                                   | 80,520                                      |
| Wisconsin State Elections Board                             | 0  | 0                                      | 0                                   | 0   |
| Board on Aging and Long-Term Care                           | 0  | 0                                      | 0                                   | 0   |
| Department of Revenue                                       | 0  | 0                                      | 0                                   | 0   |
| Total State Agencies  | <u>7,286,137,396</u>                         | <u>0</u>                               | <u>0</u>                            | <u>7,286,137,396</u>                        |
| UW-Madison  | 32,427,387                                   | 407,825,571                            | 129,949,288                         | 570,202,246                                 |
| UW-Milwaukee  | 9,909,396                                    | 14,190,938                             | 84,313,236                          | 108,413,570                                 |
| UW-Eau Claire   | 2,389,130                                    | 680,619                                | 29,805,775                          | 32,875,524                                  |
| UW-Green Bay  | 1,246,176                                    | 929,639                                | 15,135,225                          | 17,311,040                                  |
| UW-La Crosse  | 2,550,289                                    | 2,116,195                              | 28,332,737                          | 32,999,221                                  |
| UW-Oshkosh  | 5,959,378                                    | 623,902                                | 27,516,270                          | 34,099,550                                  |
| UW-Parkside   | 636,038                                      | 433,249                                | 15,262,554                          | 16,331,841                                  |
| UW-Platteville  | 860,216                                      | 0                                      | 18,051,082                          | 18,911,298                                  |
| UW-River Falls  | 1,428,071                                    | 3,005                                  | 16,844,804                          | 18,275,880                                  |
| UW-Stevens Point  | 3,637,972                                    | 673,951                                | 26,114,733                          | 30,426,656                                  |
| UW-Stout  | 2,148,301                                    | 920,629                                | 30,988,415                          | 34,057,345                                  |
| UW-Superior   | 1,138,183                                    | 709,370                                | 10,293,395                          | 12,140,948                                  |
| UW-Whitewater   | 2,636,229                                    | 213,196                                | 33,372,758                          | 36,222,183                                  |
| UW Colleges   | 1,512,239                                    | 16,010                                 | 18,141,184                          | 19,669,433                                  |
| UW-Extension  | 11,804,741                                   | 0                                      | 0                                   | 11,804,741                                  |
| UW System Administration                                    | 918,822                                      | 89,761                                 | 0                                   | 1,008,583                                   |
| Wisconsin Humanities Council                                | 585,676                                      | 0                                      | 0                                   | 585,676                                     |
| Total UW System   | <u>81,788,244</u>                            | <u>429,426,035</u>                     | <u>484,121,456</u>                  | <u>995,335,735</u>                          |
| <b>TOTAL STATE OF WISCONSIN</b>                             | <b>\$ <u>7,367,925,640</u></b>               | <b>\$ <u>429,426,035</u></b>           | <b>\$ <u>484,121,456</u></b>        | <b>\$ <u>8,281,473,131</u></b> <sup>1</sup> |

<sup>1</sup> In addition to this amount of cash expenditures, the State also distributed \$33.9 million in noncash assistance during FY 2002-03 and administered \$812.6 million in outstanding loan balances as of June 30, 2003.

**STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2003**

| FEDERAL CATALOG NUMBER                          | OTHER IDENTIFYING NUMBER                             | FEDERAL GRANTOR AGENCY/ Federal Program  | STATE AGENCY OR CAMPUS | EXPENDITURES       | AMOUNT PROVIDED TO SUBRECIPIENTS |
|---|--|--|------------------------|--------------------|----------------------------------|
| <b>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</b>   |  |  |                        |                    |                                  |
| U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT:      |  |  |                        |                    |                                  |
| Other Federal Financial Assistance:             |  |  |                        |                    |                                  |
| N/A   | 02.AGR dtd<br>6/17/02                                | Cecchi and Company Consulting  | UW-Madison             | \$ 123,589         | \$ 0                             |
| Subgrants:                                      |  |  |                        |                    |                                  |
| N/A   | 02.ANE-A-00-90-036; EEU-A-00-99-034; RX2050-843-03-6 | East Central European Scholars Program (from Georgetown University)                      | UW-La Crosse           | 339,292            | 0                                |
| TOTAL U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT |  |  |                        | <u>462,881</u>     | <u>0</u>                         |
| U.S. OFFICE OF NATIONAL DRUG CONTROL POLICY:    |  |  |                        |                    |                                  |
| Other Federal Financial Assistance:             |  |  |                        |                    |                                  |
| N/A   | 07.lxPMLP  | High Intensity Drug Trafficking Area   | DOJ                    | 373,531            | 0                                |
| PEACE CORPS:                                    |  |  |                        |                    |                                  |
| Other Federal Financial Assistance:             |  |  |                        |                    |                                  |
| N/A   | 08.PO164-00-2040-00                                  | Peace Corps Publicity/Recruitment Program  | UW-Madison             | 2,288              | 0                                |
| U.S. DEPARTMENT OF AGRICULTURE:                 |  |  |                        |                    |                                  |
| 10.025  |  | Plant and Animal Disease, Pest Control, and Animal Care                                  | DATCP                  | 332,231            | 0                                |
| 10.064  |  | Forestry Incentives Program  | DNR                    | 8,043              | 0                                |
| 10.153  |  | Market News  | DATCP                  | 35,249             | 0                                |
| 10.156  |  | Federal-State Marketing Improvement Program  | DATCP                  | 36,143             | 0                                |
| 10.162  |  | Inspection Grading and Standardization   | DATCP                  | 19,839             | 0                                |
| 10.163  |  | Market Protection and Promotion  | DATCP                  | 234,371            | 0                                |
| 10.200  |  | Grants for Agricultural Research, Special Research Grants                                | UW-Extension           | 69,375             | 0                                |
| 10.210  |  | Food and Agricultural Sciences National Needs Graduate Fellowship Grants                 | UW-Madison             | 440                | 0                                |
| 10.217  |  | Higher Education Challenge Grants  | UW-Madison             | 39,473             | 0                                |
| 10.217  |  | Higher Education Challenge Grants  | UW-River Falls         | 61,033             | 0                                |
| Total Federal Program 10.217                    |  |  |                        | <u>100,506</u>     | <u>0</u>                         |
| 10.220  |  | Higher Educational Multicultural Scholars Program  | UW-River Falls         | (70)               | 0                                |
| 10.224  |  | Fund for Rural America-Research, Education, and Extension Activities (from UW-Madison)   | UW-Extension           | 11,531             | 0                                |
| 10.302  |  | Initiative for Future Agriculture and Food Systems                                       | UW-Madison             | 452,595            | 251,605                          |
| 10.302  |  | Initiative for Future Agriculture and Food Systems (from UW-Madison)                     | UW-Extension           | 11,265             | 0                                |
| Total Federal Program 10.302                    |  |  |                        | <u>463,860</u>     | <u>251,605</u>                   |
| 10.303  |  | Integrated Programs  | UW-Madison             | 445,353            | 168,807                          |
| 10.303  |  | Integrated Programs (from UW-Madison)  | UW-Extension           | 141,820            | 0                                |
| Total Federal Program 10.303                    |  |  |                        | <u>587,173</u>     | <u>168,807</u>                   |
| 10.350  |  | Technical Assistance to Cooperatives   | UW-River Falls         | 1,004              | 0                                |
| 10.435  |  | State Mediation Grants   | DATCP                  | 229,233            | 0                                |
| 10.475  |  | Cooperative Agreements with States for Intrastate Meat and Poultry Inspection            | DATCP                  | 3,410,759          | 0                                |
| 10.500  |  | Cooperative Extension Service  | UW-Madison             | 1,428,749          | 0                                |
| 10.500  |  | Cooperative Extension Service (from UW-Extension)  | UW-Madison             | 380,952            | 68,131                           |
| 10.500  |  | Cooperative Extension Service (from UW-Extension)  | UW-Stevens Point       | 7,915              | 0                                |
| 10.500  |  | Cooperative Extension Service (from UW-Extension)  | UW-Stout               | 89,841             | 0                                |
| 10.500  |  | Cooperative Extension Service  | UW-Extension           | 8,321,391          | 435,915                          |
| Total Federal Program 10.500                    |  |  |                        | <u>10,228,848</u>  | <u>504,046</u>                   |
| 10.550  |  | Food Donation (Note 8)   | DPI                    | 0                  | 0                                |
| Food Stamp Cluster:                             |  |  |                        |                    |                                  |
| 10.551  |  | Food Stamps (Notes 2, 5, 6)  | DHFS                   | 222,907,349        | 0                                |
| 10.561  |  | State Administrative Matching Grants for Food Stamp Program (Notes 2, 6)                 | DHFS                   | 33,086,484         | 24,648,362                       |
| 10.561  |  | State Administrative Matching Grants for Food Stamp Program (Note 2) (from UW-Extension) | UW-Madison             | 49,478             | 0                                |
| Total Food Stamp Cluster                        |  |  |                        | <u>256,043,311</u> | <u>24,648,362</u>                |

**STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2003**

| FEDERAL CATALOG NUMBER                        | OTHER IDENTIFYING NUMBER | FEDERAL GRANTOR AGENCY/ Federal Program  | STATE AGENCY OR CAMPUS | EXPENDITURES       | AMOUNT PROVIDED TO SUBRECIPIENTS |
|---|--------------------------|--|------------------------|--------------------|----------------------------------|
| <b>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</b> |                          |  |                        |                    |                                  |
|   |                          | Child Nutrition Cluster:   |                        |                    |                                  |
| 10.553  |                          | School Breakfast Program   | DPI                    | 11,476,577         | 11,442,252                       |
| 10.555  |                          | National School Lunch Program  | DPI                    | 82,571,766         | 82,571,766                       |
| 10.556  |                          | Special Milk Program for Children  | DPI                    | 1,295,962          | 1,295,962                        |
| 10.559  |                          | Summer Food Service Program for Children   | DPI                    | 2,268,581          | 2,179,212                        |
|   |                          | Total Child Nutrition Cluster  |                        | <u>97,612,886</u>  | <u>97,489,192</u>                |
| 10.557  |                          | Special Supplemental Nutrition Program for Women, Infants, and Children (Note 7)                   | DHFS                   | 60,271,998         | 12,606,744                       |
| 10.558  |                          | Child and Adult Care Food Program  | DPI                    | 32,910,408         | 32,432,302                       |
| 10.560  |                          | State Administrative Expenses for Child Nutrition  | DPI                    | 1,831,683          | 0                                |
| 10.565  |                          | Commodity Supplemental Food Program  | DHFS                   | 294,733            | 253,736                          |
|   |                          | Emergency Food Assistance Cluster:   |                        |                    |                                  |
| 10.568  |                          | Emergency Food Assistance Program (Administrative Costs) (Note 9)                                  | DHFS                   | 973,450            | 581,434                          |
| 10.569  |                          | Emergency Food Assistance Program (Food Commodities) (Note 9)                                      | DHFS                   | 0                  | 0                                |
|   |                          | Total Emergency Food Assistance Cluster  |                        | <u>973,450</u>     | <u>581,434</u>                   |
| 10.570  |                          | Nutrition Services Incentive   | DHFS                   | 3,199,654          | 3,199,654                        |
| 10.572  |                          | WIC Farmers' Market Nutrition Program  | DHFS                   | 121,444            | 11,004                           |
| 10.574  |                          | Team Nutrition Grants  | DPI                    | 134,557            | 0                                |
| 10.576  |                          | Senior Farmers Market Nutrition Program  | DATCP                  | 374,579            | 0                                |
| 10.601  |                          | Market Access Program  | DATCP                  | 1,242,786          | 0                                |
| 10.603  |                          | Emerging Markets Program   | UW-Whitewater          | 30,073             | 0                                |
| 10.652  |                          | Forestry Research  | DNR                    | 27,853             | 0                                |
| 10.652  |                          | Forestry Research  | UW-La Crosse           | (241)              | 0                                |
|   |                          | Total Federal Program 10.652   |                        | <u>27,612</u>      | <u>0</u>                         |
| 10.664  |                          | Cooperative Forestry Assistance  | DNR                    | 6,593,824          | 727,724                          |
| 10.664  |                          | Cooperative Forestry Assistance  | DATCP                  | 1,383,352          | 0                                |
| 10.664  |                          | Cooperative Forestry Assistance  | Tourism                | 80,520             | 0                                |
|   |                          | Total Federal Program 10.664   |                        | <u>8,057,696</u>   | <u>727,724</u>                   |
|   |                          | Schools and Roads Cluster:   |                        |                    |                                  |
| 10.665  |                          | Schools and Roads-Grants to States   | DNR                    | 1,595,539          | 1,595,539                        |
|   |                          | Total Schools and Roads Cluster  |                        | <u>1,595,539</u>   | <u>1,595,539</u>                 |
| 10.769  |                          | Rural Business Enterprise Grants   | DATCP                  | 1,075              | 0                                |
| 10.773  |                          | Rural Business Opportunity Grants  | DATCP                  | 27,239             | 0                                |
| 10.901  |                          | Resource Conservation and Development  | DNR                    | 6,659              | 0                                |
| 10.902  |                          | Soil and Water Conservation  | UW-Stevens Point       | 167,333            | 0                                |
| 10.903  |                          | Soil Survey  | UW-Madison             | 44,283             | 0                                |
| 10.912  |                          | Environmental Quality Incentives Program   | UW-Extension           | 15,195             | 0                                |
| 10.913  |                          | Farmland Protection Program  | DNR                    | 57,235             | 0                                |
| 10.950  |                          | Agricultural Statistics Reports  | DATCP                  | 94,145             | 0                                |
| 10.960  |                          | Technical Agricultural Assistance  | UW-Madison             | 219,432            | 0                                |
| 10.961  |                          | Scientific Cooperation and Research  | UW-River Falls         | 23,490             | 0                                |
| 10.962  |                          | International Training-Foreign Participant   | UW-River Falls         | 22,770             | 0                                |
|   |                          | Other Federal Financial Assistance:  |                        |                    |                                  |
| N/A   | 10.ABC                   | American Bird  | DNR                    | 15,000             | 0                                |
| N/A   | 10.Dragonfly             | Dragonfly Survey   | DNR                    | 5,958              | 0                                |
| N/A   | 10.F54331762             | Nicolet/Chequamegon National Forests   | DNR                    | 118,561            | 0                                |
| N/A   | 10.FS#02-11091313026     | Forest Service   | WHS                    | 0                  | 0                                |
| N/A   | 10.AID-CSD-3204          | Basic Ordering Agreement in Connection with Foreign Assistance Programs                            | UW-Madison             | 3,154              | 0                                |
| N/A   | 10.69-5F-48-9-00210      | Natural Resources Conservation Service Support   | UW-Madison             | 40,507             | 0                                |
| N/A   | 10.5F48-2-189            | Natural Resources Conservation Service August Crop Rotation  | UW-La Crosse           | 1,602              | 0                                |
| N/A   | 10.02-CA-11132762-076    | International Seminar on Watersheds Management   | UW-Stevens Point       | 65,273             | 0                                |
|   |                          | Subtotal Direct Programs   |                        | <u>481,419,855</u> | <u>174,470,149</u>               |
|   |                          | Subgrants:   |                        |                    |                                  |
| 10.025  |                          | Plant and Animal Disease, Pest Control, and Animal Care (from Wisconsin Nursery Association, Inc.) | UW-Extension           | 7,398              | 0                                |
| 10.200  | 10.25-6205-0030-023      | Grants for Agricultural Research, Special Research Grants (from University of Nebraska)            | UW-Madison             | 27,273             | 0                                |
| 10.303  | 10.103100/ 535956        | Integrated Programs (from University of Rhode Island)  | UW-Madison             | 19,417             | 0                                |
| 10.500  | 10.25-6309-0017-007      | Cooperative Extension Service (from Practical Farmers of Iowa)                                     | UW-Madison             | 8,990              | 0                                |



**STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2003**

| FEDERAL CATALOG NUMBER                        | OTHER IDENTIFYING NUMBER | FEDERAL GRANTOR AGENCY/ Federal Program   | STATE AGENCY OR CAMPUS | EXPENDITURES | AMOUNT PROVIDED TO SUBRECIPIENTS |
|---|--------------------------|---|------------------------|--------------|----------------------------------|
| <b>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</b> |                          |   |                        |              |                                  |
| 10.500  | 10.25-6324-0025          | Cooperative Extension Service (from University of Nebraska)   | UW-Platteville         | 20,619       | 0                                |
| 10.902  |                          | Soil and Water Conservation (from Natural Resources Conservation Service)                             | UW-Extension           | 19,365       | 0                                |
| 10.902  | 10.AGR dtd 9/10/02       | Soil and Water Conservation (from Soil and Water Conservation Society)                                | UW-Extension           | 13,500       | 0                                |
| N/A   | 10.P514834               | UV-B Monitoring (from Colorado State University)  | DNR                    | 363          | 0                                |
| N/A   | 10.AGR dtd 1/22/02       | Cooperative Solutions-Economic and Social (from Cooperative Development Services Fund, Inc.)          | UW-Madison             | 44,153       | 0                                |
| N/A   | 10.AGR dtd 12/20/00      | Upper Midwest Proposal for Cooperative Development (from Cooperative Development Services Fund, Inc.) | UW-Madison             | 106          | 0                                |
| N/A   | 10.25-6205-0034-021      | Wisconsin Homegrown Lunch (from University of Nebraska)   | UW-Madison             | 31,873       | 0                                |
| N/A   | 10.CK 131152285          | Improving Potato Management Practices (from Wisconsin Potato and Vegetable Growers Association)       | UW-Madison             | 3,601        | 0                                |
|   |                          | Subtotal Subgrants  |                        | 196,658      | 0                                |
|   |                          | TOTAL U.S. DEPARTMENT OF AGRICULTURE  |                        | 481,616,513  | 174,470,149                      |
| U.S. DEPARTMENT OF COMMERCE:                  |                          |   |                        |              |                                  |
| 11.303  |                          | Economic Development-Technical Assistance   | UW-Stout               | 74,867       | 0                                |
| 11.400  |                          | Geodetic Surveys and Services   | DOT                    | 325,932      | 0                                |
| 11.405  |                          | Anadromous Fish Conservation Act Program  | DNR                    | 3,500        | 0                                |
| 11.407  |                          | Interjurisdictional Fisheries Act of 1986   | DNR                    | 10,773       | 0                                |
| 11.417  |                          | Sea Grant Support (from UW-Madison)   | UW-Milwaukee           | 10,772       | 0                                |
| 11.417  |                          | Sea Grant Support (from UW-Madison)   | UW Colleges            | 90,944       | 0                                |
|   |                          | Total Federal Program 11.417  |                        | 101,716      | 0                                |
| 11.419  |                          | Coastal Zone Management Administration Awards   | DOA                    | 2,486,277    | 1,918,717                        |
| 11.473  |                          | Coastal Services Center   | UW-Superior            | 3,406        | 0                                |
| 11.550  |                          | Public Telecommunications Facilities-Planning and Construction  | ECB                    | 1,457,191    | 0                                |
| 11.550  |                          | Public Telecommunications Facilities-Planning and Construction  | UW-La Crosse           | 7,525        | 0                                |
| 11.550  |                          | Public Telecommunications Facilities-Planning and Construction  | UW-Extension           | 169,253      | 0                                |
|   |                          | Total Federal Program 11.550  |                        | 1,633,969    | 0                                |
| 11.552  |                          | Technology Opportunities  | DATCP                  | 109,263      | 0                                |
| 11.609  |                          | Measurement and Engineering Research and Standards  | UW-Stout               | 15,344       | 0                                |
| 11.611  |                          | Manufacturing Extension Partnership   | UW-Stout               | 502,263      | 141,714                          |
|   |                          | Subtotal Direct Programs  |                        | 5,267,310    | 2,060,431                        |
| Subgrants:                                    |                          |   |                        |              |                                  |
| 11.552  |                          | Technology Opportunities (from Northwest Side Community Development Corporation)                      | UW-Milwaukee           | 78,152       | 0                                |
| 11.611  |                          | Manufacturing Extension Partnership (from Wisconsin Center for Manufacturing and Productivity, Inc.)  | UW-Stout               | 141,549      | 86,473                           |
| 11.611  |                          | Manufacturing Extension Partnership (from Wisconsin Center for Manufacturing and Productivity, Inc.)  | UW-Extension           | 101,138      | 0                                |
|   |                          | Subtotal Subgrants  |                        | 320,839      | 86,473                           |
|   |                          | TOTAL U.S. DEPARTMENT OF COMMERCE   |                        | 5,588,149    | 2,146,904                        |
| U.S. DEPARTMENT OF DEFENSE:                   |                          |   |                        |              |                                  |
| 12.105  |                          | Protection of Essential Highways, Highway Bridge Approaches, and Public Works                         | DOT                    | 7,187,157    | 0                                |
| 12.113  |                          | State Memorandum of Agreement Program for the Reimbursement of Technical Services                     | DNR                    | 80,687       | 0                                |
| 12.401  |                          | National Guard Military Operations and Maintenance Projects   | DMA                    | 18,287,174   | 0                                |
| 12.401  |                          | National Guard Military Operations and Maintenance Projects   | DVA                    | 165,496      | 0                                |
|   |                          | Total Federal Program 12.401  |                        | 18,452,670   | 0                                |
| 12.404  |                          | National Guard Civilian Youth Opportunities   | DMA                    | 1,766,709    | 0                                |
| 12.420  |                          | Military Medical Research and Development   | UW-Madison             | 21,065       | 0                                |
| Other Federal Financial Assistance:           |                          |   |                        |              |                                  |
| N/A   | 12.N3569795              | Troops to Teachers  | DVA                    | 78,634       | 0                                |
|   | MDPMIPR                  |   |                        |              |                                  |
| N/A   | 12.N61339-02-2-0004      | Advanced Distributed Learning   | UW-Extension           | 100,000      | 0                                |
| N/A   | 12.N00164-02-M-27        | Naval Surface Warfare   | UW-Extension           | 70,060       | 0                                |
|   |                          | Subtotal Direct Programs  |                        | 27,756,982   | 0                                |

**STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2003**

| FEDERAL CATALOG NUMBER                                 | OTHER IDENTIFYING NUMBER     | FEDERAL GRANTOR AGENCY/ Federal Program  | STATE AGENCY OR CAMPUS | EXPENDITURES      | AMOUNT PROVIDED TO SUBRECIPIENTS |
|--|------------------------------|--|------------------------|-------------------|----------------------------------|
| <b>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</b>          |                              |  |                        |                   |                                  |
| Subgrants:   |                              |  |                        |                   |                                  |
| N/A  | 12.AGR dtd 9/10/02; 10/18/01 | Annual Junior Sciences, Engineering and Humanities Symposium (from Academy of Applied Science)                         | UW-Madison             | 18,941            | 0                                |
| N/A  | 12.AGR dtd 9/19/02; 9/27/01  | National Defense Science and Engineering Graduate Fellowship Program (from American Society for Engineering Education) | UW-Madison             | 101,583           | 0                                |
| N/A  | 12.DAAG55-98-1-0468          | Western Wisconsin Upper Michigan Symposium (from Academy of Applied Science)   | UW-La Crosse           | 6,825             | 0                                |
| Subtotal Subgrants                                     |                              |  |                        | <u>127,349</u>    | <u>0</u>                         |
| TOTAL U.S. DEPARTMENT OF DEFENSE                       |                              |  |                        | <u>27,884,331</u> | <u>0</u>                         |
| U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT:      |                              |  |                        |                   |                                  |
| 14.171   |                              | Manufactured Home Construction and Safety Standards  | Commerce               | 49,073            | 0                                |
| 14.228   |                              | Community Development Block Grants/State's Program (Notes 2, 10)   | Commerce               | 33,229,429        | 31,949,423                       |
| 14.231   |                              | Emergency Shelter Grants Program   | DOA                    | 1,879,604         | 1,808,373                        |
| 14.235   |                              | Supportive Housing Program   | DOA                    | 3,970,546         | 3,737,822                        |
| 14.239   |                              | HOME Investment Partnerships Program   | DOA                    | 12,412,625        | 11,411,367                       |
| 14.241   |                              | Housing Opportunities for Persons with AIDS  | DOA                    | 481,262           | 471,575                          |
| 14.243   |                              | Opportunities for Youth-Youthbuild Program   | DOA                    | 283,780           | 253,025                          |
| 14.900   |                              | Lead-Based Paint Hazard Control in Privately-Owned Housing   | DHFS                   | 18,502            | 4,657                            |
| 14.900   |                              | Lead-Based Paint Hazard Control in Privately-Owned Housing   | DOA                    | <u>754,692</u>    | <u>685,862</u>                   |
| Total Federal Program 14.900                           |                              |  |                        | <u>773,194</u>    | <u>690,519</u>                   |
| Other Federal Financial Assistance:                    |                              |  |                        |                   |                                  |
| N/A  | 14.WILHH0081                 | Wisconsin Healthy Homes Initiative   | UW-Madison             | 338,010           | 91,306                           |
| N/A  | 14.COPC-WI-97-021; 024       | Establishing a Community-University Outreach Partnership in Racine and Kenosha Counties                                | UW-Parkside            | 45,596            | 0                                |
| N/A  | 14.H(502)6016                | Housing Debt Service   | UW-Stevens Point       | <u>28,632</u>     | <u>0</u>                         |
| Subtotal Direct Programs                               |                              |  |                        | <u>53,491,751</u> | <u>50,413,410</u>                |
| Subgrants:   |                              |  |                        |                   |                                  |
| 14.218   |                              | Community Development Block Grants/Entitlement Grants (from Housing Authority of City of Milwaukee)                    | UW-Extension           | 27,889            | 8,307                            |
| 14.218   |                              | Community Development Block Grants/Entitlement Grants (from Waukesha County)   | UW-Extension           | 89,814            | 0                                |
| 14.506   |                              | General Research and Technology Activity (from University Consortium for Geographic Information Science)               | UW-Milwaukee           | (1,000)           | 0                                |
| Subtotal Subgrants                                     |                              |  |                        | <u>116,703</u>    | <u>8,307</u>                     |
| TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT |                              |  |                        | <u>53,608,454</u> | <u>50,421,717</u>                |
| U.S. DEPARTMENT OF THE INTERIOR:                       |                              |  |                        |                   |                                  |
| 15.226   |                              | Payments in Lieu of Taxes  | DNR                    | 1,048,257         | 1,048,257                        |
| Fish and Wildlife Cluster:                             |                              |  |                        |                   |                                  |
| 15.605   |                              | Sport Fish Restoration (Note 5)  | DNR                    | 8,034,765         | 30,000                           |
| 15.611   |                              | Wildlife Restoration (Note 5)  | DNR                    | <u>6,526,901</u>  | <u>0</u>                         |
| Total Fish and Wildlife Cluster                        |                              |  |                        | <u>14,561,666</u> | <u>30,000</u>                    |
| 15.614   |                              | Coastal Wetlands Planning, Protection and Restoration Act  | DNR                    | 458,440           | 180,050                          |
| 15.615   |                              | Cooperative Endangered Species Conservation Fund   | DNR                    | 496,556           | 0                                |
| 15.616   |                              | Clean Vessel Act   | DNR                    | 30,968            | 0                                |
| 15.617   |                              | Wildlife Conservation and Appreciation   | DNR                    | 299,701           | 0                                |
| 15.628   |                              | Multi-State Conservation Grants  | UW-Stevens Point       | 156,322           | 0                                |
| 15.631   |                              | Partners for Fish and Wildlife   | DNR                    | 2,515             | 0                                |
| 15.634   |                              | State Wildlife Grants  | DNR                    | 54,013            | 0                                |
| 15.808   |                              | U.S. Geological Survey-Research and Data Acquisition   | DNR                    | 12,553            | 0                                |
| 15.808   |                              | U.S. Geological Survey-Research and Data Acquisition   | UW-Madison             | <u>46,878</u>     | <u>0</u>                         |
| Total Federal Program 15.808                           |                              |  |                        | <u>59,431</u>     | <u>0</u>                         |
| 15.809   |                              | National Spatial Data Infrastructure Cooperative Agreements Program  | UW-Madison             | 6,252             | 0                                |
| 15.810   |                              | National Cooperative Geologic Mapping Program  | UW-Extension           | 197,035           | 1,153                            |
| 15.904   |                              | Historic Preservation Fund Grants-In-Aid   | WHS                    | 714,894           | 0                                |
| 15.916   |                              | Outdoor Recreation-Acquisition, Development and Planning   | DNR                    | 1,559,129         | 690,000                          |
| 15.978   |                              | Upper Mississippi River System Long Term Resource Monitoring Program   | DNR                    | 223,131           | 0                                |
| Other Federal Financial Assistance:                    |                              |  |                        |                   |                                  |
| N/A  | 15.301812G015                | Abundance Golden Winged Warbler  | DNR                    | 11,491            | 0                                |
| N/A  | 15.30181-1-G061              | Bird Conservation Coordination   | DNR                    | 20,000            | 0                                |
| N/A  | 15.DHM1                      | Chronic Wasting Disease Surveillance   | DNR                    | 6,770             | 0                                |
| N/A  | 15.30181-9-G012              | Duck Production Study  | DNR                    | 40,000            | 0                                |

**STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2003**

| FEDERAL CATALOG NUMBER                        | OTHER IDENTIFYING NUMBER         | FEDERAL GRANTOR AGENCY/ Federal Program   | STATE AGENCY OR CAMPUS | EXPENDITURES      | AMOUNT PROVIDED TO SUBRECIPIENTS |
|---|----------------------------------|---|------------------------|-------------------|----------------------------------|
| <b>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</b> |                                  |   |                        |                   |                                  |
| N/A   | 15.AGF50-06-001;<br>BIA          | Forest Management Service-Indian Lands  | DNR                    | 68,294            | 0                                |
| N/A   | 15.1443CA628197<br>006           | Ice Age Reserve   | DNR                    | (5,000)           | 0                                |
| N/A   | 15.581421                        | Iron River Sea Lamprey Barrier Development  | DNR                    | 100,000           | 0                                |
| N/A   | 15.30181-1-J203;<br>30181-2-J108 | Massasauga Rattlesnake  | DNR                    | 7,578             | 0                                |
| N/A   | 15.30181-3-J024                  | Mississippi River Water Fowl  | DNR                    | 2,528             | 0                                |
| N/A   | 15.98210-1-G933                  | NAWCA-TNC-Door County Peninsula Acquisition   | DNR                    | 200,000           | 0                                |
| N/A   | 15.30181-1-J204                  | NHI Database  | DNR                    | 10,000            | 0                                |
| N/A   | 15.30181-2-G016                  | Nor Grosshawk Habitat   | DNR                    | 2,224             | 0                                |
| N/A   | 15.30181-0-G044                  | Prairie Habitat Restoration   | DNR                    | 4,490             | 0                                |
| N/A   | 15.98210-0-J084                  | South Central Wisconsin Prairie Pothole   | DNR                    | 2,420             | 0                                |
| N/A   | 15.1448-3981104                  | St. Croix Zebra Mussel  | DNR                    | 8,817             | 0                                |
| N/A   | 15.IGS                           | U.S. Geological Survey International Canada Goose   | DNR                    | 5,000             | 0                                |
| N/A   | 15.911000J007                    | Building Capacity for Youth and Youth Leaders   | UW-Madison             | 23                | 0                                |
| N/A   | 15.PAA997004                     | Bureau of Land Management Youth Riparian Education Initiative                                 | UW-Madison             | 8,929             | 0                                |
| N/A   | 15.H6063A00001                   | Midwest Region GIS Field Technical Support Center   | UW-Madison             | 47,249            | 0                                |
| N/A   | 15.FFA                           | Internship U.S. Fish and Wildlife Service   | UW-Stevens Point       | 326               | 0                                |
| N/A   | 15.FFC                           | Breeding Bird Monitoring for Select Watersheds in Bayfield County                             | UW-Extension           | 252               | 0                                |
| Subtotal Direct Programs                      |                                  |   |                        | 20,409,701        | 1,949,460                        |
| Subgrants:                                    |                                  |   |                        |                   |                                  |
| N/A   | 15.98210-1-J096                  | NAWCA-Northwest Pothole Phase III (from Ducks Unlimited)                                      | DNR                    | 119,142           | 0                                |
| N/A   | 15.AGR dtd                       | Project Agreement (from Great Lakes Indian Fish and Wildlife Commission)                      | UW-Madison             | 1,950             | 0                                |
| Subtotal Subgrants                            |                                  |   |                        | 121,092           | 0                                |
| <b>TOTAL U.S. DEPARTMENT OF THE INTERIOR</b>  |                                  |   |                        | <b>20,530,793</b> | <b>1,949,460</b>                 |
| U.S. DEPARTMENT OF JUSTICE:                   |                                  |   |                        |                   |                                  |
| 16.000  |                                  | State Forfeiture Sharing  | DOT                    | 35,540            | 0                                |
| 16.000  |                                  | State Forfeiture Sharing  | DOJ                    | 736,662           | 0                                |
| Total Federal Program 16.000                  |                                  |   |                        | 772,202           | 0                                |
| 16.203  |                                  | Sex Offender Management Discretionary Grant   | DOC                    | 36,151            | 0                                |
| 16.523  |                                  | Juvenile Accountability Incentive Block Grants  | DOA                    | 4,208,073         | 3,821,525                        |
| 16.525  |                                  | Grants to Reduce Violent Crimes Against Women on Campus                                       | UW-Oshkosh             | 69,123            | 0                                |
| 16.527  |                                  | Supervised Visitation, Safe Havens for Children   | DOA                    | 10,546            | 0                                |
| 16.540  |                                  | Juvenile Justice and Delinquency Prevention-Allocation to States                              | DOA                    | 1,348,814         | 1,148,915                        |
| 16.541  |                                  | Juvenile Justice and Delinquency Prevention-Special Emphasis                                  | DOA                    | 224,382           | 207,284                          |
| 16.543  |                                  | Missing Children's Assistance   | DOJ                    | 98,556            | 15,943                           |
| 16.548  |                                  | Title V-Delinquency Prevention Program  | DOA                    | 589,474           | 587,014                          |
| 16.549  |                                  | Part E-State Challenge Activities   | DOA                    | 160,928           | 160,928                          |
| 16.550  |                                  | State Justice Statistics Program for Statistical Analysis Centers                             | DOA                    | 34,470            | 0                                |
| 16.554  |                                  | National Criminal History Improvement Program   | DOA                    | 1,250,370         | 1,250,370                        |
| 16.554  |                                  | National Criminal History Improvement Program   | DOJ                    | 991,179           | 118,849                          |
| Total Federal Program 16.554                  |                                  |   |                        | 2,241,549         | 1,369,219                        |
| 16.560  |                                  | National Institute of Justice Research, Evaluation, and Development Project Grants            | DOJ                    | 67,530            | 0                                |
| 16.563  |                                  | Corrections and Law Enforcement Family Support  | DOC                    | 70,704            | 0                                |
| 16.564  |                                  | Crime Laboratory Improvement-Combined Offender DNA Index System Backlog Reduction             | DOJ                    | 462,040           | 0                                |
| 16.575  |                                  | Crime Victim Assistance   | DOJ                    | 5,407,520         | 5,066,383                        |
| 16.576  |                                  | Crime Victim Compensation   | DOJ                    | 844,172           | 0                                |
| 16.579  |                                  | Byrne Formula Grant Program (Note 2)  | DOA                    | 9,670,347         | 9,309,302                        |
| 16.580  |                                  | Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program | DOJ                    | 1,294,714         | 6,713                            |
| 16.580  |                                  | Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program | DEG                    | 396,490           | 0                                |
| Total Federal Program 16.580                  |                                  |   |                        | 1,691,204         | 6,713                            |
| 16.586  |                                  | Violent Offender Incarceration and Truth in Sentencing Incentive Grants                       | DOC                    | 276,077           | 0                                |
| 16.588  |                                  | Violence Against Women Formula Grants   | DOA                    | 2,718,196         | 2,418,927                        |
| 16.589  |                                  | Rural Domestic Violence and Child Victimization Enforcement Grant Program                     | DOA                    | 562,618           | 545,883                          |
| 16.592  |                                  | Local Law Enforcement Block Grants Program  | DOA                    | 724,392           | 721,543                          |
| 16.592  |                                  | Local Law Enforcement Block Grants Program  | UW-La Crosse           | 17,909            | 0                                |
| Total Federal Program 16.592                  |                                  |   |                        | 742,301           | 721,543                          |
| 16.593  |                                  | Residential Substance Abuse Treatment for State Prisoners                                     | DOA                    | 968,236           | 933,995                          |

**STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2003**

| FEDERAL CATALOG NUMBER                        | OTHER IDENTIFYING NUMBER | FEDERAL GRANTOR AGENCY/ Federal Program   | STATE AGENCY OR CAMPUS | EXPENDITURES      | AMOUNT PROVIDED TO SUBRECIPIENTS |
|---|--------------------------|---|------------------------|-------------------|----------------------------------|
| <b>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</b> |                          |   |                        |                   |                                  |
| 16.607  |                          | Bulletproof Vest Partnership Program  | DOT                    | 7,386             | 6,178                            |
| 16.607  |                          | Bulletproof Vest Partnership Program  | DOJ                    | 2,205             | 0                                |
|   |                          | Total Federal Program 16.607  |                        | <u>9,591</u>      | <u>6,178</u>                     |
| 16.710  |                          | Public Safety Partnership and Community Policing Grants   | UW-Green Bay           | (399)             | 0                                |
| 16.712  |                          | Police Corps  | DOA                    | 1,101,923         | 974,534                          |
| 16.727  |                          | Enforcing Underage Drinking Laws Program  | DOT                    | 760,768           | 466,163                          |
| 16.729  |                          | Drug-Free Communities Support Program Grants  | UW-River Falls         | 3,751             | 0                                |
| 16.733  |                          | National Incident Based Reporting System  | DOA                    | 210,732           | 170,674                          |
| Other Federal Financial Assistance:           |                          |   |                        |                   |                                  |
| N/A   | 16.2003-99               | Domestic Cannabis Eradication/Suppression Program   | DOJ                    | 274,478           | 106,373                          |
| N/A   | 16.03973102              | Drug Enforcement Administration-State and Local Task Force Agreement  | DOJ                    | 12,364            | 0                                |
| N/A   | 16.GLWIE-097             | Organized Crime Drug Enforcement Task Forces  | DOJ                    | 6,431             | 0                                |
| N/A   | 16.                      | Process Evaluation of Weed and Seed Program   | UW-Parkside            | 4,390             | 0                                |
|   |                          | Subtotal Direct Programs  |                        | <u>35,659,242</u> | <u>28,037,496</u>                |
| Subgrants:                                    |                          |   |                        |                   |                                  |
| 16.523  |                          | Juvenile Accountability Incentive Block Grants (from City of Oshkosh)   | UW-Oshkosh             | 97,018            | 0                                |
| 16.542  |                          | National Institute for Juvenile Justice and Delinquency Prevention (from George Washington University)  | UW-Milwaukee           | 229,845           | 0                                |
| 16.544  |                          | Gang-Free Schools and Communities-Community-Based Gang Intervention (from Boys and Girls Club)  | UW-La Crosse           | 6,116             | 0                                |
| 16.580  |                          | Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program (from American Association of Motor Vehicle Administration) | DOT                    | 205,939           | 0                                |
| N/A   | 16.J41003C-0029          | Oxford Prison Educational Program (from Federal Correction Institute-Oxford)  | UW Colleges            | 78,554            | 0                                |
|   |                          | Subtotal Subgrants  |                        | <u>617,472</u>    | <u>0</u>                         |
|   |                          | <b>TOTAL U.S. DEPARTMENT OF JUSTICE</b>   |                        | <u>36,276,714</u> | <u>28,037,496</u>                |
| U.S. DEPARTMENT OF LABOR:                     |                          |   |                        |                   |                                  |
| 17.002  |                          | Labor Force Statistics  | DWD                    | 1,812,550         | 0                                |
| 17.005  |                          | Compensation and Working Conditions   | DWD                    | 78,956            | 0                                |
| 17.203  |                          | Labor Certification for Alien Workers   | DWD                    | 222,099           | 0                                |
| Employment Services Cluster:                  |                          |   |                        |                   |                                  |
| 17.207  |                          | Employment Service  | DWD                    | 18,255,621        | 0                                |
| 17.801  |                          | Disabled Veterans' Outreach Program   | DWD                    | 1,695,991         | 0                                |
| 17.804  |                          | Local Veterans' Employment Representative Program   | DWD                    | 1,730,632         | 0                                |
|   |                          | Total Employment Services Cluster   |                        | <u>21,682,244</u> | <u>0</u>                         |
| 17.225  |                          | Unemployment Insurance (Note 11)  | DWD                    | 1,258,874,970     | 0                                |
| 17.235  |                          | Senior Community Service Employment Program   | DHFS                   | 2,156,853         | 1,929,041                        |
| 17.245  |                          | Trade Adjustment Assistance-Workers   | DWD                    | 18,545,255        | 0                                |
| JTPA Cluster:                                 |                          |   |                        |                   |                                  |
| 17.246  |                          | Employment and Training Assistance-Dislocated Workers   | DWD                    | 17,187            | 0                                |
| 17.246  |                          | Employment and Training Assistance-Dislocated Workers   | UW-Superior            | 265,081           | 0                                |
|   |                          | Total JTPA Cluster  |                        | <u>282,268</u>    | <u>0</u>                         |
| 17.249  |                          | Employment Services and Job Training Pilots-Demonstrations and Research   | DWD                    | 18,511            | 0                                |
| 17.253  |                          | Welfare-to-Work Grants to States and Localities   | DWD                    | 3,899,746         | 3,829,437                        |
| 17.257  |                          | One-Stop Career Center Initiative   | DWD                    | 212,208           | 154,648                          |
| WIA Cluster:                                  |                          |   |                        |                   |                                  |
| 17.258  |                          | WIA Adult Program (Notes 2, 12)   | DWD                    | 12,150,453        | 11,176,531                       |
| 17.259  |                          | WIA Youth Activities (Notes 2, 12)  | DWD                    | 12,744,520        | 11,636,263                       |
| 17.260  |                          | WIA Dislocated Workers (Notes 2, 12)  | DWD                    | 24,388,320        | 16,410,315                       |
|   |                          | Total WIA Cluster   |                        | <u>49,283,293</u> | <u>39,223,109</u>                |
| 17.261  |                          | Employment and Training Administration Pilots, Demonstrations, and Research Projects  | DWD                    | 927,986           | 691,971                          |
| 17.261  |                          | Employment and Training Administration Pilots, Demonstrations, and Research Projects  | UW-Extension           | 20,961            | 17,280                           |
|   |                          | Total Federal Program 17.261  |                        | <u>948,947</u>    | <u>709,251</u>                   |
| 17.267  |                          | WIA Incentive Grants-Section 503 Grants to States   | WTCSB                  | 257,394           | 257,394                          |
| 17.502  |                          | Occupational Safety and Health-Susan Harwood Training Grants  | UW-Milwaukee           | 27,873            | 0                                |

**STATE OF WISCONSIN  
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| FEDERAL CATALOG NUMBER                        | OTHER IDENTIFYING NUMBER             | FEDERAL GRANTOR AGENCY/ Federal Program  | STATE AGENCY OR CAMPUS | EXPENDITURES         | AMOUNT PROVIDED TO SUBRECIPIENTS |
|---|--------------------------------------|--|------------------------|----------------------|----------------------------------|
| <b>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</b> |                                      |  |                        |                      |                                  |
| 17.504  |                                      | Consultation Agreements (Note 2)   | DHFS                   | 3,199,330            | 0                                |
| 17.504  |                                      | Consultation Agreements (Note 2)   | DWD                    | 55,148               | 0                                |
| 17.504  |                                      | Consultation Agreements (Note 2)   | Commerce               | 672,693              | 0                                |
|   |                                      | Total Federal Program 17.504   |                        | <u>3,927,171</u>     | <u>0</u>                         |
| 17.600  |                                      | Mine Health and Safety Grants  | Commerce               | 212,436              | 0                                |
| Other Federal Financial Assistance:           |                                      |  |                        |                      |                                  |
| N/A   | 17.E9454655                          | Basic Assistance Grant   | DWD                    | 567                  | 0                                |
| N/A   | 17.                                  | Occupational Health Nursing Internship   | UW-Milwaukee           | 225                  | 0                                |
|   |                                      | Subtotal Direct Programs   |                        | <u>1,362,443,566</u> | <u>46,102,880</u>                |
| Subgrants:                                    |                                      |  |                        |                      |                                  |
| 17.258  |                                      | WIA Adult Program (Note 2) (from Fox Valley Workforce Development Board)   | UW-Oshkosh             | 283,419              | 0                                |
| 17.259  | 17.WEOP-ABC                          | WIA Youth Activities (Note 2) (from North Central Community Action Program)  | DPI                    | 700                  | 0                                |
| 17.259  |                                      | WIA Youth Activities (Note 2) (from Private Industry Council, Inc.)  | UW-Milwaukee           | 39,151               | 0                                |
| 17.259  |                                      | WIA Youth Activities (Note 2) (from Racine County Human Services Department)   | UW-Extension           | 11,723               | 0                                |
| 17.263  |                                      | Youth Opportunity Grants (from Private Industry Council, Inc.)   | UW-Milwaukee           | 42,401               | 0                                |
| N/A   | 17.                                  | Workforce Development Center (from Racine County Human Services Department)  | UW-Parkside            | 181,355              | 0                                |
|   |                                      | Subtotal Subgrants   |                        | <u>558,749</u>       | <u>0</u>                         |
| TOTAL U.S. DEPARTMENT OF LABOR                |                                      |  |                        | <u>1,363,002,315</u> | <u>46,102,880</u>                |
| U.S. DEPARTMENT OF STATE:                     |                                      |  |                        |                      |                                  |
| Other Federal Financial Assistance:           |                                      |  |                        |                      |                                  |
| N/A   | 19.IA-ASDH-G8190316                  | Develop Courses and Collaborative Projects with the Far Eastern State University Law Institute                                   | UW-Madison             | 20,274               | 0                                |
| Subgrants:                                    |                                      |  |                        |                      |                                  |
| 19.300  | 19.AGR dtd 10/4/01                   | Program for Study of Eastern Europe and the Independent States of the Former Soviet Union (from Social Science Research Council) | UW-Madison             | 14,764               | 0                                |
| 19.420  | 19.AGR dtd 6/6/02                    | Cooperative Grants (from Association of International Educators)   | UW-Madison             | 6,720                | 0                                |
| 19.420  |                                      | Cooperative Grants (from Association of International Educators)   | UW-Milwaukee           | 29                   | 0                                |
| N/A   | 19.AGR dtd 7/24/01; 8/16/01; 8/22/01 | Community College Programs (from Youth for Understanding International Exchange)   | UW Colleges            | 264,497              | 0                                |
|   |                                      | Subtotal Subgrants   |                        | <u>286,010</u>       | <u>0</u>                         |
| TOTAL U.S. DEPARTMENT OF STATE                |                                      |  |                        | <u>306,284</u>       | <u>0</u>                         |
| U.S. DEPARTMENT OF TRANSPORTATION:            |                                      |  |                        |                      |                                  |
| 20.106  |                                      | Airport Improvement Program  | DOT                    | 41,941,869           | 3,407,406                        |
| Highway Planning and Construction Cluster:    |                                      |  |                        |                      |                                  |
| 20.205  |                                      | Highway Planning and Construction (Notes 2, 13, 14)  | DOT                    | 561,814,343          | 13,731,333                       |
|   |                                      | Total Highway Planning and Construction Cluster  |                        | <u>561,814,343</u>   | <u>13,731,333</u>                |
| 20.217  |                                      | Motor Carrier Safety   | DOT                    | 2,134                | 0                                |
| 20.218  |                                      | National Motor Carrier Safety  | DOT                    | 4,166,456            | 0                                |
| 20.219  |                                      | Recreational Trails Program  | DNR                    | 412,660              | 0                                |
| 20.308  |                                      | Local Rail Freight Assistance (Note 14)  | DOT                    | 0                    | 0                                |
| 20.312  |                                      | High Speed Ground Transportation-Next Generation High Speed Rail Program   | DOT                    | 447                  | 0                                |
| Federal Transit Cluster:                      |                                      |  |                        |                      |                                  |
| 20.500  |                                      | Federal Transit-Capital Investment Grants  | DOT                    | 7,250,333            | 7,191,881                        |
| 20.507  |                                      | Federal Transit-Formula Grants   | DOT                    | 3,813,088            | 3,438,271                        |
|   |                                      | Total Federal Transit Cluster  |                        | <u>11,063,421</u>    | <u>10,630,152</u>                |
| 20.505  |                                      | Federal Transit-Metropolitan Planning Grants   | DOT                    | 1,097,843            | 88,614                           |
| 20.509  |                                      | Formula Grants for Other Than Urbanized Areas  | DOT                    | 6,019,149            | 5,670,230                        |
| 20.513  |                                      | Capital Assistance Program for Elderly Persons and Persons with Disabilities   | DOT                    | 1,388,385            | 1,258,230                        |
| 20.516  |                                      | Job Access-Reverse Commute   | DOT                    | 1,449,366            | 1,449,366                        |
| Highway Safety Cluster:                       |                                      |  |                        |                      |                                  |
| 20.600  |                                      | State and Community Highway Safety (Note 2)  | DOT                    | 4,946,586            | 2,562,464                        |
| 20.601  |                                      | Alcohol Traffic Safety and Drunk Driving Prevention Incentive Grants (Note 2)  | DOT                    | 721,089              | 280,558                          |
| 20.602  |                                      | Occupant Protection (Note 2)   | DOT                    | 73,110               | 5,966                            |
| 20.603  |                                      | Federal Highway Safety Data Improvements Incentive Grants (Note 2)   | DOT                    | 68,659               | 0                                |
| 20.604  |                                      | Safety Incentive Grants for Use of Seatbelts (Note 2)  | DOT                    | 622,321              | 318,686                          |
|   |                                      | Total Highway Safety Cluster   |                        | <u>6,431,765</u>     | <u>3,167,674</u>                 |

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| FEDERAL CATALOG NUMBER                              | OTHER IDENTIFYING NUMBER    | FEDERAL GRANTOR AGENCY/ Federal Program   | STATE AGENCY OR CAMPUS | EXPENDITURES       | AMOUNT PROVIDED TO SUBRECIPIENTS |
|---|-----------------------------|---|------------------------|--------------------|----------------------------------|
| <b>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</b>       |                             |   |                        |                    |                                  |
| 20.700  |                             | Pipeline Safety   | PSC                    | 254,380            | 0                                |
| 20.703  |                             | Interagency Hazardous Materials Public Sector Training and Planning Grants                | DMA                    | 207,030            | 152,700                          |
| Other Federal Financial Assistance:                 |                             |   |                        |                    |                                  |
| N/A   | 20.18 Mile                  | USH 63/18 Mile Creek Culvert  | DNR                    | 7,496              | 0                                |
| N/A   | 20.DDEGRD-01-X-414; 410     | Dwight David Eisenhower Graduate Fellowship   | UW-Madison             | 58,657             | 0                                |
| TOTAL U.S. DEPARTMENT OF TRANSPORTATION             |                             |   |                        | <u>636,315,401</u> | <u>39,555,705</u>                |
| U.S. DEPARTMENT OF THE TREASURY:                    |                             |   |                        |                    |                                  |
| 21.008  |                             | Low-Income Taxpayer Clinics   | UW-Milwaukee           | 92,346             | 0                                |
| 21.999  |                             | Temporary State Fiscal Relief (Notes 2, 15)   | DOA                    | 91,196,453         | 0                                |
| TOTAL U.S. DEPARTMENT OF THE TREASURY               |                             |   |                        | <u>91,288,799</u>  | <u>0</u>                         |
| U.S. EQUAL EMPLOYMENT OPPORTUNITY COMMISSION:       |                             |   |                        |                    |                                  |
| 30.002  |                             | Employment Discrimination-State and Local Fair Employment Practices Agency Contracts      | DWD                    | 919,890            | 0                                |
| FEDERAL MEDIATION AND CONCILIATION SERVICE:         |                             |   |                        |                    |                                  |
| 34.002  |                             | Labor Management Cooperation  | DWD                    | 665                | 0                                |
| U.S. GENERAL SERVICES ADMINISTRATION:               |                             |   |                        |                    |                                  |
| 39.003  |                             | Donation of Federal Surplus Personal Property (Note 16)                                   | DOA                    | 0                  | 0                                |
| 39.011  |                             | Election Reform Payments (Note 17)  | Elections Board        | 0                  | 0                                |
| TOTAL U.S. GENERAL SERVICES ADMINISTRATION          |                             |   |                        | <u>0</u>           | <u>0</u>                         |
| NATIONAL AERONAUTICS AND SPACE ADMINISTRATION:      |                             |   |                        |                    |                                  |
| Other Federal Financial Assistance:                 |                             |   |                        |                    |                                  |
| N/A   | 43.NAG5-9028                | Earth Science Component for Academic Professional Enhancement                             | UW-Madison             | 22,617             | 0                                |
| N/A   | 43.AGR dtd 2/28/02; 3/19/01 | Intergovernmental Personnel Assignment Agreement  | UW-Madison             | 170,199            | 0                                |
| N/A   | 43.1230253                  | SIRTF Glimpse Legacy Education and Public Outreach Program from Jet Propulsion Laboratory | UW-Madison             | 4,953              | 0                                |
| Subtotal Direct Programs                            |                             |   |                        | <u>197,769</u>     | <u>0</u>                         |
| Subgrants:  |                             |   |                        |                    |                                  |
| N/A   | 43.AGR dtd 5/2/02           | Sharp Plus Research Apprenticeship (from Quality Education for Minorities Network)        | UW-Madison             | 46,540             | 0                                |
| N/A   | 43.HST-EO-09126.05-A        | Galactic Astronomy, Matter and Energy (from Space Telescope Science Institute)            | UW-Madison             | 2,237              | 0                                |
| N/A   | 43.HST-EO-09393.04-A        | What's New on the Outer Planets (from Space Telescope Science Institute)                  | UW-Madison             | 7,811              | 0                                |
| Subtotal Subgrants                                  |                             |   |                        | <u>56,588</u>      | <u>0</u>                         |
| TOTAL NATIONAL AERONAUTICS AND SPACE ADMINISTRATION |                             |   |                        | <u>254,357</u>     | <u>0</u>                         |
| NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES: |                             |   |                        |                    |                                  |
| 45.024  |                             | Promotion of the Arts-Grants to Organizations and Individuals                             | UW-Extension           | 45,071             | 0                                |
| 45.025  |                             | Promotion of the Arts-Partnership Agreements  | Arts Board             | 578,814            | 0                                |
| 45.025  |                             | Promotion of the Arts-Partnership Agreements  | UW-Eau Claire          | 7,519              | 0                                |
| 45.025  |                             | Promotion of the Arts-Partnership Agreements  | UW-Whitewater          | 3,900              | 0                                |
| Total Federal Program 45.025                        |                             |   |                        | <u>590,233</u>     | <u>0</u>                         |
| 45.026  |                             | Promotion of the Arts-Leadership Initiatives  | WHS                    | 115,290            | 0                                |
| 45.026  |                             | Promotion of the Arts-Leadership Initiatives  | UW-River Falls         | 13,054             | 0                                |
| Total Federal Program 45.026                        |                             |   |                        | <u>128,344</u>     | <u>0</u>                         |
| 45.129  |                             | Promotion of the Humanities-Federal/State Partnership                                     | UW-Madison             | 98                 | 0                                |
| 45.129  |                             | Promotion of the Humanities-Federal/State Partnership (from Wisconsin Humanities Council) | UW-Milwaukee           | 16,066             | 0                                |
| 45.129  |                             | Promotion of the Humanities-Federal/State Partnership (from Wisconsin Humanities Council) | UW-Green Bay           | 2,000              | 0                                |
| 45.129  |                             | Promotion of the Humanities-Federal/State Partnership (from Wisconsin Humanities Council) | UW-La Crosse           | 8,138              | 0                                |

**STATE OF WISCONSIN  
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| FEDERAL CATALOG NUMBER                                   | OTHER IDENTIFYING NUMBER    | FEDERAL GRANTOR AGENCY/ Federal Program   | STATE AGENCY OR CAMPUS | EXPENDITURES     | AMOUNT PROVIDED TO SUBRECIPIENTS |
|--|-----------------------------|---|------------------------|------------------|----------------------------------|
| <b>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</b>            |                             |   |                        |                  |                                  |
| 45.129   |                             | Promotion of the Humanities-Federal/State Partnership (from Wisconsin Humanities Council) | UW-Superior            | (1,561)          | 0                                |
| 45.129   |                             | Promotion of the Humanities-Federal/State Partnership (Note 2)                            | Wis Humanities Council | 585,676          | 107,647                          |
| Total Federal Program 45.129                             |                             |   |                        | <u>610,417</u>   | <u>107,647</u>                   |
| 45.162   |                             | Promotion of the Humanities-Education Development and Demonstration                       | UW-Madison             | 10,907           | 0                                |
| 45.162   |                             | Promotion of the Humanities-Education Development and Demonstration                       | UW-Eau Claire          | 31,124           | 0                                |
| 45.162   |                             | Promotion of the Humanities-Education Development and Demonstration                       | UW-River Falls         | 40,500           | 0                                |
| Total Federal Program 45.162                             |                             |   |                        | <u>82,531</u>    | <u>0</u>                         |
| 45.163   |                             | Promotion of the Humanities-Seminars and Institutes                                       | UW-Madison             | 103,670          | 0                                |
| 45.163   |                             | Promotion of the Humanities-Seminars and Institutes                                       | UW-Milwaukee           | 5,688            | 0                                |
| Total Federal Program 45.163                             |                             |   |                        | <u>109,358</u>   | <u>0</u>                         |
| 45.301   |                             | Institute of Museum and Library Services  | DVA                    | 34,011           | 0                                |
| 45.301   |                             | Institute of Museum and Library Services  | WHS                    | 76,745           | 0                                |
| Total Federal Program 45.301                             |                             |   |                        | <u>110,756</u>   | <u>0</u>                         |
| 45.310   |                             | State Library Program   | DPI                    | 3,093,078        | 1,439,545                        |
| 45.312   |                             | Institute of Museum and Library Services-National Leadership Grants                       | UW-Milwaukee           | 41,014           | 0                                |
| Other Federal Financial Assistance:                      |                             |   |                        |                  |                                  |
| N/A  | 45.IC-10047-01              | Conservation Treatment of Ten Paintings   | UW-Madison             | 11,536           | 0                                |
| N/A  | 45.IG-00408-00              | General Operating Support   | UW-Madison             | 32,507           | 0                                |
| N/A  | 45.IC-01-02-0065-02         | Painting Conservation Survey and Frame  | UW-Madison             | 25,644           | 0                                |
| N/A  | 45.FY02-059-02              | Vienna Design Exhibition and Educational Programs   | UW-Madison             | 6,337            | 0                                |
| Subtotal Direct Programs                                 |                             |   |                        | <u>4,886,826</u> | <u>1,547,192</u>                 |
| Subgrants:   |                             |   |                        |                  |                                  |
| 45.025   |                             | Promotion of the Arts-Partnership Agreements (from Heartland Arts Club)                   | UW-La Crosse           | 1,475            | 0                                |
| N/A  | 45.AGR dtd 12/1/00          | Preservation Project (from Committee on Institutional Cooperation)                        | UW-Madison             | 14,163           | 0                                |
| N/A  | 45.AGR dtd 8/19/02          | Minnesota Dance Theater (from Heartland Arts Fund)  | UW Colleges            | 1,750            | 0                                |
| Subtotal Subgrants                                       |                             |   |                        | <u>17,388</u>    | <u>0</u>                         |
| TOTAL NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES |                             |   |                        | <u>4,904,214</u> | <u>1,547,192</u>                 |
| NATIONAL SCIENCE FOUNDATION:                             |                             |   |                        |                  |                                  |
| 47.041   |                             | Engineering Grants  | UW-Milwaukee           | 21,002           | 45,516                           |
| 47.049   |                             | Mathematical and Physical Sciences  | UW-Madison             | 1,246            | 0                                |
| 47.049   |                             | Mathematical and Physical Sciences  | UW-Milwaukee           | 7,250            | 0                                |
| 47.049   |                             | Mathematical and Physical Sciences  | UW-Eau Claire          | 92,961           | 0                                |
| Total Federal Program 47.049                             |                             |   |                        | <u>101,457</u>   | <u>0</u>                         |
| 47.050   |                             | Geosciences   | UW-Milwaukee           | 4,119            | 13,716                           |
| 47.075   |                             | Social, Behavioral, and Economic Sciences   | UW-La Crosse           | 3,013            | 0                                |
| 47.076   |                             | Education and Human Resources   | UW-Madison             | (63,967)         | 0                                |
| 47.076   |                             | Education and Human Resources   | UW-Milwaukee           | 227,249          | 14,925                           |
| 47.076   |                             | Education and Human Resources   | UW-Eau Claire          | 6,910            | 0                                |
| 47.076   |                             | Education and Human Resources   | UW-La Crosse           | 1,750            | 0                                |
| 47.076   |                             | Education and Human Resources   | UW-Oshkosh             | 22,517           | 0                                |
| 47.076   |                             | Education and Human Resources   | UW-Parkside            | 21,013           | 0                                |
| 47.076   |                             | Education and Human Resources   | UW-Platteville         | 17,478           | 0                                |
| 47.076   |                             | Education and Human Resources   | UW-River Falls         | 78,562           | 0                                |
| 47.076   |                             | Education and Human Resources (from UW-Madison)   | UW-River Falls         | 11,145           | 0                                |
| 47.076   |                             | Education and Human Resources   | UW-Stevens Point       | 7,527            | 0                                |
| Total Federal Program 47.076                             |                             |   |                        | <u>330,184</u>   | <u>14,925</u>                    |
| 47.078   |                             | Polar Programs  | UW-Extension           | 5,298            | 0                                |
| Other Federal Financial Assistance:                      |                             |   |                        |                  |                                  |
| N/A  | 47.CHE-0234151; CSE-0308324 | Intergovernmental Personnel Assignment Agreements   | UW-Madison             | 302,534          | 0                                |
| N/A  | 47.EHR-0227016              | System-Wide Change for All Learners   | UW-Madison             | 536,990          | 44,242                           |
| Subtotal Direct Programs                                 |                             |   |                        | <u>1,304,597</u> | <u>118,399</u>                   |

The accompanying notes are an integral part of this schedule.

**STATE OF WISCONSIN  
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| FEDERAL CATALOG NUMBER                        | OTHER IDENTIFYING NUMBER  | FEDERAL GRANTOR AGENCY/ Federal Program   | STATE AGENCY OR CAMPUS | EXPENDITURES | AMOUNT PROVIDED TO SUBRECIPIENTS |
|---|---------------------------|---|------------------------|--------------|----------------------------------|
| <b>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</b> |                           |   |                        |              |                                  |
| Subgrants:                                    |                           |   |                        |              |                                  |
| 47.049  | 47.USM-0111717106-BIO     | Mathematical and Physical Sciences (from University of Southern Mississippi)                | UW-Stevens Point       | 6,338        | 0                                |
| 47.076  | 47.205-03J                | Education and Human Resources (from Milwaukee School of Engineering)                        | UW-Madison             | 31,445       | 0                                |
| 47.076  |                           | Education and Human Resources (from Milwaukee Area Technical College)                       | UW-Stout               | 26,669       | 0                                |
| 47.076  |                           | Education and Human Resources (from Ohio State University)                                  | UW-Stout               | 15,797       | 0                                |
| 47.076  |                           | Education and Human Resources (from LCO Ojibwa College)                                     | UW-Superior            | 40,481       | 0                                |
| N/A   | 47.AGR dtd 5/21/03        | Summer Research Program In Biology; La-Rene (from Fort Valley State University)             | UW-Madison             | 3,154        | 0                                |
| N/A   | 47.AGR dtd 12/2/92        | Terrific Science Project (from University of Miami)   | UW-Stevens Point       | 1,500        | 0                                |
| Subtotal Subgrants                            |                           |   |                        | 125,384      | 0                                |
| TOTAL NATIONAL SCIENCE FOUNDATION             |                           |   |                        | 1,429,981    | 118,399                          |
| U.S. SMALL BUSINESS ADMINISTRATION:           |                           |   |                        |              |                                  |
| 59.037  |                           | Small Business Development Center (from UW-Extension)                                       | UW-Madison             | 108,675      | 0                                |
| 59.037  |                           | Small Business Development Center (from UW-Extension)                                       | UW-Milwaukee           | 96,761       | 0                                |
| 59.037  |                           | Small Business Development Center (from UW-Extension)                                       | UW-Eau Claire          | 77,588       | 0                                |
| 59.037  |                           | Small Business Development Center (from UW-Extension)                                       | UW-Green Bay           | 82,081       | 0                                |
| 59.037  |                           | Small Business Development Center (from UW-Extension)                                       | UW-La Crosse           | 121,821      | 0                                |
| 59.037  |                           | Small Business Development Center (from UW-Extension)                                       | UW-Oshkosh             | 11,024       | 0                                |
| 59.037  |                           | Small Business Development Center (from UW-Extension)                                       | UW-Parkside            | 39,188       | 0                                |
| 59.037  |                           | Small Business Development Center (from UW-Extension)                                       | UW-Platteville         | 7,099        | 0                                |
| 59.037  |                           | Small Business Development Center (from UW-Extension)                                       | UW-River Falls         | 201          | 0                                |
| 59.037  |                           | Small Business Development Center (from UW-Extension)                                       | UW-Stevens Point       | 3,206        | 0                                |
| 59.037  |                           | Small Business Development Center (from UW-Extension)                                       | UW-Superior            | 18,782       | 0                                |
| 59.037  |                           | Small Business Development Center (from UW-Extension)                                       | UW-Whitewater          | 326,124      | 0                                |
| 59.037  |                           | Small Business Development Center   | UW-Extension           | 1,336,774    | 0                                |
| Total Federal Program 59.037                  |                           |   |                        | 2,229,324    | 0                                |
| TOTAL U.S. SMALL BUSINESS ADMINISTRATION      |                           |   |                        | 2,229,324    | 0                                |
| SMITHSONIAN INSTITUTION:                      |                           |   |                        |              |                                  |
| Other Federal Financial Assistance:           |                           |   |                        |              |                                  |
| N/A   | 60.F0336 CC10025          | Intergovernmental Personnel Assignment Agreement to Provide Onsite Expertise and Advisement | UW-Madison             | 180,766      | 0                                |
| U.S. DEPARTMENT OF VETERANS AFFAIRS:          |                           |   |                        |              |                                  |
| 64.005  |                           | Grants to States for Construction of State Home Facilities                                  | DVA                    | 2,661,765    | 0                                |
| 64.014  |                           | Veterans State Domiciliary Care   | DVA                    | 1,021,733    | 0                                |
| 64.015  |                           | Veterans State Nursing Home Care  | DVA                    | 11,214,500   | 0                                |
| 64.024  |                           | VA Homeless Providers Grant and Per Diem Program  | DVA                    | 122,628      | 0                                |
| 64.101  |                           | Burial Expenses Allowance for Veterans  | DVA                    | 110,537      | 0                                |
| 64.124  |                           | All-Volunteer Force Educational Assistance  | DWD                    | 200,611      | 0                                |
| 64.203  |                           | State Cemetery Grants   | DVA                    | 72,410       | 0                                |
| Other Federal Financial Assistance:           |                           |   |                        |              |                                  |
| N/A   | 64.V101(223B) P-4066      | Reimbursement Contract-Educational Approval Board   | DVA                    | 271,607      | 0                                |
| N/A   | 64.AGR dtd 2/1/00-9/10/02 | Intergovernmental Personnel Assignment Agreements   | UW-Madison             | 484,899      | 0                                |
| N/A   | 64.V69DP-2515             | Specialized Radiologist Services  | UW-Madison             | 705          | 0                                |
| TOTAL U.S. DEPARTMENT OF VETERANS AFFAIRS     |                           |   |                        | 16,161,395   | 0                                |
| U.S. ENVIRONMENTAL PROTECTION AGENCY:         |                           |   |                        |              |                                  |
| 66.001  |                           | Air Pollution Control Program Support   | DNR                    | 4,228,057    | 0                                |
| 66.032  |                           | State Indoor Radon Grants   | DHFS                   | 287,094      | 244,029                          |
| 66.432  |                           | State Public Water System Supervision   | DNR                    | 3,042,617    | 0                                |
| 66.433  |                           | State Underground Water Source Protection   | DNR                    | 84,400       | 0                                |
| 66.454  |                           | Water Quality Management Planning   | DNR                    | 362,135      | 104,403                          |
| 66.458  |                           | Capitalization Grants for Clean Water State Revolving Funds (Note 18)                       | DNR                    | 81,649,192   | 78,775,273                       |
| 66.460  |                           | Nonpoint Source Implementation Grants (Note 2)  | DNR                    | 2,694,571    | 1,051,004                        |
| 66.461  |                           | Wetland Program Development Grants  | DNR                    | 196,923      | 0                                |
| 66.463  |                           | Water Quality Cooperative Agreements  | DNR                    | 404,038      | 40,978                           |
| 66.467  |                           | Wastewater Operator Training Grant Program  | DNR                    | 60,400       | 0                                |
| 66.468  |                           | Capitalization Grants for Drinking Water State Revolving Funds (Note 18)                    | DNR                    | 9,067,144    | 7,531,490                        |



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|---|---|--|------------------------|--------------|----------------------------------|
| <b>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</b> |   |  |                        |              |                                  |
| 66.469  |   | Great Lakes Program  | DHFS                   | 55,766       | 31,294                           |
| 66.469  |   | Great Lakes Program  | DOA                    | 600          | 0                                |
| 66.469  |   | Great Lakes Program  | DNR                    | 204,705      | 0                                |
| 66.469  |   | Great Lakes Program  | UW-Extension           | 21,515       | 10,936                           |
|   |   | Total Federal Program 66.469   |                        | 282,586      | 42,230                           |
| 66.472  |   | Beach Monitoring and Notification Program Implementation Grants  | DNR                    | 215,322      | 0                                |
| 66.474  |   | Water Protection Grants to the States  | DNR                    | 35,942       | 0                                |
| 66.500  |   | Environmental Protection-Consolidated Research   | DNR                    | 944,221      | 0                                |
| 66.500  |   | Environmental Protection-Consolidated Research   | UW-Platteville         | 21,106       | 0                                |
| 66.500  |   | Environmental Protection-Consolidated Research (from UW-Madison)   | UW-Extension           | 7,924        | 0                                |
|   |   | Total Federal Program 66.500   |                        | 973,251      | 0                                |
| 66.511  |   | Office of Research and Development Consolidated Research   | DHFS                   | 1,169        | 0                                |
| 66.605  |   | Performance Partnership Grants   | DNR                    | 10,356,500   | 1,842,680                        |
| 66.605  |   | Performance Partnership Grants   | DATCP                  | 548,750      | 0                                |
|   |   | Total Federal Program 66.605   |                        | 10,905,250   | 1,842,680                        |
| 66.606  |   | Surveys, Studies, Investigations and Special Purpose Grants  | DHFS                   | 64,163       | 0                                |
| 66.606  |   | Surveys, Studies, Investigations and Special Purpose Grants  | DNR                    | 891,062      | 8,333                            |
| 66.606  |   | Surveys, Studies, Investigations and Special Purpose Grants  | UW-Madison             | 301,524      | 0                                |
| 66.606  |   | Surveys, Studies, Investigations and Special Purpose Grants  | UW-Extension           | 10,625       | 0                                |
|   |   | Total Federal Program 66.606   |                        | 1,267,374    | 8,333                            |
| 66.607  |   | Training and Fellowships for the Environmental Protection Agency   | UW-Madison             | 1,626        | 0                                |
| 66.608  |   | State Information Grants   | DNR                    | 218,225      | 0                                |
| 66.609  |   | Protection of Children and the Aging as a Fundamental Goal of Public Health and Environmental Protection | DPI                    | 981          | 0                                |
| 66.700  |   | Consolidated Pesticide Enforcement Cooperative Agreements  | DATCP                  | 97,203       | 0                                |
| 66.707  |   | TSCA Title IV State Lead Grants Certification of Lead-Based Paint Professionals                          | DHFS                   | 349,964      | 0                                |
| 66.708  |   | Pollution Prevention Grants Program  | DNR                    | 106,663      | 0                                |
| 66.708  |   | Pollution Prevention Grants Program (from UW-Extension)  | UW-La Crosse           | 63,239       | 0                                |
| 66.708  |   | Pollution Prevention Grants Program (from UW-Extension)  | UW-Stevens Point       | 4,303        | 0                                |
|   |   | Total Federal Program 66.708   |                        | 174,205      | 0                                |
| 66.714  |   | Pesticide Environmental Stewardship Regional Grants  | UW-Madison             | 20,095       | 0                                |
| 66.801  |   | Hazardous Waste Management State Program Support   | DNR                    | 2,173,673    | 61,366                           |
| 66.802  |   | Superfund State, Political Subdivision, and Indian Tribe Site-Specific Cooperative Agreements            | DNR                    | 2,349,347    | 0                                |
| 66.804  |   | State and Tribal Underground Storage Tanks Program   | Commerce               | 187,256      | 0                                |
| 66.805  |   | Leaking Underground Storage Tank Trust Fund Program  | DNR                    | 825,807      | 0                                |
| 66.805  |   | Leaking Underground Storage Tank Trust Fund Program  | Commerce               | 937,179      | 0                                |
|   |   | Total Federal Program 66.805   |                        | 1,762,986    | 0                                |
| 66.808  |   | Solid Waste Management Assistance  | DATCP                  | 11,378       | 0                                |
| 66.808  |   | Solid Waste Management Assistance  | UW-Extension           | (9)          | 0                                |
|   |   | Total Federal Program 66.808   |                        | 11,369       | 0                                |
| 66.809  |   | Superfund State and Indian Tribe Core Program Cooperative Agreements                                     | DNR                    | 929,235      | 0                                |
| 66.951  |   | Environmental Education Grants   | UW-Stevens Point       | 2,059,479    | 1,320,673                        |
| Other Federal Financial Assistance:           |   |  |                        |              |                                  |
| N/A   | 66.U-915609;<br>915901; 915339;<br>915435 | EPA Fellowship Agreements  | UW-Madison             | 66,742       | 0                                |
| N/A   | 66.C X826455                              | Underground Tank Technology Update Newsletter  | UW-Madison             | 130          | 0                                |
| N/A   | 66.1448-31440-2-<br>M032                  | Fergus Falls Frog Project  | UW-La Crosse           | 2,000        | 0                                |
|   |   | Subtotal Direct Programs   |                        | 126,161,981  | 91,022,459                       |
| Subgrants:                                    |   |  |                        |              |                                  |
| 66.500  | 66.01-237                                 | Environmental Protection-Consolidated Research (from University of Illinois)                             | UW-Extension           | 26,175       | 0                                |
| 66.607  |   | Training and Fellowships for the Environmental Protection Agency (from Arizona Board of Regents)         | UW-Stevens Point       | 2,533        | 0                                |
| N/A   | 66.Bad River                              | Bad River Band (from Bad River Band of the Lake Superior Tribe of Chippewa Indians)                      | DNR                    | 6,187        | 0                                |
| N/A   | 66.GL-RAPIDS                              | Rapids (from Great Lakes Commission)   | DNR                    | 53,327       | 0                                |

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|---|----------------------------|---|------------------------|--------------|----------------------------------|
| <b>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</b> |                            |   |                        |              |                                  |
| N/A   | 66.AGR dtd 4/1/01          | Collaboration Program Plan for Implementing IPM (from American Farmland Trust)  | UW-Madison             | 116,967      | 19,950                           |
| N/A   | 66.102                     | Dairy Pest Environmental Management Module (from National Foundation for IPM Education)   | UW-Madison             | 17,657       | 0                                |
| N/A   | 66.95                      | EPA Workshops for Producers (from National Foundation for IPM Education)  | UW-Madison             | 12,477       | 0                                |
| N/A   | 66.01-233                  | Mercury Education Program for the Great Lakes (from University of Illinois)   | UW-Extension           | (209)        | 0                                |
|   |                            | Subtotal Subgrants  |                        | 235,114      | 19,950                           |
| TOTAL U.S. ENVIRONMENTAL PROTECTION AGENCY    |                            |   |                        | 126,397,095  | 91,042,409                       |
| U.S. DEPARTMENT OF ENERGY:                    |                            |   |                        |              |                                  |
| 81.039  |                            | National Energy Information Center  | DOA                    | 8,863        | 0                                |
| 81.041  |                            | State Energy Program  | DOA                    | 854,518      | 0                                |
| 81.042  |                            | Weatherization Assistance for Low-Income Persons  | DOA                    | 8,217,939    | 7,255,955                        |
| 81.052  |                            | Energy Conservation for Institutional Buildings   | DOA                    | 69,368       | 0                                |
| 81.105  |                            | National Industrial Competitiveness through Energy, Environment, and Economics  | DOA                    | 113,744      | 113,744                          |
| 81.117  |                            | Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance          | DOA                    | 38,867       | 0                                |
| 81.119  |                            | State Energy Program Special Projects   | DOA                    | 636,776      | 368,234                          |
| Other Federal Financial Assistance:           |                            |   |                        |              |                                  |
| N/A   | 81.505-143                 | Petroleum Violation Escrow Funds  | DOA                    | 2,227,384    | 2,094,133                        |
| N/A   | 81.DE-FG01-01NE23052       | UW Training Program for MS-Level Pet Medical Physicists   | UW-Madison             | 63,674       | 0                                |
| N/A   | 81.DE-FG02-03ER54707       | U.S. Transport Task Force   | UW-Madison             | 2,330        | 0                                |
|   |                            | Subtotal Direct Programs  |                        | 12,233,463   | 9,832,066                        |
| Subgrants:                                    |                            |   |                        |              |                                  |
| N/A   | 81.505563                  | Molded Plastic Endcap Assemblies (from Fermi National Accelerator Laboratory)   | UW-Madison             | 2,281        | 0                                |
| N/A   | 81.AGR dtd 3/31/00; 8/5/98 | Computational Science Graduate Fellowship Program (from Krell Institute)  | UW-Madison             | 24,340       | 0                                |
| N/A   | 81.AGR dtd 2/25/99         | Consulting Agreement (from Siemen Solar Industries)   | UW-Madison             | 471          | 0                                |
| N/A   | 81.AGR dtd 7/24/00         | Graduate/Undergraduate Student Exchange Program (from South Carolina State University)  | UW-Madison             | 44,165       | 0                                |
| N/A   | 81.DE-FC01-97EE41318       | Industrial Assessment Center (from Rutgers, The State University of New Jersey)   | UW-Milwaukee           | 95,390       | 0                                |
|   |                            | Subtotal Subgrants  |                        | 166,647      | 0                                |
| TOTAL U.S. DEPARTMENT OF ENERGY               |                            |   |                        | 12,400,110   | 9,832,066                        |
| U.S. DEPARTMENT OF EDUCATION:                 |                            |   |                        |              |                                  |
| 84.002  |                            | Adult Education-State Grant Program (Note 2)  | WTCSB                  | 8,531,927    | 7,555,745                        |
| 84.010  |                            | Title I Grants to Local Educational Agencies  | DPI                    | 144,902,728  | 143,134,509                      |
| 84.011  |                            | Migrant Education-State Grant Program   | DPI                    | 658,137      | 411,481                          |
| 84.013  |                            | Title I Program for Neglected and Delinquent Children   | DPI                    | 774,921      | 754,395                          |
| 84.015  |                            | National Resource Centers and Fellowships Program for Language and Area or Language and International Studies                   | UW-Madison             | 3,055,651    | 0                                |
| 84.015  |                            | National Resource Centers and Fellowships Program for Language and Area or Language and International Studies (from UW-Madison) | UW-Milwaukee           | (32,750)     | 0                                |
|   |                            | Total Federal Program 84.015  |                        | 3,022,901    | 0                                |
| 84.016  |                            | Undergraduate International Studies and Foreign Language Programs   | UW-Milwaukee           | 55,667       | 0                                |
| 84.016  |                            | Undergraduate International Studies and Foreign Language Programs   | UW-Whitewater          | 9,397        | 0                                |
|   |                            | Total Federal Program 84.016  |                        | 65,064       | 0                                |
| 84.017  |                            | International Research and Studies  | UW-Madison             | 76,067       | 0                                |
| 84.021  |                            | Overseas-Group Projects Abroad  | UW-Madison             | 91,250       | 0                                |
| Special Education Cluster:                    |                            |   |                        |              |                                  |
| 84.027  |                            | Special Education-Grants to States  | DPI                    | 135,968,201  | 125,707,611                      |
| 84.173  |                            | Special Education-Preschool Grants  | DPI                    | 10,290,613   | 9,806,926                        |
|   |                            | Total Special Education Cluster   |                        | 146,258,814  | 135,514,537                      |
| 84.031  |                            | Higher Education-Institutional Aid  | UW-River Falls         | 408,637      | 0                                |
| 84.031  |                            | Higher Education-Institutional Aid  | UW-Whitewater          | 297,727      | 0                                |
|   |                            | Total Federal Program 84.031  |                        | 706,364      | 0                                |

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|---|--------------------------|--|------------------------|--------------|----------------------------------|
| <b>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</b> |                          |  |                        |              |                                  |
| TRIO Cluster:                                 |                          |  |                        |              |                                  |
| 84.042  |                          | TRIO-Student Support Services  | UW-Madison             | 230,755      | 0                                |
| 84.042  |                          | TRIO-Student Support Services  | UW-Milwaukee           | 271,348      | 0                                |
| 84.042  |                          | TRIO-Student Support Services  | UW-Eau Claire          | 329,658      | 0                                |
| 84.042  |                          | TRIO-Student Support Services  | UW-Green Bay           | 359,788      | 0                                |
| 84.042  |                          | TRIO-Student Support Services  | UW-La Crosse           | 347,004      | 0                                |
| 84.042  |                          | TRIO-Student Support Services  | UW-Oshkosh             | 349,895      | 0                                |
| 84.042  |                          | TRIO-Student Support Services  | UW-Parkside            | 310,688      | 0                                |
| 84.042  |                          | TRIO-Student Support Services  | UW-Platteville         | 330,896      | 0                                |
| 84.042  |                          | TRIO-Student Support Services  | UW-River Falls         | 231,017      | 0                                |
| 84.042  |                          | TRIO-Student Support Services  | UW-Stevens Point       | 272,960      | 0                                |
| 84.042  |                          | TRIO-Student Support Services  | UW-Stout               | 376,710      | 0                                |
| 84.042  |                          | TRIO-Student Support Services  | UW-Superior            | 280,904      | 0                                |
| 84.042  |                          | TRIO-Student Support Services  | UW-Whitewater          | 327,588      | 0                                |
| 84.042  |                          | TRIO-Student Support Services  | UW Colleges            | 520,662      | 0                                |
| 84.044  |                          | TRIO-Talent Search   | DPI                    | 232,626      | 0                                |
| 84.044  |                          | TRIO-Talent Search   | UW-Milwaukee           | 240,890      | 0                                |
| 84.044  |                          | TRIO-Talent Search   | UW-Stout               | 216,156      | 0                                |
| 84.044  |                          | TRIO-Talent Search   | UW-Whitewater          | 219,469      | 0                                |
| 84.047  |                          | TRIO-Upward Bound  | UW-Milwaukee           | 859,059      | 0                                |
| 84.047  |                          | TRIO-Upward Bound  | UW-Eau Claire          | 274,480      | 0                                |
| 84.047  |                          | TRIO-Upward Bound  | UW-Green Bay           | 576,561      | 0                                |
| 84.047  |                          | TRIO-Upward Bound  | UW-La Crosse           | 396,475      | 0                                |
| 84.047  |                          | TRIO-Upward Bound  | UW-River Falls         | 233,328      | 0                                |
| 84.047  |                          | TRIO-Upward Bound  | UW-Stevens Point       | 384,233      | 0                                |
| 84.047  |                          | TRIO-Upward Bound  | UW-Superior            | 222,057      | 0                                |
| 84.047  |                          | TRIO-Upward Bound  | UW-Whitewater          | 275,659      | 0                                |
| 84.047  |                          | TRIO-Upward Bound  | UW Colleges            | 403,285      | 0                                |
| 84.066  |                          | TRIO-Educational Opportunity Centers   | UW-Milwaukee           | 63,737       | 0                                |
| 84.066  |                          | TRIO-Educational Opportunity Centers   | UW-Eau Claire          | 279,214      | 0                                |
| 84.066  |                          | TRIO-Educational Opportunity Centers (from UW-Eau Claire)                        | UW Colleges            | 76,840       | 0                                |
| 84.217  |                          | TRIO-McNair Post-Baccalaureate Achievement                                       | UW-Madison             | 243,764      | 0                                |
| 84.217  |                          | TRIO-McNair Post-Baccalaureate Achievement                                       | UW-Milwaukee           | 273,236      | 0                                |
| 84.217  |                          | TRIO-McNair Post-Baccalaureate Achievement                                       | UW-Eau Claire          | 234,285      | 0                                |
| 84.217  |                          | TRIO-McNair Post-Baccalaureate Achievement                                       | UW-River Falls         | 201,690      | 0                                |
| 84.217  |                          | TRIO-McNair Post-Baccalaureate Achievement                                       | UW-Superior            | 240,450      | 0                                |
| 84.217  |                          | TRIO-McNair Post-Baccalaureate Achievement                                       | UW-Whitewater          | 239,583      | 0                                |
| Total TRIO Cluster                            |                          |  |                        | 10,926,950   | 0                                |
| 84.048  |                          | Vocational Education-Basic Grants to States                                      | WTCSB                  | 23,249,050   | 21,500,207                       |
| 84.069  |                          | Leveraging Educational Assistance Partnership                                    | HEAB                   | 1,396,427    | 0                                |
| 84.116  |                          | Fund for the Improvement of Postsecondary Education                              | UW-Madison             | 237,006      | 0                                |
| 84.116  |                          | Fund for the Improvement of Postsecondary Education (from UW-Extension)          | UW-Madison             | 17,245       | 0                                |
| 84.116  |                          | Fund for the Improvement of Postsecondary Education                              | UW-Milwaukee           | 172          | 0                                |
| 84.116  |                          | Fund for the Improvement of Postsecondary Education                              | UW-Eau Claire          | 30,105       | 0                                |
| 84.116  |                          | Fund for the Improvement of Postsecondary Education (from UW-Madison)            | UW-Eau Claire          | (8,989)      | 0                                |
| 84.116  |                          | Fund for the Improvement of Postsecondary Education                              | UW-Platteville         | 364,966      | 0                                |
| 84.116  |                          | Fund for the Improvement of Postsecondary Education                              | UW-Stevens Point       | 114,328      | 0                                |
| 84.116  |                          | Fund for the Improvement of Postsecondary Education                              | UW-Superior            | 54,643       | 0                                |
| 84.116  |                          | Fund for the Improvement of Postsecondary Education                              | UW-Extension           | 121,341      | 15,000                           |
| Total Federal Program 84.116                  |                          |  |                        | 930,817      | 15,000                           |
| 84.126  |                          | Rehabilitation Services-Vocational Rehabilitation Grants to States (Note 2)      | DWD                    | 57,563,458   | 2,347,873                        |
| 84.129  |                          | Rehabilitation Long-Term Training  | UW-Madison             | 179,108      | 0                                |
| 84.129  |                          | Rehabilitation Long-Term Training  | UW-Stout               | 200,644      | 0                                |
| Total Federal Program 84.129                  |                          |  |                        | 379,752      | 0                                |
| 84.133  |                          | National Institute on Disability and Rehabilitation Research (from UW-Milwaukee) | UW-Stout               | (4,105)      | 0                                |
| 84.153  |                          | Business and International Education Projects                                    | UW-Platteville         | 76,237       | 0                                |
| 84.153  |                          | Business and International Education Projects                                    | UW-Whitewater          | 71,686       | 0                                |
| Total Federal Program 84.153                  |                          |  |                        | 147,923      | 0                                |
| 84.161  |                          | Rehabilitation Services-Client Assistance Program                                | DATCP                  | 183,597      | 0                                |
| 84.162  |                          | Immigrant Education  | DPI                    | 195,132      | 194,913                          |
| 84.169  |                          | Independent Living-State Grants  | DWD                    | 76,185       | 76,184                           |
| 84.170  |                          | Javits Fellowships   | UW-Madison             | 306,885      | 0                                |
| 84.170  |                          | Javits Fellowships   | UW-Milwaukee           | 30,606       | 0                                |
| Total Federal Program 84.170                  |                          |  |                        | 337,491      | 0                                |

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|---|--------------------------|---|------------------------|--------------|----------------------------------|
| <b>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</b> |                          |   |                        |              |                                  |
| 84.177  |                          | Rehabilitation Services-Independent Living Services for Older Individuals Who are Blind | DWD                    | 197,321      | 197,321                          |
| 84.181  |                          | Special Education-Grants for Infants and Families with Disabilities                     | DHFS                   | 6,877,830    | 6,283,271                        |
| 84.185  |                          | Byrd Honors Scholarships  | DPI                    | 760,500      | 760,500                          |
| 84.186  |                          | Safe and Drug-Free Schools and Communities-State Grants (Note 2)                        | DHFS                   | 1,524,506    | 1,462,925                        |
| 84.186  |                          | Safe and Drug-Free Schools and Communities-State Grants (Note 2)                        | DPI                    | 5,687,682    | 5,246,424                        |
|   |                          | Total Federal Program 84.186  |                        | 7,212,188    | 6,709,349                        |
| 84.187  |                          | Supported Employment Services for Individuals with Severe Disabilities                  | DWD                    | 645,242      | 0                                |
| 84.194  |                          | Bilingual Education Support Services  | DPI                    | 32,645       | 0                                |
| 84.195  |                          | Bilingual Education-Professional Development  | DPI                    | 760,392      | 464,245                          |
| 84.195  |                          | Bilingual Education-Professional Development  | UW-Milwaukee           | 576,403      | 0                                |
| 84.195  |                          | Bilingual Education-Professional Development  | UW-Eau Claire          | 107,112      | 0                                |
| 84.195  |                          | Bilingual Education-Professional Development (from UW-La Crosse)                        | UW-Eau Claire          | 22,159       | 0                                |
| 84.195  |                          | Bilingual Education-Professional Development  | UW-La Crosse           | 427,139      | 261,390                          |
| 84.195  |                          | Bilingual Education-Professional Development  | UW-Oshkosh             | 325,410      | 0                                |
| 84.195  |                          | Bilingual Education-Professional Development (from UW-Whitewater)                       | UW-Parkside            | 19,402       | 0                                |
| 84.195  |                          | Bilingual Education-Professional Development (from UW-La Crosse)                        | UW-Stevens Point       | 158,925      | 0                                |
| 84.195  |                          | Bilingual Education-Professional Development (from UW-La Crosse)                        | UW-Stout               | 33,808       | 0                                |
| 84.195  |                          | Bilingual Education-Professional Development  | UW-Whitewater          | 761,350      | 0                                |
|   |                          | Total Federal Program 84.195  |                        | 3,192,100    | 725,635                          |
| 84.196  |                          | Education for Homeless Children and Youth   | DPI                    | 525,777      | 434,266                          |
| 84.200  |                          | Graduate Assistance in Areas of National Need   | UW-Milwaukee           | 132,962      | 0                                |
| 84.213  |                          | Even Start-State Educational Agencies   | DPI                    | 3,205,633    | 3,025,143                        |
| 84.213  |                          | Even Start-State Educational Agencies   | UW-Oshkosh             | 88,191       | 0                                |
|   |                          | Total Federal Program 84.213  |                        | 3,293,824    | 3,025,143                        |
| 84.215  |                          | Fund for the Improvement of Education   | DPI                    | 230,505      | 167,635                          |
| 84.215  |                          | Fund for the Improvement of Education (from UW-Extension)                               | UW-Madison             | 95,270       | 0                                |
| 84.215  |                          | Fund for the Improvement of Education   | UW-Extension           | 109,166      | 0                                |
|   |                          | Total Federal Program 84.215  |                        | 434,941      | 167,635                          |
| 84.216  |                          | Capital Expenses  | DPI                    | 117,330      | 117,330                          |
| 84.220  |                          | Centers for International Business Education  | UW-Madison             | 121,397      | 0                                |
| 84.220  |                          | Centers for International Business Education (from UW-Madison)                          | UW-Milwaukee           | (81)         | 0                                |
| 84.220  |                          | Centers for International Business Education  | UW-Platteville         | 744          | 0                                |
| 84.220  |                          | Centers for International Business Education  | UW-River Falls         | 2,761        | 0                                |
| 84.220  |                          | Centers for International Business Education (from UW-Madison)                          | UW-Stout               | (2,108)      | 0                                |
| 84.220  |                          | Centers for International Business Education (from UW-Madison)                          | UW-Whitewater          | 1,565        | 0                                |
|   |                          | Total Federal Program 84.220  |                        | 124,278      | 0                                |
| 84.224  |                          | Assistive Technology  | DHFS                   | 507,022      | 309,982                          |
| 84.229  |                          | Language Resource Centers   | UW-Madison             | 148,738      | 0                                |
| 84.234  |                          | Projects with Industry  | UW-Stout               | 157,683      | 0                                |
| 84.235  |                          | Rehabilitation Services Demonstration and Training Programs                             | DWD                    | 84,039       | 84,039                           |
| 84.243  |                          | Tech-Prep Education   | WTCSB                  | 2,450,744    | 2,450,744                        |
| 84.264  |                          | Rehabilitation Training-Continuing Education  | UW-Stout               | (10,191)     | 7,595                            |
| 84.265  |                          | Rehabilitation Training-State Vocational Rehabilitation Unit In-Service Training        | DWD                    | 110,070      | 0                                |
| 84.276  |                          | Goals 2000-State and Local Education Systemic Improvement Grants                        | DPI                    | 42,057       | 0                                |
| 84.278  |                          | School to Work Opportunities  | DWD                    | 6,268        | 6,268                            |
| 84.281  |                          | Eisenhower Professional Development State Grants  | DPI                    | 6,647,907    | 6,120,477                        |
| 84.281  |                          | Eisenhower Professional Development State Grants (from UW System Admin)                 | UW-Madison             | 82,083       | 10,662                           |
| 84.281  |                          | Eisenhower Professional Development State Grants (from UW-Whitewater)                   | UW-Milwaukee           | 100,076      | 0                                |
| 84.281  |                          | Eisenhower Professional Development State Grants (from UW System Admin)                 | UW-Milwaukee           | 56,755       | 0                                |
| 84.281  |                          | Eisenhower Professional Development State Grants (from UW System Admin)                 | UW-Eau Claire          | 71,657       | 0                                |
| 84.281  |                          | Eisenhower Professional Development State Grants (from UW System Admin)                 | UW-Green Bay           | 23,592       | 0                                |
| 84.281  |                          | Eisenhower Professional Development State Grants (from UW System Admin)                 | UW-La Crosse           | 50,738       | 0                                |
| 84.281  |                          | Eisenhower Professional Development State Grants (from UW System Admin)                 | UW-Oshkosh             | 66,021       | 0                                |
| 84.281  |                          | Eisenhower Professional Development State Grants (from UW System Admin)                 | UW-Parkside            | (565)        | 0                                |
| 84.281  |                          | Eisenhower Professional Development State Grants (from UW System Admin)                 | UW-Platteville         | 30,659       | 0                                |
| 84.281  |                          | Eisenhower Professional Development State Grants (from UW System Admin)                 | UW-River Falls         | 25,861       | 0                                |
| 84.281  |                          | Eisenhower Professional Development State Grants (from UW System Admin)                 | UW-Stevens Point       | 42,633       | 0                                |
| 84.281  |                          | Eisenhower Professional Development State Grants (from UW System Admin)                 | UW-Stout               | 14,589       | 0                                |

**STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
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| FEDERAL CATALOG NUMBER                        | OTHER IDENTIFYING NUMBER | FEDERAL GRANTOR AGENCY/ Federal Program  | STATE AGENCY OR CAMPUS | EXPENDITURES | AMOUNT PROVIDED TO SUBRECIPIENTS |
|---|--------------------------|--|------------------------|--------------|----------------------------------|
| <b>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</b> |                          |  |                        |              |                                  |
| 84.281  |                          | Eisenhower Professional Development State Grants (from UW System Admin)                                  | UW-Superior            | 1,283        | 0                                |
| 84.281  |                          | Eisenhower Professional Development State Grants   | UW System Admin        | 571,960      | 83,146                           |
|   |                          | Total Federal Program 84.281   |                        | 7,785,249    | 6,214,285                        |
| 84.282  |                          | Charter Schools  | DPI                    | 6,982,392    | 6,699,808                        |
| 84.287  |                          | Twenty-First Century Community Learning Centers  | DPI                    | 1,944,644    | 1,781,345                        |
| 84.293  |                          | Foreign Language Assistance  | DPI                    | 98,430       | 31,408                           |
| 84.298  |                          | Innovative Education Program Strategies (Note 2)   | DPI                    | 7,595,062    | 6,528,135                        |
| 84.314  |                          | Even Start-Statewide Family Literacy Program   | WTCSB                  | 164,431      | 74,787                           |
| 84.318  |                          | Education Technology State Grants  | DPI                    | 5,321,509    | 5,202,590                        |
| 84.323  |                          | Special Education-State Program Improvement Grants for Children with Disabilities                        | DPI                    | 224,382      | 77,698                           |
| 84.324  |                          | Special Education-Research and Innovation to Improve Services and Results for Children with Disabilities | UW-Madison             | 167,444      | 17,800                           |
| 84.324  |                          | Special Education-Research and Innovation to Improve Services and Results for Children with Disabilities | UW-Milwaukee           | 97,920       | 0                                |
|   |                          | Total Federal Program 84.324   |                        | 265,364      | 17,800                           |
| 84.325  |                          | Special Education-Personnel Preparation to Improve Services and Results for Children with Disabilities   | UW-Madison             | 538,330      | 0                                |
| 84.325  |                          | Special Education-Personnel Preparation to Improve Services and Results for Children with Disabilities   | UW-Milwaukee           | 778,977      | 0                                |
| 84.325  |                          | Special Education-Personnel Preparation to Improve Services and Results for Children with Disabilities   | UW-La Crosse           | 61,892       | 0                                |
|   |                          | Total Federal Program 84.325   |                        | 1,379,199    | 0                                |
| 84.330  |                          | Advanced Placement Program   | DPI                    | 1,114,938    | 265,256                          |
| 84.331  |                          | Grants to States for Incarcerated Youth Offenders  | DOC                    | 487,953      | 0                                |
| 84.332  |                          | Comprehensive School Reform Demonstration  | DPI                    | 4,854,712    | 4,560,317                        |
| 84.333  |                          | Demonstration Projects to Ensure Students with Disabilities Receive a Higher Education                   | UW-Madison             | 69,416       | 0                                |
| 84.333  |                          | Demonstration Projects to Ensure Students with Disabilities Receive a Higher Education                   | UW-Stout               | 116,949      | 0                                |
|   |                          | Total Federal Program 84.333   |                        | 186,365      | 0                                |
| 84.334  |                          | Gaining Early Awareness and Readiness for Undergraduate Programs   | DPI                    | 2,159,704    | 976,396                          |
| 84.334  |                          | Gaining Early Awareness and Readiness for Undergraduate Programs   | UW-Milwaukee           | 1,606,159    | 0                                |
| 84.334  |                          | Gaining Early Awareness and Readiness for Undergraduate Programs   | UW-Eau Claire          | 370,315      | 0                                |
|   |                          | Total Federal Program 84.334   |                        | 4,136,178    | 976,396                          |
| 84.335  |                          | Child Care Access Means Parents in School  | UW-Milwaukee           | 63,674       | 0                                |
| 84.335  |                          | Child Care Access Means Parents in School  | UW-Oshkosh             | 32,245       | 0                                |
| 84.335  |                          | Child Care Access Means Parents in School  | UW-River Falls         | 22,706       | 0                                |
| 84.335  |                          | Child Care Access Means Parents in School  | UW-Stevens Point       | 25,621       | 0                                |
| 84.335  |                          | Child Care Access Means Parents in School  | UW-Superior            | 17,475       | 0                                |
|   |                          | Total Federal Program 84.335   |                        | 161,721      | 0                                |
| 84.336  |                          | Teacher Quality Enhancement Grants   | DPI                    | 517,516      | 382,944                          |
| 84.336  |                          | Teacher Quality Enhancement Grants   | UW-Milwaukee           | 1,724,113    | 882,776                          |
| 84.336  |                          | Teacher Quality Enhancement Grants (from UW System Admin)  | UW-Milwaukee           | 3,055        | 0                                |
| 84.336  |                          | Teacher Quality Enhancement Grants (from UW System Admin)  | UW-Platteville         | 3,438        | 0                                |
| 84.336  |                          | Teacher Quality Enhancement Grants (from UW System Admin)  | UW-River Falls         | 8,912        | 0                                |
|   |                          | Total Federal Program 84.336   |                        | 2,257,034    | 1,265,720                        |
| 84.337  |                          | International Education-Technological Innovation and Cooperation for Foreign Information Access          | UW-Madison             | 166,264      | 51,305                           |
| 84.339  |                          | Learning Anytime Anywhere Partnerships (from UW System Admin)  | UW-La Crosse           | 50,062       | 0                                |
| 84.339  |                          | Learning Anytime Anywhere Partnerships   | UW-Oshkosh             | 12,463       | 0                                |
| 84.339  |                          | Learning Anytime Anywhere Partnerships (from UW System Admin)  | UW-Stevens Point       | 14,285       | 0                                |
| 84.339  |                          | Learning Anytime Anywhere Partnerships   | UW System Admin        | 346,862      | 0                                |
|   |                          | Total Federal Program 84.339   |                        | 423,672      | 0                                |
| 84.340  |                          | Class Size Reduction   | DPI                    | 14,601,719   | 14,601,719                       |
| 84.342  |                          | Preparing Tomorrow's Teachers to Use Technology (from UW-Oshkosh)  | UW-Madison             | 5,099        | 0                                |
| 84.342  |                          | Preparing Tomorrow's Teachers to Use Technology  | UW-Milwaukee           | 245,232      | 0                                |
| 84.342  |                          | Preparing Tomorrow's Teachers to Use Technology (from UW-Oshkosh)  | UW-Green Bay           | 24,897       | 0                                |
| 84.342  |                          | Preparing Tomorrow's Teachers to Use Technology  | UW-Oshkosh             | 658,802      | 0                                |
| 84.342  |                          | Preparing Tomorrow's Teachers to Use Technology (from UW-Oshkosh)  | UW-Parkside            | 15,001       | 0                                |
| 84.342  |                          | Preparing Tomorrow's Teachers to Use Technology  | UW-River Falls         | 34,702       | 0                                |

**STATE OF WISCONSIN  
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| FEDERAL CATALOG NUMBER                        | OTHER IDENTIFYING NUMBER | FEDERAL GRANTOR AGENCY/ Federal Program   | STATE AGENCY OR CAMPUS | EXPENDITURES | AMOUNT PROVIDED TO SUBRECIPIENTS |
|---|--------------------------|---|------------------------|--------------|----------------------------------|
| <b>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</b> |                          |   |                        |              |                                  |
| 84.342  |                          | Preparing Tomorrow's Teachers to Use Technology (from UW-Oshkosh)   | UW-River Falls         | 45,000       | 0                                |
| 84.342  |                          | Preparing Tomorrow's Teachers to Use Technology (from UW-Oshkosh)   | UW-Stevens Point       | (13,059)     | 0                                |
| 84.342  |                          | Preparing Tomorrow's Teachers to Use Technology (from UW-Oshkosh)   | UW-Stout               | (155)        | 0                                |
| 84.342  |                          | Preparing Tomorrow's Teachers to Use Technology (from UW-Oshkosh)   | UW-Whitewater          | 20,045       | 0                                |
| Total Federal Program 84.342                  |                          |   |                        | 1,035,564    | 0                                |
| 84.346  |                          | Vocational Education-Occupational and Employment Information State Grants   | DWD                    | 137,732      | 0                                |
| 84.348  |                          | Title I Accountability Grants   | DPI                    | 1,522,496    | 1,522,496                        |
| 84.350  |                          | Transition to Teaching  | DPI                    | 346,193      | 262,255                          |
| 84.350  |                          | Transition to Teaching  | DVA                    | 11,780       | 0                                |
| Total Federal Program 84.350                  |                          |   |                        | 357,973      | 262,255                          |
| 84.352  |                          | School Renovation Grants (Note 2)   | DPI                    | 7,537,695    | 7,484,832                        |
| 84.357  |                          | Reading First State Grants  | DPI                    | 82           | 0                                |
| 84.358  |                          | Rural Education   | DPI                    | 80,656       | 79,699                           |
| 84.365  |                          | English Language Acquisition Grants   | DPI                    | 1,199,960    | 1,115,069                        |
| 84.367  |                          | Improving Teacher Quality State Grants (Note 2)   | DPI                    | 15,901,984   | 15,255,590                       |
| 84.367  |                          | Improving Teacher Quality State Grants (Note 2) (from UW System Admin)  | UW-Eau Claire          | (28,076)     | 0                                |
| 84.367  |                          | Improving Teacher Quality State Grants (Note 2) (from UW System Admin)  | UW-Oshkosh             | (2,251)      | 0                                |
| 84.367  |                          | Improving Teacher Quality State Grants (Note 2) (from UW System Admin)  | UW-Platteville         | (25,717)     | 0                                |
| 84.367  |                          | Improving Teacher Quality State Grants (Note 2) (from UW System Admin)  | UW-River Falls         | (52,237)     | 0                                |
| 84.367  |                          | Improving Teacher Quality State Grants (Note 2) (from UW System Admin)  | UW-Stout               | (5,000)      | 0                                |
| 84.367  |                          | Improving Teacher Quality State Grants (Note 2)   | UW-Superior            | (4,818)      | 0                                |
| 84.367  |                          | Improving Teacher Quality State Grants (Note 2) (from UW System Admin)  | UW-Whitewater          | 52,063       | 0                                |
| 84.367  |                          | Improving Teacher Quality State Grants (Note 2) (from UW System Admin)  | UW-Extension           | 48,484       | 0                                |
| Total Federal Program 84.367                  |                          |   |                        | 15,884,432   | 15,255,590                       |
| 84.368  |                          | Grants for Enhanced Assessment Instruments  | DPI                    | 159,911      | 0                                |
| 84.369  |                          | Grants for State Assessments and Related Activities   | DPI                    | 1,685,729    | 0                                |
| Other Federal Financial Assistance:           |                          |   |                        |              |                                  |
| N/A   | 84.S299B020039           | Urban American Indian Teacher Training Program  | UW-Milwaukee           | 231,423      | 0                                |
| Subtotal Direct Programs                      |                          |   |                        | 517,499,089  | 406,852,432                      |
| Subgrants:                                    |                          |   |                        |              |                                  |
| 84.015  | 84.411436                | National Resource Centers and Fellowships Program for Language and Area or Language and International Studies (from University of Washington) | UW-Madison             | 19,284       | 0                                |
| 84.116  | 84.CK N0031817           | Fund for the Improvement of Postsecondary Education (from Bard College)   | UW-Milwaukee           | 22,259       | 0                                |
| 84.116  |                          | Fund for the Improvement of Postsecondary Education (from Great Lakes Cities University)  | UW-Milwaukee           | 22,000       | 0                                |
| 84.116  |                          | Fund for the Improvement of Postsecondary Education (from Emporia State University)   | UW-River Falls         | 10,254       | 0                                |
| 84.126  |                          | Rehabilitation Services-Vocational Rehabilitation Grants to States (Note 2) (from Illinois Department of Human Services)                      | UW-Stout               | 433          | 0                                |
| 84.133  |                          | National Institute on Disability and Rehabilitation Research (from University of Illinois-Chicago)  | DHFS                   | (15,417)     | 0                                |
| 84.213  |                          | Even Start-State Educational Agencies (from Platteville Public School District)   | UW-Platteville         | 4,769        | 0                                |
| 84.215  | 84.CK 28932              | Fund for the Improvement of Education (from Great Cities Universities Foundation)   | UW-Milwaukee           | (2,375)      | 0                                |
| 84.215  |                          | Fund for the Improvement of Education (from Educational Partnership Initiative, Cooperative Educational Service Agency #10)                   | UW-Eau Claire          | 71,492       | 0                                |
| 84.215  |                          | Fund for the Improvement of Education (from Cooperative Educational Service Agency #12)   | UW-La Crosse           | 213,601      | 0                                |
| 84.215  |                          | Fund for the Improvement of Education (from School District of La Crosse)   | UW-La Crosse           | 269,252      | 0                                |
| 84.215  |                          | Fund for the Improvement of Education (from Western Wisconsin Technical College)  | UW-La Crosse           | 38,312       | 0                                |
| 84.257  |                          | National Institute for Literacy (from Kent State University)  | WTCSB                  | 2,461        | 0                                |
| 84.281  |                          | Eisenhower Professional Development State Grants (from Milwaukee Public Schools)  | UW-Milwaukee           | 1,774        | 0                                |
| 84.287  |                          | Twenty-First Century Community Learning Centers (from Milwaukee Public Schools)   | UW-Milwaukee           | 55,183       | 0                                |
| 84.287  |                          | Twenty-First Century Community Learning Centers (from Appleton Area School District)  | UW-Oshkosh             | 10,439       | 0                                |
| 84.287  |                          | Twenty-First Century Community Learning Centers (from Racine County)  | UW-Extension           | 18,561       | 3,500                            |
| 84.287  |                          | Twenty-First Century Community Learning Centers (from Waukesha County)  | UW-Extension           | 113,725      | 0                                |
| 84.295  |                          | Ready-To-Learn Television (from Public Broadcasting Service)  | UW-Extension           | 7,476        | 0                                |
| 84.299  |                          | Special Projects Professional Development Grants (from College of Menominee Nation)   | UW-Eau Claire          | 17,928       | 0                                |
| 84.305  | 84.R02-0176              | Education Research, Development and Dissemination (from University of Houston)  | UW-Madison             | 387,481      | 0                                |
| 84.325  | 84.10276; 12231          | Special Education-Personnel Preparation to Improve Services and Results for Children with Disabilities (from St. Paul Technical College)      | UW-Milwaukee           | 128,601      | 0                                |

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FOR THE YEAR ENDED JUNE 30, 2003**

| FEDERAL CATALOG NUMBER                        | OTHER IDENTIFYING NUMBER | FEDERAL GRANTOR AGENCY/ Federal Program  | STATE AGENCY OR CAMPUS | EXPENDITURES       | AMOUNT PROVIDED TO SUBRECIPIENTS |
|---|--------------------------|--|------------------------|--------------------|----------------------------------|
| <b>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</b> |                          |  |                        |                    |                                  |
| N/A   | 84.AGR dtd 10/03/02      | Intergovernmental Personnel Assignment Agreement (from Madison Metropolitan School District)   | UW-Madison             | 12,961             | 0                                |
| N/A   | 84.PR3-14647 C-014647    | Movement and Learning (from Milwaukee Public Schools)  | UW-Milwaukee           | 35,503             | 0                                |
| N/A   | 84.928A                  | Fox Valley Writing Project (from National Writing Project Corporation)   | UW-Oshkosh             | 26,054             | 0                                |
| N/A   | 84.AGR dtd 1/3/02        | Teaching American History (from Wausau School District)  | UW Colleges            | 75,707             | 0                                |
|   |                          | Subtotal Subgrants   |                        | <u>1,547,718</u>   | <u>3,500</u>                     |
|   |                          | TOTAL U.S. DEPARTMENT OF EDUCATION   |                        | <u>519,046,807</u> | <u>406,855,932</u>               |
|   |                          | U.S. CONSUMER PRODUCT SAFETY COMMISSION:<br>Other Federal Financial Assistance:  |                        |                    |                                  |
| N/A   | 87.SO147441              | State and Local Cooperative Contracts Program  | DATCP                  | <u>2,022</u>       | <u>0</u>                         |
|   |                          | NATIONAL ARCHIVES AND RECORDS ADMINISTRATION:  |                        |                    |                                  |
| 89.003  |                          | National Historical Publications and Records Grants  | UW-Milwaukee           | <u>267</u>         | <u>0</u>                         |
|   |                          | U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:  |                        |                    |                                  |
| 93.000  |                          | State Planning Grant   | DHFS                   | 72,086             | 0                                |
| 93.003  |                          | Public Health and Social Services Emergency Fund   | DHFS                   | 816,626            | 605,090                          |
| 93.006  |                          | State and Territorial and Technical Assistance Capacity Development Minority HIV/AIDS Demonstration Program  | DHFS                   | 143,208            | 90,579                           |
| 93.041  |                          | Special Programs for the Aging-Title VII, Chapter 3-Programs for Prevention of Elder Abuse, Neglect, and Exploitation                                  | DHFS                   | 97,645             | 0                                |
| 93.042  |                          | Special Programs for the Aging-Title VII, Chapter 2-Long Term Care Ombudsman Services for Older Individuals  | DHFS                   | 156,715            | 164,089                          |
| 93.043  |                          | Special Programs for the Aging-Title III, Part D-Disease Prevention and Health Promotion Services  | DHFS                   | 404,647            | 404,601                          |
|   |                          | Aging Cluster:   |                        |                    |                                  |
| 93.044  |                          | Special Programs for the Aging-Title III, Part B-Grants for Supportive Services and Senior Centers (Note 2)  | DHFS                   | 6,937,487          | 6,620,289                        |
| 93.045  |                          | Special Programs for the Aging-Title III, Part C-Nutrition Services (Note 2)   | DHFS                   | <u>10,586,057</u>  | <u>10,065,035</u>                |
|   |                          | Total Aging Cluster  |                        | <u>17,523,544</u>  | <u>16,685,324</u>                |
| 93.046  |                          | Special Programs for the Aging-Title III, Part D-In-Home Services for Frail Older Individuals  | DHFS                   | (2,351)            | (2,351)                          |
| 93.048  |                          | Special Programs for the Aging-Title IV and Title II-Discretionary Projects  | DHFS                   | 114,924            | 24,480                           |
| 93.051  |                          | Alzheimer's Disease Demonstration Grants to States   | DHFS                   | 241,268            | 241,268                          |
| 93.052  |                          | National Family Caregiver Support  | DHFS                   | 2,522,254          | 2,398,844                        |
| 93.053  |                          | Nutrition Services Incentive Program   | DHFS                   | 240,515            | 240,515                          |
| 93.103  |                          | Food and Drug Administration-Research  | DATCP                  | 4,069              | 0                                |
| 93.104  |                          | Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances  | DHFS                   | 1,173,473          | 1,135,698                        |
| 93.107  |                          | Model State-Supported Area Health Education Centers  | UW-Madison             | 289,125            | 252,466                          |
| 93.110  |                          | Maternal and Child Health Federal Consolidated Programs  | DHFS                   | 53,690             | 0                                |
| 93.110  |                          | Maternal and Child Health Federal Consolidated Programs  | UW-Madison             | <u>1,308,365</u>   | <u>0</u>                         |
|   |                          | Total Federal Program 93.110   |                        | <u>1,362,055</u>   | <u>0</u>                         |
| 93.113  |                          | Biological Response to Environmental Health Hazards  | UW-Milwaukee           | 174,322            | 0                                |
| 93.116  |                          | Project Grants and Cooperative Agreements for Tuberculosis Control Programs  | DHFS                   | 567,618            | 161,292                          |
| 93.119  |                          | Grants for Technical Assistance Activities Related to the Block Grant for Community Mental Health Services-Technical Assistance Centers for Evaluation | DHFS                   | (1,111)            | 0                                |
| 93.127  |                          | Emergency Medical Services for Children  | DHFS                   | 217,224            | 0                                |
| 93.127  |                          | Emergency Medical Services for Children  | UW-La Crosse           | <u>98,433</u>      | <u>0</u>                         |
|   |                          | Total Federal Program 93.127   |                        | <u>315,657</u>     | <u>0</u>                         |
| 93.130  |                          | Primary Care Services-Resource Coordination and Development  | DHFS                   | 129,178            | 0                                |
| 93.136  |                          | Injury Prevention and Control Research and State and Community Based Programs  | DHFS                   | 728,191            | 465,051                          |
| 93.150  |                          | Projects for Assistance in Transition from Homelessness  | DHFS                   | 399,893            | 337,138                          |
| 93.161  |                          | Health Program for Toxic Substances and Disease Registry   | DHFS                   | 800,045            | 188,991                          |
| 93.165  |                          | Grants for State Loan Repayment  | Commerce               | 163,300            | 0                                |
| 93.173  |                          | Research Related to Deafness and Communication Disorders   | UW-Madison             | 166,470            | 0                                |
| 93.186  |                          | National Research Services Awards  | UW-Madison             | 325,557            | 0                                |
| 93.189  |                          | Health Education and Training Centers  | UW-Madison             | 40,477             | 5,842                            |
| 93.191  |                          | Allied Health Special Projects   | UW-La Crosse           | 424                | 0                                |
| 93.192  |                          | Quentin N. Burdick Programs for Rural Interdisciplinary Training   | UW-Madison             | 204,192            | 68,973                           |
| 93.197  |                          | Childhood Lead Poisoning Prevention Projects-State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children     | DHFS                   | 1,340,541          | 1,181,908                        |
| 93.211  |                          | Rural Telemedicine Grants  | UW-La Crosse           | (68,234)           | 0                                |

**STATE OF WISCONSIN  
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| FEDERAL CATALOG NUMBER                        | OTHER IDENTIFYING NUMBER | FEDERAL GRANTOR AGENCY/ Federal Program   | STATE AGENCY OR CAMPUS | EXPENDITURES       | AMOUNT PROVIDED TO SUBRECIPIENTS |
|---|--------------------------|---|------------------------|--------------------|----------------------------------|
| <b>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</b> |                          |   |                        |                    |                                  |
| 93.225  |                          | National Research Service Awards-Health Services Research Training  | UW-Madison             | 138,375            | 0                                |
| 93.230  |                          | Consolidated Knowledge Development and Application Program  | DHFS                   | 1,367,061          | 0                                |
| 93.230  |                          | Consolidated Knowledge Development and Application Program  | DOA                    | 10,000             | 0                                |
| 93.230  |                          | Consolidated Knowledge Development and Application Program  | UW-Madison             | (2)                | 0                                |
| 93.230  |                          | Consolidated Knowledge Development and Application Program (from UW-Extension)                              | UW-Madison             | 17,393             | 0                                |
| 93.230  |                          | Consolidated Knowledge Development and Application Program  | UW-Extension           | 68,571             | 8,969                            |
|   |                          | Total Federal Program 93.230  |                        | <u>1,463,023</u>   | <u>8,969</u>                     |
| 93.234  |                          | Traumatic Brain Injury-State Demonstration Grant Program  | DHFS                   | 54,869             | 54,869                           |
| 93.235  |                          | Abstinence Education  | DHFS                   | 782,143            | 642,034                          |
| 93.238  |                          | Cooperative Agreements for State Treatment Outcomes and Performance Pilot Studies Enhancement               | DHFS                   | 519                | 0                                |
| 93.239  |                          | Policy Research and Evaluation Grants   | DWD                    | 201,679            | 0                                |
| 93.240  |                          | State Capacity Building   | DHFS                   | 20,362             | 0                                |
| 93.241  |                          | State Rural Hospital Flexibility Program  | UW-Madison             | 680,753            | 581,579                          |
| 93.251  |                          | Universal Newborn Hearing Screening   | DHFS                   | 137,759            | 77,542                           |
| 93.259  |                          | Rural Access to Emergency Devices Grant   | DHFS                   | 109,548            | 0                                |
| 93.262  |                          | Occupational Safety and Health Research Grants  | DHFS                   | 99,740             | 0                                |
| 93.263  |                          | Occupational Safety and Health-Training Grants  | UW-Stout               | 53,889             | 0                                |
| 93.268  |                          | Immunization Grants (Note 19)   | DHFS                   | 4,422,122          | 2,257,936                        |
| 93.278  |                          | Drug Abuse National Research Service Awards for Research Training   | UW-Madison             | 49,970             | 0                                |
| 93.282  |                          | Mental Health National Research Service Awards for Research Training  | UW-Madison             | 764,269            | 0                                |
| 93.283  |                          | Centers for Disease Control and Prevention-Investigations and Technical Assistance (Note 2)                 | DHFS                   | 16,067,707         | 10,698,519                       |
| 93.283  |                          | Centers for Disease Control and Prevention-Investigations and Technical Assistance (Note 2)                 | DPI                    | 121,102            | 117,214                          |
| 93.283  |                          | Centers for Disease Control and Prevention-Investigations and Technical Assistance (Note 2)                 | UW-Madison             | 56,051             | 32,841                           |
|   |                          | Total Federal Program 93.283  |                        | <u>16,244,860</u>  | <u>10,848,574</u>                |
| 93.301  |                          | Small Rural Hospital Improvement Grants   | UW-Madison             | 512,663            | 488,250                          |
| 93.358  |                          | Advanced Education Nursing Traineeships   | UW-Madison             | 79,721             | 0                                |
| 93.358  |                          | Advanced Education Nursing Traineeships   | UW-Milwaukee           | 69,799             | 0                                |
| 93.358  |                          | Advanced Education Nursing Traineeships   | UW-Eau Claire          | 36,082             | 0                                |
| 93.358  |                          | Advanced Education Nursing Traineeships   | UW-Oshkosh             | 39,781             | 0                                |
|   |                          | Total Federal Program 93.358  |                        | <u>225,383</u>     | <u>0</u>                         |
| 93.359  |                          | Nurse Education, Practice and Retention Grants  | UW-Madison             | 6,409              | 0                                |
| 93.361  |                          | Nursing Research  | UW-Madison             | 292,694            | 0                                |
| 93.389  |                          | Research Infrastructure   | UW-Milwaukee           | 280,057            | 0                                |
| 93.398  |                          | Cancer Research Manpower  | UW-Madison             | 1,890,701          | 0                                |
| 93.556  |                          | Promoting Safe and Stable Families  | DHFS                   | 4,457,661          | 4,335,731                        |
| 93.558  |                          | Temporary Assistance for Needy Families (Note 2)  | DWD                    | 347,539,459        | 155,591,021                      |
| 93.563  |                          | Child Support Enforcement (Note 2)  | DWD                    | 68,240,762         | 43,893,333                       |
| 93.566  |                          | Refugee and Entrant Assistance-State Administered Programs  | DWD                    | 1,390,706          | 707,627                          |
| 93.568  |                          | Low-Income Home Energy Assistance   | DOA                    | 73,706,507         | 72,355,771                       |
| 93.569  |                          | Community Services Block Grant  | DHFS                   | 8,176,730          | 7,837,227                        |
| 93.569  |                          | Community Services Block Grant (from UW-Madison)  | UW-Extension           | 3,158              | 0                                |
|   |                          | Total Federal Program 93.569  |                        | <u>8,179,888</u>   | <u>7,837,227</u>                 |
| 93.571  |                          | Community Services Block Grant-Discretionary Awards-Community Food and Nutrition                            | DHFS                   | 59,644             | 37,448                           |
| 93.571  |                          | Community Services Block Grant-Discretionary Awards-Community Food and Nutrition (from UW-Madison)          | UW-Extension           | 7,643              | 0                                |
|   |                          | Total Federal Program 93.571  |                        | <u>67,287</u>      | <u>37,448</u>                    |
| Child Care Cluster:                           |                          |   |                        |                    |                                  |
| 93.575  |                          | Child Care and Development Block Grant (Note 2)   | DWD                    | 99,440,978         | 97,605,128                       |
| 93.596  |                          | Child Care Mandatory and Matching Funds of the Child Care and Development Fund (Note 2)                     | DWD                    | 63,028,091         | 61,285,952                       |
| 93.596  |                          | Child Care Mandatory and Matching Funds of the Child Care and Development Fund (Note 2) (from UW-Extension) | UW-Madison             | 67,534             | 0                                |
|   |                          | Total Child Care Cluster  |                        | <u>162,536,603</u> | <u>158,891,080</u>               |
| 93.576  |                          | Refugee and Entrant Assistance-Discretionary Grants   | DWD                    | 5,310,434          | 5,095,917                        |
| 93.576  |                          | Refugee and Entrant Assistance-Discretionary Grants   | DPI                    | 1,649,265          | 1,548,173                        |
|   |                          | Total Federal Program 93.576  |                        | <u>6,959,699</u>   | <u>6,644,090</u>                 |



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|---|--------------------------------|---|---------------------------|----------------------|--|
| <b>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</b> |                                |   |                           |                      |  |
| 93.590  |                                | Community-Based Family Resource and Support Grants  | CANPB                     | 377,851              | 300,661                                |
| 93.597  |                                | Grants to States for Access and Visitation Programs   | DHFS                      | 141,066              | 134,244                                |
| 93.600  |                                | Head Start  | DWD                       | 170,401              | 157,074                                |
| 93.600  |                                | Head Start  | UW-Oshkosh                | <u>3,820,162</u>     | <u>0</u>                               |
|   |                                | Total Federal Program 93.600  |                           | <u>3,990,563</u>     | <u>157,074</u>                         |
| 93.603  |                                | Adoption Incentive Payments   | DHFS                      | 252,286              | 0                                      |
| 93.630  |                                | Developmental Disabilities Basic Support and Advocacy Grants  | DHFS                      | 1,284,792            | 75,065                                 |
| 93.631  |                                | Developmental Disabilities Projects of National Significance  | UW-Madison                | 73,552               | 11,000                                 |
| 93.632  |                                | University Centers for Excellence in Developmental Disabilities Education, Research, and Service                | UW-Madison                | 417,640              | 8,681                                  |
| 93.643  |                                | Children's Justice Grants to States   | DOJ                       | 263,515              | 75,623                                 |
| 93.645  |                                | Child Welfare Services-State Grants   | DHFS                      | 4,064,430            | 3,859,075                              |
| 93.647  |                                | Social Services Research and Demonstration  | UW-Extension              | 216,214              | 15,000                                 |
| 93.647  |                                | Social Services Research and Demonstration  | DWD                       | <u>49,581</u>        | <u>4,515</u>                           |
|   |                                | Total Federal Program 93.647  |                           | <u>265,795</u>       | <u>19,515</u>                          |
| 93.648  |                                | Child Welfare Services Training Grants  | UW-Green Bay              | 177,656              | 0                                      |
| 93.658  |                                | Foster Care-Title IV-E (Note 2)   | DHFS                      | 73,809,671           | 36,404,740                             |
| 93.658  |                                | Foster Care-Title IV-E (Note 2) (from UW-Green Bay)   | UW-Oshkosh                | <u>41,052</u>        | <u>0</u>                               |
|   |                                | Total Federal Program 93.658  |                           | <u>73,850,723</u>    | <u>36,404,740</u>                      |
| 93.659  |                                | Adoption Assistance (Note 2)  | DHFS                      | 29,113,089           | 2,513,549                              |
| 93.667  |                                | Social Services Block Grant (Note 20)   | DHFS                      | 45,597,524           | 22,342,407                             |
| 93.669  |                                | Child Abuse and Neglect State Grants  | DHFS                      | 543,115              | 0                                      |
| 93.671  |                                | Family Violence Prevention and Services/Grants for Battered Women's Shelters-Grants to States and Indian Tribes | DHFS                      | 1,531,497            | 1,438,392                              |
| 93.674  |                                | Chafee Foster Care Independent Living   | DHFS                      | 2,711,957            | 2,404,857                              |
| 93.767  |                                | State Children's Insurance Program (Note 2)   | DHFS                      | 90,772,753           | 5,149,215                              |
| 93.768  |                                | Medicaid Infrastructure Grants to Support the Competitive Employment of People with Disabilities                | DHFS                      | 544,776              | 0                                      |
| 93.773  |                                | Medicare-Hospital Insurance   | DVA                       | 13,004               | 0                                      |
|   |                                | Medicaid Cluster:   |                           |                      |  |
| 93.778  |                                | Medical Assistance Program (Note 2)   | DHFS                      | 2,838,384,529        | 335,944,080                            |
| 93.778  |                                | Medical Assistance Program (Note 2)   | DWD                       | 3,741                | 0                                      |
| 93.775  |                                | State Medicaid Fraud Control Units (Note 2)   | DOJ                       | 741,036              | 0                                      |
| 93.777  |                                | State Survey and Certification of Health Care Providers and Suppliers (Note 2)                                  | DHFS                      | <u>9,850,543</u>     | <u>0</u>                               |
|   |                                | Total Medicaid Cluster  |                           | <u>2,848,979,849</u> | <u>335,944,080</u>                     |
| 93.779  |                                | Centers for Medicare and Medicaid Services Research, Demonstrations and Evaluations                             | DHFS                      | 658,271              | 402,591                                |
| 93.821  |                                | Cell Biology and Biophysics Research  | UW-Madison                | 2,345,814            | 0                                      |
| 93.822  |                                | Health Careers Opportunity Program  | UW-Milwaukee              | 441,265              | 0                                      |
| 93.837  |                                | Heart and Vascular Diseases Research  | UW-Madison                | 291,453              | 0                                      |
| 93.838  |                                | Lung Diseases Research  | UW-Madison                | 258,699              | 0                                      |
| 93.839  |                                | Blood Diseases and Resources Research   | UW-Madison                | 187,046              | 0                                      |
| 93.847  |                                | Diabetes, Endocrinology and Metabolism Research   | UW-Madison                | 7,751                | 0                                      |
| 93.848  |                                | Digestive Diseases and Nutrition Research   | UW-Madison                | 274,634              | 0                                      |
| 93.853  |                                | Extramural Research Programs in the Neurosciences and Neurological Disorders                                    | UW-Madison                | 39,293               | 0                                      |
| 93.855  |                                | Allergy, Immunology and Transplantation Research  | UW-Madison                | 241,790              | 0                                      |
| 93.856  |                                | Microbiology and Infectious Diseases Research   | UW-Madison                | 191,637              | 0                                      |
| 93.859  |                                | Pharmacology, Physiology, and Biological Chemistry Research   | UW-Madison                | 1,312,743            | 0                                      |
| 93.862  |                                | Genetics and Developmental Biology Research and Research Training   | UW-Madison                | 709,367              | 0                                      |
| 93.864  |                                | Population Research   | UW-Madison                | 380,270              | 0                                      |
| 93.865  |                                | Center for Research for Mothers and Children  | UW-Madison                | 170,011              | 0                                      |
| 93.866  |                                | Aging Research  | UW-Madison                | 806,622              | 0                                      |
| 93.867  |                                | Vision Research   | UW-Madison                | 158,030              | 0                                      |
| 93.879  |                                | Medical Library Assistance  | UW-Madison                | 834,007              | 0                                      |
| 93.880  |                                | Minority Access to Research Careers   | UW-Madison                | 58,351               | 0                                      |
| 93.886  |                                | Physician Assistant Training in Primary Care  | UW-Madison                | 11,628               | 0                                      |
| 93.886  |                                | Physician Assistant Training in Primary Care  | UW-La Crosse              | <u>4,524</u>         | <u>0</u>                               |
|   |                                | Total Federal Program 93.886  |                           | <u>16,152</u>        | <u>0</u>                               |

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| FEDERAL CATALOG NUMBER                        | OTHER IDENTIFYING NUMBER                        | FEDERAL GRANTOR AGENCY/ Federal Program   | STATE AGENCY OR CAMPUS | EXPENDITURES | AMOUNT PROVIDED TO SUBRECIPIENTS |
|---|---|---|------------------------|--------------|----------------------------------|
| <b>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</b> |   |   |                        |              |                                  |
| 93.894  |   | Resource and Manpower Development in the Environmental Health Sciences  | UW-Madison             | 347,852      | 0                                |
| 93.895  |   | Grants for Faculty Development in Family Medicine   | UW-Madison             | 228,222      | 0                                |
| 93.896  |   | Predoctoral Training in Primary Care (Family Medicine, General Internal Medicine/General Pediatrics)                                    | UW-Madison             | 436,862      | 0                                |
| 93.912  |   | Rural Health Outreach and Rural Network Development Program   | UW-La Crosse           | (6,026)      | 0                                |
| 93.913  |   | Grants to States for Operation of Offices of Rural Health   | UW-Madison             | 152,213      | 0                                |
| 93.917  |   | HIV Care Formula Grants   | DHFS                   | 4,930,571    | 4,425,195                        |
| 93.918  |   | Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease  | UW-Madison             | 552,467      | 0                                |
| 93.919  |   | Cooperative Agreements for State-Based Comprehensive Breast and Cervical Cancer Early Detection Programs                                | DHFS                   | 3,426,467    | 2,045,495                        |
| 93.938  |   | Cooperative Agreements to Support Comprehensive School Health Programs to Prevent the Spread of HIV and Other Important Health Problems | DPI                    | 1,129,304    | 575,387                          |
| 93.940  |   | HIV Prevention Activities-Health Department Based   | DHFS                   | 4,066,390    | 2,908,995                        |
| 93.944  |   | Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance   | DHFS                   | 513,258      | 139,725                          |
| 93.945  |   | Assistance Programs for Chronic Disease Prevention and Control  | DHFS                   | 517,851      | 159,060                          |
| 93.952  |   | Improving EMS/Trauma Care in Rural Areas  | DHFS                   | 33,062       | 0                                |
| 93.958  |   | Block Grants for Community Mental Health Services   | DHFS                   | 6,870,076    | 6,467,603                        |
| 93.959  |   | Block Grants for Prevention and Treatment of Substance Abuse  | DHFS                   | 25,911,863   | 22,987,654                       |
| 93.960  |   | Special Minority Initiatives  | UW-Madison             | 53,303       | 0                                |
| 93.969  |   | Geriatric Education Centers   | UW-La Crosse           | 10,800       | 0                                |
| 93.970  |   | Health Professions Recruitment Program for Indians  | UW-Eau Claire          | 207,192      | 0                                |
| 93.977  |   | Preventive Health Services-Sexually Transmitted Diseases Control Grants   | DHFS                   | 1,190,825    | 612,119                          |
| 93.982  |   | Mental Health Disaster Assistance and Emergency Mental Health   | DHFS                   | 169,898      | 0                                |
| 93.984  |   | Academic Administrative Units in Primary Care   | UW-Madison             | 158,760      | 0                                |
| 93.988  |   | Cooperative Agreements for State-Based Diabetes Control Programs and Evaluation of Surveillance Systems                                 | DHFS                   | 829,057      | 162,609                          |
| 93.991  |   | Preventive Health and Health Services Block Grant (Note 2)  | DHFS                   | 3,282,202    | 1,495,311                        |
| 93.994  |   | Maternal and Child Health Services Block Grant to the States  | DHFS                   | 12,556,832   | 7,892,221                        |
| 93.994  |   | Maternal and Child Health Services Block Grant to the States  | UW-Madison             | 437          | 0                                |
|   |   | Total Federal Program 93.994  |                        | 12,557,269   | 7,892,221                        |
| Other Federal Financial Assistance:           |   |   |                        |              |                                  |
| N/A   | 93.136966;<br>.236736                           | Adult Blood Lead Epidemiology and Surveillance  | DHFS                   | 14,674       | 0                                |
| N/A   | 93.2709847057                                   | AODA Treatment Needs Assessment   | DHFS                   | 65,671       | 43,096                           |
| N/A   | 93.05-9x-05-WI-<br>5002                         | Clinical Lab Improvement Act  | DHFS                   | 312,572      | 0                                |
| N/A   | 93.200-2000-7252                                | DHFS Vital Statistics (Note 21)   | DHFS                   | (40,589)     | 0                                |
| N/A   | 93.D111851166                                   | Drug and Alcohol Services Information System  | DHFS                   | 43,431       | 0                                |
| N/A   | 93.01E36435201D                                 | LPHD Objectives Evaluation  | DHFS                   | 19,649       | 0                                |
| N/A   | 93.223-00-4449                                  | Mammography Quality Standards Act (Note 21)   | DHFS                   | 215,893      | 0                                |
| N/A   | 93.T06122401D                                   | Minority Health Infrastructure Development Project (Note 21)  | DHFS                   | 3,822        | 0                                |
| N/A   | 93.280-99-0200                                  | Olmstead Community Base Care  | DHFS                   | 23,105       | 0                                |
| N/A   | 93.283-95-0046                                  | Uniform AODA Data Collection System   | DHFS                   | 55,415       | 41,750                           |
| N/A   | 93.   | Federal Data Sharing  | DWD                    | 3,315        | 0                                |
| N/A   | 93.223-95-4073                                  | Food Inspections  | DATCP                  | 105,561      | 0                                |
| N/A   | 93.223-95-4016                                  | Medicated Feed Inspections  | DATCP                  | 24,529       | 0                                |
| N/A   | 93.223-9x-4008                                  | Tissue Residue Inspections  | DATCP                  | 24,743       | 0                                |
| N/A   | 93.N02-CO-01111                                 | Cancer Information Service  | UW-Madison             | 1,065,765    | 37,520                           |
| N/A   | 93.263-MK-215127                                | Committee for the Minimally Invasive Surgical   | UW-Madison             | 13,082       | 0                                |
| N/A   | 93.1 T15 LM07359-<br>02                         | Computation and Informatics in Biology  | UW-Madison             | 4,368        | 0                                |
| N/A   | 93.5 D08 HP50097-<br>03                         | Faculty Development in General Internal Medicine/ Pediatrics  | UW-Madison             | 17,510       | 0                                |
| N/A   | 93.N02-CO-01111                                 | Feasibility Study of Chess Dissemination  | UW-Madison             | 10,464       | 10,327                           |
| N/A   | 93.01 IPA 03378;<br>AGR dtd 6/18/01;<br>4/16/02 | Intergovernmental Personnel Assignment Agreements   | UW-Madison             | 125,543      | 0                                |
| N/A   | 93.5T32HD007489-<br>09                          | Postdoctoral Training in Mental Retardation   | UW-Madison             | 625          | 0                                |
| N/A   | 93.1 F31 NS10859-<br>01; 5 F31<br>NS10205/04/06 | Predoctoral Individual National Research Service Award  | UW-Madison             | 11,637       | 0                                |

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| FEDERAL CATALOG NUMBER                        | OTHER IDENTIFYING NUMBER         | FEDERAL GRANTOR AGENCY/ Federal Program  | STATE AGENCY OR CAMPUS | EXPENDITURES  | AMOUNT PROVIDED TO SUBRECIPIENTS |
|---|----------------------------------|--|------------------------|---------------|----------------------------------|
| <b>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</b> |                                  |  |                        |               |                                  |
| N/A   | 93.5 T32<br>CA009075-28          | Training in Viral Oncology   | UW-Madison             | 6,205         | 0                                |
| N/A   | 93.AGR dtd<br>2/27/01            | Personnel Agreement  | UW-Stevens Point       | 127,359       | 0                                |
|   |                                  |  |                        | 3,916,131,408 | 951,147,715                      |
| 93.045  |                                  | Subgrants:<br>Special Programs for the Aging-Title III, Part C-Nutrition Services (Note 2) (from Florence County)  | UW-Extension           | 1,575         | 0                                |
| 93.045  |                                  | Special Programs for the Aging-Title III, Part C-Nutrition Services (Note 2) (from Vilas County)                   | UW-Extension           | 570           | 0                                |
| 93.230  | 93.1U79T113028-01                | Consolidated Knowledge Development and Application Program (from Health Care for the Homeless of Milwaukee)        | UW-Milwaukee           | 20,252        | 0                                |
| 93.359  |                                  | Nurse Education, Practice and Retention Grants (from Mather Life Ways)   | UW-Milwaukee           | 40,238        | 0                                |
| 93.398  | 93.x25 CA 09554                  | Cancer Research Manpower (from Oncology Nursing Society)   | UW-Milwaukee           | 46,514        | 0                                |
| 93.399  | 93.AGR dtd<br>3/26/03            | Cancer Control (from Mayo Clinic)  | UW-Madison             | 11,798        | 0                                |
| 93.556  |                                  | Promoting Safe and Stable Families (from Oconto County Partnership)  | UW-Extension           | 42,829        | 0                                |
| 93.556  |                                  | Promoting Safe and Stable Families (from United Way of Racine County, Inc.)  | UW-Extension           | 39,109        | 0                                |
| 93.558  |                                  | Temporary Assistance for Needy Families (Note 2) (from Community Coordinated Child Care, Inc.)                     | UW-Milwaukee           | 1,944         | 0                                |
| 93.558  |                                  | Temporary Assistance for Needy Families (Note 2) (from Private Industry Council of Milwaukee County)               | UW-Milwaukee           | 103,798       | 0                                |
| 93.558  |                                  | Temporary Assistance for Needy Families (Note 2) (from Safe and Sound, Inc.)                                       | UW-Milwaukee           | (24,955)      | 0                                |
| 93.558  |                                  | Temporary Assistance for Needy Families (Note 2) (from Rock County Department of Human Services)                   | UW-Extension           | 3,883         | 0                                |
| 93.569  |                                  | Community Services Block Grant (from State of Illinois)  | UW-Stout               | 6,513         | 0                                |
| 93.570  | 93.NYSPF 02-291                  | Community Services Block Grant-Discretionary Awards (from National Youth Sports Corporation)                       | UW-Eau Claire          | 102,863       | 0                                |
| 93.570  |                                  | Community Services Block Grant-Discretionary Awards (from National Youth Sports Corporation)                       | UW-La Crosse           | 69,649        | 0                                |
| 93.575  |                                  | Child Care and Development Block Grant (Note 2) (from Family Resources)  | UW-La Crosse           | 5,780         | 0                                |
| 93.576  |                                  | Refugee and Entrant Assistance-Discretionary Grants (from Hmong National Development, Inc.)                        | UW-Milwaukee           | 27,967        | 0                                |
| 93.596  |                                  | Child Care Mandatory and Matching Funds of the Child Care and Development Fund (Note 2) (from City of Platteville) | UW-Platteville         | 2,000         | 0                                |
| 93.600  | 93.AGR dtd<br>1/10/02            | Head Start (from Cooperative Educational Service Agency #5)  | UW-Madison             | 7,177         | 0                                |
| 93.658  |                                  | Foster Care-Title IV-E (Note 2) (from Rock County Department of Human Services)                                    | UW-Extension           | 23,300        | 0                                |
| 93.778  | 93.AGR dtd 8/3/01                | Medical Assistance Program (Note 2) (from Sally Mather Associates)   | UW-Madison             | (971)         | 0                                |
| 93.824  | 93.C2-4-03                       | Basic/Core Area Health Education Centers (from Southwest Wisconsin Area Health Education Center)                   | UW-Madison             | 2,393         | 0                                |
| 93.824  |                                  | Basic/Core Area Health Education Centers (from Southwest Wisconsin Area Health Education Center)                   | UW-Oshkosh             | 8,013         | 0                                |
| 93.837  | 93.22-4177-5220                  | Heart and Vascular Diseases Research (from Medical College of Wisconsin, Inc.)                                     | UW-Madison             | 36,366        | 0                                |
| 93.912  |                                  | Rural Health Outreach and Rural Network Development Program (from Southwestern Wisconsin Community Action Program) | UW-Platteville         | 4,864         | 0                                |
| 93.926  | 93.AGR dtd<br>10/2/01            | Healthy Start Initiative (from Great Lakes Inter-Tribal Council, Inc.)   | UW-Madison             | 48            | 0                                |
| 93.933  |                                  | Demonstration Projects for Indian Health (from Great Lakes Inter-Tribal Council)                                   | UW-Milwaukee           | 12,721        | 0                                |
| 93.959  |                                  | Block Grants for Prevention and Treatment of Substance Abuse (from Racine County Human Services Department)        | UW-Extension           | 22,109        | 7,250                            |
| 93.959  |                                  | Block Grants for Prevention and Treatment of Substance Abuse (from Rock County Department of Human Services)       | UW-Extension           | 65,023        | 0                                |
| 93.969  |                                  | Geriatric Education Centers (from Marquette University)  | UW-Milwaukee           | 601           | 0                                |
| 93.969  | 93.S6658028702                   | Geriatric Education Centers (from University of Minnesota-Twin Cities)   | UW-Eau Claire          | 6,593         | 0                                |
| 93.969  |                                  | Geriatric Education Centers (from Marquette University)  | UW-Extension           | 36,851        | 0                                |
| N/A   | 93.2-5-20044                     | Great Lakes Addiction Technology Transfer Center (from University of Illinois)                                     | DHFS                   | (12,263)      | 0                                |
| N/A   | 93.CK 383860;<br>AGR dtd 11/1/02 | Minority Fellowship in Neuroscience (from American Psychological Association)                                      | UW-Madison             | 34,799        | 0                                |
| N/A   | 93.AGR dtd<br>9/13/02            | Develop and Implement a Faculty Development (from Association for Medical Education)                               | UW-Madison             | 18,455        | 0                                |
| N/A   | 93.AGR dtd<br>12/12/01           | Sole Source Cooperative Agreement Inter-Disciplinary Faculty Development Program (from Brown University)           | UW-Madison             | 4,890         | 0                                |
| N/A   | 93.WC06                          | Head Start Quality Improvement Center (from Cooperative Educational Service Agency #5)                             | UW-Madison             | 68,440        | 0                                |
| N/A   | 93.WC02                          | Program Review and Technical Assistance Project (from Cooperative Educational Service Agency #5)                   | UW-Madison             | 66,607        | 0                                |
| N/A   | 93.AGR dtd 7/2/01                | Refugee Community Service Employment Program (from Forward Service Corporation)                                    | UW-Madison             | (4,021)       | 0                                |
| N/A   | 93.AGR dtd<br>6/13/02            | Honoring Our Children-Eliminating Disparities (from Great Lakes Inter-Tribal Council, Inc.)                        | UW-Madison             | 45,675        | 0                                |

**STATE OF WISCONSIN  
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FOR THE YEAR ENDED JUNE 30, 2003**

| FEDERAL CATALOG NUMBER                               | OTHER IDENTIFYING NUMBER        | FEDERAL GRANTOR AGENCY/ Federal Program  | STATE AGENCY OR CAMPUS | EXPENDITURES         | AMOUNT PROVIDED TO SUBRECIPIENTS |
|--|---------------------------------|--|------------------------|----------------------|----------------------------------|
| <b>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</b>        |                                 |  |                        |                      |                                  |
| N/A  | 93.AGR dtd 9/4/02               | Facilitating Dementia Screening Education (from Healthcare Technology Systems, Inc.)                                   | UW-Madison             | 66,380               | 0                                |
| N/A  | 93.AGR dtd 1/9/02               | Rural Health Outreach (from Ho-Chunk Nation)   | UW-Madison             | 13,998               | 0                                |
| N/A  | 93.AGR dtd 8/30/01              | American Indian/Alaska Native Initiative on Cancer (from Mayo Clinic)  | UW-Madison             | 4,146                | 0                                |
| N/A  | 93.                             | Spirit of Eagles: American Indian CIS Cancer (from Mayo Clinic)  | UW-Madison             | 35,900               | 0                                |
| N/A  | 93.205-03E                      | Professional Development for the Milwaukee Public School System (from Milwaukee School of Engineering)                 | UW-Madison             | 37,244               | 0                                |
| N/A  | 93.S-00-0185                    | Healthier Northwoods People Information Systems (from Northern Wisconsin Area Health Education Center)                 | UW-Madison             | 382                  | 0                                |
| N/A  | 93.AGR dtd 8/7/02               | Katie Beckett Regional Program (from Sally Mather Associates)  | UW-Madison             | 89,945               | 0                                |
| N/A  | 93.AGR dtd 4/3/03               | Preceptor Experience in Adult Geriatric (from Southwest Wisconsin Area Health Education Center)                        | UW-Madison             | 560                  | 0                                |
| N/A  | 93.AGR dtd 11/5/01              | Environmental Health Sciences Training and Education Program (from University of Medicine and Dentistry of New Jersey) | UW-Madison             | 12,162               | 0                                |
| N/A  | 93.                             | Social Norms Marketing (from Educational Development Center)   | UW-Milwaukee           | 8,903                | 0                                |
| N/A  | 93.AGR dtd 2/13/02              | Youth Futures Project (from Oconto County Department of Health Services)   | UW-Extension           | 3,000                | 0                                |
| N/A  | 93.01-ES-08                     | Taylor County Community Reinvestment Project (from Taylor County)  | UW-Extension           | 24                   | 0                                |
|  |                                 | Subtotal Subgrants   |                        | <u>1,222,641</u>     | <u>7,250</u>                     |
| TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES   |                                 |  |                        | <u>3,917,354,049</u> | <u>951,154,965</u>               |
| CORPORATION FOR NATIONAL AND COMMUNITY SERVICE:      |                                 |  |                        |                      |                                  |
| 94.003   |                                 | State Commissions  | DOA                    | 236,632              | 0                                |
| 94.004   |                                 | Learn and Serve America-School and Community Based Programs  | DPI                    | 564,936              | 441,527                          |
| 94.005   |                                 | Learn and Serve America-Higher Education   | UW-Parkside            | (30)                 | 0                                |
| 94.006   |                                 | AmeriCorps   | DOA                    | 3,012,852            | 2,998,645                        |
| 94.007   |                                 | Planning and Program Development Grants  | DOA                    | 64,895               | 64,895                           |
| 94.009   |                                 | Training and Technical Assistance  | DOA                    | 120,368              | 0                                |
| Foster Grandparent/Senior Companion Cluster:         |                                 |  |                        |                      |                                  |
| 94.011   |                                 | Foster Grandparent Program   | DHFS                   | 1,338,914            | 1,224,759                        |
|  |                                 | Total Foster Grandparent/Senior Companion Cluster  |                        | <u>1,338,914</u>     | <u>1,224,759</u>                 |
| 94.013   |                                 | Volunteers in Service to America   | DPI                    | 296,459              | 7,721                            |
|  |                                 | Subtotal Direct Programs   |                        | <u>5,635,026</u>     | <u>4,737,547</u>                 |
| Subgrants:   |                                 |  |                        |                      |                                  |
| 94.004   |                                 | Learn and Serve America-School and Community Based Programs (from Cooperative Educational Service Agency #2)           | UW-Platteville         | 1,058                | 0                                |
| 94.005   | 94.31-1894-301/353(9900)        | Learn and Serve America-Higher Education (from Temple University)  | UW-Milwaukee           | 29,792               | 0                                |
| 94.005   |                                 | Learn and Serve America-Higher Education (from University of North Carolina-Chapel Hill)                               | UW-Eau Claire          | 4,111                | 0                                |
| 94.006   |                                 | AmeriCorps (from Jumpstart for Young Children)   | UW-Eau Claire          | 44,847               | 0                                |
|  |                                 | Subtotal Subgrants   |                        | <u>79,808</u>        | <u>0</u>                         |
| TOTAL CORPORATION FOR NATIONAL AND COMMUNITY SERVICE |                                 |  |                        | <u>5,714,834</u>     | <u>4,737,547</u>                 |
| U.S. SOCIAL SECURITY ADMINISTRATION:                 |                                 |  |                        |                      |                                  |
| Disability Insurance/SSI Cluster:                    |                                 |  |                        |                      |                                  |
| 96.001   |                                 | Social Security-Disability Insurance   | DHFS                   | 23,593,650           | 0                                |
| 96.001   |                                 | Social Security-Disability Insurance (Note 21)   | DWD                    | 1,331,973            | 1,331,973                        |
|  |                                 | Total Disability Insurance/SSI Cluster   |                        | <u>24,925,623</u>    | <u>1,331,973</u>                 |
| 96.007   |                                 | Social Security-Research and Demonstration   | DHFS                   | 867,107              | 0                                |
| Other Federal Financial Assistance:                  |                                 |  |                        |                      |                                  |
| N/A  | 96.0600-98-32704; 0600-95-18362 | Social Security Administration Death Records (Note 21)   | DHFS                   | 47,038               | 0                                |
| N/A  | 96.0600-98-32750; 0600-95-17707 | Social Security Enumeration (Note 21)  | DHFS                   | 309,307              | 0                                |
|  |                                 | Subtotal Direct Programs   |                        | <u>26,149,075</u>    | <u>1,331,973</u>                 |

**STATE OF WISCONSIN  
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| FEDERAL<br>CATALOG<br>NUMBER                  | OTHER<br>IDENTIFYING<br>NUMBER | FEDERAL GRANTOR AGENCY/ Federal Program                                  | STATE AGENCY<br>OR CAMPUS | EXPENDITURES            | AMOUNT<br>PROVIDED TO<br>SUBRECIPIENTS |
|---|--------------------------------|--|---------------------------|-------------------------|--|
| <b>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</b> |                                |  |                           |                         |  |
|   |                                | Subgrants:   |                           |                         |  |
| 96.007  |                                | Social Security-Research and Demonstration (from University of Illinois) | UW-Stout                  | 126,156                 | 0                                      |
|   |                                | TOTAL U.S. SOCIAL SECURITY ADMINISTRATION                                |                           | <u>26,275,231</u>       | <u>1,331,973</u>                       |
|   |                                | U.S. DEPARTMENT OF HOMELAND SECURITY:                                    |                           |                         |  |
| 97.004  |                                | State Domestic Preparedness Equipment Support Program                    | DNR                       | 6,984                   | 0                                      |
| 97.004  |                                | State Domestic Preparedness Equipment Support Program                    | DMA                       | 2,538,026               | 2,324,987                              |
|   |                                | Total Federal Program 97.004   |                           | <u>2,545,010</u>        | <u>2,324,987</u>                       |
| 97.012  |                                | Boating Safety Financial Assistance                                      | DNR                       | 2,375,414               | 1,400,000                              |
| 97.021  |                                | Hazardous Materials Assistance Program                                   | DMA                       | 7,136                   | 3,625                                  |
| 97.023  |                                | Community Assistance Program-State Support Services Element              | DNR                       | 304,495                 | 0                                      |
| 97.029  |                                | Flood Mitigation Assistance  | DMA                       | 251,712                 | 251,962                                |
| 97.032  |                                | Crisis Counseling  | DHFS                      | 172,386                 | 61,181                                 |
| 97.032  |                                | Crisis Counseling  | DMA                       | 91,521                  | 91,521                                 |
|   |                                | Total Federal Program 97.032   |                           | <u>263,907</u>          | <u>152,702</u>                         |
| 97.034  |                                | Disaster Unemployment Assistance   | DWD                       | 30,258                  | 0                                      |
| 97.035  |                                | Individual and Family Grants   | DMA                       | 186,102                 | 175,549                                |
| 97.036  |                                | Public Assistance Grants   | DMA                       | 6,654,766               | 6,071,933                              |
| 97.038  |                                | First Responder Counter-Terrorism Training Assistance                    | WTCSB                     | 27,836                  | 0                                      |
| 97.038  |                                | First Responder Counter-Terrorism Training Assistance                    | DMA                       | 123,567                 | 0                                      |
|   |                                | Total Federal Program 97.038   |                           | <u>151,403</u>          | <u>0</u>                               |
| 97.039  |                                | Hazard Mitigation Grant  | DMA                       | 1,951,545               | 1,794,314                              |
| 97.041  |                                | National Dam Safety Program  | DNR                       | 93,830                  | 0                                      |
| 97.042  |                                | Emergency Management Performance Grants                                  | DMA                       | 2,389,391               | 1,372,247                              |
| 97.043  |                                | State Fire Training Systems Grants                                       | WTCSB                     | 12,479                  | 12,479                                 |
| 97.047  |                                | Pre-Disaster Mitigation  | DMA                       | 78,725                  | 71,086                                 |
| 97.051  |                                | State and Local All Hazards Emergency Operations Planning                | DMA                       | 90,582                  | 14,529                                 |
| 97.052  |                                | Emergency Operations Centers   | DMA                       | 500                     | 0                                      |
| 97.053  |                                | Citizen Corps  | DMA                       | 813                     | 0                                      |
| 97.054  |                                | Community Emergency Response Teams                                       | DMA                       | 10,112                  | 4,051                                  |
|   |                                | TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY                               |                           | <u>17,398,180</u>       | <u>13,649,464</u>                      |
|   |                                | TOTAL INDIVIDUAL PROGRAMS AND OTHER CLUSTERS                             |                           | <u>\$ 7,367,925,640</u> | <u>\$ 1,822,954,258</u>                |

**STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2003**

| FEDERAL CATALOG NUMBER                                     | OTHER IDENTIFYING NUMBER     | FEDERAL GRANTOR AGENCY/ Federal Program   | STATE AGENCY OR CAMPUS | EXPENDITURES | AMOUNT PROVIDED TO SUBRECIPIENTS |
|--|------------------------------|---|------------------------|--------------|----------------------------------|
| <b>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER (Note 2)</b> |                              |   |                        |              |                                  |
| U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT:                 |                              |   |                        |              |                                  |
| N/A  | 02. RD                       | R&D   | UW-Madison             | \$ 2,756,362 | \$ 1,691,757                     |
| R&D Subgrants:   |                              |   |                        |              |                                  |
| N/A  | 02.AGR dtd<br>2/24/03        | Mexican and U.S. Dairyland Partnership Between Queretaro and Wisconsin (from American Council on Education)   | UW-Madison             | 7,637        | 0                                |
| N/A  | 02.AGR dtd<br>10/17/01       | Evaluation of Yak Crossbreeds as High Altitude Milk Cows on the Altiplano (from Association Liaison Office for University Cooperation in Development) | UW-Madison             | 43,300       | 0                                |
| N/A  | 02.AGR dtd<br>9/25/01        | Local Initiatives for Watershed Management (from Association Liaison Office for University Cooperation in Development)                                | UW-Madison             | 24,286       | 7,286                            |
| N/A  | 02.4050-98-S-002             | R&D Subgrants (from Development Alternatives, Inc.)   | UW-Madison             | 128,423      | 0                                |
| N/A  | 02.RD                        | Molecular Marker Assisted Breeding for Resistance to Whitefly-Transmitted Geminiviruses (from Hebrew University of Jerusalem)                         | UW-Madison             | 24,860       | 0                                |
| N/A  | 02.2001X060.UO<br>W          | Improved Assessments of Location, Spatial Extent and Area Intensity of Agricultural Land Use (from International Food Policy Research Institute)      | UW-Madison             | 15           | 0                                |
| N/A  | 02.AGR dtd<br>5/15/89        | Molecular Approaches to Control of Bean Golden Mozaic (from Michigan State University)  | UW-Madison             | (489)        | 0                                |
| N/A  | 02.TMG/LTC-9-00              | Assistance to CILSS in the Establishment of Land Tenure Observatories in Member Countries (from Mitchell Group, Inc.)                                 | UW-Madison             | 14,564       | 0                                |
| N/A  | 02.B588-J09                  | Support to Department of Land Affairs in South Africa (from Nathan Associates)  | UW-Madison             | 13,828       | 0                                |
| N/A  | 02.AGR dtd<br>3/12/02        | Documentation of a Cooperative Development Methodology (from National Cooperative Business Association)   | UW-Madison             | 1,346        | 0                                |
| N/A  | 02.22145                     | Property Registration Database Population (from Organization of American States)  | UW-Madison             | 4            | 0                                |
| N/A  | 02.GA6-114-A-00-<br>01-00111 | Development of Land Markets in Georgia (from Terra Institute, Ltd.)   | UW-Madison             | 151,747      | 0                                |
| N/A  | 02.120-20-24                 | Community Planning for Sustainable Livestock-Based Forested Ecosystems in Latin America (from University of California-Davis)                         | UW-Madison             | 56,621       | 14,360                           |
| N/A  | 02.121-20-23                 | Increased Lamb Production from Sheep Flocks in Central Asia (from University of California-Davis)   | UW-Madison             | 418,432      | 273,249                          |
| N/A  | 02.RD309-<br>022/2265417     | Genetic Approaches to Eliminate Aflatoxin Contamination of Peanuts (from University of Georgia)   | UW-Madison             | 79,575       | 49,803                           |
| N/A  | 02.RC710-<br>006/5912994     | Sustainable Agriculture and Natural Resource Management Systems (from University of Georgia)  | UW-Madison             | 520,385      | 285,846                          |
| Subtotal R&D Subgrants                                     |                              |   |                        | 1,484,534    | 630,544                          |
| TOTAL R&D FROM U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT   |                              |   |                        | 4,240,896    | 2,322,301                        |
| U.S. DEPARTMENT OF AGRICULTURE:                            |                              |   |                        |              |                                  |
| 10.001   |                              | Agricultural Research-Basic and Applied Research  | UW-Madison             | 365,546      | 90,000                           |
| 10.001   |                              | Agricultural Research-Basic and Applied Research (from UW-Stevens Point)  | UW-Madison             | 22,500       | 0                                |
| 10.001   |                              | Agricultural Research-Basic and Applied Research  | UW-Stevens Point       | 38,113       | 0                                |
| Total Federal Program 10.001                               |                              |   |                        | 426,159      | 90,000                           |
| 10.200   |                              | Grants for Agricultural Research, Special Research Grants   | UW-Madison             | 1,994,468    | 707,627                          |
| 10.200   |                              | Grants for Agricultural Research, Special Research Grants   | UW-Parkside            | 19,236       | 0                                |
| Total Federal Program 10.200                               |                              |   |                        | 2,013,704    | 707,627                          |
| 10.202   |                              | Cooperative Forestry Research (from UW-Madison)   | UW-Stevens Point       | 93,456       | 0                                |
| 10.203   |                              | Payments to Agricultural Experiment Stations Under the Hatch Act  | UW-Madison             | 5,620,515    | 0                                |
| 10.206   |                              | Grants for Agricultural Research-Competitive Research Grants  | UW-Madison             | 3,586,979    | 114,311                          |
| 10.206   |                              | Grants for Agricultural Research-Competitive Research Grants  | UW-La Crosse           | 2,183        | 0                                |
| 10.206   |                              | Grants for Agricultural Research-Competitive Research Grants  | UW-Oshkosh             | 89,561       | 0                                |
| 10.206   |                              | Grants for Agricultural Research-Competitive Research Grants (from UW-Madison)  | UW-Stevens Point       | 30,219       | 0                                |
| Total Federal Program 10.206                               |                              |   |                        | 3,708,942    | 114,311                          |
| 10.217   |                              | Higher Education Challenge Grants   | UW-Madison             | 141,139      | 0                                |
| 10.224   |                              | Fund for Rural America-Research, Education, and Extension Activities  | UW-Madison             | 120,215      | 29,129                           |
| 10.302   |                              | Initiative for Future Agriculture and Food Systems  | UW-Madison             | 2,145,021    | 832,529                          |
| 10.303   |                              | Integrated Programs   | UW-Madison             | 864,699      | 383,869                          |
| 10.303   |                              | Integrated Programs (from UW-Madison)   | UW-Stevens Point       | (8,497)      | 0                                |
| Total Federal Program 10.303                               |                              |   |                        | 856,202      | 383,869                          |
| 10.304   |                              | Homeland Security-Agricultural  | UW-Madison             | 444,845      | 0                                |
| 10.500   |                              | Cooperative Extension Service (from UW-Extension)   | UW-Madison             | 64,277       | 7,460                            |
| 10.652   |                              | Forestry Research   | UW-Madison             | 132,349      | 51,070                           |
| 10.652   |                              | Forestry Research   | UW-Milwaukee           | 20,034       | 0                                |
| 10.652   |                              | Forestry Research   | UW-Stevens Point       | 1,375        | 0                                |
| Total Federal Program 10.652                               |                              |   |                        | 153,758      | 51,070                           |

**STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2003**

| FEDERAL CATALOG NUMBER                                     | OTHER IDENTIFYING NUMBER                            | FEDERAL GRANTOR AGENCY/ Federal Program   | STATE AGENCY OR CAMPUS | EXPENDITURES      | AMOUNT PROVIDED TO SUBRECIPIENTS |
|--|---|---|------------------------|-------------------|----------------------------------|
| <b>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER (Note 2)</b> |   |   |                        |                   |                                  |
| 10.664   |   | Cooperative Forestry Assistance   | UW-Madison             | 13,324            | 0                                |
| 10.664   |   | Cooperative Forestry Assistance   | UW-Stevens Point       | 16,949            | 0                                |
|  |   | Total Federal Program 10.664  |                        | <u>30,273</u>     | <u>0</u>                         |
| 10.672   |   | Rural Development, Forestry, and Communities  | UW-Madison             | 11,094            | 0                                |
| 10.901   |   | Resource Conservation and Development   | UW-La Crosse           | 3,441             | 0                                |
| 10.902   |   | Soil and Water Conservation   | UW-La Crosse           | 15,067            | 0                                |
| 10.962   |   | International Training-Foreign Participant  | UW-Madison             | (4,096)           | 0                                |
| N/A  | 10.RD   | R&D from Agricultural Research Service  | UW-Madison             | 1,417,266         | 48,903                           |
| N/A  | 10.RD   | R&D from Cooperative State Research, Education, and Extension Service                                       | UW-Madison             | 149,164           | 0                                |
| N/A  | 10.RD   | R&D from Forest Service   | UW-Madison             | 951,414           | 1,501                            |
| N/A  | 10.RD   | R&D   | UW-Madison             | 533,587           | 99,307                           |
| N/A  | 10.43-54B0-2-0016                                   | Monitoring and Evaluation of Woodland Raptor  | UW-Green Bay           | (186)             | 0                                |
| N/A  | 10.00-CS-11090903-023                               | Superior National Forest Community Ecology  | UW-Stevens Point       | 4,150             | 0                                |
|  |   | Subtotal Direct R&D Grants  |                        | <u>18,899,407</u> | <u>2,365,706</u>                 |
|  |   | R&D Subgrants:  |                        |                   |                                  |
| 10.200   | 10.38210-6431                                       | Grants for Agricultural Research, Special Research Grants (from Cornell University)                         | UW-Madison             | 2,146             | 0                                |
| 10.200   | 10.416-43-40; 47                                    | Grants for Agricultural Research, Special Research Grants (from Iowa State University)                      | UW-Madison             | 36,899            | 0                                |
| 10.200   | 10.61-4075E; 4075H; 4093B; 4145K                    | Grants for Agricultural Research, Special Research Grants (from Michigan State University)                  | UW-Madison             | 81,566            | 0                                |
| 10.200   | 10.4777D  | Grants for Agricultural Research, Special Research Grants (from National Canola Research Program)           | UW-Madison             | 13,968            | 0                                |
| 10.200   | 10.4088B  | Grants for Agricultural Research, Special Research Grants (from North Dakota State University)              | UW-Madison             | 54,137            | 0                                |
| 10.200   | 10.C0203A-05  | Grants for Agricultural Research, Special Research Grants (from Oregon State University)                    | UW-Madison             | (15)              | 0                                |
| 10.200   | 10.BAK165-04  | Grants for Agricultural Research, Special Research Grants (from University of Idaho)                        | UW-Madison             | 191               | 0                                |
| 10.200   | 10.03-240   | Grants for Agricultural Research, Special Research Grants (from University of Illinois)                     | UW-Madison             | 5,212             | 0                                |
| 10.200   | 10.02-528640 B 00                                   | Grants for Agricultural Research, Special Research Grants (from University of Massachusetts)                | UW-Madison             | 11,790            | 0                                |
| 10.200   | 10.25-6205-0030-019; 6205-0034-019; 25-6222-0017006 | Grants for Agricultural Research, Special Research Grants (from University of Nebraska)                     | UW-Madison             | 69,851            | 0                                |
| 10.200   | 10.61-4142H; 4075I; 4075F                           | Grants for Agricultural Research, Special Research Grants (from Michigan State University)                  | UW-Milwaukee           | 39,063            | 0                                |
| 10.200   | 10.RD   | Grants for Agricultural Research, Special Research Grants (from University of Nebraska)                     | UW-River Falls         | 1,247             | 0                                |
| 10.200   | 10.RD   | Grants for Agricultural Research, Special Research Grants (from University of Nebraska)                     | UW-Stevens Point       | 39,418            | 0                                |
| 10.200   | 10.RD   | Grants for Agricultural Research, Special Research Grants (from Michigan State University)                  | UW-Superior            | (6)               | 0                                |
| 10.206   | 10.TIGR-01-005                                      | Grants for Agricultural Research-Competitive Research Grants (from Institute of Genomic Research)           | UW-Madison             | 17,415            | 0                                |
| 10.206   | 10.RF00940277                                       | Grants for Agricultural Research-Competitive Research Grants (from Ohio State University)                   | UW-Madison             | 1,059             | 0                                |
| 10.216   | 10.36-22091-154                                     | 1890 Institution Capacity Building Grants (from Tuskegee University)  | UW-Madison             | 34,065            | 0                                |
| 10.224   | 10.00-1320-2-1A                                     | Fund for Rural America-Research, Education, and Extension Activities (from North Carolina State University) | UW-Madison             | 238               | 0                                |
| 10.224   | 10.POH4169019601                                    | Fund for Rural America-Research, Education, and Extension Activities (from University of Minnesota)         | UW-Madison             | 23,738            | 0                                |
| 10.302   | 10.61-4295A   | Initiative for Future Agriculture and Food Systems (from Michigan State University)                         | UW-Madison             | 248,372           | 0                                |
| 10.302   | 10.483909; 483915                                   | Initiative for Future Agriculture and Food Systems (from South Dakota State University)                     | UW-Madison             | 171,897           | 0                                |
| 10.302   | 10.SC010306-1-3                                     | Initiative for Future Agriculture and Food Systems (from University of Florida)                             | UW-Madison             | 57,493            | 0                                |
| 10.302   | 10.H4116311101                                      | Initiative for Future Agriculture and Food Systems (from University of Minnesota)                           | UW-Madison             | 108,529           | 0                                |
| 10.302   | 10.25-6363-0006-015                                 | Initiative for Future Agriculture and Food Systems (from University of Nebraska)                            | UW-Madison             | 92,026            | 31,002                           |
| 10.303   | 10.40534-6840                                       | Integrated Programs (from Cornell University)   | UW-Madison             | 6,149             | 0                                |
| 10.303   | 10.AGR dtd 11/1/00                                  | Integrated Programs (from Iowa State University)  | UW-Madison             | 1,503             | 0                                |
| 10.303   | 10.61-4164D; 4169A; 4169B                           | Integrated Programs (from Michigan State University)  | UW-Madison             | 146,768           | 0                                |
| 10.303   | 10.25-6322-0140-002                                 | Integrated Programs (from University of Nebraska)   | UW-Madison             | 27,588            | 0                                |

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|--|----------------------------|--|------------------------|--------------|----------------------------------|
| <b>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER (Note 2)</b> |                            |  |                        |              |                                  |
| 10.500   | 10.25-6324-0025-029        | Cooperative Extension Service (from University of Nebraska)  | UW-Madison             | 38,655       | 0                                |
| N/A  | 10.US-2968-98C             | Attenuated Brucella Melitensis Rough Rev 1 Vaccine (from Binational Agricultural Research and Development)                 | UW-Madison             | 16,518       | 0                                |
| N/A  | 10.CU-100006710            | Fish Mapping of Rice Chromosomes 3 and 10 (from Clemson University)  | UW-Madison             | 4,457        | 0                                |
| N/A  | 10.AGR dtd 2/23/01; 5/2/01 | Developing Consumer-Driven Markets for Southern Wisconsin Farmers (from Cooperative Development Services Fund, Inc.)       | UW-Madison             | 2,287        | 0                                |
| N/A  | 10.097117                  | Sample Preparation for Nutrient Analyses (from Covance Clinical Development Group)   | UW-Madison             | 10,334       | 0                                |
| N/A  | 10.43-3AEM-1-80088         | Income Volatility and Implications for Food Assistance Conference (from Economic Research Service)                         | UW-Madison             | 98,039       | 0                                |
| N/A  | 10.AGR dtd 9/13/00         | Socio-Cultural Preservation Project (from Indian Lands Working Group)  | UW-Madison             | 17,390       | 0                                |
| N/A  | 10.124502                  | Assembly of Data for the IR-4 Program (from Michigan State University)   | UW-Madison             | 6,000        | 0                                |
| N/A  | 10.D0204-444S              | Applying Label Rouge to U.S. Pastured Poultry (from New Horizon Technologies, Inc.)  | UW-Madison             | 2,199        | 0                                |
| N/A  | 10.RF852714                | Effects of Pathogenic Variability in Verticillium Dahliae and Pratylenchus Penetrans (from Ohio State University)          | UW-Madison             | 23,331       | 0                                |
| N/A  | 10.C0244A-H                | Development of Promoters for Organ-Specific Expression of an Antifusarium Hordothionin Gene (from Oregon State University) | UW-Madison             | 50,120       | 0                                |
| N/A  | 10.30-32091-130-62112      | Center for Minority Land and Community Security (from Tuskegee University)   | UW-Madison             | 270,629      | 18,410                           |
| N/A  | 10.03-002024 A 00          | Validation of a Reduced Fungicide Strategy (from University of Massachusetts)  | UW-Madison             | 4,323        | 0                                |
| N/A  | 10.01108891-2              | Evaluating the Rosen Characteristic Demand Framework (from University of Missouri-Columbia)                                | UW-Madison             | 8,081        | 0                                |
| N/A  | 10.25-6363-0006-015        | Potential of Public Schools as Markets (from University of Nebraska)   | UW-Madison             | 27,353       | 0                                |
| N/A  | 10.RD                      | R&D Subgrants (from University of Nebraska)  | UW-Madison             | 5,770        | 0                                |
| N/A  | 10.CK 1005                 | Spruce Needle Drop: Cause and Control (from Wisconsin Christmas Tree Producers Association)                                | UW-Madison             | 3,972        | 0                                |
| N/A  | 10.CK 1002                 | Spruce Needle Drop: Cause and Control (from Wisconsin Nursery Association, Inc.)   | UW-Madison             | 3,852        | 0                                |
| N/A  | 10.CK 13115228S            | Improved Management of Post Harvest Diseases (from Wisconsin Potato and Vegetable Growers Association)                     | UW-Madison             | 13,916       | 0                                |
| N/A  | 10.AGR dtd 11/5/02         | Succulent Bean Research (from Wisconsin Potato and Vegetable Growers Association)  | UW-Madison             | 42,991       | 0                                |
| Subtotal R&D Subgrants                                     |                            |  |                        | 1,942,524    | 49,412                           |
| TOTAL R&D FROM U.S. DEPARTMENT OF AGRICULTURE              |                            |  |                        | 20,841,931   | 2,415,118                        |
| U.S. DEPARTMENT OF COMMERCE:                               |                            |  |                        |              |                                  |
| 11.303   |                            | Economic Development-Technical Assistance  | UW-Milwaukee           | 94,658       | 0                                |
| 11.417   |                            | Sea Grant Support  | UW-Madison             | 1,872,664    | 26,563                           |
| 11.417   |                            | Sea Grant Support (from UW-Madison)  | UW-Milwaukee           | 378,939      | 49,454                           |
| 11.417   |                            | Sea Grant Support (from UW-Madison)  | UW-Green Bay           | 54,089       | 0                                |
| 11.417   |                            | Sea Grant Support (from UW-Madison)  | UW-La Crosse           | 4,964        | 0                                |
| 11.417   |                            | Sea Grant Support (from UW-Madison)  | UW-Stevens Point       | 40,943       | 0                                |
| 11.417   |                            | Sea Grant Support (from UW-Madison)  | UW-Superior            | 2,525        | 0                                |
| 11.417   |                            | Sea Grant Support (from UW-Madison)  | UW Colleges            | 14,094       | 0                                |
| Total Federal Program 11.417                               |                            |  |                        | 2,368,218    | 76,017                           |
| 11.420   |                            | Coastal Zone Management Estuarine Research Reserves  | UW-Madison             | 21           | 0                                |
| 11.426   |                            | Financial Assistance for National Centers for Coastal Ocean Science  | UW-Milwaukee           | (68)         | 0                                |
| 11.431   |                            | Climate and Atmospheric Research   | UW-Madison             | 244,602      | 0                                |
| 11.609   |                            | Measurement and Engineering Research and Standards   | UW-Madison             | 56,048       | 0                                |
| 11.611   |                            | Manufacturing Extension Partnership (from UW-Extension)  | UW-Madison             | 105,672      | 0                                |
| N/A  | 11.NA07EC0676              | Cooperative Agreement Proposal   | UW-Madison             | 2,722,612    | 0                                |
| N/A  | 11.50-DDNE-7-90008         | GOES Archive and Retrieval Services  | UW-Madison             | 268,305      | 0                                |
| N/A  | 11.50-DDNE-8-90079         | GOES Data Rescue   | UW-Madison             | 261,130      | 0                                |
| N/A  | 11.40-AB-NF-113390         | Incentive Compatible Economic Approaches   | UW-Madison             | 61,621       | 0                                |
| N/A  | 11.40AANE1A4073            | Operational Wildfire Automated Biomass Burning   | UW-Madison             | 11,198       | 0                                |
| N/A  | 11.50DDNE-9-90004          | Support of the MCIDAS Software   | UW-Madison             | 86,350       | 0                                |
| Subtotal Direct R&D Grants                                 |                            |  |                        | 6,280,367    | 76,017                           |



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|--|--------------------------|---|------------------------|--------------|----------------------------------|
| <b>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER (Note 2)</b> |                          |   |                        |              |                                  |
| R&D Subgrants:   |                          |   |                        |              |                                  |
| 11.417   | 11.547471-01             | Sea Grant Support (from Loyola University of Chicago)   | UW-Milwaukee           | 14,994       | 0                                |
| 11.417   | 11.640-0911-1            | Sea Grant Support (from Purdue University)  | UW-Milwaukee           | 31,676       | 0                                |
| 11.430   | 11.UAF 00-071            | Undersea Research (from University of Alaska-Fairbanks)   | UW-Madison             | 37,285       | 0                                |
| 11.430   | 11.PSA 2267;             | Undersea Research (from University of Connecticut)  | UW-Milwaukee           | 27,715       | 0                                |
|  | 3194; 3196; 3197         |   |                        |              |                                  |
| N/A  | 11.AGR dtd 7/26/02       | Alternative Cover Assessment Program (from Desert Research Institute)   | UW-Madison             | 66,118       | 0                                |
| N/A  | 11.AGR dtd 9/9/02        | Polysiloxane Electrolytes for High-Performance (from Quallion, LLC)   | UW-Madison             | 193,877      | 0                                |
| N/A  | 11.1447.01               | Global Convective Diagnostic (from RS Information Systems, Inc.)  | UW-Madison             | 1,208        | 0                                |
| N/A  | 11.UCAR S98-93861        | Operational Prediction of Meso-Beta-Scale Weather in the Vicinity of the Western Great Lakes (from University Corporation for Atmospheric Research) | UW-Madison             | 159          | 0                                |
| N/A  | 11.03-262                | Services of the NOAA Regional Climate Center (from University of Illinois)  | UW-Madison             | 18,460       | 0                                |
| N/A  | 11.3000305455            | In-Situ Simultaneous Bottom Boundary Layer (from University of Michigan)  | UW-Madison             | 4,961        | 0                                |
| N/A  | 11.3000297423            | Aquatic Nuisance Species (from University of Michigan)  | UW-Milwaukee           | 20,718       | 0                                |
|  |                          | Subtotal R&D Subgrants  |                        | 417,171      | 0                                |
| TOTAL R&D FROM U.S. DEPARTMENT OF COMMERCE                 |                          |   |                        | 6,697,538    | 76,017                           |
| U.S. DEPARTMENT OF DEFENSE:                                |                          |   |                        |              |                                  |
| 12.300   |                          | Basic and Applied Scientific Research   | UW-Madison             | 2,466,222    | 238,527                          |
| 12.300   |                          | Basic and Applied Scientific Research   | UW-Milwaukee           | 2,225        | 0                                |
| Total Federal Program 12.300                               |                          |   |                        | 2,468,447    | 238,527                          |
| 12.420   |                          | Military Medical Research and Development   | UW-Madison             | 1,509,924    | 45,708                           |
| 12.431   |                          | Basic Scientific Research   | UW-Madison             | 478,208      | 0                                |
| 12.550   |                          | International Education-U.S. Colleges and Universities  | UW-Madison             | 108,472      | 0                                |
| 12.630   |                          | Basic, Applied, and Advanced Research in Science and Engineering  | UW-Madison             | 922,262      | 380,749                          |
| 12.800   |                          | Air Force Defense Research Sciences Program   | UW-Madison             | 1,444,598    | 77,767                           |
| 12.800   |                          | Air Force Defense Research Sciences Program   | UW-Milwaukee           | 11,839       | 0                                |
| Total Federal Program 12.800                               |                          |   |                        | 1,456,437    | 77,767                           |
| 12.901   |                          | Mathematical Sciences Grants Program  | UW-Madison             | 79,355       | 0                                |
| 12.901   |                          | Mathematical Sciences Grants Program  | UW-Stout               | 10,466       | 0                                |
| Total Federal Program 12.901                               |                          |   |                        | 89,821       | 0                                |
| 12.910   |                          | Research and Technology Development   | UW-Madison             | 2,440,872    | 724,874                          |
| N/A  | 12.RD                    | Defect and Interfacial Electronic Structure   | UW-Madison             | (1,039)      | 0                                |
| N/A  | 12.RD                    | R&D from Army   | UW-Madison             | 5,870,769    | 941,129                          |
| N/A  | 12.RD                    | R&D from Navy   | UW-Madison             | 1,664,205    | 98,500                           |
| N/A  | 12.RD                    | R&D from Air Force  | UW-Madison             | 224,420      | 0                                |
| N/A  | 12.RD                    | R&D from Defense Advanced Research Projects Agency  | UW-Madison             | 4,036,597    | 367,584                          |
| N/A  | 12.RD                    | R&D   | UW-Madison             | 191,328      | 26,395                           |
| N/A  | 12.RD                    | R&D from Army Corps of Engineers  | UW-La Crosse           | 53,830       | 0                                |
| N/A  | 12.P0021000079           | Concurrent Tech Corporation   | UW System Admin        | 89,761       | 0                                |
|  |                          | Subtotal Direct R&D Grants  |                        | 21,604,314   | 2,901,233                        |
| R&D Subgrants:   |                          |   |                        |              |                                  |
| 12.114   | 12.245-6485              | Collaborative Research and Development (from Princeton University)  | UW-Madison             | 28,631       | 0                                |
| 12.300   | 12.1048708               | Basic and Applied Scientific Research (from California Institute of Technology)   | UW-Madison             | 93,826       | 0                                |
| 12.300   | 12.57995                 | Basic and Applied Scientific Research (from Texas Engineering Experiment Station)   | UW-Madison             | 193,158      | (15)                             |
| 12.300   | 12.CR-19126-430919       | Basic and Applied Scientific Research (from Virginia Polytechnic Institute and State University)  | UW-Madison             | (481)        | 0                                |
| 12.300   | 12.GC 167869             | Basic and Applied Scientific Research (from Boston University)  | UW-Eau Claire          | 694          | 0                                |
| 12.420   | 12.215                   | Military Medical Research and Development (from Research Foundation of State University of New York)  | UW-Madison             | 52,135       | 0                                |
| 12.420   | 12.AGR dtd 11/9/00       | Military Medical Research and Development (from Rush University)  | UW-Madison             | 2,388        | 0                                |
| 12.420   | 12.AGR dtd 5/14/01       | Military Medical Research and Development (from SLIL Biomedical Corporation)  | UW-Madison             | 56,735       | 0                                |
| 12.431   | 12.1036232               | Basic Scientific Research (from California Institute of Technology)   | UW-Madison             | 80,176       | 0                                |
| 12.431   | 12.G-7400-2              | Basic Scientific Research (from Colorado State University)  | UW-Milwaukee           | 47,097       | 0                                |
| 12.630   | 12.99RA0734-05           | Basic, Applied, and Advanced Research in Science and Engineering (from University of California-Davis)  | UW-Madison             | 220,088      | 0                                |
| 12.800   | 12.0650-350-WW37 UWM     | Air Force Defense Research Sciences Program (from Northwestern University)  | UW-Madison             | 125,268      | 0                                |
| 12.900   | 12.CG 9818               | Language Grant Program (from University of Maryland-Baltimore County)   | UW-Milwaukee           | 4,450        | 0                                |
| 12.910   | 12.660-7558-203-2003253  | Research and Technology Development (from Clemson University)   | UW-Madison             | 124,801      | 9,470                            |

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| <b>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER (Note 2)</b> |                              |  |                        |              |                                  |
| 12.910   | 12.AGR dtd 6/26/03           | Research and Technology Development (from Medical College of Wisconsin)  | UW-Madison             | 18,533       | 0                                |
| 12.910   | 12.N66001-03-1-8932          | Research and Technology Development (from Space and Naval Warfare Systems Center-San Diego)  | UW-Madison             | 7,942        | 0                                |
| 12.910   | 12.543976-52299              | Research and Technology Development (from Carnegie Mellon University)  | UW-Milwaukee           | 748,071      | 0                                |
| N/A  | 12.AC-01-01                  | Computational Tools for Optimized Design of Advanced Traveling Wave Tubes (from Analox Corporation)                                  | UW-Madison             | 75,546       | 0                                |
| N/A  | 12.AGR dtd 9/20/01           | Development of Large Capacity Pulse-Tube Refrigerators (from Atlas Scientific)   | UW-Madison             | 28,183       | 0                                |
| N/A  | 12.AGR dtd 11/1/01           | Service Life Prediction of Concrete Reinforcing Materials for the Modular Hybrid Pier (from Berger/Abam Engineering, Inc.)           | UW-Madison             | 34,759       | 0                                |
| N/A  | 12.AGR dtd 10/22/02; 5/9/03  | MEMS-Based TWTAS for Space Applications (from Calabazas Creek Research, Inc.)  | UW-Madison             | 33,909       | 0                                |
| N/A  | 12.1005952                   | Silicon Heterogeneous Integration (from California Institute of Technology)  | UW-Madison             | 75,911       | 0                                |
| N/A  | 12.PC290628                  | Technical Support for Advanced Air Pollution Emissions Testing (from California Institute of Technology)                             | UW-Madison             | 38,942       | 0                                |
| N/A  | 12.119528-1140027            | Static Analysis to Empower Model Checking for Distributed Programs (from Carnegie Mellon University)                                 | UW-Madison             | 312,211      | 0                                |
| N/A  | 12.AGR dtd 3/18/03           | STTR: Functional Geopolymer Composites (from Ceramatec, Inc.)  | UW-Madison             | 2,558        | 0                                |
| N/A  | 12.408166                    | Integrated Plan for Materials R&D in Laser Inertial Fusion Entergy (from Commonwealth Technology, Inc.)                              | UW-Madison             | 729          | 0                                |
| N/A  | 12.408940; 412108            | Model Development for Laser Induced Stresses (from Commonwealth Technology, Inc.)  | UW-Madison             | 47,822       | 0                                |
| N/A  | 12.CIS2001-10                | Better GAN Substrates Through Hype on Bulk ALN Substrates (from Crystal IS, Inc.)  | UW-Madison             | (10,085)     | 0                                |
| N/A  | 12.14R53122; 200-1X-14J50112 | Aim Phase I Program (from GE Aircraft Engines)   | UW-Madison             | 45,535       | 0                                |
| N/A  | 12.101221                    | Antimonide-Based Compound Semiconductors (from HRL Laboratories, LLC)  | UW-Madison             | 155,778      | 0                                |
| N/A  | 12.10209-0143                | Cortical Architectures for Pattern Recognition (from Indiana University)   | UW-Madison             | 46,007       | 0                                |
| N/A  | 12.MIL-2002-01               | Modeling for Optimization of Template Fabrication (from Molecular Imprints, Inc.)  | UW-Madison             | 27,424       | 0                                |
| N/A  | 12.02-116-220131             | Subcellular Responses to Narrowband and Wideband (from Old Dominion University Research Foundation)                                  | UW-Madison             | 126,922      | 0                                |
| N/A  | 12.S01-24                    | Emergent Surveillance Plexus-Wireless Networking (from Pennsylvania State University)  | UW-Madison             | 214,208      | 0                                |
| N/A  | 12.2343-UW-ONR-3056          | Identification and Development of New, Broad Spectrum Antibiotic for Pathogens: Borinates Study (from Pennsylvania State University) | UW-Madison             | 28,577       | 0                                |
| N/A  | 12.F809581; F809575          | Thermodynamic Characterization Development (from Pratt and Whitney)  | UW-Madison             | 79,391       | 0                                |
| N/A  | 12.040802-03                 | Undercooling and Nucleation Analysis for Bulk Glass Formation (from Questek Innovations, LLC)  | UW-Madison             | 111,688      | 0                                |
| N/A  | 12.DRP5-UWM                  | Engineered Tissue Constructs (from Sciperio, Inc.)   | UW-Madison             | 100,983      | 0                                |
| N/A  | 12.PY-1801                   | Optical Temperature Sensor for Aircraft Engines (from Stanford University)   | UW-Madison             | 7,352        | 0                                |
| N/A  | 12.AGR dtd 2/11/03           | MOCVD System for Linbo3 Thin Film Waveguide Modula (from Structured Materials Industries)  | UW-Madison             | 10,938       | 0                                |
| N/A  | 12.02-205                    | Dendritic Materials Systems: Use of Functional Materials in Cell Biology (from University of Illinois)                               | UW-Madison             | 24,345       | 0                                |
| N/A  | 12.00-233                    | Engineering Solutions for Robust and Efficient Microfluidic Biomolecular Systems (from University of Illinois-Urbana-Champaign)      | UW-Madison             | 35,716       | 0                                |
| N/A  | 12.M000013                   | Automotive Research Center: Powertrain System Modeling (from University of Michigan)   | UW-Madison             | (32,372)     | 0                                |
| N/A  | 12.AGR dtd 6/5/02            | Making Stormwater Basins Effective in Both Water Quality Improvement and Habitat Support Functions (from Wetlands Research, Inc.)    | UW-Madison             | 33,978       | 0                                |
| N/A  | 12.DACA42-02-P-0014          | Bacterial Detection of Explosive Compounds (from Nomadics, Inc.)   | UW-Milwaukee           | 22,515       | 0                                |
| N/A  | 12.DACW37-97-M-0750          | Rochester Interchange (from Minnesota Department of Transportation)  | UW-La Crosse           | (651)        | 0                                |
| Subtotal R&D Subgrants                                     |                              |  |                        | 3,482,331    | 9,455                            |
| TOTAL R&D FROM U.S. DEPARTMENT OF DEFENSE                  |                              |  |                        | 25,086,645   | 2,910,688                        |
| CENTRAL INTELLIGENCE AGENCY:                               |                              |  |                        |              |                                  |
| N/A  | 13.2001-H-642800             | Preparation and Characterization of Novel Fe (Vi) and Other Cathode Materials  | UW-Madison             | 49,947       | 0                                |
| U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT:          |                              |  |                        |              |                                  |
| 14.219   |                              | Community Development Block Grants/Small Cities Program  | UW-La Crosse           | 14,134       | 0                                |
| 14.506   |                              | General Research and Technology Activity   | UW-Milwaukee           | (504)        | 0                                |
| 14.511   |                              | Community Outreach Partnership Center Program  | UW-Milwaukee           | 38,382       | 0                                |
| 14.512   |                              | Community Development Work-Study Program   | UW-Milwaukee           | 41,019       | 0                                |
| N/A  | 14.RD                        | R&D  | UW-Madison             | 24,728       | 0                                |
| Subtotal Direct R&D Grants                                 |                              |  |                        | 117,759      | 0                                |

**STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2003**

| FEDERAL CATALOG NUMBER  | OTHER IDENTIFYING NUMBER | FEDERAL GRANTOR AGENCY/ Federal Program  | STATE AGENCY OR CAMPUS | EXPENDITURES | AMOUNT PROVIDED TO SUBRECIPIENTS |
|---|--------------------------|--|------------------------|--------------|----------------------------------|
| <b>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER (Note 2)</b>      |                          |  |                        |              |                                  |
| R&D Subgrants:  |                          |  |                        |              |                                  |
| N/A   | 14.AGR dtd<br>1/22/02    | Research on Affordable Housing Projects and Fair Labor Standards Administration (from City of Madison)   | UW-Madison             | (3,509)      | 0                                |
| TOTAL R&D FROM U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT |                          |  |                        | 114,250      | 0                                |
| U.S. DEPARTMENT OF THE INTERIOR:                                |                          |  |                        |              |                                  |
| 15.035  |                          | Forestry on Indian Lands   | UW-Stevens Point       | 47,343       | 0                                |
| 15.608  |                          | Fish and Wildlife Management Assistance  | UW-La Crosse           | 1,160        | 0                                |
| 15.614  |                          | Coastal Wetlands Planning, Protection and Restoration Act  | UW-Eau Claire          | 3,331        | 0                                |
| 15.805  |                          | Assistance to State Water Resources Research Institutes  | UW-Madison             | 219,235      | 0                                |
| 15.805  |                          | Assistance to State Water Resources Research Institutes (from UW-Madison)  | UW-Stevens Point       | (11,185)     | 0                                |
| Total Federal Program 15.805                                    |                          |  |                        | 208,050      | 0                                |
| 15.807  |                          | Earthquake Hazards Reduction Program   | UW-Madison             | 36,242       | 0                                |
| 15.808  |                          | U.S. Geological Survey-Research and Data Acquisition   | UW-Madison             | 374,916      | 0                                |
| 15.808  |                          | U.S. Geological Survey-Research and Data Acquisition   | UW-Milwaukee           | 34,950       | 0                                |
| 15.808  |                          | U.S. Geological Survey-Research and Data Acquisition   | UW-La Crosse           | 3,323        | 0                                |
| Total Federal Program 15.808                                    |                          |  |                        | 413,189      | 0                                |
| 15.912  |                          | National Historic Landmark   | UW-La Crosse           | 39           | 0                                |
| 15.923  |                          | National Center for Preservation Technology and Training   | UW-Oshkosh             | 36,973       | 0                                |
| 15.978  |                          | Upper Mississippi River System Long Term Resource Monitoring Program   | UW-La Crosse           | 1,192,390    | 0                                |
| N/A   | 15.RD                    | R&D from U.S. Fish and Wildlife Service  | UW-Madison             | 4,659        | 0                                |
| N/A   | 15.RD                    | R&D from U.S. Geological Survey  | UW-Madison             | 193,968      | 0                                |
| N/A   | 15.RD                    | R&D  | UW-Madison             | 77,808       | 0                                |
| N/A   | 15.H6068A00070           | Silver Mount   | UW-La Crosse           | 1,483        | 0                                |
| N/A   | 15.301811J022            | Development of a Lake-Wide Lake Trout Population Model for Lake Superior   | UW-Stevens Point       | 113          | 0                                |
| N/A   | 15.321453Q 021;<br>030   | Sea Lamprey Assessment Peshtigo and Menominee Rivers   | UW Colleges            | 1,916        | 0                                |
| Subtotal Direct R&D Grants                                      |                          |  |                        | 2,218,664    | 0                                |
| R&D Subgrants:  |                          |  |                        |              |                                  |
| 15.904  |                          | Historic Preservation Fund Grants-In-Aid (from La Crosse County)   | UW-La Crosse           | 7,262        | 0                                |
| 15.914  |                          | National Register of Historic Places (from City of Chatfield)  | UW-La Crosse           | (28)         | 0                                |
| N/A   | 15.6738                  | Metapopulation Biology of Polygonella Basiramia, a Federally Endangered Florida Scrub (from Florida Department of Agriculture and Consumer Services) | UW-Madison             | 3,700        | 0                                |
| N/A   | 15.AGR dtd<br>12/26/02   | Modeling Spatial Structure of Northern Bobwhite (from Kansas Department of Wildlife and Parks)   | UW-Madison             | 30,969       | 0                                |
| N/A   | 15.FY03-02-ARC-<br>412   | Jonathan Creek Community Organization (from Kentucky Heritage Council)   | UW-Madison             | 10,115       | 0                                |
| Subtotal R&D Subgrants  |                          |  |                        | 52,018       | 0                                |
| TOTAL R&D FROM U.S. DEPARTMENT OF THE INTERIOR                  |                          |  |                        | 2,270,682    | 0                                |
| U.S. DEPARTMENT OF JUSTICE:                                     |                          |  |                        |              |                                  |
| 16.560  |                          | National Institute of Justice Research, Evaluation, and Development Project Grants   | UW-Milwaukee           | 271,260      | 0                                |
| 16.562  |                          | Criminal Justice Research and Development-Graduate Research Fellowships  | UW-Madison             | 11,155       | 0                                |
| 16.580  |                          | Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program  | UW-Madison             | 714,301      | 360,139                          |
| N/A   | 16.2000-WT-VX-<br>005    | Community Partnership Models Addressing Violence Against Migrant and Seasonal Farmworker Women   | UW-Madison             | 30,159       | 0                                |
| N/A   | 16.2001-DD-BX-<br>0076   | Families and Schools Together Project: Building Relationships  | UW-Madison             | 92,223       | 0                                |
| Subtotal Direct R&D Grants                                      |                          |  |                        | 1,119,098    | 360,139                          |
| R&D Subgrants:  |                          |  |                        |              |                                  |
| 16.523  |                          | Juvenile Accountability Incentive Block Grants (from Trempeleau County Court Service)  | UW-La Crosse           | 2,199        | 0                                |
| N/A   | 16.AGR dtd<br>1/11/02    | Red Cliff Anishinaabek Juvenile Justice Formative Evaluation (from First American Prevention Center)   | UW-Madison             | 33,716       | 0                                |
| Subtotal R&D Subgrants  |                          |  |                        | 35,915       | 0                                |
| TOTAL R&D FROM U.S. DEPARTMENT OF JUSTICE                       |                          |  |                        | 1,155,013    | 360,139                          |

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| FEDERAL CATALOG NUMBER                                     | OTHER IDENTIFYING NUMBER      | FEDERAL GRANTOR AGENCY/ Federal Program  | STATE AGENCY OR CAMPUS | EXPENDITURES     | AMOUNT PROVIDED TO SUBRECIPIENTS |
|--|-------------------------------|--|------------------------|------------------|----------------------------------|
| <b>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER (Note 2)</b> |                               |  |                        |                  |                                  |
| U.S. DEPARTMENT OF LABOR:                                  |                               |  |                        |                  |                                  |
| R&D Subgrants:   |                               |  |                        |                  |                                  |
| N/A  | 17.4892                       | National Longitudinal Survey of Youth (from National Opinion Research Center)  | UW-Madison             | 65,760           | 0                                |
| N/A  | 17.02-10-90/01                | Evaluation of Industry Partnerships (from Workforce Development Board of South Central Wisconsin)  | UW-Madison             | 39,546           | 0                                |
| TOTAL U.S. DEPARTMENT OF LABOR                             |                               |  |                        | <u>105,306</u>   | <u>0</u>                         |
| U.S. DEPARTMENT OF STATE:                                  |                               |  |                        |                  |                                  |
| N/A  | 19.2001-H-642800-000          | Central Intelligence Agency  | UW-Madison             | 49,947           | 0                                |
| N/A  | 19.IA-ASPS-G7190294/GG0190275 | Partnership of the African Studies Program   | UW-Madison             | (5,513)          | 0                                |
| Subtotal Direct R&D Grants                                 |                               |  |                        | <u>44,434</u>    | <u>0</u>                         |
| R&D Subgrants:   |                               |  |                        |                  |                                  |
| N/A  | 19.AIAB65059                  | Faculty, Program and Distance Learning Development (from Council for International Exchange of Scholars)   | UW-Madison             | 4,047            | 0                                |
| N/A  | 19.AGR dtd 4/3/03             | Enchancin Dairy Industry Development in Cyprus (from International Institute Graduate School)  | UW-Madison             | 17,248           | 0                                |
| N/A  | 19.816-4G/818-817             | Courts and Markets in Russia: Analysis of the Implementation of Arbitrazh Court Decisions (from National Council for Eurasian and East European) | UW-Madison             | 8,980            | 0                                |
| Subtotal R&D Subgrants                                     |                               |  |                        | <u>30,275</u>    | <u>0</u>                         |
| TOTAL R&D FROM U.S. DEPARTMENT OF STATE                    |                               |  |                        | <u>74,709</u>    | <u>0</u>                         |
| U.S. DEPARTMENT OF TRANSPORTATION:                         |                               |  |                        |                  |                                  |
| 20.205   |                               | Highway Planning and Construction (from UW-Madison)  | UW-Milwaukee           | 71,260           | 0                                |
| 20.215   |                               | Highway Training and Education   | UW-Milwaukee           | 1,512            | 0                                |
| 20.502   |                               | Federal Transit Grants for University Research and Training  | UW-Milwaukee           | 42,478           | 0                                |
| N/A  | 20.DTFH61-00-C-00020          | Accelerated Test-Based Material Specifications for FRP Highway Bridge Applications   | UW-Madison             | 2,164            | 1,500                            |
| N/A  | 20.DTRS99-G-0005              | Optimization of Transportation Investment and Operations   | UW-Madison             | 844,679          | 282,948                          |
| N/A  | 20.RD                         | Synthesis of Best Practices for the Development of an Integrated Data and Information Management Approach  | UW-Madison             | 21,709           | 0                                |
| N/A  | 20.71491740                   | Determination of Typical Resilient Modulus Values (from UW-Madison)  | UW-Milwaukee           | 14,310           | 0                                |
| N/A  | 20.RD                         | Evaluation of Shipper Requirements and Potential (from UW-Superior)  | UW-Milwaukee           | 25,438           | 0                                |
| N/A  | 20.450G531, 144 HX50          | Evaluation of Shipper Requirements and Potential Cargo Required to Establish a Rail-Truck-Marine Intermodal Terminal (from UW-Madison)           | UW-Superior            | 114,086          | 3,988                            |
| Subtotal Direct R&D Grants                                 |                               |  |                        | <u>1,137,636</u> | <u>288,436</u>                   |
| R&D Subgrants:   |                               |  |                        |                  |                                  |
| 20.205   | 20.26-1118-0018-007           | Highway Planning and Construction (from University of Nebraska-Lincoln)  | UW-Milwaukee           | 24,227           | 0                                |
| 20.205   |                               | Highway Planning and Construction (from Ayres Associates)  | UW-La Crosse           | (357)            | 0                                |
| 20.205   |                               | Highway Planning and Construction (from CHZM Hill, Inc.)   | UW-La Crosse           | 128,317          | 0                                |
| 20.205   |                               | Highway Planning and Construction (from Earth Tech, Inc.)  | UW-La Crosse           | 1,017            | 0                                |
| 20.205   |                               | Highway Planning and Construction (from Leech Lake Band of Ojibwa)   | UW-La Crosse           | 20,650           | 0                                |
| 20.205   |                               | Highway Planning and Construction (from Vier Biker Association)  | UW-La Crosse           | (1,782)          | 0                                |
| 20.701   | 20.1000.073055D               | University Transportation Centers Program (from University of Colorado)  | UW-Milwaukee           | 27,333           | 0                                |
| N/A  | 20.NCHRP 9-10                 | Superpave Protocols for Modified Asphalt Binders (from Asphalt Institute)  | UW-Madison             | (161)            | 0                                |
| N/A  | 20.Y701845                    | Modeling Intermodal and Wide-Area Traffic Flows (from University of Arizona)   | UW-Madison             | (9,512)          | 0                                |
| N/A  | 20.KK0021                     | Applications of Remote Sensing to Transportation Infrastructure Management (from University of California-Santa Barbara)                         | UW-Madison             | 135,009          | 0                                |
| N/A  | 20.450G973                    | Capital Preventative Maintenance (from Midwest Regional University Transportation Center)  | UW-Milwaukee           | 47,670           | 0                                |
| N/A  | 20.AL-26-7021                 | Development of Improved Methods for Transit Service (from University of Alabama-Birmingham)  | UW-Milwaukee           | 75,610           | 0                                |
| Subtotal R&D Subgrants                                     |                               |  |                        | <u>448,021</u>   | <u>0</u>                         |
| TOTAL R&D FROM U.S. DEPARTMENT OF TRANSPORTATION           |                               |  |                        | <u>1,585,657</u> | <u>288,436</u>                   |
| APPALACHIAN REGIONAL COMMISSION:                           |                               |  |                        |                  |                                  |
| N/A  | 23.CO-12884Q                  | R&D  | UW-Madison             | 17,319           | 0                                |
| U.S. GENERAL SERVICES ADMINISTRATION:                      |                               |  |                        |                  |                                  |
| N/A  | 39.GS-01-P-02-CH-M-0013       | R&D  | UW-La Crosse           | 2,789            | 0                                |

**STATE OF WISCONSIN  
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| FEDERAL CATALOG NUMBER                                       | OTHER IDENTIFYING NUMBER | FEDERAL GRANTOR AGENCY/ Federal Program   | STATE AGENCY OR CAMPUS | EXPENDITURES | AMOUNT PROVIDED TO SUBRECIPIENTS |
|--|--------------------------|---|------------------------|--------------|----------------------------------|
| <b>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER (Note 2)</b>   |                          |   |                        |              |                                  |
| NATIONAL AERONAUTICS AND SPACE ADMINISTRATION:               |                          |   |                        |              |                                  |
| 43.001   |                          | Aerospace Education Services Program  | UW-Milwaukee           | 18,324       | 0                                |
| 43.001   |                          | Aerospace Education Services Program  | UW-La Crosse           | 5,001        | 0                                |
| 43.001   |                          | Aerospace Education Services Program (from UW-Milwaukee)  | UW-La Crosse           | (14,857)     | 0                                |
| 43.001   |                          | Aerospace Education Services Program  | UW-Oshkosh             | 2,363        | 0                                |
| Total Federal Program 43.001                                 |                          |   |                        | 10,831       | 0                                |
| N/A  | 43.RD                    | R&D from Ames Research Center   | UW-Madison             | 654,457      | 0                                |
| N/A  | 43.RD                    | R&D from Goddard Space Flight Center  | UW-Madison             | 6,732,341    | 190,353                          |
| N/A  | 43.RD                    | R&D from Jet Propulsion Laboratory  | UW-Madison             | 479,344      | 0                                |
| N/A  | 43.RD                    | R&D from Langley Research Center  | UW-Madison             | 957,635      | 6,320                            |
| N/A  | 43.RD                    | R&D from Marshall Space Flight Center   | UW-Madison             | 2,425,868    | 193,963                          |
| N/A  | 43.RD                    | R&D from NASA Headquarters  | UW-Madison             | 77,995       | 0                                |
| N/A  | 43.RD                    | R&D   | UW-Madison             | 345,106      | 0                                |
| N/A  | 43.144JY33-UW-M 02-02    | Development of Satellite Meteorology Classroom (from UW-Green Bay)  | UW-Madison             | 24,800       | 0                                |
| N/A  | 43.144JY33-BF-2002       | Experimental Investigation of New Damage (from UW-Green Bay)  | UW-Milwaukee           | 2,736        | 0                                |
| N/A  | 43.TM3-4001B             | Modeling X-ray Line Formation in Magnetically Torqued Disks Around Early-Type Stars                                     | UW-Eau Claire          | 5,923        | 0                                |
| N/A  | 43.NAG5-1343             | Quantitative Morphology of Mars Pathfinder Rocks and Correlation with Multispectral Data                                | UW-Green Bay           | 4,883        | 0                                |
| N/A  | 43.NGT5-40039; 40097     | Wisconsin Space Grant Consortium  | UW-Green Bay           | 376,958      | 0                                |
| N/A  | 43.NGT5-40097            | Wisconsin Space Grant College and Fellowship Program (from UW-Green Bay)  | UW-Parkside            | 2,228        | 0                                |
| N/A  | 43.NGT5-40039            | Wisconsin Space Grant Consortium (from UW-Green Bay)  | UW-Whitewater          | 21,646       | 0                                |
| Subtotal Direct R&D Grants                                   |                          |   |                        | 12,122,751   | 390,636                          |
| R&D Subgrants:   |                          |   |                        |              |                                  |
| 43.001   |                          | Aerospace Education Services Program (from University of Alabama)   | UW-La Crosse           | 1,163        | 0                                |
| 43.001   |                          | Aerospace Education Services Program (from Wisconsin Space Grant Consortium)  | UW-La Crosse           | 2,500        | 0                                |
| 43.002   | 43.153-9666              | Technology Transfer (from University of Colorado-Boulder)   | UW-Madison             | 13,478       | 0                                |
| N/A  | 43.G00-1022X             | Diffuse X-ray Emission from Nearby Spiral Galaxies (from AXAF Science Center)   | UW-Madison             | 13,499       | 0                                |
| N/A  | 43.03-103                | Les Spray Model Development (from CFD Research Corporation)   | UW-Madison             | 15,504       | 0                                |
| N/A  | 43.KSC012067             | Butterfly and Brassica Education Project (from Dynamac Corporation)   | UW-Madison             | 96,952       | 0                                |
| N/A  | 43.123108-01             | Fluxes of Carbon, Water and Energy in Boreal (from Harvard University)  | UW-Madison             | 37,999       | 0                                |
| N/A  | 43.2400-60019            | Planning of the Observations to be Made Using the Fuse Satellite (from Johns Hopkins University)                        | UW-Madison             | 131,136      | 0                                |
| N/A  | 43.R107378A              | World Deltas: Baseline and Changes (from Louisiana State University)  | UW-Madison             | 12,554       | 0                                |
| N/A  | 43.DO2060                | Continued Development and Testing of the ST5000 Star Tracker (from Northrup Grumman Information Technology)             | UW-Madison             | 62,448       | 0                                |
| N/A  | 43.RD                    | R&D Subgrants (from Smithsonian Astrophysical Observatory)  | UW-Madison             | 92,132       | 0                                |
| N/A  | 43.RD                    | R&D Subgrants (from Space Telescope Science Institute)  | UW-Madison             | 499,364      | 0                                |
| N/A  | 43.K-0-55025/3912        | Healing Response of Injured Rodent Knee Ligaments (from University of Houston)  | UW-Madison             | 23,687       | 0                                |
| N/A  | 43.FY2002-043            | Validation of AMSR-E and AMSU/HSB Level-1 Brightness Temperatures and Level-2 Precipitation (from University of Kansas) | UW-Madison             | (5,628)      | 0                                |
| N/A  | 43.R4056307201           | Upper Midwest Regional Earth Science Application Center (from University of Minnesota)                                  | UW-Madison             | 100,379      | 0                                |
| N/A  | 43.213011-NASA011        | Biogeochemistry of Iron in a Near-Neutral PH (from University of Puget Sound)   | UW-Madison             | 17,089       | 0                                |
| N/A  | 43.C922185               | Gifts Sensor Module (from Utah State University Research Foundation)  | UW-Madison             | 342,318      | 0                                |
| N/A  | 43.125555-1110048        | Analysis for High-Dependability Computing (from Carnegie Mellon University)   | UW-Milwaukee           | 68,805       | 0                                |
| N/A  | 43.AGR dtd 9/10/01       | Space Education Initiatives (from Space Education Explorers)  | UW-Green Bay           | 52,478       | 0                                |
| Subtotal R&D Subgrants                                       |                          |   |                        | 1,577,857    | 0                                |
| TOTAL R&D FROM NATIONAL AERONAUTICS AND SPACE ADMINISTRATION |                          |   |                        | 13,700,608   | 390,636                          |
| NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES:          |                          |   |                        |              |                                  |
| 45.129   |                          | Promotion of the Humanities-Federal/State Partnership (from Wisconsin Humanities Council)                               | UW-River Falls         | (2,720)      | 0                                |
| 45.149   |                          | Promotion of the Humanities-Division of Preservation and Access   | UW-Madison             | 169,366      | 0                                |
| 45.149   |                          | Promotion of the Humanities-Division of Preservation and Access (from Wisconsin Humanities Council)                     | UW-Madison             | 11,544       | 0                                |
| 45.160   |                          | Promotion of the Humanities-Fellowships and Stipends  | UW-Madison             | 24,000       | 0                                |
| 45.161   |                          | Promotion of the Humanities-Research  | UW-Madison             | 263,275      | 0                                |
| 45.161   |                          | Promotion of the Humanities-Research  | UW-Milwaukee           | 40,000       | 0                                |
| N/A  | 45.IA-10146-01           | R&D from Institute of Museum and Library Services   | UW-Madison             | 1,105        | 0                                |

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| FEDERAL CATALOG NUMBER                                     | OTHER IDENTIFYING NUMBER | FEDERAL GRANTOR AGENCY/ Federal Program                           | STATE AGENCY OR CAMPUS | EXPENDITURES      | AMOUNT PROVIDED TO SUBRECIPIENTS |
|--|--------------------------|---|------------------------|-------------------|----------------------------------|
| <b>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER (Note 2)</b> |                          |   |                        |                   |                                  |
| N/A  | 45.02-4400-5008          | R&D from National Endowment for the Arts                          | UW-Madison             | 31,439            | 0                                |
| N/A  | 45.RD                    | R&D from National Endowment for the Humanities                    | UW-Madison             | 228,197           | 0                                |
|  |                          | Subtotal Direct R&D Grants  |                        | <u>766,206</u>    | <u>0</u>                         |
|  |                          | R&D Subgrants:  |                        |                   |                                  |
| N/A  | 45.300018069             | Study of the Buddha Damnay (from University of Northern Illinois) | UW-Milwaukee           | 16,201            | 0                                |
|  |                          | TOTAL R&D FROM NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES |                        | <u>782,407</u>    | <u>0</u>                         |
|  |                          | NATIONAL SCIENCE FOUNDATION:                                      |                        |                   |                                  |
| 47.041   |                          | Engineering Grants  | UW-Madison             | 5,980,740         | 23,749                           |
| 47.041   |                          | Engineering Grants  | UW-Milwaukee           | 503,590           | 0                                |
|  |                          | Total Federal Program 47.041                                      |                        | <u>6,484,330</u>  | <u>23,749</u>                    |
| 47.049   |                          | Mathematical and Physical Sciences                                | UW-Madison             | 17,229,951        | 680,004                          |
| 47.049   |                          | Mathematical and Physical Sciences                                | UW-Milwaukee           | 1,511,483         | 0                                |
| 47.049   |                          | Mathematical and Physical Sciences                                | UW-Eau Claire          | 219,972           | 0                                |
| 47.049   |                          | Mathematical and Physical Sciences                                | UW-La Crosse           | 96,489            | 0                                |
| 47.049   |                          | Mathematical and Physical Sciences                                | UW-Oshkosh             | 155,448           | 0                                |
| 47.049   |                          | Mathematical and Physical Sciences                                | UW-Stout               | 49,294            | 0                                |
|  |                          | Total Federal Program 47.049                                      |                        | <u>19,262,637</u> | <u>680,004</u>                   |
| 47.050   |                          | Geosciences   | UW-Madison             | 3,224,965         | 51,719                           |
| 47.050   |                          | Geosciences   | UW-Milwaukee           | 667,563           | 31,587                           |
| 47.050   |                          | Geosciences   | UW-Eau Claire          | 162,772           | 0                                |
| 47.050   |                          | Geosciences   | UW-Oshkosh             | 2,243             | 0                                |
| 47.050   |                          | Geosciences   | UW-Whitewater          | 2,581             | 0                                |
|  |                          | Total Federal Program 47.050                                      |                        | <u>4,060,124</u>  | <u>83,306</u>                    |
| 47.070   |                          | Computer and Information Science and Engineering                  | UW-Madison             | 7,351,891         | 1,176,845                        |
| 47.070   |                          | Computer and Information Science and Engineering                  | UW-Milwaukee           | 353,392           | 0                                |
| 47.070   |                          | Computer and Information Science and Engineering                  | UW-La Crosse           | 42,386            | 0                                |
| 47.070   |                          | Computer and Information Science and Engineering                  | UW-Parkside            | 208,728           | 0                                |
|  |                          | Total Federal Program 47.070                                      |                        | <u>7,956,397</u>  | <u>1,176,845</u>                 |
| 47.074   |                          | Biological Sciences   | UW-Madison             | 11,543,550        | 2,487,412                        |
| 47.074   |                          | Biological Sciences   | UW-Milwaukee           | 418,028           | 0                                |
| 47.074   |                          | Biological Sciences   | UW-Eau Claire          | 169,004           | 0                                |
| 47.074   |                          | Biological Sciences   | UW-La Crosse           | 318,372           | 14,589                           |
| 47.074   |                          | Biological Sciences   | UW-Oshkosh             | 41,941            | 0                                |
| 47.074   |                          | Biological Sciences   | UW-Stout               | 162,633           | 0                                |
| 47.074   |                          | Biological Sciences   | UW-Whitewater          | 108,159           | 0                                |
|  |                          | Total Federal Program 47.074                                      |                        | <u>12,761,687</u> | <u>2,502,001</u>                 |
| 47.075   |                          | Social, Behavioral, and Economic Sciences                         | UW-Madison             | 1,630,376         | 0                                |
| 47.075   |                          | Social, Behavioral, and Economic Sciences                         | UW-Milwaukee           | 63,826            | 0                                |
| 47.075   |                          | Social, Behavioral, and Economic Sciences                         | UW-Eau Claire          | 3,139             | 0                                |
| 47.075   |                          | Social, Behavioral, and Economic Sciences                         | UW-Green Bay           | 30,214            | 0                                |
| 47.075   |                          | Social, Behavioral, and Economic Sciences                         | UW-Oshkosh             | 113,363           | 0                                |
| 47.075   |                          | Social, Behavioral, and Economic Sciences                         | UW-Stout               | 4,444             | 0                                |
| 47.075   |                          | Social, Behavioral, and Economic Sciences                         | UW-Whitewater          | 63,894            | 0                                |
|  |                          | Total Federal Program 47.075                                      |                        | <u>1,909,256</u>  | <u>0</u>                         |
| 47.076   |                          | Education and Human Resources                                     | UW-Madison             | 7,676,972         | 1,577,983                        |
| 47.076   |                          | Education and Human Resources                                     | UW-Milwaukee           | 16,258            | 0                                |
| 47.076   |                          | Education and Human Resources                                     | UW-Oshkosh             | 5,832             | 0                                |
| 47.076   |                          | Education and Human Resources                                     | UW-Whitewater          | 16,916            | 0                                |
|  |                          | Total Federal Program 47.076                                      |                        | <u>7,715,978</u>  | <u>1,577,983</u>                 |
| 47.078   |                          | Polar Programs  | UW-Madison             | 14,049,921        | 3,062,944                        |
| 47.078   |                          | Polar Programs  | UW-Milwaukee           | 103,622           | 0                                |
| 47.078   |                          | Polar Programs  | UW-La Crosse           | 15,891            | 0                                |
| 47.078   |                          | Polar Programs  | UW-Oshkosh             | 26,862            | 0                                |
| 47.078   |                          | Polar Programs (from UW-Madison)                                  | UW-River Falls         | 4,735             | 0                                |
|  |                          | Total Federal Program 47.078                                      |                        | <u>14,201,031</u> | <u>3,062,944</u>                 |
| N/A  | 47.RD                    | R&D   | UW-Madison             | 2,978,599         | 148,189                          |
| N/A  | 47.INT-0219792           | Collaborative Research  | UW-Milwaukee           | 32,060            | 0                                |
| N/A  | 47.DMR-9214054           | Structure of Surfaces   | UW-Milwaukee           | (8,316)           | 0                                |
|  |                          | Subtotal Direct R&D Grants  |                        | <u>77,353,783</u> | <u>9,255,021</u>                 |

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| FEDERAL CATALOG NUMBER                                     | OTHER IDENTIFYING NUMBER  | FEDERAL GRANTOR AGENCY/ Federal Program  | STATE AGENCY OR CAMPUS | EXPENDITURES | AMOUNT PROVIDED TO SUBRECIPIENTS |
|--|---------------------------|--|------------------------|--------------|----------------------------------|
| <b>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER (Note 2)</b> |                           |  |                        |              |                                  |
| R&D Subgrants:   |                           |  |                        |              |                                  |
| 47.041   | 47.1004082-113619         | Engineering Grants (from Carnegie Mellon University)   | UW-Madison             | 37,726       | 5,601                            |
| 47.041   | 47.AGR dtd 8/27/01        | Engineering Grants (from Harvard Bioscience/Mitoscan Corporation)                                    | UW-Madison             | 4,701        | 0                                |
| 47.041   | 47.2178-UW-NSF-8598       | Engineering Grants (from Pennsylvania State University)  | UW-Madison             | 33,044       | 0                                |
| 47.041   | 47.AGR dtd 2/20/02        | Engineering Grants (from Portland Community College)   | UW-Madison             | 8,071        | 0                                |
| 47.041   | 47.503-1374-1             | Engineering Grants (from Purdue University)  | UW-Madison             | (386)        | 0                                |
| 47.041   | 47.4288-1                 | Engineering Grants (from Reaction Engineering International)   | UW-Madison             | 15,000       | 0                                |
| 47.041   | 47.EEC-9802942; 57058CN   | Engineering Grants (from Texas A&M University)   | UW-Madison             | 483,102      | 17,965                           |
| 47.041   | 47.3000263711; F006908    | Engineering Grants (from University of Michigan)   | UW-Madison             | 51,910       | 0                                |
| 47.041   | 47.DMI-0060 357           | Engineering Grants (from Jun Tech, Inc.)   | UW-Milwaukee           | 31,617       | 0                                |
| 47.041   | 47.F006579                | Engineering Grants (from University of Michigan)   | UW-Milwaukee           | 13,751       | 0                                |
| 47.049   | 47.AGR dtd 12/19/01       | Mathematical and Physical Sciences (from Colorado School of Mines)                                   | UW-Madison             | 4,984        | 0                                |
| 47.049   | 47.5710000596             | Mathematical and Physical Sciences (from Massachusetts Institute of Technology)                      | UW-Madison             | 25,689       | 0                                |
| 47.049   | 47.739792/RF0090 1185     | Mathematical and Physical Sciences (from Ohio State University Research Foundation)                  | UW-Madison             | 52,752       | 0                                |
| 47.049   | 47.UF01075                | Mathematical and Physical Sciences (from University of Florida)                                      | UW-Madison             | 125,452      | 0                                |
| 47.049   | 47.UF01074                | Mathematical and Physical Sciences (from University of Florida)                                      | UW-Milwaukee           | 170,733      | 0                                |
| 47.049   |                           | Mathematical and Physical Sciences (from University of Tennessee)                                    | UW-Stout               | (1,260)      | 0                                |
| 47.050   | 47.1816-UW-NSF-0545       | Geosciences (from Pennsylvania State University)   | UW-Madison             | (547)        | 0                                |
| 47.050   | 47.059564                 | Geosciences (from University of Southern California)   | UW-Madison             | (131)        | 0                                |
| 47.050   | 47.02-003                 | Geosciences (from Arizona State University)  | UW-Milwaukee           | 12,165       | 0                                |
| 47.070   | 47.AGR dtd 6/26/00        | Computer and Information Science and Engineering (from Computing Research Association)               | UW-Madison             | 6,419        | 0                                |
| 47.070   | 47.UF00111                | Computer and Information Science and Engineering (from University of Florida)                        | UW-Madison             | 465,786      | 0                                |
| 47.070   | 47.02-229                 | Computer and Information Science and Engineering (from University of Illinois)                       | UW-Madison             | 356,013      | 0                                |
| 47.070   | 47.795AT-31073A           | Computer and Information Science and Engineering (from University of Illinois-Urbana-Champaign)      | UW-Madison             | 1,187,611    | 29,995                           |
| 47.070   | 47.443601                 | Computer and Information Science and Engineering (from University of Florida)                        | UW-Milwaukee           | 127,056      | 0                                |
| 47.070   | 47.BE5156                 | Computer and Information Science and Engineering (from Wright State University)                      | UW-Milwaukee           | 23,618       | 0                                |
| 47.070   |                           | Computer and Information Science and Engineering (from University of California-San Francisco)       | UW-Eau Claire          | 15,202       | 0                                |
| 47.074   | 47.39023-6457             | Biological Sciences (from Cornell University)  | UW-Madison             | 29,576       | 0                                |
| 47.074   | 47.420-40-29              | Biological Sciences (from Iowa State University)   | UW-Madison             | 143,369      | 0                                |
| 47.074   | 47.612116W; 1-2558W       | Biological Sciences (from Michigan State University)   | UW-Madison             | (12,659)     | 0                                |
| 47.074   | 47.500-3708-1; 501-0827-1 | Biological Sciences (from Purdue University)   | UW-Madison             | 251,077      | 0                                |
| 47.074   | 47.SA3769-23564PG         | Biological Sciences (from University of California-Berkeley)   | UW-Madison             | 89,245       | 0                                |
| 47.074   | 47.991365-971             | Biological Sciences (from University of California-Davis)  | UW-Madison             | 26,462       | 0                                |
| 47.074   | 47.10223465               | Biological Sciences (from University of California-San Diego)  | UW-Madison             | 2,739        | 0                                |
| 47.074   | 47.UF01069                | Biological Sciences (from University of Florida)   | UW-Madison             | 94,287       | 0                                |
| 47.074   | 47.RR167-348/9266954      | Biological Sciences (from University of Georgia)   | UW-Madison             | 63,237       | 0                                |
| 47.074   | 47.UTA01-354              | Biological Sciences (from University of Texas-Austin)  | UW-Madison             | 43,748       | 0                                |
| 47.075   | 47.SA3388-22382PG         | Social, Behavioral, and Economic Sciences (from University of California-Berkeley)                   | UW-Madison             | 53,414       | 0                                |
| 47.075   | 47.00-242                 | Social, Behavioral, and Economic Sciences (from University of Illinois)                              | UW-Madison             | 29,166       | 0                                |
| 47.075   |                           | Social, Behavioral, and Economic Sciences (from National Research Council)                           | UW-Milwaukee           | 366          | 0                                |
| 47.075   |                           | Social, Behavioral, and Economic Sciences (from Portland State University)                           | UW-Milwaukee           | 30,006       | 0                                |
| 47.075   |                           | Social, Behavioral, and Economic Sciences (from American Association for the Advancement of Science) | UW-Eau Claire          | 72           | 0                                |
| 47.076   | 47.1587.001               | Education and Human Resources (from American Institutes for Research)                                | UW-Madison             | 152,933      | 18,624                           |
| 47.076   | 47.AGR dtd 11/16/98       | Education and Human Resources (from Council of Chief State School Officers)                          | UW-Madison             | 131,363      | 13,407                           |
| 47.076   | 47.AGR dtd 10/1/99        | Education and Human Resources (from Education Development Center, Inc.)                              | UW-Madison             | 41,948       | 24,340                           |
| 47.076   | 47.S0539A-A               | Education and Human Resources (from Oregon State University)   | UW-Madison             | 28,444       | 0                                |
| 47.076   | 47.122-0770A              | Education and Human Resources (from Research Foundation of State University of New York)             | UW-Madison             | 42,558       | 445                              |
| 47.076   | 47.R36040-24600098        | Education and Human Resources (from Rice University)   | UW-Madison             | 21,841       | 0                                |
| 47.076   | 47.00-522642 C 02         | Education and Human Resources (from University of Massachusetts)                                     | UW-Madison             | 37,190       | 22,965                           |

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|--|-------------------------------------|--|------------------------|--------------|----------------------------------|
| <b>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER (Note 2)</b> |                                     |  |                        |              |                                  |
| 47.076   | 47.ESI-9714999/WI; G004954-5        | Education and Human Resources (from University of Missouri)  | UW-Madison             | 132,050      | 39,749                           |
| 47.076   | 47.411854-G                         | Education and Human Resources (from University of Rochester)   | UW-Madison             | 41,142       | 2,383                            |
| 47.078   | 47.1016-06                          | Polar Programs (from H.T. Harvey and Associates)   | UW-Madison             | 579          | 0                                |
| 47.078   | 47.AGR dtd 4/10/01                  | Polar Programs (from University of Chicago)  | UW-Madison             | (344)        | 0                                |
| N/A  | 47.C10346A                          | Processing Spectra of the Sodium Emission from IO and Europa (from Association of Universities for Research in Astronomy)            | UW-Madison             | 1,786        | 0                                |
| N/A  | 47.AGR dtd 3/29/01                  | Experimental Design for Measuring Effects of Teachers Using Data on Enacted Curriculum (from Council of Chief State School Officers) | UW-Madison             | 130,953      | 14,272                           |
| N/A  | 47.RD                               | Evaluation of the Advanced Networking Project with Minority Serving Institutions (from Educause)                                     | UW-Madison             | 58,648       | 0                                |
| N/A  | 47.AGR dtd 10/14/02                 | Neff Middleware Initiative: Web and Content Design (from Educause)   | UW-Madison             | 2,201        | 0                                |
| N/A  | 47.G-37-X71-G2                      | R&D Subgrants (from Georgia Institute of Technology)   | UW-Madison             | 47,891       | 0                                |
| N/A  | 47.8202-53659                       | ITR/IM: Building the Framework of the National Virtual Observatory (from Johns Hopkins University)                                   | UW-Madison             | 10,939       | 0                                |
| N/A  | 47.205-04I                          | Evaluation of Molecular Structure and Function in an Undergraduate Curriculum (from Milwaukee School of Engineering)                 | UW-Madison             | 17,264       | 0                                |
| N/A  | 47.20-3307-00-0-79-504-7700         | Economic Influences on Migration Decisions of Young Workers (from National Bureau of Economic Research, Inc.)                        | UW-Madison             | 13,306       | 0                                |
| N/A  | 47.GSSP02-0007                      | GBT Student Support Program (from National Radio Astronomy Observatory)  | UW-Madison             | 14,437       | 0                                |
| N/A  | 47.RD                               | Plant Genetic Structure as a Controlling Factor in Community and Ecosystem Functioning (from Northern Arizona University)            | UW-Madison             | 82,990       | 0                                |
| N/A  | 47.37061-77600001                   | Reduced Basis Methodologies for Computation, Analysis and Visualization of Bio-Molecular (from Rice University)                      | UW-Madison             | 7,867        | 0                                |
| N/A  | 47.R37391-41600002                  | Using Protein Crystals as Templates (from Rice University)   | UW-Madison             | 192,232      | 0                                |
| N/A  | 47.S-19107                          | Electro-Explosion of Composite Metal Wire (from Supercon, Inc.)  | UW-Madison             | 10,000       | 0                                |
| N/A  | 47.F001709                          | Ocean Drilling Program Cruise Leg 208 (from Texas A&M Research Foundation)   | UW-Madison             | 12,030       | 0                                |
| N/A  | 47.Y541716                          | Functional Genomics of Chromatin: Global Control of Plant Gene Expression (from University of Arizona)                               | UW-Madison             | 518,352      | 0                                |
| N/A  | 47.SA2661JB                         | Development of Tools for Potato Functional Genomics: Application to Disease Resistance (from University of California-Berkeley)      | UW-Madison             | 80,854       | 0                                |
| N/A  | 47.10152751                         | National Partnership for Academic Computing Infrastructure (from University of California-San Diego)                                 | UW-Madison             | 461,708      | 7,017                            |
| N/A  | 47.AGR dtd 8/7/02                   | Psychosocial Barriers and Enhancers to Internet (from University of Nebraska)  | UW-Madison             | 32,781       | 0                                |
| N/A  | 47.885223                           | Flag Continuation Project (from University of New Mexico)  | UW-Madison             | 9,306        | 0                                |
| N/A  | 47.205-2-7322                       | Early Development of Reading Skills: Cognitive (from University of Texas)  | UW-Madison             | 23,609       | 0                                |
| N/A  | 47.AGR dtd 12/26/02                 | STTR: Production of Clean Fuels (from Vibrant Energy Systems)  | UW-Madison             | 28,806       | 0                                |
| N/A  | 47.CR-19126-427756/4271xx; 715; 756 | CPES and ERC in Power Electronic Systems Management (from Virginia Polytechnical Institute and State University)                     | UW-Madison             | 818,286      | 0                                |
| N/A  | 47.A100172                          | Constraints of the Genesis of Continental Crust Via Arc Magmatism (from Woods Hole Oceanographic Institute)                          | UW-Madison             | 37,805       | 0                                |
|  |                                     | Subtotal R&D Subgrants   |                        | 7,337,938    | 196,763                          |
|  |                                     | TOTAL R&D FROM NATIONAL SCIENCE FOUNDATION   |                        | 84,691,721   | 9,451,784                        |
| 59.005   |                                     | U.S. SMALL BUSINESS ADMINISTRATION:<br>Business Development Assistance to Small Business   | UW-Oshkosh             | 4,363        | 0                                |
| N/A  | 64.RD                               | U.S. DEPARTMENT OF VETERANS AFFAIRS:<br>R&D  | UW-Madison             | 104,663      | 0                                |
| 66.468   |                                     | U.S. ENVIRONMENTAL PROTECTION AGENCY:<br>Capitalization Grants for Drinking Water State Revolving Funds                              | UW-Oshkosh             | 22,290       | 0                                |
| 66.468   |                                     | Capitalization Grants for Drinking Water State Revolving Funds (from UW-Oshkosh)   | UW-River Falls         | (5,322)      | 0                                |
|  |                                     | Total Federal Program 66.468   |                        | 16,968       | 0                                |
| 66.469   |                                     | Great Lakes Program  | UW-Green Bay           | 28,341       | 0                                |
| 66.469   |                                     | Great Lakes Program  | UW-Superior            | 562,519      | 0                                |
|  |                                     | Total Federal Program 66.469   |                        | 590,860      | 0                                |
| 66.472   |                                     | Beach Monitoring and Notification Program Implementation Grants  | UW-Oshkosh             | 48,435       | 0                                |



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|--|--------------------------|--|------------------------|-------------------|----------------------------------|
| <b>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER (Note 2)</b> |                          |  |                        |                   |                                  |
| 66.500   |                          | Environmental Protection-Consolidated Research   | UW-Madison             | 558,931           | 67,378                           |
| 66.500   |                          | Environmental Protection-Consolidated Research (from UW-Green Bay)   | UW-Madison             | 39,616            | 0                                |
| 66.500   |                          | Environmental Protection-Consolidated Research (from UW-Extension)   | UW-Madison             | 8,745             | 0                                |
|  |                          | Total Federal Program 66.500   |                        | <u>607,292</u>    | <u>67,378</u>                    |
| 66.606   |                          | Surveys, Studies, Investigations and Special Purpose Grants  | UW-Madison             | 498               | 0                                |
| 66.606   |                          | Surveys, Studies, Investigations and Special Purpose Grants  | UW-Stevens Point       | 279,438           | 0                                |
|  |                          | Total Federal Program 66.606   |                        | <u>279,936</u>    | <u>0</u>                         |
| 66.607   |                          | Training and Fellowships for the Environmental Protection Agency   | UW-Madison             | 433               | 0                                |
| 66.609   |                          | Protection of Children and the Aging as a Fundamental Goal of Public Health and Environmental Protection                     | UW-Madison             | (8)               | 0                                |
| 66.708   |                          | Pollution Prevention Grants Program (from UW-Extension)  | UW-Madison             | 657               | 0                                |
| N/A  | 66.RD                    | R&D  | UW-Madison             | 70,228            | 0                                |
|  |                          | Subtotal Direct R&D Grants   |                        | <u>1,614,801</u>  | <u>67,378</u>                    |
| R&D Subgrants:   |                          |  |                        |                   |                                  |
| 66.472   | 66.CIML 20344            | Beach Monitoring and Notification Program Implementation Grants (from City of Milwaukee Health Department)                   | UW-Milwaukee           | 2,877             | 0                                |
| 66.500   | 66.G-5844-1              | Environmental Protection-Consolidated Research (from Colorado State University)  | UW-Madison             | 1,275             | 0                                |
| 66.500   | 66.22602-B               | Environmental Protection-Consolidated Research (from University of Chicago)  | UW-Madison             | 1,965             | 0                                |
| 66.500   | 66.1080004-107775        | Environmental Protection-Consolidated Research (from Carnegie Mellon University)   | UW-Milwaukee           | 211               | 0                                |
| 66.500   | 66.R-82867501            | Environmental Protection-Consolidated Research (from University of Minnesota)  | UW-Green Bay           | 383,146           | 0                                |
| 66.500   | 66.R-82877701            | Environmental Protection-Consolidated Research (from University of Minnesota)  | UW-Superior            | 30,246            | 0                                |
| 66.606   | 66.29604S                | Surveys, Studies, Investigations and Special Purpose Grants (from Washington University)                                     | UW-Madison             | 22,843            | 0                                |
| N/A  | 66.99-13/2/3             | Characterization of Emissions and Human Exposure to Metals Emitted from Motor Vehicles (from Health Effects Institute)       | UW-Madison             | 109,637           | 11,238                           |
| N/A  | 66.11-Feb                | Source Apportionment and Speciation of Particulate (from Health Effects Institute)   | UW-Madison             | 19,834            | 0                                |
| N/A  | 66.AGR dtd 6/14/02       | Source Apportionment of Atmospheric Fine (from Lake Michigan Air Directors Consortium)                                       | UW-Madison             | 10,095            | 0                                |
| N/A  | 66.RD                    | Simultaneous Removal of Arsenate (from Microspores Oxides Science and Technology, LLC)                                       | UW-Madison             | 4,310             | 0                                |
| N/A  | 66.4600001825            | Alternative Cover Assessment Program (from Science Application International Corporation)                                    | UW-Madison             | (24,434)          | 0                                |
| N/A  | 66.4400058038            | Professional Technical Services for Aerates (from Science Applications International Corporation)                            | UW-Madison             | 9,751             | 0                                |
| N/A  | 66.V970488               | Afferent Neural Response of Lung Exposed to Diesel Exhaust Particulates (from University of Arizona)                         | UW-Madison             | 24,780            | 0                                |
| N/A  | 66.UTA01-204             | Evaluation of Design, Monitoring and Modeling Issues Related to Engineered Covers of Waste (from University of Texas-Austin) | UW-Madison             | (9,176)           | 0                                |
| N/A  | 66.WU-HT-00-14           | St. Louis Particulate Matter Supersite-Sampling and Analysis of Carbonaceous Particulate Matter (from Washington University) | UW-Madison             | 110,220           | 0                                |
|  |                          | Subtotal R&D Subgrants   |                        | <u>697,580</u>    | <u>11,238</u>                    |
|  |                          | TOTAL R&D FROM U.S. ENVIRONMENTAL PROTECTION AGENCY  |                        | <u>2,312,381</u>  | <u>78,616</u>                    |
| U.S. NUCLEAR REGULATORY COMMISSION:                        |                          |  |                        |                   |                                  |
| R&D Subgrants:   |                          |  |                        |                   |                                  |
| N/A  | 77.640-0812-1            | Experimental Investigation of Interfacial Area Transport (from Purdue University)  | UW-Milwaukee           | 36,275            | 0                                |
| U.S. DEPARTMENT OF ENERGY:                                 |                          |  |                        |                   |                                  |
| 81.049   |                          | Office of Science Financial Assistance Program   | UW-Madison             | 17,950,847        | 827,277                          |
| 81.049   |                          | Office of Science Financial Assistance Program   | UW-Milwaukee           | 417,269           | 0                                |
|  |                          | Total Federal Program 81.049   |                        | <u>18,368,116</u> | <u>827,277</u>                   |
| 81.086   |                          | Conservation Research and Development  | UW-Madison             | 1,158,313         | 0                                |
| 81.086   |                          | Conservation Research and Development  | UW-Milwaukee           | 70,091            | 0                                |
|  |                          | Total Federal Program 81.086   |                        | <u>1,228,404</u>  | <u>0</u>                         |
| 81.087   |                          | Renewable Energy Research and Development  | UW-Madison             | 512,469           | 50,000                           |
| 81.087   |                          | Renewable Energy Research and Development  | UW-Milwaukee           | 114,742           | 0                                |
|  |                          | Total Federal Program 81.087   |                        | <u>627,211</u>    | <u>50,000</u>                    |
| 81.114   |                          | University Nuclear Science and Reactor Support   | UW-Madison             | 589,994           | 0                                |
| N/A  | 81.RD                    | R&D  | UW-Madison             | 6,047,116         | 403,054                          |
|  |                          | Subtotal Direct R&D Grants   |                        | <u>26,860,841</u> | <u>1,280,331</u>                 |

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|--|--------------------------|--|------------------------|--------------|----------------------------------|
| <b>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER (Note 2)</b> |                          |  |                        |              |                                  |
| R&D Subgrants:   |                          |  |                        |              |                                  |
| 81.086   | 81.DE-FC01-97EE41318     | Conservation Research and Development (from Rutgers, The State University of New Jersey)   | UW-Milwaukee           | 97,329       | 0                                |
| 81.087   | 81.OR22072-114/75        | Renewable Energy Research and Development (from Consortium for Plant Biotechnology Research)   | UW-Madison             | 88,070       | 0                                |
| 81.112   | 81.443798; 468732        | Stewardship Science Grant Program (from University of Florida)   | UW-Madison             | 2,746        | 0                                |
| 81.114   | 81.2401-UW-DOE-4423      | University Nuclear Science and Reactor Support (from Pennsylvania State University)  | UW-Madison             | 217,582      | 0                                |
| N/A  | 81.611-10080             | Use of Water Vapor as a Refrigerant (from Air-Conditioning and Refrigeration Technology)   | UW-Madison             | 13,609       | 0                                |
| N/A  | 81.3B-00062              | Cryogenic Support for Superconducting Undulator (from Argonne National Laboratory)   | UW-Madison             | 76,801       | 0                                |
| N/A  | 81.2F-01026              | Evaluation of the Striction Properties (from Argonne National Laboratory)  | UW-Madison             | 14,647       | 0                                |
| N/A  | 81.2J-00061              | High Spatial Resolution Fresnel Zone Plates (from Argonne National Laboratories)   | UW-Madison             | 16,432       | 0                                |
| N/A  | 81.1F-02269              | Maintenance and Support of Operational Arm Atmospheric Emitted Radiance Interferometer Systems (from Argonne National Laboratory)  | UW-Madison             | 61,968       | 0                                |
| N/A  | 81.3F-00221              | Neutron and Beta/Gamma Radiolysis of Supercritical (from Argonne National Laboratory)  | UW-Madison             | 36,483       | 0                                |
| N/A  | 81.2F-00641              | Nonporous Coatings for Energy Storage Materials (from Argonne National Laboratory)   | UW-Madison             | 6,895        | 0                                |
| N/A  | 81.354799-AQ5            | Fall 2000 Water Vapor IOP Support (from Battelle Memorial Institute Pacific Northwest)   | UW-Madison             | 436          | 0                                |
| N/A  | 81.354491-AQ5            | Maintenance and Support of Operational Arm Atmospheric Emitted Radiance Interferometer Systems (from Battelle Memorial Institute Pacific Northwest)                        | UW-Madison             | 43,839       | 0                                |
| N/A  | 81.5536                  | 3D Electromagnetic Numerical Analysis of an Electrical/Magnetometric Resistivity Measurement (from Bechtel Bettis)   | UW-Madison             | 60,609       | 0                                |
| N/A  | 81.548923                | Minos Experiment: Muon Subsystem Fabrication (from Fermi National Accelerator Laboratory)  | UW-Madison             | 8,294        | 0                                |
| N/A  | 81.507542                | Strand Development Program for High Gradient Quadrupoles (from Fermi National Accelerator Laboratory)  | UW-Madison             | 4,954        | 0                                |
| N/A  | 81.546840                | US CMS Software and Computing Subsystem (from Fermi National Accelerator Laboratory)   | UW-Madison             | 13,207       | 0                                |
| N/A  | 81.01TP000292            | Femp Stewardship Technology Project (from Fluor Fernald, Inc.)   | UW-Madison             | 63,267       | 0                                |
| N/A  | 81.SAJP313201            | Research Collaboration on Disruption Mitigation (from General Atomics)   | UW-Madison             | 19,279       | 0                                |
| N/A  | 81.CK 6070               | Computational Science (from Krell Institute)   | UW-Madison             | 24,340       | 0                                |
| N/A  | 81.B506259               | Analytical Mechanics-Based Modeling of Dynamic Fragmentation (from Lawrence Livermore National Laboratory)   | UW-Madison             | 20,818       | 0                                |
| N/A  | 81.B525102               | Homogeneous Charge Compression Ignition Model (from Lawrence Livermore National Laboratory)  | UW-Madison             | 32,083       | 0                                |
| N/A  | 81.6701557               | 3D Transient Electromagnetic Modeling (from Lawrence Berkeley National Laboratory)   | UW-Madison             | 12,601       | 0                                |
| N/A  | 81.B515080               | Integrated Climate and Carbon LDRD Strategic Initiative (from Lawrence Livermore National Laboratory)  | UW-Madison             | 138,607      | 0                                |
| N/A  | 81.B504964               | Paradyne Performance Tools on the Aix Platform (from Lawrence Livermore National Laboratory)   | UW-Madison             | 45,030       | 0                                |
| N/A  | 81.AGR dtd 3/1/01        | Determinants of Gene-for-Gene Resistance in Arabidopsis Thaliana (from Life Sciences Research Foundation)  | UW-Madison             | 39,512       | 0                                |
| N/A  | 81.25692-001-01          | Development of Inorganic Proton Conducting Membranes (from Los Alamos National Laboratory)   | UW-Madison             | 101,650      | 0                                |
| N/A  | 81.52553-001-02          | In Situ Cyber-Forensics (from Los Alamos National Laboratory)  | UW-Madison             | 84,300       | 0                                |
| N/A  | 81.64854-001-03          | LANL Engineering Sciences and Application (from Los Alamos National Laboratory)  | UW-Madison             | 31,906       | 0                                |
| N/A  | 81.34097-001-01          | Support of the Terrestrial Carbon Sequestration and Management Project (from Los Alamos National Laboratory)   | UW-Madison             | 24,145       | 0                                |
| N/A  | 81.XCX-9-29204           | Design and Test of a Resonant DC Voltage Link Conversion System (from National Renewable Energy Laboratory)  | UW-Madison             | 14,874       | 0                                |
| N/A  | 81.XCX-3-32227           | Design and Test of a Variable Speed Wind Turbine System (from National Renewable Energy Laboratory)  | UW-Madison             | 57,752       | 0                                |
| N/A  | 81.ZDH-9-29009           | Development and Commercialization of New Ethanol (from National Renewable Energy Laboratory)   | UW-Madison             | (2,176)      | 0                                |
| N/A  | 81.XXL-9-29034           | Development of Second Generation Ethanogenic Yeasts (from National Renewable Energy Laboratory)  | UW-Madison             | 66,847       | 0                                |
| N/A  | 81.AGR dtd 6/30/00       | Fusion Energy Sciences Graduate Fellowship (from Oak Ridge Institute for Science and Education)  | UW-Madison             | 53,335       | 0                                |
| N/A  | 81.1990-UW-DOE-3974      | Development of Technical Data to Validate Performance of Foundry By-Products in Hot-Mix Asphalt and Controlled Low Strength Materials (from Pennsylvania State University) | UW-Madison             | 65,470       | 0                                |
| N/A  | 81.1911-UMW-DOE-5012     | Interfacial Soil Chemistry of Radionuclides in the Unsaturated Zone (from Pennsylvania State University)   | UW-Madison             | (809)        | 0                                |
| N/A  | 81.27496                 | Comparison of Parallel Algebra Software (from Sandia National Laboratories)  | UW-Madison             | 22,321       | 0                                |
| N/A  | 81.27468                 | Cubit Research, Web and Mesh Interface (from Sandia National Laboratories)   | UW-Madison             | 37,306       | 0                                |

The accompanying notes are an integral part of this schedule.

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| FEDERAL CATALOG NUMBER                                     | OTHER IDENTIFYING NUMBER | FEDERAL GRANTOR AGENCY/ Federal Program  | STATE AGENCY OR CAMPUS | EXPENDITURES      | AMOUNT PROVIDED TO SUBRECIPIENTS |
|--|--------------------------|--|------------------------|-------------------|----------------------------------|
| <b>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER (Note 2)</b> |                          |  |                        |                   |                                  |
| N/A  | 81.27187                 | High Fidelity Frictional Models for Memes (from Sandia National Laboratories)  | UW-Madison             | 24,169            | 0                                |
| N/A  | 81.BG-4891               | Numerical Analysis of Logging in Deviated Oil Wells and Geothermal Reservoirs (from Sandia National Laboratories)                              | UW-Madison             | 24,897            | 0                                |
| N/A  | 81.19055                 | Reliability Studies for Electrothermal Microactuators (from Sandia National Laboratories)  | UW-Madison             | (559)             | 0                                |
| N/A  | 81.46184                 | Scanning HIS Participation in the Fall 2002 SGP (from Sandia National Laboratories)  | UW-Madison             | 75,000            | 0                                |
| N/A  | 81.55725                 | Structural Analysis of Recyclable Transmission (from Sandia National Laboratories)   | UW-Madison             | 70,002            | 0                                |
| N/A  | 81.20727                 | Studies of Metal Combustion (from Sandia National Laboratories)  | UW-Madison             | 69,127            | 0                                |
| N/A  | 81.63200 PO A0261        | Transparency for Nuclear Fuel Cycle (from Sandia National Laboratories)  | UW-Madison             | 27                | 0                                |
| N/A  | 81.13261                 | Virtual Geometry Functionality (from Sandia National Laboratories)   | UW-Madison             | 117,221           | 0                                |
| N/A  | 81.BB-3609               | X-1 High Yield Test Chamber Design and Analysis (from Sandia National Laboratories)  | UW-Madison             | 25,678            | 0                                |
| N/A  | 81.20053                 | Z-Pinch Power Plant Study (from Sandia National Laboratories)  | UW-Madison             | (16)              | 0                                |
| N/A  | 81.55725                 | Z-Pinch Power System (from Sandia National Laboratories)   | UW-Madison             | 30,362            | 0                                |
| N/A  | 81.SIUC 00-07            | Soil Stabilization and Drying by Use of Fly Ash (from Southern Illinois University)  | UW-Madison             | 6,424             | 0                                |
| N/A  | 81.LM12197               | High Performance Photovoltaic (from Spectrolab, Inc.)  | UW-Madison             | 46,728            | 0                                |
| N/A  | 81.TUL-119-01/02         | Evaluating Integrated Models of Natural and Managed Ecosystems over the Central and Southeastern U.S. (from Tulane University)                 | UW-Madison             | 138,541           | 0                                |
| N/A  | 81.8532402               | Funds Photograph Grading (from University of California)   | UW-Madison             | 588               | 0                                |
| N/A  | 81.AGR dtd 11/3/99       | Genetic Factors Affecting Susceptibility to Low-Dose Radiation (from University of Maryland)   | UW-Madison             | 12,075            | 0                                |
| N/A  | 81.T5306497003           | Gasoline Vehicle Exhaust Particle Sampling Study (from University of Minnesota)  | UW-Madison             | 88,836            | 0                                |
| N/A  | 81.UNR-02-40             | Adaptive Full-Spectrum Solar Energy Systems (from University of Nevada)  | UW-Madison             | 59,724            | 0                                |
| N/A  | 81.412163-G; 410097-001G | Radiation Hydrodynamics Computer Code Development (from University of Rochester)   | UW-Madison             | 167,693           | 0                                |
| N/A  | 81.OR-420-001.01         | Cross-Platform Infrastructure for Scalable Runtime Application Performance Analysis (from University of Tennessee)                             | UW-Madison             | 138,838           | 0                                |
| N/A  | 81.19X-SZ718C            | Fundamental Studies of Key Issues Underlying the Technology of High Temperature Superconductor Technology and Refrigeration (from UT-Battelle) | UW-Madison             | 852               | 0                                |
| N/A  | 81.4000011508; 7587      | Socioeconomic Studies (from UT-Battelle)   | UW-Madison             | 14,662            | 0                                |
| N/A  | 81.2F-01604              | Theoretical Formulations of Superconductivity in Nanoscale Disks (from University of Chicago)  | UW-Milwaukee           | 5,914             | 0                                |
|  |                          | Subtotal R&D Subgrants   |                        | 2,833,142         | 0                                |
|  |                          | <b>TOTAL R&amp;D FROM U.S. DEPARTMENT OF ENERGY</b>  |                        | <b>29,693,983</b> | <b>1,280,331</b>                 |
| <b>U.S. DEPARTMENT OF EDUCATION:</b>                       |                          |  |                        |                   |                                  |
| 84.015   |                          | National Resource Centers and Fellowships Program for Language and Area or Language and International Studies                                  | UW-Madison             | 19,284            | 1,627                            |
| 84.017   |                          | International Research and Studies   | UW-Madison             | 191,326           | 0                                |
| 84.019   |                          | Overseas-Faculty Research Abroad   | UW-Madison             | 55,856            | 0                                |
| 84.021   |                          | Overseas-Group Projects Abroad   | UW-Madison             | 45,068            | 0                                |
| 84.022   |                          | Overseas-Doctoral Dissertation   | UW-Madison             | 90,550            | 0                                |
| 84.116   |                          | Fund for the Improvement of Postsecondary Education  | UW-Madison             | 124,738           | 24,042                           |
| 84.116   |                          | Fund for the Improvement of Postsecondary Education  | UW-Milwaukee           | 547,826           | 350,543                          |
|  |                          | Total Federal Program 84.116   |                        | 672,564           | 374,585                          |
| 84.133   |                          | National Institute on Disability and Rehabilitation Research   | UW-Madison             | 2,731,874         | 500,134                          |
| 84.133   |                          | National Institute on Disability and Rehabilitation Research   | UW-Milwaukee           | 478,093           | 0                                |
| 84.133   |                          | National Institute on Disability and Rehabilitation Research   | UW-Stout               | 695,052           | 0                                |
|  |                          | Total Federal Program 84.133   |                        | 3,905,019         | 500,134                          |
| 84.215   |                          | Fund for the Improvement of Education  | UW-Madison             | 42,753            | 0                                |
| 84.220   |                          | Centers for International Business Education   | UW-Madison             | 278,198           | 0                                |
| 84.220   |                          | Centers for International Business Education (from UW-Madison)   | UW-Milwaukee           | 2,376             | 0                                |
|  |                          | Total Federal Program 84.220   |                        | 280,574           | 0                                |
| 84.229   |                          | Language Resource Centers  | UW-Madison             | 244,084           | 0                                |
| 84.274   |                          | American Overseas Research Centers   | UW-Madison             | 272               | 0                                |
| 84.282   |                          | Charter Schools  | UW-Madison             | 726,059           | 35,000                           |
| 84.283   |                          | Comprehensive Regional Assistance Centers  | UW-Madison             | 1,440,700         | 387,855                          |
| 84.305   |                          | Education Research, Development and Dissemination  | UW-Madison             | 2,553,998         | 950,577                          |
| 84.324   |                          | Special Education-Research and Innovation to Improve Services and Results for Children with Disabilities                                       | UW-Madison             | 1,746,763         | 179,189                          |
| 84.325   |                          | Special Education-Personnel Preparation to Improve Services and Results for Children with Disabilities   | UW-Madison             | 146,865           | 58,089                           |
| 84.327   |                          | Special Education-Technology and Media Services for Individuals with Disabilities  | UW-Madison             | 239,662           | 24,865                           |

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| FEDERAL CATALOG NUMBER                                     | OTHER IDENTIFYING NUMBER | FEDERAL GRANTOR AGENCY/ Federal Program   | STATE AGENCY OR CAMPUS | EXPENDITURES      | AMOUNT PROVIDED TO SUBRECIPIENTS |
|--|--------------------------|---|------------------------|-------------------|----------------------------------|
| <b>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER (Note 2)</b> |                          |   |                        |                   |                                  |
| 84.335   |                          | Child Care Access Means Parents in School   | UW-Madison             | 62,931            | 0                                |
| 84.336   |                          | Teacher Quality Enhancement Grants (from UW System Admin)   | UW-Madison             | 1,454             | 0                                |
| N/A  | 84.RD                    | R&D   | UW-Madison             | 622,403           | 81,493                           |
|  |                          | Subtotal Direct R&D Grants  |                        | <u>13,088,185</u> | <u>2,593,414</u>                 |
| R&D Subgrants:   |                          |   |                        |                   |                                  |
| 84.024   | 84.H024S60006            | Early Education for Children with Disabilities (from University of Illinois-Urbana-Champaign)   | UW-Milwaukee           | 170               | 0                                |
| 84.133   | 84.K-10-826-G2           | National Institute on Disability and Rehabilitation Research (from Georgia Institute of Technology)   | UW-Madison             | 62,348            | 0                                |
| 84.133   | 84.UF01089               | National Institute on Disability and Rehabilitation Research (from University of Florida)   | UW-Madison             | 76,780            | 0                                |
| 84.133   | 84.2-5-33483             | National Institute on Disability and Rehabilitation Research (from University of Illinois-Chicago)  | UW-Madison             | 71,592            | 0                                |
| 84.186   | 84.PR3-12285             | Safe and Drug-Free Schools and Communities-State Grants (from Milwaukee Board of School Directors)  | UW-Milwaukee           | 5,251             | 0                                |
| 84.287   | 84.PR3-14293-c01429      | Twenty-First Century Community Learning Centers (Milwaukee Public Schools)  | UW-Milwaukee           | 211,298           | 0                                |
| 84.305   | 84.AGR dtd 10/31/01      | Education Research, Development and Dissemination (from Claremont University)   | UW-Madison             | 70,348            | 8,155                            |
| 84.305   | 84.0620 520 W310 UW      | Education Research, Development and Dissemination (from Northwestern University)  | UW-Madison             | 38,775            | 0                                |
| 84.305   | 84.2187-IWM-USDE-0167    | Education Research, Development and Dissemination (from Pennsylvania State University)  | UW-Madison             | 78,701            | 8,734                            |
| 84.305   | 84.20271; 24180          | Education Research, Development and Dissemination (from Research Foundation of State University of New York)  | UW-Madison             | 930,326           | 110,110                          |
| 84.305   | 84.601-0057-1            | Education Research, Development and Dissemination (from Purdue University)  | UW-Milwaukee           | 103,700           | 0                                |
| 84.306   | 84.96-7                  | National Institute on the Education of At-Risk Students (from Research Foundation of State University of New York)  | UW-Madison             | 49                | 0                                |
| 84.308   | 84.RD                    | National Institute on Educational Governance, Finance, Policymaking, and Management (from University of Pennsylvania)   | UW-Madison             | 657,076           | 87,228                           |
| 84.324   | 84.0698.10.179D-2        | Special Education-Research and Innovation to Improve Services and Results for Children with Disabilities (from University of Colorado-Denver)                   | UW-Milwaukee           | 121,310           | 0                                |
| N/A  | 84.022965                | Collaborative Project to Conduct a Content Analysis Workshop of Selected Standards and Assessments in Four States (from North Central Regional Educational Lab) | UW-Madison             | 21,391            | 2,428                            |
| N/A  | 84. AGR dtd 3/30/03      | Small Learning Communities (from North Central Regional Educational Lab)  | UW-Madison             | 21,353            | 1,364                            |
| N/A  | 84.RF816263              | Contextual Teaching and Learning (from Ohio State University Foundation)  | UW-Milwaukee           | (800)             | 0                                |
|  |                          | Subtotal R&D Subgrants  |                        | <u>2,469,668</u>  | <u>218,019</u>                   |
|  |                          | TOTAL R&D FROM U.S. DEPARTMENT OF EDUCATION   |                        | <u>15,557,853</u> | <u>2,811,433</u>                 |
| NATIONAL ARCHIVES AND RECORDS ADMINISTRATION:              |                          |   |                        |                   |                                  |
| 89.003   |                          | National Historical Publications and Records Grants   | UW-Madison             | 214,775           | 0                                |
| U.S. INSTITUTE OF PEACE:                                   |                          |   |                        |                   |                                  |
| N/A  | 91.SG-98-01              | Local Autocracies in National Democracies: Making Societies Civil in Southeast Asia   | UW-Madison             | 32                | 0                                |
| U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:              |                          |   |                        |                   |                                  |
| 93.103   |                          | Food and Drug Administration-Research   | UW-Madison             | 199,255           | 0                                |
| 93.110   |                          | Maternal and Child Health Federal Consolidated Programs   | UW-Madison             | 233,849           | 0                                |
| 93.113   |                          | Biological Response to Environmental Health Hazards   | UW-Madison             | 2,302,839         | 36,918                           |
| 93.113   |                          | Biological Response to Environmental Health Hazards   | UW-Milwaukee           | 556,212           | 119,992                          |
| 93.113   |                          | Biological Response to Environmental Health Hazards   | UW-Eau Claire          | 18,384            | 0                                |
|  |                          | Total Federal Program 93.113  |                        | <u>2,877,435</u>  | <u>156,910</u>                   |
| 93.114   |                          | Applied Toxicological Research and Testing  | UW-Madison             | 183,763           | 0                                |
| 93.121   |                          | Oral Diseases and Disorders Research  | UW-Madison             | 222,322           | 0                                |
| 93.172   |                          | Human Genome Research   | UW-Madison             | 913,786           | 0                                |
| 93.173   |                          | Research Related to Deafness and Communication Disorders  | UW-Madison             | 5,882,656         | 125,728                          |
| 93.173   |                          | Research Related to Deafness and Communication Disorders  | UW-Milwaukee           | 332,338           | 0                                |
|  |                          | Total Federal Program 93.173  |                        | <u>6,214,994</u>  | <u>125,728</u>                   |
| 93.208   |                          | Great Lakes Human Health Effects Research   | UW-Milwaukee           | 226,246           | 45,000                           |
| 93.213   |                          | Research and Training in Complementary and Alternative Medicine   | UW-Madison             | 150,882           | 0                                |

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|--|--------------------------|---|------------------------|-------------------|----------------------------------|
| <b>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER (Note 2)</b> |                          |   |                        |                   |                                  |
| 93.226   |                          | Research on Healthcare Costs, Quality and Outcomes  | UW-Madison             | 1,213,448         | 95,950                           |
| 93.226   |                          | Research on Healthcare Costs, Quality and Outcomes  | UW-Milwaukee           | 29,059            | 0                                |
|  |                          | Total Federal Program 93.226  |                        | <u>1,242,507</u>  | <u>95,950</u>                    |
| 93.230   |                          | Consolidated Knowledge Development and Application Program  | UW-Madison             | 370,341           | 101,473                          |
| 93.239   |                          | Policy Research and Evaluation Grants   | UW-Madison             | 22,861            | (12,257)                         |
| 93.239   |                          | Policy Research and Evaluation Grants (from UW-Madison)   | UW-Milwaukee           | 56,514            | 0                                |
|  |                          | Total Federal Program 93.239  |                        | <u>79,375</u>     | <u>(12,257)</u>                  |
| 93.242   |                          | Mental Health Research Grants   | UW-Madison             | 11,099,989        | 307,071                          |
| 93.242   |                          | Mental Health Research Grants   | UW-Milwaukee           | 936,843           | 73,374                           |
|  |                          | Total Federal Program 93.242  |                        | <u>12,036,832</u> | <u>380,445</u>                   |
| 93.262   |                          | Occupational Safety and Health Research Grants  | UW-Madison             | 566,318           | 0                                |
| 93.273   |                          | Alcohol Research Programs   | UW-Madison             | 2,751,361         | 82,734                           |
| 93.273   |                          | Alcohol Research Programs   | UW-Milwaukee           | 1,073,479         | 193,499                          |
|  |                          | Total Federal Program 93.273  |                        | <u>3,824,840</u>  | <u>276,233</u>                   |
| 93.277   |                          | Drug Abuse Scientist Development Awards, Research Scientist Development Awards, and Research Scientist Awards | UW-Madison             | 137,900           | 0                                |
| 93.278   |                          | Drug Abuse National Research Service Awards for Research Training   | UW-Madison             | 42,020            | 0                                |
| 93.279   |                          | Drug Abuse Research Programs  | UW-Madison             | 1,747,007         | 121,874                          |
| 93.279   |                          | Drug Abuse Research Programs  | UW-Eau Claire          | 43,119            | 0                                |
| 93.279   |                          | Drug Abuse Research Programs  | UW-Oshkosh             | 58,045            | 0                                |
|  |                          | Total Federal Program 93.279  |                        | <u>1,848,171</u>  | <u>121,874</u>                   |
| 93.281   |                          | Mental Health Research Career/Scientist Development Awards  | UW-Madison             | 577,118           | 0                                |
| 93.282   |                          | Mental Health National Research Service Awards for Research Training  | UW-Madison             | 93,506            | 0                                |
| 93.283   |                          | Centers for Disease Control and Prevention-Investigations and Technical Assistance                            | UW-Madison             | 164,015           | 56,892                           |
| 93.286   |                          | Biomedical Imaging Research   | UW-Madison             | 652,640           | 0                                |
| 93.287   |                          | Bioengineering Research   | UW-Madison             | 461,685           | 0                                |
| 93.306   |                          | Comparative Medicine  | UW-Madison             | 9,681,335         | 931,113                          |
| 93.333   |                          | Clinical Research   | UW-Madison             | 1,794,880         | 849,164                          |
| 93.361   |                          | Nursing Research  | UW-Madison             | 1,452,518         | 0                                |
| 93.361   |                          | Nursing Research (from UW-Milwaukee)  | UW-Madison             | 24,498            | 0                                |
| 93.361   |                          | Nursing Research  | UW-Milwaukee           | 881,196           | 19,025                           |
|  |                          | Total Federal Program 93.361  |                        | <u>2,358,212</u>  | <u>19,025</u>                    |
| 93.371   |                          | Biomedical Technology   | UW-Madison             | 1,616,483         | 0                                |
| 93.371   |                          | Biomedical Technology   | UW-Milwaukee           | 60,996            | 0                                |
|  |                          | Total Federal Program 93.371  |                        | <u>1,677,479</u>  | <u>0</u>                         |
| 93.389   |                          | Research Infrastructure   | UW-Madison             | 400,938           | 0                                |
| 93.390   |                          | Academic Research Enhancement Award   | UW-Milwaukee           | 102,502           | 0                                |
| 93.390   |                          | Academic Research Enhancement Award   | UW-La Crosse           | 57,395            | 0                                |
| 93.390   |                          | Academic Research Enhancement Award   | UW-Stevens Point       | 50,124            | 0                                |
|  |                          | Total Federal Program 93.390  |                        | <u>210,021</u>    | <u>0</u>                         |
| 93.393   |                          | Cancer Cause and Prevention Research  | UW-Madison             | 8,510,913         | 158,524                          |
| 93.394   |                          | Cancer Detection and Diagnosis Research   | UW-Madison             | 326,164           | 0                                |
| 93.395   |                          | Cancer Treatment Research   | UW-Madison             | 6,324,497         | 458,825                          |
| 93.395   |                          | Cancer Treatment Research   | UW-Milwaukee           | 767               | 0                                |
|  |                          | Total Federal Program 93.395  |                        | <u>6,325,264</u>  | <u>458,825</u>                   |
| 93.396   |                          | Cancer Biology Research   | UW-Madison             | 3,441,706         | 45,886                           |
| 93.397   |                          | Cancer Centers Support Grants   | UW-Madison             | 5,094,652         | 364,954                          |
| 93.398   |                          | Cancer Research Manpower  | UW-Madison             | 802,630           | 0                                |
| 93.399   |                          | Cancer Control  | UW-Madison             | 4,472,636         | 70,111                           |
| 93.399   |                          | Cancer Control (from UW-Madison)  | UW-Milwaukee           | 18,443            | 0                                |
|  |                          | Total Federal Program 93.399  |                        | <u>4,491,079</u>  | <u>70,111</u>                    |
| 93.821   |                          | Cell Biology and Biophysics Research  | UW-Madison             | 10,952,326        | 592,744                          |
| 93.821   |                          | Cell Biology and Biophysics Research  | UW-Milwaukee           | (683)             | 0                                |
|  |                          | Total Federal Program 93.821  |                        | <u>10,951,643</u> | <u>592,744</u>                   |

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| <b>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER (Note 2)</b> |                          |   |                        |                    |                                  |
| 93.837   |                          | Heart and Vascular Diseases Research  | UW-Madison             | 9,898,126          | 252,410                          |
| 93.838   |                          | Lung Diseases Research  | UW-Madison             | 8,621,358          | 364,636                          |
| 93.839   |                          | Blood Diseases and Resources Research   | UW-Madison             | 2,402,415          | 235,078                          |
| 93.846   |                          | Arthritis, Musculoskeletal and Skin Diseases Research   | UW-Madison             | 3,088,095          | 155,095                          |
| 93.847   |                          | Diabetes, Endocrinology and Metabolism Research   | UW-Madison             | 4,713,758          | 101,224                          |
| 93.847   |                          | Diabetes, Endocrinology and Metabolism Research   | UW-Milwaukee           | 219,510            | 0                                |
| 93.847   |                          | Diabetes, Endocrinology and Metabolism Research   | UW-La Crosse           | 410                | 0                                |
|  |                          | Total Federal Program 93.847  |                        | <u>4,933,678</u>   | <u>101,224</u>                   |
| 93.848   |                          | Digestive Diseases and Nutrition Research   | UW-Madison             | 1,628,795          | 9,644                            |
| 93.849   |                          | Kidney Diseases, Urology and Hematology Research  | UW-Madison             | 2,948,947          | 43,156                           |
| 93.853   |                          | Extramural Research Programs in the Neurosciences and Neurological Disorders  | UW-Madison             | 5,507,359          | 372,413                          |
| 93.855   |                          | Allergy, Immunology and Transplantation Research  | UW-Madison             | 4,343,060          | 16,359                           |
| 93.856   |                          | Microbiology and Infectious Diseases Research   | UW-Madison             | 12,049,622         | 438,815                          |
| 93.856   |                          | Microbiology and Infectious Diseases Research   | UW-La Crosse           | 61,809             | 0                                |
| 93.856   |                          | Microbiology and Infectious Diseases Research   | UW-Stevens Point       | 51,992             | 0                                |
|  |                          | Total Federal Program 93.856  |                        | <u>12,163,423</u>  | <u>438,815</u>                   |
| 93.859   |                          | Pharmacology, Physiology, and Biological Chemistry Research   | UW-Madison             | 6,727,494          | 51,342                           |
| 93.862   |                          | Genetics and Developmental Biology Research and Research Training   | UW-Madison             | 10,437,760         | 0                                |
| 93.862   |                          | Genetics and Developmental Biology Research and Research Training   | UW-Parkside            | 194,607            | 0                                |
|  |                          | Total Federal Program 93.862  |                        | <u>10,632,367</u>  | <u>0</u>                         |
| 93.864   |                          | Population Research   | UW-Madison             | 2,932,094          | 0                                |
| 93.864   |                          | Population Research   | UW-Green Bay           | (284)              | 0                                |
|  |                          | Total Federal Program 93.864  |                        | <u>2,931,810</u>   | <u>0</u>                         |
| 93.865   |                          | Center for Research for Mothers and Children  | UW-Madison             | 7,571,199          | 345,959                          |
| 93.866   |                          | Aging Research  | UW-Madison             | 11,563,223         | 1,425,236                        |
| 93.866   |                          | Aging Research  | UW-River Falls         | 5,065              | 0                                |
|  |                          | Total Federal Program 93.866  |                        | <u>11,568,288</u>  | <u>1,425,236</u>                 |
| 93.867   |                          | Vision Research   | UW-Madison             | 9,010,209          | 230,375                          |
| 93.867   |                          | Vision Research   | UW-Oshkosh             | 16,183             | 0                                |
|  |                          | Total Federal Program 93.867  |                        | <u>9,026,392</u>   | <u>230,375</u>                   |
| 93.879   |                          | Medical Library Assistance  | UW-Madison             | 853,653            | 4,820                            |
| 93.894   |                          | Resource and Manpower Development in the Environmental Health Sciences  | UW-Madison             | 352,702            | 0                                |
| 93.894   |                          | Resource and Manpower Development in the Environmental Health Sciences (from UW-Milwaukee)                              | UW-Madison             | 11,736             | 0                                |
| 93.894   |                          | Resource and Manpower Development in the Environmental Health Sciences  | UW-Milwaukee           | 431,317            | 0                                |
|  |                          | Total Federal Program 93.894  |                        | <u>795,755</u>     | <u>0</u>                         |
| 93.918   |                          | Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease                                    | UW-Madison             | 69,705             | 0                                |
| 93.929   |                          | Center for Medical Rehabilitation Research  | UW-Milwaukee           | 7,846              | 1,679                            |
| 93.934   |                          | Fogarty International Research Collaboration Award  | UW-Madison             | 47,598             | 0                                |
| 93.944   |                          | Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance                         | UW-Madison             | 210,716            | 109,700                          |
| 93.989   |                          | Senior International Fellowships  | UW-Madison             | 199,317            | 15,684                           |
| N/A  | 93.K016707               | Evaluation of Services in the Bureau of Milwaukee Child Welfare (from UW-Milwaukee)                                     | UW-Madison             | 2,645              | 0                                |
| N/A  | 93.RD                    | R&D from Office of the Secretary  | UW-Madison             | 345,979            | 57,172                           |
| N/A  | 93.RD                    | R&D from Centers for Disease Control  | UW-Madison             | 85,219             | 0                                |
| N/A  | 93.RD                    | R&D from Centers for Medicare and Medicaid Services   | UW-Madison             | 7,065,047          | 6,584,848                        |
| N/A  | 93.RD                    | R&D from National Institutes of Health  | UW-Madison             | 6,262,247          | 864,893                          |
| N/A  | 93.231-98-0100           | Multiband Wide Area Fluorescence Detection System   | UW-Milwaukee           | 236,402            | 36,708                           |
|  |                          | Subtotal Direct R&D Grants  |                        | <u>209,561,651</u> | <u>16,555,840</u>                |
| R&D Subgrants:   |                          |   |                        |                    |                                  |
| 93.114   | 93.AGR dtd 11/5/01       | Applied Toxicological Research and Testing (from Medical College of Wisconsin, Inc.)                                    | UW-Madison             | 30,900             | 0                                |
| 93.136   | 93.R49/CCR 51961-02      | Injury Prevention and Control Research and State and Community Based Programs (from Medical College of Wisconsin, Inc.) | UW-Milwaukee           | 10,956             | 0                                |
| 93.172   | 93.WU 01-83              | Human Genome Research (from Washington University)  | UW-Madison             | 22,085             | 0                                |
| 93.172   | 93.B8476001202           | Human Genome Research (from University of Minnesota)  | UW-Milwaukee           | 1,392              | 0                                |

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| <b>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER (Note 2)</b> |                                   |   |                        |              |                                  |
| 93.173   | 93.AGR dtd 4/15/02                | Research Related to Deafness and Communication Disorders (from American Speech, Language and Hearing Association) | UW-Madison             | 19,804       | 0                                |
| 93.173   | 93.AGR dtd 2/22/01                | Research Related to Deafness and Communication Disorders (from Case Western Reserve University)                   | UW-Madison             | 43,993       | 0                                |
| 93.173   | 93.4000061340; 4000089881         | Research Related to Deafness and Communication Disorders (from University of Iowa)                                | UW-Madison             | 162,732      | 0                                |
| 93.173   | 93.397724                         | Research Related to Deafness and Communication Disorders (from University of Washington)                          | UW-Madison             | 143,734      | 0                                |
| 93.226   | 93.AGR dtd 2/27/01                | Research on Healthcare Costs, Quality and Outcomes (from Harvard Medical School)                                  | UW-Madison             | 147,562      | 0                                |
| 93.226   | 93.AGR dtd 10/2/01                | Research on Healthcare Costs, Quality and Outcomes (from University of Chicago)                                   | UW-Madison             | 1,666        | 0                                |
| 93.230   | 93.01-0359                        | Consolidated Knowledge Development and Application Program (from University of Connecticut Health Center)         | UW-Milwaukee           | 21,522       | 0                                |
| 93.242   | 93.1001564;10900 48-132796/132800 | Mental Health Research Grants (from Carnegie Mellon University)   | UW-Madison             | 36,489       | 0                                |
| 93.242   | 93.02-SC-NIH-1004                 | Mental Health Research Grants (from Duke University)  | UW-Madison             | 86,139       | 0                                |
| 93.242   | 93.AGR dtd 5/29/02                | Mental Health Research Grants (from Prairie Technologies)   | UW-Madison             | 114,586      | 0                                |
| 93.242   | 93.SP10245                        | Mental Health Research Grants (from University of Massachusetts-Worcester)  | UW-Madison             | 30,660       | 0                                |
| 93.242   | 93.R01MH57545-04                  | Mental Health Research Grants (from Eastern Virginia Medical School)  | UW-Milwaukee           | 50,248       | 0                                |
| 93.262   | 93.AGR dtd 5/11/01                | Occupational Safety and Health Research Grants (from Marshfield Medical Research Foundation)                      | UW-Madison             | 8,409        | 0                                |
| 93.262   | 93.2005151                        | Occupational Safety and Health Research Grants (from University of Utah)  | UW-Milwaukee           | 205,220      | 12,021                           |
| 93.273   | 93.538650                         | Alcohol Research Programs (from University of Pennsylvania)   | UW-Madison             | 146,327      | 0                                |
| 93.273   | 93.Y-304782                       | Alcohol Research Programs (from Wayne State University)   | UW-Madison             | 6,264        | 0                                |
| 93.283   | 93.15510; 797224A5                | Centers for Disease Control and Prevention-Investigations and Technical Assistance (from City of Milwaukee)       | UW-Milwaukee           | 49,914       | 0                                |
| 93.306   | 93.AGR dtd 12/21/00               | Comparative Medicine (from American Type Culture Collection)  | UW-Madison             | 172,726      | 0                                |
| 93.306   | 93.AGR dtd 11/2/00                | Comparative Medicine (from Temple University)   | UW-Madison             | 39,758       | 0                                |
| 93.361   | 93.UTA 03-252                     | Nursing Research (from University of Texas)   | UW-Milwaukee           | 14,384       | 0                                |
| 93.361   |                                   | Nursing Research (from University of Missouri)  | UW-Eau Claire          | 39,007       | 0                                |
| 93.389   | 93.205-00F                        | Research Infrastructure (from Milwaukee School of Engineering)  | UW-Madison             | 14,801       | 0                                |
| 93.393   | 93.4-62233-99-22; 66239-03-146    | Cancer Cause and Prevention Research (from University of Kentucky Research Foundation)                            | UW-Madison             | 22,078       | 0                                |
| 93.394   | 93.CG002521                       | Cancer Detection and Diagnosis Research (from University of Missouri)   | UW-Madison             | 42,762       | 0                                |
| 93.394   | 93.AGR dtd 5/22/01                | Cancer Detection and Diagnosis Research (from University of Texas)  | UW-Madison             | 33,874       | 0                                |
| 93.395   | 93.AGR dtd 10/23/02               | Cancer Treatment Research (from Case Western Reserve University)  | UW-Madison             | 76,023       | 0                                |
| 93.395   | 93.UWM21100                       | Cancer Treatment Research (from Frontier Science and Technology Research Foundation)                              | UW-Madison             | 7,528        | 0                                |
| 93.395   | 93.4-63155-00-49; 4-65669-02-304  | Cancer Treatment Research (from University of Kentucky)   | UW-Madison             | 114,006      | 0                                |
| 93.395   | 93.5-37851B                       | Cancer Treatment Research (from University of Pennsylvania)   | UW-Madison             | 107,555      | 0                                |
| 93.396   | 93.AGR dtd 9/19/00                | Cancer Biology Research (from Yale University)  | UW-Madison             | 936          | 0                                |
| 93.397   | 93.0600 370 XAC1 504              | Cancer Centers Support Grants (from Northwestern University)  | UW-Madison             | 1,358        | 0                                |
| 93.399   | 93.AGR dtd 8/1/02; 9/20/01        | Cancer Control (from Mayo Clinic)   | UW-Madison             | 182,805      | 0                                |
| 93.399   | 93.PFED-WIS-01                    | Cancer Control (from NSABP Foundation, Inc.)  | UW-Madison             | 40,742       | 28,400                           |
| 93.399   | 93.AGR dtd 6/1/01                 | Cancer Control (from Southwest Oncology Group)  | UW-Madison             | 2,427        | 0                                |
| 93.670   | 93.GC10724-115788                 | Child Abuse and Neglect Discretionary Activities (from University of Virginia)                                    | UW-Madison             | 22,953       | 0                                |
| 93.837   | 93.AGR dtd 10/2/02; 542817-000    | Heart and Vascular Diseases Research (from Medical College of Wisconsin)  | UW-Madison             | 64,184       | 0                                |
| 93.837   | 93.AGR dtd 9/25/00                | Heart and Vascular Diseases Research (from Optical Devices, Inc.)   | UW-Madison             | 25,415       | 0                                |
| 93.839   | 93.AGR dtd 5/22/03                | Blood Diseases and Resources Research (from Blood Center of Southeastern Wisconsin)                               | UW-Madison             | 24,401       | 0                                |
| 93.846   | 93.AGR dtd 9/11/01                | Arthritis, Musculoskeletal and Skin Diseases Research (from University of Tennessee)                              | UW-Madison             | (10,688)     | 0                                |
| 93.847   | 93.B6367246501                    | Diabetes, Endocrinology and Metabolism Research (from University of Minnesota)                                    | UW-Madison             | 171,231      | 0                                |
| 93.847   | 93.VUMC CA 9184                   | Diabetes, Endocrinology and Metabolism Research (from Vanderbilt University)                                      | UW-Madison             | 89,844       | 5,232                            |

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| <b>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER (Note 2)</b> |   |  |                        |              |                                  |
| 93.848   | 93.AGR dtd 3/1/02                       | Digestive Diseases and Nutrition Research (from University of Alabama-Birmingham)  | UW-Madison             | 9,639        | 0                                |
| 93.849   | 93.1032873                              | Kidney Diseases, Urology and Hematology Research (from California Institute of Technology)   | UW-Madison             | 53,600       | 0                                |
| 93.853   | 93.GC172226                             | Extramural Research Programs in the Neurosciences and Neurological Disorders (from Boston University)  | UW-Madison             | 47,216       | 0                                |
| 93.853   | 93.CK 123108                            | Extramural Research Programs in the Neurosciences and Neurological Disorders (from Wake Forest University)   | UW-Madison             | 19,263       | 0                                |
| 93.853   | 93.WU-02-143                            | Extramural Research Programs in the Neurosciences and Neurological Disorders (from Washington University)  | UW-Madison             | 4,323        | 0                                |
| 93.855   | 93.CK 216086                            | Allergy, Immunology and Transplantation Research (from New York Medical College)   | UW-Madison             | 38,186       | 0                                |
| 93.856   | 93.78689                                | Microbiology and Infectious Diseases Research (from Harbor-UCLA Research and Education Institute)  | UW-Madison             | 12,357       | 0                                |
| 93.856   | 93.0600 370 F329<br>333/XA94 500        | Microbiology and Infectious Diseases Research (from Northwestern University)   | UW-Madison             | 34,209       | 8,652                            |
| 93.856   | 93.78689                                | Microbiology and Infectious Diseases Research (from Research and Education Institute)  | UW-Madison             | 37,395       | 0                                |
| 93.856   | 93.AGR dtd 8/17/00                      | Microbiology and Infectious Diseases Research (from University of Cincinnati)  | UW-Madison             | 48,443       | 0                                |
| 93.856   | 93.F6286171202                          | Microbiology and Infectious Diseases Research (from University of Minnesota)   | UW-Madison             | 61,189       | 0                                |
| 93.856   | 93.29297S/WU-02-74                      | Microbiology and Infectious Diseases Research (from Washington University)   | UW-Madison             | 91,606       | 0                                |
| 93.856   | 93.AGR dtd 12/4/01                      | Microbiology and Infectious Diseases Research (from Yale University)   | UW-Madison             | 84,937       | 0                                |
| 93.859   | 93.S020051                              | Pharmacology, Physiology, and Biological Chemistry Research (from Texas A&M Research Foundation)   | UW-Madison             | 60,000       | 0                                |
| 93.859   | 93.00-262                               | Pharmacology, Physiology, and Biological Chemistry Research (from University of Illinois)  | UW-Madison             | 246,430      | 0                                |
| 93.859   | 93.3-48242-7810                         | Pharmacology, Physiology, and Biological Chemistry Research (from University of New Mexico)  | UW-Madison             | 3,319        | 0                                |
| 93.864   | 93.0600 370 E333<br>453                 | Population Research (from Northwestern University)   | UW-Madison             | 46,365       | 0                                |
| 93.865   | 93.0600 520 X312<br>420                 | Center for Research for Mothers and Children (from Northwestern University)  | UW-Madison             | 18,252       | 0                                |
| 93.865   | 93.F004676                              | Center for Research for Mothers and Children (from University of Michigan)   | UW-Madison             | 220,150      | 0                                |
| 93.866   | 93.00RA5408-2                           | Aging Research (from University of California)   | UW-Madison             | 7,354        | 0                                |
| 93.866   | 93.3094SC                               | Aging Research (from University of California-San Francisco)   | UW-Madison             | 12,760       | 0                                |
| 93.866   | 93.5-34425-B                            | Aging Research (from University of Pennsylvania)   | UW-Madison             | 66,364       | 0                                |
| 93.866   | 93.691279                               | Aging Research (from Washington University)  | UW-Madison             | 13,098       | 0                                |
| 93.866   | 93.0980-520-Y208;<br>0600-520-D327      | Aging Research (from Northwestern University)  | UW-Parkside            | 8,450        | 0                                |
| 93.867   | 93.DS772                                | Vision Research (from Duke University)   | UW-Madison             | 18,056       | 0                                |
| 93.867   | 93.8112-71280-X;<br>8204-93061-7        | Vision Research (from Johns Hopkins University)  | UW-Madison             | 200,927      | 0                                |
| 93.867   | 93.535443;<br>37993D; 39491-D;<br>40026 | Vision Research (from University of Pennsylvania)  | UW-Madison             | 114,107      | 0                                |
| 93.867   | 93.H20253;<br>H22921                    | Vision Research (from University of Southern California)   | UW-Madison             | 24,997       | 0                                |
| 93.867   | 93.201-6-2150                           | Vision Research (from University of Texas-Houston)   | UW-Madison             | 107,210      | 0                                |
| 93.867   | 93.RD                                   | Vision Research (from Washington University)   | UW-Madison             | 27,000       | 0                                |
| 93.867   |   | Vision Research (from WICAB, Inc.)   | UW-Milwaukee           | 3,732        | 0                                |
| 93.884   | 93.AGR dtd 9/27/02                      | Grants for Residency Training in General Internal Medicine and/or General Pediatrics (from Aurora Health Care, Inc.)   | UW-Madison             | 109,220      | 0                                |
| 93.933   | 93.1U26 94 00014-01                     | Demonstration Projects for Indian Health (from Great Lakes Inter-Tribal Council)   | UW-Milwaukee           | 32,359       | 0                                |
| 93.941   | 93.AGR dtd 12/11/02; 482318             | HIV Demonstration, Research, Public and Professional Education Projects (from Medical College of Wisconsin)  | UW-Madison             | 40,740       | 0                                |
| 93.943   | 93.PR3-11142 C-011142                   | Epidemiologic Research Studies of Acquired Immunodeficiency Syndrome (AIDS) and Human Immunodeficiency Virus (HIV) Infection in Selected Population Groups (from Milwaukee Public Schools) | UW-Milwaukee           | 26           | 0                                |
| N/A  | 93.AGR dtd 2/7/03;<br>11/28/01          | Midwest AIDS Training and Education Center of Wisconsin (from AIDS Resource Center of Wisconsin, Inc.)   | UW-Madison             | 63,706       | 0                                |
| N/A  | 93.9526-3878                            | Randomized Controlled Trial of Fat Reduction, Calcium Vitamin D Supplementation (from Albert Einstein College of Medicine)   | UW-Madison             | 12,162       | 0                                |
| N/A  | 93.AGR dtd 11/21/02                     | Anthropomorphic Compressed Breastphantoms (from American College of Radiology)   | UW-Madison             | 40,757       | 0                                |
| N/A  | 93.AGR dtd 6/30/03                      | Outcomes and Quality of Life Measures for Acrin (from American College of Radiology)   | UW-Madison             | 39,490       | 0                                |



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| <b>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER (Note 2)</b> |                              |  |                        |              |                                  |
| N/A  | 93.AGR dtd 3/14/02; CK 75815 | Radiation Therapy Oncology Group (from American College of Radiology)  | UW-Madison             | 42,351       | 0                                |
| N/A  | 93.RD                        | Randomized Study of Two Interventions for Liquid (from American Speech Language and Hearing Association)   | UW-Madison             | 65,190       | 0                                |
| N/A  | 93.AGR dtd 4/16/02           | Interdisciplinary Faculty Development Program in Substance Abuse Education (from Association for Medical Education)  | UW-Madison             | 75,983       | 0                                |
| N/A  | 93.AGR dtd 9/10/02           | Intergovernmental Personnel Assignment Agreement (from Association of Public Health Laboratories)  | UW-Madison             | 26,603       | 0                                |
| N/A  | 93.RD                        | Atrial Fibrillatoin Follow-up Investigation of Rhythm Management (from Axio Research Corporation)  | UW-Madison             | 1,012        | 0                                |
| N/A  | 93.30.6694.912080 ; 965      | Mapping Interactive Cancer Susceptibility (from Beckman Research Institute)  | UW-Madison             | 40,692       | 0                                |
| N/A  | 93.939-3                     | Social Security Reform and the Exchange of Bequests for Elder Care (from Boston College)   | UW-Madison             | 25,530       | 0                                |
| N/A  | 93.AGR dtd 8/8/02; 173124    | Pharmacogenetics of Asthma Treatment (from Brigham and Women's Hospital)   | UW-Madison             | 40,272       | 0                                |
| N/A  | 93.1020-48; 1048-48          | Healthy and Productive Organizations in Construction Industry (from Center to Protect Workers Rights)  | UW-Madison             | 76,314       | 0                                |
| N/A  | 93.AGR dtd 2/26/02; 7/2/03   | Biology and Therapy of High Risk Neuroblastoma (from Children's Hospital of Los Angeles)   | UW-Madison             | 58,939       | 0                                |
| N/A  | 93.AGR dtd 1/29/02           | Modifiers of Early Pancreatic Injury in Cystic Fibrosis (from Children's Hospital of Denver)   | UW-Madison             | 78,134       | 0                                |
| N/A  | 93.AGR dtd 3/14/03; 11/29/01 | Community Child Care Initiative (from City of Madison)   | UW-Madison             | 41,109       | 0                                |
| N/A  | 93.AGR dtd 5/15/02           | Molecular Mechanisms of Schwann Cell Myelination (from Cleveland Clinic Foundation)  | UW-Madison             | 29,635       | 0                                |
| N/A  | 93.RD                        | Multicenter Randomized Trial of DSRS Versus TIPS (from Cleveland Clinic Foundation)  | UW-Madison             | 91,975       | 0                                |
| N/A  | 93.AGR dtd 11/5/02           | Early Head Start Program (from Dane County Parent Council, Inc.)   | UW-Madison             | 44,995       | 0                                |
| N/A  | 93.117161                    | Action for Heart Failure and a Controlled Trial Investigating Outcomes of Exercise Training (from Duke University)   | UW-Madison             | 1,800        | 0                                |
| N/A  | 93.CK 30000491579            | American College of Oncology Surgeons Group (from Duke University)   | UW-Madison             | 12,740       | 0                                |
| N/A  | 93.AGR dtd 9/28/00           | Epitope-Based Vaccines for Gene Therapy (from Epimmune, Inc.)  | UW-Madison             | 3,999        | 0                                |
| N/A  | 93.MH62621 (SF 2593)         | Neuropeptide Y Receptors and Hypothalamic Function (from Finch University of Health Sciences)  | UW-Madison             | 8,177        | 0                                |
| N/A  | 93.8428; 8610; 3016; 9621    | Children's Cancer Group Chairman's Award (from Foundation for the Children's Oncology Group)   | UW-Madison             | 110,767      | 0                                |
| N/A  | 93.9755                      | Immunotherapy Reference and Resource Laboratory (from Foundation for the Children's Oncology Group)  | UW-Madison             | 34,479       | 0                                |
| N/A  | 93.10083                     | Study Chair Support (from Foundation for the Children's Oncology Group)  | UW-Madison             | 24,375       | 0                                |
| N/A  | 93.AGR dtd 5/1/00; 8/22/01   | Eastern Cooperative Oncology Group Operations Office Genito-Urinary Committee Activities (from Frontier Science and Technology Research Foundation)          | UW-Madison             | 950          | 0                                |
| N/A  | 93.AGR dtd 4/5/02            | SBIR-Transgenic Antivirals for Bovine Leukemia Virus (from Gala Design, Inc.)  | UW-Madison             | 85,394       | 0                                |
| N/A  | 93.96-S03                    | Central Ophthalmic Reading Unit (from George Washington University)  | UW-Madison             | 46,419       | 0                                |
| N/A  | 93.AGR dtd 7/7/03            | Honoring Our Children-Rural Health Outreach (from Great Lakes Inter-Tribal Council, Inc.)  | UW-Madison             | 5,271        | 0                                |
| N/A  | 93.AGR dtd 1/10/03           | Improving American Indian Cancer Surveillance (from Great Lakes Inter-Tribal Council, Inc.)  | UW-Madison             | 3,409        | 0                                |
| N/A  | 93.AGR dtd 12/23/02          | Obesity Prevention in Wisconsin American Indian (from Great Lakes Inter-Tribal Council, Inc.)  | UW-Madison             | 68,014       | 0                                |
| N/A  | 93.27469-110                 | GOG Contract (from Gynecologic Oncology Group)   | UW-Madison             | 66,451       | 0                                |
| N/A  | 93.CK 9971                   | Randomized, Investigator-Blinded Trial (from ICET, Inc.)   | UW-Madison             | 118,294      | 0                                |
| N/A  | 93.AGR dtd 8/22/02           | Monoclonal Antibodies for Osteoporosis Research (from Imgenex Corporation)   | UW-Madison             | 19,256       | 0                                |
| N/A  | 93.RD                        | Double Blinded, Placebo-Controlled, Efficacy and Safety Evaluation of Allergen Immunotherapy Co-Administered with Omalizumab (from Immune Tolerance Network) | UW-Madison             | 125,072      | 0                                |
| N/A  | 93.AGR dtd 7/9/02            | Transplantation of Cultured Ovine Neocartilage (from ISTO Technologies, Inc.)  | UW-Madison             | 183,071      | 0                                |
| N/A  | 93.8212-32599-X              | Collaborative Ocular Melanoma Study (from Johns Hopkins University)  | UW-Madison             | 14,728       | 0                                |
| N/A  | 93.8811-98155-X              | Cytomegalovirus Retinitis Viral Resistance Study (from Johns Hopkins University)   | UW-Madison             | 26,448       | 0                                |
| N/A  | 93.0005A                     | Stereoscopic Grading System for Age-Related Maculopathy (from Kestral Corporation)   | UW-Madison             | (151)        | 0                                |
| N/A  | 93.AGR dtd 5/20/02           | SBIR: Neworld-Virtual Community for Kids (from Leap of Faith Technologies, Inc.)   | UW-Madison             | 27,605       | 0                                |
| N/A  | 93.76781                     | Integrating Multimedia into a Drug Prevention Resource (from Learning Multi-Systems, Inc.)   | UW-Madison             | (46)         | 0                                |
| N/A  | 93.JK010504                  | Gene Methylation and Therapeutic Response in Lung Cancer (from Lovelace Respiratory Research Institute)  | UW-Madison             | (104)        | 0                                |

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| FEDERAL CATALOG NUMBER                                     | OTHER IDENTIFYING NUMBER     | FEDERAL GRANTOR AGENCY/ Federal Program  | STATE AGENCY OR CAMPUS | EXPENDITURES | AMOUNT PROVIDED TO SUBRECIPIENTS |
|--|------------------------------|--|------------------------|--------------|----------------------------------|
| <b>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER (Note 2)</b> |                              |  |                        |              |                                  |
| N/A  | 93.AGR dtd 7/7/03            | Wisconsin Geriatric Education Center (from Marquette University)   | UW-Madison             | 14,473       | 0                                |
| N/A  | 93.AGR dtd 10/4/02           | Cardiac Channel Mutations in Sudden Infant Death (from Mayo Clinic)  | UW-Madison             | 89,700       | 0                                |
| N/A  | 93.AGR dtd 4/3/02            | Community Clinical Oncology Program (from Mayo Clinic)   | UW-Madison             | (42)         | 0                                |
| N/A  | 93.RD                        | Determinants of Childhood Obesity in American (from Mayo Clinic)   | UW-Madison             | 30,352       | 0                                |
| N/A  | 93.AGR dtd 9/6/01            | Early Therapeutics Development (from Mayo Clinic)  | UW-Madison             | 63,725       | 0                                |
| N/A  | 93.AGR dtd 6/19/03; 11/14/02 | Immunization-Induced Ami and Cmi Against Malaria (from MCP Hahnemann/Drexel University)  | UW-Madison             | 104,997      | 0                                |
| N/A  | 93.AGR dtd 3/4/02            | Neurochemistry and Neurophysiology of Methylphediate (from MCP Hahnemann/Drexel University)                                      | UW-Madison             | 98,805       | 0                                |
| N/A  | 93.AGR dtd 4/18/03           | Cellular and Molecular Basis for Tri Cariotoxicity (from Medical College of Wisconsin, Inc.)                                     | UW-Madison             | 2,067        | 0                                |
| N/A  | 93.578649                    | Development of Novel Mass Spectrometry Tools (from Medical College of Wisconsin, Inc.)   | UW-Madison             | 117,433      | 0                                |
| N/A  | 93.AGR dtd 7/18/01           | Testing of Nanoprep Instrumentation (from Molecular Dynamics)  | UW-Madison             | 84           | 0                                |
| N/A  | 93.AGR dtd 6/19/01; 7/18/02  | Estrogen Influences on Neuroendocrine Aging (from Mount Sinai School of Medicine)  | UW-Madison             | 19,462       | 0                                |
| N/A  | 93.0255-5411-4609            | G Protein-Effector Interactions in Gustation (from Mount Sinai School of Medicine)   | UW-Madison             | 28,613       | 0                                |
| N/A  | 93.AGR dtd 10/24/01          | Gustducin-Taste Receptor Interaction in Gustation (from Mount Sinai School of Medicine)  | UW-Madison             | 474          | 0                                |
| N/A  | 93.AGR dtd 7/12/02           | Evaluation of Prescription Drug Information Materials (from National Association of Boards of Pharmacy)                          | UW-Madison             | 37,730       | 0                                |
| N/A  | 93.RD                        | Children's Oncology Group Chair's Grant (from National Childhood Cancer Foundation)  | UW-Madison             | 33,715       | 0                                |
| N/A  | 93.AGR dtd 6/6/02            | SBIR-Development of a Maskless Array Synthesizer (from Nimblegen Systems, Inc.)  | UW-Madison             | 363,604      | 0                                |
| N/A  | 93.0600 370 XA94             | Non-Human Primate Model Core Great Lakes Regional Center for AIDS Research (from Northwestern University)                        | UW-Madison             | 35,127       | 0                                |
| N/A  | 93.0600 370 XAC1 489         | Production of Genetically Identical MHC-Defined Monkeys (from Northwestern University)   | UW-Madison             | (4,555)      | 0                                |
| N/A  | 93.AGR dtd 9/17/01; 10/23/02 | Translational Control of GLI (from Northwestern University)  | UW-Madison             | 39,785       | 0                                |
| N/A  | 93.744155; RF0095            | Analog Studies of 4-Hpr and Its Glucuronide (from Ohio State University Research Foundation)                                     | UW-Madison             | 4,061        | 0                                |
| N/A  | 93.AGR dtd 2/2/00            | SBIR (from Panvera Corporation)  | UW-Madison             | 18           | 0                                |
| N/A  | 93.AGR dtd 2/6/02            | Biodistribution of 62Cu-Ets in Heart and Kidneys of Normal Volunteers (from Proportional Technologies, Inc.)                     | UW-Madison             | 2,408        | 0                                |
| N/A  | 93.AGR dtd 9/27/02; 3/17/03  | Lower Limb Force Vector Control in Hemiplegic Humans (from Rehabilitation Institute Research Corporation)                        | UW-Madison             | 25,465       | 0                                |
| N/A  | 93.3-42U-6613/005            | Development and Validation of a Performance Measure Set/Quality Indicators for the Evaluation (from Research Triangle Institute) | UW-Madison             | 238,828      | 0                                |
| N/A  | 93.3-46U-6613                | Evaluating the Use of Quality Indicators (from Research Triangle Institute)  | UW-Madison             | 500,305      | 0                                |
| N/A  | 93.AGR dtd 7/12/93           | Ultrasound Exosimetry Using Liquid Crystal Plates (from Santec Systems, Inc.)  | UW-Madison             | (7,400)      | 0                                |
| N/A  | 93.5-70797; 70864            | Cooperative Humoral and Cellular Immunity (from Scripps Research Institute)  | UW-Madison             | 188,236      | 0                                |
| N/A  | 93.AGR dtd 3/1/01; 1/22/02   | SBIR-Test of Elliptical Accommodating Intraocular Lens in Rhesus Monkeys (from Shenasa Medical)                                  | UW-Madison             | 6,049        | 0                                |
| N/A  | 93.AACTG.27.515 2S.01        | Endothelial Function in HIV-Infected Subjects (from Social and Scientific Systems, Inc.)   | UW-Madison             | 28,211       | 0                                |
| N/A  | 93.AGR dtd 8/8/02            | Family Medicine Curriculum Project (from Society of Teachers of Family Medicine)   | UW-Madison             | 86,354       | 0                                |
| N/A  | 93.PY-0819; 2344; 0796       | Spectrum of Narcolepsy and Its Symptoms (from Stanford University)   | UW-Madison             | 228,796      | 0                                |
| N/A  | 93.N01-CN-95015-MAO          | Prevention of Sporadic Colorectal Adenomas with Celecoxib (from Strang Cancer Prevention Center)                                 | UW-Madison             | 105,047      | 0                                |
| N/A  | 93.AGR dtd 10/7/02           | High-Throughput Functional Analysis of Proteins (from 3-Dimensional Pharmaceuticals, Inc.)                                       | UW-Madison             | 59,105       | 0                                |
| N/A  | 93.AGR dtd 9/26/02           | Analysis and Applications of GFAP Transcription (from University of Alabama-Birmingham)  | UW-Madison             | 65,027       | 0                                |
| N/A  | 93.AGR dtd 8/20/01           | Surveillance for Invasive Fungal Infections in Transplant Recipients (from University of Alabama)                                | UW-Madison             | 24,764       | 0                                |
| N/A  | 93.980472-04                 | Protocols for Maturing and Freezing Monkey Oocytes (from University of California)   | UW-Madison             | 24,278       | 0                                |
| N/A  | 93.21-Feb                    | Mechanisms of Psychosocial Suppression of Cortical (from University of California-Riverside)                                     | UW-Madison             | 175,385      | 0                                |
| N/A  | 93.10117851-007              | Eicosanoids in the Outflow Pathways of the Eye (from University of California-San Diego)   | UW-Madison             | 11,756       | 0                                |
| N/A  | 93.10178233                  | Ivem and Image Analysis Resource (from University of California-San Diego)   | UW-Madison             | 38,349       | 5,364                            |

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|---|--------------------------|--|------------------------|-----------------------|----------------------------------|
| <b>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER (Note 2)</b>  |                          |  |                        |                       |                                  |
| N/A   | 93.1935SC                | Dynamics of Health, Aging and Body Composition (from University of California-San Francisco)                   | UW-Madison             | (3,128)               | 0                                |
| N/A   | 93.3103SC                | In Vitro Correlates of Transplant Tolerance (from University of California-San Francisco)                      | UW-Madison             | 5,509                 | 0                                |
| N/A   | 93.5-30408-8602          | In Vitro Correlates of Transplant Tolerance in Patients Off Immunosuppression (from University of Chicago)     | UW-Madison             | (160)                 | 0                                |
| N/A   | 93.AGR dtd 10/2/01       | Multi-Center Trial of Academic Hospitals (from University of Chicago)  | UW-Madison             | 84,016                | 0                                |
| N/A   | 93.86503                 | Linguistic Phenotype in Familial Dyslexia (from University of Denver)  | UW-Madison             | 1,139                 | 0                                |
| N/A   | 93.B13454                | Genes Controlling Virus-Induced Asthma in Rats (from University of Florida)                                    | UW-Madison             | 5,942                 | 0                                |
| N/A   | 93.RD                    | Midwest AIDS Training and Education Center (from University of Illinois)                                       | UW-Madison             | 25,047                | 0                                |
| N/A   | 93.RD                    | Midwest Collaboration on Child Language (from University of Iowa)  | UW-Madison             | 35,748                | 0                                |
| N/A   | 93.4000090996            | Oxidative Stress and Aging: Integrated Mechanisms (from University of Iowa)                                    | UW-Madison             | 33,562                | 0                                |
| N/A   | 93.M708716               | Co-Stimulation Blockade for Renal Transplantation (from University of Miami)                                   | UW-Madison             | 421,286               | 0                                |
| N/A   | 93.300267526             | Effect of Hand-Arm Vibration on Sensory Psychomotor Deficits and Recovery (from University of Michigan)        | UW-Madison             | (1,998)               | 0                                |
| N/A   | 93.H6636365203           | Minnesota Stroke Survey (from University of Minnesota)   | UW-Madison             | 27,242                | 0                                |
| N/A   | 93.F6286171103           | Pathogenesis of Mucosal Transmission/Acute Siv (from University of Minnesota)                                  | UW-Madison             | 109,853               | 0                                |
| N/A   | 93.S6628184109           | Effects of Quality Management of Construction (from University of Minnesota)                                   | UW-Madison             | 1,722                 | 0                                |
| N/A   | 93.538471                | Complications of Age-Related Macular Degeneration Prevention Trial (from University of Pennsylvania)           | UW-Madison             | 26,649                | 0                                |
| N/A   | 93.104409                | Professional Development and Ethics (from University of Pittsburgh)  | UW-Madison             | 1,105                 | 0                                |
| N/A   | 93.076672                | Bases of Normal and Disordered Reading (from University of Southern California)                                | UW-Madison             | 4,947                 | 0                                |
| N/A   | 93.H25950                | Los Angeles Latino Eye Study (from University of Southern California)  | UW-Madison             | 85,299                | 0                                |
| N/A   | 93.AGR dtd 4/3/01        | Antihypertensive and Lipid-Lowering Treatment to Prevent Heart Attack Trial (from University of Texas-Houston) | UW-Madison             | 888                   | 0                                |
| N/A   | 93.GC10724-117902        | Sequelae of Child Maltreatment (from University of Virginia)   | UW-Madison             | 71,756                | 0                                |
| N/A   | 93.WU-01-105; 118        | Carotid Occlusion Surgery Study (from Washington University)   | UW-Madison             | 50,633                | 0                                |
| N/A   | 93.AGR dtd 11/21/02      | Validation of Infant-Toddler Mental Health (from Yale University)  | UW-Madison             | 67,283                | 0                                |
| N/A   | 93.CIMIL3599             | Evaluation of Milwaukee Adolescent Pregnancy Prevention Consortium (from City of Milwaukee Health Department)  | UW-Milwaukee           | 22,511                | 0                                |
| N/A   | 93.N01-LM-0-3506 PY-0139 | Contract for Research Services (from Stanford University)  | UW-La Crosse           | 78,206                | 0                                |
| Subtotal R&D Subgrants                                      |                          |  |                        | <u>10,480,906</u>     | <u>59,669</u>                    |
| TOTAL R&D FROM U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES |                          |  |                        | <u>220,042,557</u>    | <u>16,615,509</u>                |
| CORPORATION FOR NATIONAL AND COMMUNITY SERVICE:             |                          |  |                        |                       |                                  |
| R&D Subgrants:  |                          |  |                        |                       |                                  |
| 94.005  | 94.642-0837-3            | Learn and Serve America-Higher Education (from Purdue University)  | UW-Madison             | <u>23,869</u>         | <u>0</u>                         |
| U.S. DEPARTMENT OF HOMELAND SECURITY:                       |                          |  |                        |                       |                                  |
| N/A   | 97.6223                  | R&D  | UW-Madison             | <u>11,639</u>         | <u>0</u>                         |
| U.S.-ISRAEL BINATIONAL SCIENCE FOUNDATION:                  |                          |  |                        |                       |                                  |
| N/A   | 99.RD                    | R&D  | UW-Madison             | <u>6,227</u>          | <u>0</u>                         |
| TOTAL RESEARCH AND DEVELOPMENT CLUSTER                      |                          |  |                        | <u>\$ 429,426,035</u> | <u>\$ 39,001,008</u>             |

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|--|--------------------------|--|------------------------|--------------------|----------------------------------|
| <b>STUDENT FINANCIAL AID (SFA) CLUSTER</b> |                          |  |                        |                    |                                  |
| U.S. DEPARTMENT OF EDUCATION:              |                          |  |                        |                    |                                  |
| 84.007                                     |                          | Federal Supplemental Educational Opportunity Grants                      | UW-Madison             | \$ 3,047,242       | \$ 0                             |
| 84.007                                     |                          | Federal Supplemental Educational Opportunity Grants                      | UW-Milwaukee           | 1,772,735          | 0                                |
| 84.007                                     |                          | Federal Supplemental Educational Opportunity Grants (Note 2)             | UW-Eau Claire          | 753,927            | 0                                |
| 84.007                                     |                          | Federal Supplemental Educational Opportunity Grants                      | UW-Green Bay           | 470,998            | 0                                |
| 84.007                                     |                          | Federal Supplemental Educational Opportunity Grants (Note 2)             | UW-La Crosse           | 417,130            | 0                                |
| 84.007                                     |                          | Federal Supplemental Educational Opportunity Grants                      | UW-Oshkosh             | 388,727            | 0                                |
| 84.007                                     |                          | Federal Supplemental Educational Opportunity Grants                      | UW-Parkside            | 486,761            | 0                                |
| 84.007                                     |                          | Federal Supplemental Educational Opportunity Grants (Note 2)             | UW-Platteville         | 498,336            | 0                                |
| 84.007                                     |                          | Federal Supplemental Educational Opportunity Grants                      | UW-River Falls         | 390,029            | 0                                |
| 84.007                                     |                          | Federal Supplemental Educational Opportunity Grants (Note 2)             | UW-Stevens Point       | 757,194            | 0                                |
| 84.007                                     |                          | Federal Supplemental Educational Opportunity Grants (Note 2)             | UW-Stout               | 530,817            | 0                                |
| 84.007                                     |                          | Federal Supplemental Educational Opportunity Grants                      | UW-Superior            | 185,021            | 0                                |
| 84.007                                     |                          | Federal Supplemental Educational Opportunity Grants                      | UW-Whitewater          | 560,355            | 0                                |
| 84.007                                     |                          | Federal Supplemental Educational Opportunity Grants                      | UW Colleges            | 524,861            | 0                                |
|  |                          | Total Federal Program 84.007   |                        | <u>10,784,133</u>  | <u>0</u>                         |
| 84.032                                     |                          | Federal Family Education Loans (Note 23)                                 | UW-Madison             | 104,048,035        | 0                                |
| 84.032                                     |                          | Federal Family Education Loans (Note 23)                                 | UW-Green Bay           | 11,118,483         | 0                                |
| 84.032                                     |                          | Federal Family Education Loans (Notes 2, 23)                             | UW-La Crosse           | 22,094,153         | 0                                |
| 84.032                                     |                          | Federal Family Education Loans (Note 23)                                 | UW-Oshkosh             | 19,642,751         | 0                                |
| 84.032                                     |                          | Federal Family Education Loans (Note 23)                                 | UW-Parkside            | 11,164,923         | 0                                |
| 84.032                                     |                          | Federal Family Education Loans (Notes 2, 23)                             | UW-Platteville         | 12,711,321         | 0                                |
| 84.032                                     |                          | Federal Family Education Loans (Note 23)                                 | UW-River Falls         | 11,801,139         | 0                                |
| 84.032                                     |                          | Federal Family Education Loans (Notes 2, 23)                             | UW-Stevens Point       | 15,474,963         | 0                                |
| 84.032                                     |                          | Federal Family Education Loans (Notes 2, 23)                             | UW-Stout               | 22,084,521         | 0                                |
| 84.032                                     |                          | Federal Family Education Loans (Note 23)                                 | UW Colleges            | 10,801,444         | 0                                |
|  |                          | Total Federal Program 84.032   |                        | <u>240,941,733</u> | <u>0</u>                         |
| 84.033                                     |                          | Federal Work-Study Program   | UW-Madison             | 2,389,498          | 0                                |
| 84.033                                     |                          | Federal Work-Study Program   | UW-Milwaukee           | 943,852            | 0                                |
| 84.033                                     |                          | Federal Work-Study Program (Note 2)                                      | UW-Eau Claire          | 1,038,845          | 0                                |
| 84.033                                     |                          | Federal Work-Study Program   | UW-Green Bay           | 262,599            | 0                                |
| 84.033                                     |                          | Federal Work-Study Program (Note 2)                                      | UW-La Crosse           | 486,118            | 0                                |
| 84.033                                     |                          | Federal Work-Study Program   | UW-Oshkosh             | 766,561            | 0                                |
| 84.033                                     |                          | Federal Work-Study Program   | UW-Parkside            | 120,499            | 0                                |
| 84.033                                     |                          | Federal Work-Study Program (Note 2)                                      | UW-Platteville         | 378,123            | 0                                |
| 84.033                                     |                          | Federal Work-Study Program   | UW-River Falls         | 466,160            | 0                                |
| 84.033                                     |                          | Federal Work-Study Program (Note 2)                                      | UW-Stevens Point       | 942,647            | 0                                |
| 84.033                                     |                          | Federal Work-Study Program (Note 2)                                      | UW-Stout               | 724,884            | 0                                |
| 84.033                                     |                          | Federal Work-Study Program   | UW-Superior            | 197,124            | 0                                |
| 84.033                                     |                          | Federal Work-Study Program   | UW-Whitewater          | 525,197            | 0                                |
| 84.033                                     |                          | Federal Work-Study Program   | UW Colleges            | 387,296            | 0                                |
|  |                          | Total Federal Program 84.033   |                        | <u>9,629,403</u>   | <u>0</u>                         |
| 84.038                                     |                          | Federal Perkins Loan Program-Federal Capital Contributions (Note 22)     | UW-Madison             | 11,247,473         | 0                                |
| 84.038                                     |                          | Federal Perkins Loan Program-Federal Capital Contributions (Note 22)     | UW-Milwaukee           | 3,479,872          | 0                                |
| 84.038                                     |                          | Federal Perkins Loan Program-Federal Capital Contributions (Notes 2, 22) | UW-Eau Claire          | 3,051,227          | 0                                |
| 84.038                                     |                          | Federal Perkins Loan Program-Federal Capital Contributions (Note 22)     | UW-Green Bay           | 681,249            | 0                                |
| 84.038                                     |                          | Federal Perkins Loan Program-Federal Capital Contributions (Notes 2, 22) | UW-La Crosse           | 1,383,040          | 0                                |
| 84.038                                     |                          | Federal Perkins Loan Program-Federal Capital Contributions (Note 22)     | UW-Oshkosh             | 1,418,308          | 0                                |
| 84.038                                     |                          | Federal Perkins Loan Program-Federal Capital Contributions (Note 22)     | UW-Parkside            | 505,372            | 0                                |
| 84.038                                     |                          | Federal Perkins Loan Program-Federal Capital Contributions (Notes 2, 22) | UW-Platteville         | 1,136,825          | 0                                |
| 84.038                                     |                          | Federal Perkins Loan Program-Federal Capital Contributions (Note 22)     | UW-River Falls         | 1,028,863          | 0                                |
| 84.038                                     |                          | Federal Perkins Loan Program-Federal Capital Contributions (Notes 2, 22) | UW-Stevens Point       | 3,518,919          | 0                                |
| 84.038                                     |                          | Federal Perkins Loan Program-Federal Capital Contributions (Notes 2, 22) | UW-Stout               | 3,025,972          | 0                                |
| 84.038                                     |                          | Federal Perkins Loan Program-Federal Capital Contributions (Note 22)     | UW-Superior            | 405,767            | 0                                |
| 84.038                                     |                          | Federal Perkins Loan Program-Federal Capital Contributions (Note 22)     | UW-Whitewater          | 2,283,025          | 0                                |
| 84.038                                     |                          | Federal Perkins Loan Program-Federal Capital Contributions (Note 22)     | UW Colleges            | 265,102            | 0                                |
|  |                          | Total Federal Program 84.038   |                        | <u>33,431,014</u>  | <u>0</u>                         |
| 84.063                                     |                          | Federal Pell Grant Program   | UW-Madison             | 8,346,460          | 0                                |
| 84.063                                     |                          | Federal Pell Grant Program   | UW-Milwaukee           | 10,959,327         | 0                                |
| 84.063                                     |                          | Federal Pell Grant Program (Note 2)                                      | UW-Eau Claire          | 4,676,033          | 0                                |
| 84.063                                     |                          | Federal Pell Grant Program   | UW-Green Bay           | 2,561,739          | 0                                |
| 84.063                                     |                          | Federal Pell Grant Program (Note 2)                                      | UW-La Crosse           | 3,806,523          | 0                                |
| 84.063                                     |                          | Federal Pell Grant Program   | UW-Oshkosh             | 4,862,211          | 0                                |
| 84.063                                     |                          | Federal Pell Grant Program   | UW-Parkside            | 2,929,252          | 0                                |
| 84.063                                     |                          | Federal Pell Grant Program (Note 2)                                      | UW-Platteville         | 3,251,600          | 0                                |
| 84.063                                     |                          | Federal Pell Grant Program   | UW-River Falls         | 3,034,074          | 0                                |
| 84.063                                     |                          | Federal Pell Grant Program (Note 2)                                      | UW-Stevens Point       | 5,123,247          | 0                                |
| 84.063                                     |                          | Federal Pell Grant Program (Note 2)                                      | UW-Stout               | 4,523,737          | 0                                |

**STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2003**

| FEDERAL CATALOG NUMBER                                      | OTHER IDENTIFYING NUMBER | FEDERAL GRANTOR AGENCY/ Federal Program   | STATE AGENCY OR CAMPUS | EXPENDITURES            | AMOUNT PROVIDED TO SUBRECIPIENTS |
|---|--------------------------|---|------------------------|-------------------------|----------------------------------|
| <b>STUDENT FINANCIAL AID (SFA) CLUSTER</b>                  |                          |   |                        |                         |                                  |
| 84.063  |                          | Federal Pell Grant Program  | UW-Superior            | 2,113,658               | 0                                |
| 84.063  |                          | Federal Pell Grant Program  | UW-Whitewater          | 4,243,096               | 0                                |
| 84.063  |                          | Federal Pell Grant Program  | UW Colleges            | 6,078,551               | 0                                |
|   |                          | Total Federal Program 84.063  |                        | <u>66,509,508</u>       | <u>0</u>                         |
| 84.268  |                          | Federal Direct Student Loans (Note 23)  | UW-Milwaukee           | 66,604,480              | 0                                |
| 84.268  |                          | Federal Direct Student Loans (Notes 2, 23)  | UW-Eau Claire          | 19,979,541              | 0                                |
| 84.268  |                          | Federal Direct Student Loans (Note 23)  | UW-Superior            | 7,362,367               | 0                                |
| 84.268  |                          | Federal Direct Student Loans (Note 23)  | UW-Whitewater          | 25,587,032              | 0                                |
|   |                          | Total Federal Program 84.268  |                        | <u>119,533,420</u>      | <u>0</u>                         |
| Other Federal Financial Assistance:                         |                          |   |                        |                         |                                  |
| N/A   | 84.SFA                   | Administrative Cost Allowance (Note 24)   | UW-Madison             | (426,879)               | 0                                |
| N/A   | 84.SFA                   | Administrative Cost Allowance (Note 24)   | UW-Milwaukee           | 292,950                 | 0                                |
| N/A   | 84.SFA                   | Administrative Cost Allowance (Notes 2, 24)   | UW-Eau Claire          | 260,406                 | 0                                |
| N/A   | 84.SFA                   | Administrative Cost Allowance (Note 24)   | UW-Green Bay           | 40,157                  | 0                                |
| N/A   | 84.SFA                   | Administrative Cost Allowance (Notes 2, 24)   | UW-La Crosse           | 145,773                 | 0                                |
| N/A   | 84.SFA                   | Administrative Cost Allowance (Note 24)   | UW-Oshkosh             | 7,500                   | 0                                |
| N/A   | 84.SFA                   | Administrative Cost Allowance (Note 24)   | UW-Parkside            | 55,747                  | 0                                |
| N/A   | 84.SFA                   | Administrative Cost Allowance (Notes 2, 24)   | UW-Platteville         | 74,877                  | 0                                |
| N/A   | 84.SFA                   | Administrative Cost Allowance (Note 24)   | UW-River Falls         | 124,539                 | 0                                |
| N/A   | 84.SFA                   | Administrative Cost Allowance (Notes 2, 24)   | UW-Stevens Point       | 297,763                 | 0                                |
| N/A   | 84.SFA                   | Administrative Cost Allowance (Notes 2, 24)   | UW-Stout               | 98,484                  | 0                                |
| N/A   | 84.SFA                   | Administrative Cost Allowance (Note 24)   | UW-Superior            | 29,458                  | 0                                |
| N/A   | 84.SFA                   | Administrative Cost Allowance (Note 24)   | UW-Whitewater          | 174,053                 | 0                                |
| N/A   | 84.SFA                   | Administrative Cost Allowance (Note 24)   | UW Colleges            | 83,930                  | 0                                |
|   |                          | Total Administrative Cost Allowance   |                        | <u>1,258,758</u>        | <u>0</u>                         |
| TOTAL SFA FROM U.S. DEPARTMENT OF EDUCATION                 |                          |   |                        | <u>482,087,969</u>      | <u>0</u>                         |
| U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:               |                          |   |                        |                         |                                  |
| 93.108  |                          | Health Education Assistance Loans (Note 23)   | HEAB                   | 0                       | 0                                |
| 93.108  |                          | Health Education Assistance Loans (Note 23)   | UW-Madison             | 0                       | 0                                |
|   |                          | Total Federal Program 93.108  |                        | <u>0</u>                | <u>0</u>                         |
| 93.342  |                          | Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students (Note 22) | UW-Madison             | 1,062,021               | 0                                |
| 93.364  |                          | Nursing Student Loans (Note 22)   | UW-Madison             | 235,438                 | 0                                |
| 93.364  |                          | Nursing Student Loans (Note 22)   | UW-Milwaukee           | 196,620                 | 0                                |
| 93.364  |                          | Nursing Student Loans (Note 22)   | UW-Oshkosh             | 430,212                 | 0                                |
|   |                          | Total Federal Program 93.364  |                        | <u>862,270</u>          | <u>0</u>                         |
| 93.925  |                          | Scholarships for Health Professions Students from Disadvantaged Backgrounds                               | UW-Milwaukee           | 63,400                  | 0                                |
| 93.925  |                          | Scholarships for Health Professions Students from Disadvantaged Backgrounds (Note 2)                      | UW-Eau Claire          | 45,796                  | 0                                |
|   |                          | Total Federal Program 93.925  |                        | <u>109,196</u>          | <u>0</u>                         |
| TOTAL SFA FROM U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES |                          |   |                        | <u>2,033,487</u>        | <u>0</u>                         |
| TOTAL STUDENT FINANCIAL AID CLUSTER                         |                          |   |                        | <u>\$ 484,121,456</u>   | <u>\$ 0</u>                      |
| TOTAL EXPENDITURES OF FEDERAL AWARDS                        |                          |   |                        | <u>\$ 8,281,473,131</u> | <u>\$ 1,861,955,266</u>          |



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# Notes to the State of Wisconsin

## Schedule of Expenditures of Federal Awards ■

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### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### A. Purpose

The Schedule of Expenditures of Federal Awards presents a summary of the State of Wisconsin's expenditures financed by the federal government for the fiscal year ended June 30, 2003. 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 catalog 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 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 cash 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 benefits 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 duplicate counting for 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 expenditures in the accounting records and the reporting of the federal grant expenditures to the U.S. government or other subgrantor organizations.

### C. State Agencies and UW Campuses Included

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

1. Department of Health and Family Services (DHFS)
2. Department of Workforce Development (DWD)
3. University of Wisconsin (UW) System
4. Department of Transportation (DOT)
5. Department of Public Instruction (DPI)
6. Department of Administration (DOA)
7. Department of Natural Resources (DNR)
8. Department of Commerce (Commerce)
9. Wisconsin Technical College System Board (WTCSB)
10. Department of Military Affairs (DMA)
11. Department of Veterans Affairs (DVA)
12. Department of Justice (DOJ)
13. Department of Agriculture, Trade and Consumer Protection (DATCP)
14. Educational Communications Board (ECB)
15. Higher Educational Aids Board (HEAB)
16. Wisconsin Historical Society (WHS)
17. Department of Corrections (DOC)
18. Wisconsin Arts Board (Arts Board)
19. Department of Electronic Government (DEG)
20. Child Abuse and Neglect Prevention Board (CANPB)
21. Public Service Commission (PSC)
22. Department of Tourism (Tourism)
23. Wisconsin State Elections Board (Elections Board)
24. Board on Aging and Long-Term Care (BOALTC)
25. Department of Revenue (DOR)



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

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

Federal awards administered by the Wisconsin Housing and Economic Development Authority were not included in the scope of this single audit because those grants are audited separately by other auditors.

## **2. MAJOR FEDERAL GRANT PROGRAMS**

As shown in the following table, the federal financial assistance expended by the State of Wisconsin during FY 2002-03 was \$9,127,982,478, consisting of \$8,281,473,131 in cash assistance as reported in the Schedule of Expenditures of Federal Awards, \$33,913,408 in noncash assistance, and \$812,595,939 in outstanding loan balances. The noncash assistance and loan balances are described in more detail in Notes 6, 8, 9, 14, 18, 19, 22, and 23. Not included in the amount of noncash assistance is the value of donated federal surplus personal property (catalog #39.003) described in Note 16.

**Federal Financial Assistance**  
FY 2002-03

| Catalog Number                              | Name of Federal Program  | Amount                 |
|---|--|------------------------|
| <b>Cash Assistance as Shown in Schedule</b> |  | <b>\$8,281,473,131</b> |
| <b>Noncash Assistance:</b>                  |  |                        |
| 10.550                                      | Food Donation  | 16,770,928             |
| 10.551                                      | Food Stamps  | 34,426                 |
| 10.569                                      | Emergency Food Assistance Program (Food Commodities)           | 5,534,681              |
| 93.268                                      | Immunization Grants  | 11,573,373             |
| <b>Total Noncash Assistance</b>             |  | <b>33,913,408</b>      |
| <b>Total Cash and Noncash Assistance</b>    |  | <b>8,315,386,539</b>   |
| <b>Loan Balances as of June 30, 2003:</b>   |  |                        |
| 20.205                                      | Highway Planning and Construction                              | 1,274,911              |
| 66.458                                      | Capitalization Grants for Clean Water State Revolving Funds    | 559,699,594            |
| 66.468                                      | Capitalization Grants for Drinking Water State Revolving Funds | 74,610,144             |
| 84.038                                      | Perkins Loan Program   | 165,889,229            |
| 93.108                                      | Health Education Assistance Loans                              | 1,056,730              |
| 93.342                                      | Health Professions Student Loans                               | 6,172,339              |
| 93.364                                      | Nursing Student Loans  | 3,892,992              |
| <b>Total Loan Balances</b>                  |  | <b>812,595,939</b>     |
| <b>Total Federal Financial Assistance</b>   |  | <b>\$9,127,982,478</b> |

Federal cash and noncash assistance, other than loan balances, expended by the State of Wisconsin during FY 2002-03 was \$8,315,386,539. The major grant threshold, as defined by OMB Circular A-133, was \$24,946,160. All federal programs with expenditures exceeding the threshold of \$24,946,160 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 \$24,946,160 are labeled as type B programs. For each low-risk type A program that is not audited as a major program, one high-risk type B program is selected to be audited as a major program.

The State of Wisconsin administered 26 major federal programs that were tested for compliance with federal requirements for FY 2002-03. The total federal assistance, including noncash assistance and loan balances under these major grant programs, constituted 59 percent of the total federal financial assistance during the audit period. The major federal programs for FY 2002-03, as determined by the risk-based approach, are listed in the following table.

Major Federal Programs in FY 2002-03

| Catalog Number   | Federal Program  | Expenditures           | State Recipient         |
|------------------|--|------------------------|-------------------------|
| 10.551/.561      | Food Stamp Cluster <sup>1</sup>  | \$ 256,077,737         | DHFS/<br>UW-Madison     |
| 14.228           | Community Development Block Grants/State's<br>Program                                  | 33,229,429             | Commerce                |
| 16.579           | Byrne Formula Grant Program  | 9,670,347              | DOA                     |
| 17.258/.259/.260 | WIA Cluster  | 49,618,286             | DWD                     |
| 17.504           | Consultation Agreements  | 3,927,171              | DHFS/DWD/<br>Commerce   |
| 20.205/23.005    | Highway Planning and Construction Cluster <sup>2</sup>                                 | 561,814,343            | DOT                     |
| 20.600 - 20.605  | Highway Safety Cluster   | 6,431,765              | DOT                     |
| 21.999           | Temporary State Fiscal Relief  | 91,196,453             | DOA                     |
| 66.460           | Nonpoint Source Implementation Grants  | 2,694,571              | DNR                     |
| 84.002           | Adult Education—State Grant Program  | 8,531,927              | WTCSB                   |
| 84.126           | Rehabilitation Services—Vocational Rehabilitation<br>Grants to States                  | 57,563,891             | DWD                     |
| 84.186           | Safe and Drug-Free Schools and Communities—<br>State Grants                            | 7,212,188              | DHFS/DPI                |
| 84.298           | Innovative Education Program Strategies  | 7,595,062              | DPI                     |
| 84.352           | School Renovation Grants   | 7,537,695              | DPI                     |
| 84.367           | Improving Teacher Quality State Grants   | 15,884,432             | DPI/UW System           |
| 93.044/.045      | Aging Cluster  | 17,525,689             | DHFS                    |
| 93.283           | Centers for Disease Control and Prevention—<br>Investigations and Technical Assistance | 16,244,860             | DHFS/DPI/<br>UW-Madison |
| 93.558           | Temporary Assistance for Needy Families  | 347,624,129            | DWD                     |
| 93.563           | Child Support Enforcement  | 68,240,762             | DWD                     |
| 93.575/.596      | Child Care Cluster   | 162,544,383            | DWD/UW-Madison          |
| 93.658           | Foster Care—Title IV-E   | 73,874,023             | DHFS/<br>UW-Oshkosh     |
| 93.659           | Adoption Assistance  | 29,113,089             | DHFS                    |
| 93.767           | State Children's Insurance Program   | 90,772,753             | DHFS                    |
| 93.775/.777/.778 | Medicaid Cluster   | 2,848,978,878          | DHFS/DWD/DOJ            |
| 93.991           | Preventive Health and Health Services Block Grant                                      | 3,282,202              | DHFS                    |
| Various          | Research and Development Cluster   | 429,426,035            | UW System               |
| Various          | Student Financial Aid Cluster <sup>3</sup>   | 29,805,775             | UW-Eau Claire           |
| Various          | Student Financial Aid Cluster <sup>3</sup>   | 28,332,737             | UW-La Crosse            |
| Various          | Student Financial Aid Cluster <sup>3</sup>   | 18,051,082             | UW-Platteville          |
| Various          | Student Financial Aid Cluster <sup>3</sup>   | 26,114,733             | UW-Stevens Point        |
| Various          | Student Financial Aid Cluster <sup>3</sup>   | 30,988,415             | UW-Stout                |
|                  |  | <b>\$5,339,904,842</b> |                         |

<sup>1</sup>Includes \$222,907,349 in benefit expenditures and \$34,426 in distributed food stamps (see Note 6).

<sup>2</sup>Does not include the amount of loans outstanding as of June 30, 2003 (see Note 14).

<sup>3</sup>Does not include the amount of loans outstanding as of June 30, 2003 (see Notes 22 and 23).

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

The student financial aid cluster is defined by OMB Circular A-133 as including those programs of general student assistance in which institutions participate, such as those authorized by Title IV of the Higher Education Act of 1965, as amended, which are administered by the U.S. Department of Education, and similar programs provided by other federal agencies. It does not include programs that provide fellowships or similar awards to students on a competitive basis, or for specified studies or research. The student financial aid cluster is a low-risk type A program and, therefore, must be audited at least once every three years. The Legislative Audit Bureau audits the student financial aid cluster at the UW campuses over a three-year cycle. During the FY 2002-03 audit, the student financial aid cluster was audited as a major program at UW-Eau Claire, UW-La Crosse, UW-Platteville, UW-Stevens Point, and UW-Stout.

The Wisconsin Humanities Council is a nonprofit organization associated with UW System through its relationship with UW-Extension. UW-Extension is responsible for fiscal and personnel administration of the Council. At the request of the National Endowment for the Humanities, the Wisconsin Humanities Council was included as a unit within UW System, and the Promotion of the Humanities—Federal/State Partnership grant (catalog #45.129) was audited as if it were a major program.

### 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 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**

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 (catalog #10.551). As shown in the following table, Wisconsin's error rates for FFY 1993-94 through FFY 2001-02 exceeded the national average, resulting in sanctions totaling \$12,866,521. Complete error rate and sanction information is not yet available for FFY 2002-03.

**Sanctions for the Food Stamps Program**  
As of June 30, 2003

| FFY(s)       | Wisconsin's<br>Combined<br>Error Rate | National<br>Average<br>Error Rate | Sanctions<br>Assessed<br>to Date |
|--------------|---------------------------------------|-----------------------------------|----------------------------------|
| 1994-1996    | 10.51% - 12.10%                       | 9.2% - 10.32%                     | \$1,200,000                      |
| 1997         | 13.70                                 | 9.88                              | 2,340,053                        |
| 1998         | 14.58                                 | 10.69                             | 689,391                          |
| 1999         | 13.42                                 | 9.88                              | 606,446                          |
| 2000         | 12.72                                 | 8.91                              | 1,671,222                        |
| 2001         | 13.14                                 | 8.66                              | 2,873,308                        |
| 2002         | 12.69                                 | 8.26                              | 3,486,101                        |
| <b>Total</b> |                                       |                                   | <b>\$12,866,521</b>              |

Wisconsin is required to spend the sanctioned amounts on payment accuracy activities, outreach activities, and federally approved activities for improving Food Stamps operations. As of July 31, 2003, the State had spent \$4,866,207 on these activities.

A federal review of Aid to Families with Dependent Children (AFDC) overpayment recoveries received between July 1, 1996, and September 30, 2001, concluded that DWD's practices for reporting and remitting AFDC overpayment recoveries to the federal government were not in accordance with federal requirements. The U.S. Department of Health and Human Services recommended that the State refund the federal share, or \$10,711,338 of these recoveries. In its May 2002 response, DWD contended that it followed the instructions included in the FFY 1998-99 federal transmittal documents and, therefore, was in compliance with federal requirements until the issuance of a FFY 1999-2000 federal transmittal document. DWD estimates that the liability resulting from noncompliance after the issuance of the FFY 1999-2000 instructions, which became effective on September 30, 2000, is \$1,400,000. DWD continues to negotiate with the federal government to resolve this issue.

A federal review of the Fish and Wildlife Cluster (catalog #15.605 and #15.611) awarded to DNR by the U.S. Department of the Interior's Fish and Wildlife Service for FFY 1994-95 and FFY 1995-96 identified questioned costs of \$5,067,771. The Fish and Wildlife Service approved DNR's revised corrective action plan in January 2003, and no repayment to the federal government was required.

## 6. FOOD STAMPS

During FY 2002-03, DHFS was responsible for issuing food stamp benefits to recipients on behalf of the U.S. Department of Agriculture (catalog #10.551). DHFS issued \$222,941,775 of food stamp benefits during FY 2002-03, including \$34,426 in the form of food stamp coupons as noncash assistance. DHFS did not have any food stamp coupons on hand as of June 30, 2003. The amount of benefits authorized but unused as of June 30, 2003, was \$4,969,272.

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

During FY 2002-03, DHFS received \$21,665,130 in cash rebates from infant formula manufacturers from the sale of formula to participants in WIC (catalog #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 DHFS to extend program benefits to 36,475 more people than could have been served during FY 2002-03 in the absence of the rebate contracts.

**8. FOOD DONATION**

No expenditures were reported in the schedule for Food Donation (catalog #10.550), which is administered by DPI, because this program involves the distribution of food commodities, and no funds were awarded to the State. The value of the food commodities distributed is not reported in the schedule. DPI distributed \$16,770,928 worth of food commodities during FY 2002-03 and had \$975,777 worth of food commodities on hand as of June 30, 2003.

**9. EMERGENCY FOOD ASSISTANCE PROGRAM**

The expenditures reported in the schedule represent administrative costs of the Emergency Food Assistance Program (Administrative Costs) (catalog #10.568) at the state and local levels. The value of the food commodities distributed under the Emergency Food Assistance Program (Food Commodities) (catalog #10.569) is not reported in the schedule. DHFS distributed approximately \$5,534,681 worth of food commodities during FY 2002-03 and had approximately \$636,988 worth of food commodities on hand as of June 30, 2003.

**10. COMMUNITY DEVELOPMENT BLOCK GRANTS/STATE'S PROGRAM**

The Community Development Block Grants/State's Program (catalog #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 \$920,453 that was supported by funds returned to the State.

**11. UNEMPLOYMENT INSURANCE**

FY 2002-03 expenditures for Unemployment Insurance (catalog #17.225) include \$982,375,828 in benefits funded by the Wisconsin Unemployment Reserve Fund, \$8,506,203 in federally funded regular benefits, \$181,441,126 in federally funded temporary extended benefits, and \$65,492,939 in federally funded administrative costs.

**12. WORKFORCE INVESTMENT ACT (WIA) CLUSTER**

Included as expenditures of the WIA Cluster (catalog #s 17.258, 17.259, and 17.260) is \$8,396 from funds transferred into the program from the Job Training Partnership Act (catalog #17.250).

**13. HIGHWAY PLANNING AND CONSTRUCTION**

Expenditures for Highway Planning and Construction (catalog #20.205) include \$22.6 million in project charges that have been incurred in excess of the federally approved project budget amount. The Wisconsin DOT will seek federal approval for increases to project budgets, and federal reimbursements are expected in the next fiscal year.

**14. LOAN FUNDS FROM FEDERAL HIGHWAY ADMINISTRATION AND FEDERAL RAILWAYS ADMINISTRATION**

DOT received \$30,000 during FY 2002-03 and \$1,425,000 in prior years from the Federal Highway Administration under Highway Planning and Construction (catalog #20.205) to establish a revolving loan fund to assist local government transit and highway projects. DOT has issued \$1,425,000 in loans to local municipalities; \$1,274,911 remains outstanding as of June 30, 2003.

During FY 1994-95, DOT received \$70,400 in loan funds from the Federal Railways Administration under Local Rail Freight Assistance (catalog #20.308). DOT has issued the full amount of these loan funds to railroads. As of June 30, 2003, all loans have been repaid.

**15. TEMPORARY STATE FISCAL RELIEF**

During FY 2002-03, the State received a \$91,196,453 Temporary State Fiscal Relief (catalog #21.999) award from the U.S. Department of the Treasury under Section 601, Temporary State Fiscal Relief, of the Jobs and Growth Tax Relief Reconciliation Act of 2003. The State filed the appropriate certification letter with the U.S. Department of the Treasury and met the eligibility requirements to receive the funding. In the Schedule of Expenditures of Federal Awards, the expenditure of these funds is shown under DOA; however, the expenditures, which were used to provide essential government services, were incurred by a variety of state agencies in conducting government operations.

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

DOA is responsible for administration of Donation of Federal Surplus Personal Property (catalog #39.003). DOA has contracted with Wisconsin Technical College System Foundation, Inc., to receive and distribute the federal surplus property. As of July 1, 2002, the Foundation had on hand property with an initial cost to the federal government of \$4,560,327. During FY 2002-03, the Foundation received from the federal government surplus personal property having an initial cost to the federal government of



\$11,361,442. During the period, property with an initial cost of \$9,328,385 was distributed, leaving property with an initial cost to the federal government of \$6,593,384 on hand as of June 30, 2003. DOA does not maintain records of the fair market value of the property received but believes it is below the type A major grant threshold established by OMB Circular A-133.

#### **17. ELECTION REFORM PAYMENTS**

In the last quarter of FY 2002-03, the State received two payments totaling \$7,002,856 from the General Services Administration on behalf of the Elections Assistance Commission under Elections Reform Payments (catalog #39.011). These funds are to be used to comply with the federal requirements of the Help America Vote Act in improving the administration of elections for federal office and in replacing outdated voting systems. The State has filed a certification with the General Services Administration certifying that these funds will be used in a manner consistent with the Help America Vote Act. A separate interest-bearing fund was created to administer this program. The amount shown as expended in the schedule is zero because as of June 30, 2003, the State has not expended any of the federal funds received under this program.

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

The State of Wisconsin Environmental Improvement Fund is an enterprise fund of the State and is jointly administered by DNR and DOA. 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 (catalog #66.458) and Capitalization Grants for Drinking Water State Revolving Funds (catalog #66.468). As of June 30, 2003, loans outstanding were \$559,699,594 and \$74,610,144, 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. DNR and DOA have previously provided this information to the U.S. Environmental Protection Agency in the following documents:

- the Environmental Improvement Fund program's FY 2002-03 and FY 2001-02 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 2002-03, prepared by DNR; and
- the State Revolving Fund annual report for FY 2002-03, prepared by DNR and DOA.

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.

#### **19. IMMUNIZATION GRANTS**

The expenditures reported in the schedule represent costs for administration, program services, and purchased vaccines of Immunization Grants (catalog #93.268). Not included in the schedule is the value of the vaccines received from the federal government as noncash assistance. DHFS distributed \$11,573,373 worth of noncash assistance vaccines during FY 2002-03 and had \$2,430,863 worth of vaccines on hand as of June 30, 2003.

#### **20. SOCIAL SERVICES BLOCK GRANT**

Social Services Block Grant (catalog #93.667) expenditures claimed for federal reimbursement are not based directly on the DHFS 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 DHFS Community Aids Reporting System.

Expenditures reported in the schedule for the Social Services Block Grant include \$13,360,771 transferred from the federal award for Temporary Assistance for Needy Families (catalog #93.558).

#### **21. FEE-FOR-SERVICE PROGRAMS AND FIXED-PRICE CONTRACTS**

State agencies and UW System received 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.

**22. LOANS COLLECTED BY THE UNIVERSITY OF WISCONSIN**

The expenditures in the schedule for the loan programs consist of loans advanced to students and collection costs charged to the loan funds during FY 2002-03. For the Perkins Loan Program, the expenditures in the schedule are funded by the federal capital contributions, institutional match, and loan repayments or other fees collected from student borrowers. Not included in the schedule is the amount of outstanding loans. The Perkins Loan (catalog #84.038), Health Professions Student Loans (catalog #93.342), and Nursing Student Loans (catalog #93.364) funds consisted of the following student loan receivable balances:

|  | Outstanding<br>Balance,<br><u>June 30, 2003</u> |
|--|---|
| <b>Perkins Loans:</b>                    |   |
| UW-Madison and<br>UW-Green Bay           | \$ 63,692,318                                   |
| UW-Milwaukee                             | 16,999,932                                      |
| UW-Eau Claire                            | 15,042,808                                      |
| UW-La Crosse                             | 6,605,371                                       |
| UW-Oshkosh                               | 6,248,406                                       |
| UW-Parkside                              | 2,839,166                                       |
| UW-Platteville                           | 5,840,491                                       |
| UW-River Falls                           | 5,398,742                                       |
| UW-Stevens Point                         | 16,009,729                                      |
| UW-Stout                                 | 13,464,162                                      |
| UW-Superior                              | 1,726,426                                       |
| UW-Whitewater                            | 10,109,744                                      |
| UW Colleges                              | <u>1,911,934</u>                                |
| Total Perkins Loans                      | \$165,889,229                                   |
| <b>Health Professions Student Loans:</b> |   |
| UW-Madison                               | \$ 6,172,339                                    |
| <b>Nursing Student Loans:</b>            |   |
| UW-Madison                               | \$ 1,312,976                                    |
| UW-Milwaukee                             | 1,008,489                                       |
| UW-Oshkosh                               | <u>1,571,527</u>                                |
| Total Nursing Student Loans              | \$ 3,892,992                                    |

### 23. OTHER LOAN PROGRAMS

UW System participates in Federal Family Education Loans (FFEL) (catalog #84.032), a program that includes Stafford Loans, Supplemental Loans for Students, and Parent Loans for Undergraduate Students. FFEL is a component of the student financial aid cluster. Lending institutions, such as banks, provide funds to students attending UW campuses, and UW staff are involved with certifying loan applications and distributing loan checks to the student borrowers. The FFEL amounts disbursed to students during FY 2002-03 are shown in the schedule. For all UW campuses, the total outstanding loan balance for FFEL is not available.

UW-Milwaukee, UW-Eau Claire, UW-Superior, and UW-Whitewater participate in Federal Direct Loans (catalog #84.268) instead of FFEL. The Federal Direct Loans program is similar to FFEL except that the UW campuses, rather than financial institutions, are responsible for disbursing the loans. In addition, the loan funds are provided by the U.S. Department of Education. The Federal Direct Loans amounts advanced to students during FY 2002-03 are included in the schedule. The total outstanding loan balance for the Federal Direct Loans program is not available.

Before July 1, 1998, UW-Madison participated in Health Education Assistance Loans (HEAL) (catalog #93.108). The HEAL program is a component of the student financial aid cluster. 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. The total outstanding loan balance for the HEAL program at UW-Madison is not available.

HEAB 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. HEAB did not receive any federal funds for claims from the U.S. Department of Health and Human Services in FY 2002-03. No new loans were made during the fiscal year, and no new loans will be made in the future. As of June 30, 2003, the balance of HEAL loans outstanding at HEAB was \$1,056,730.

**24. 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 (catalog #84.007), the Federal Work-Study Program (catalog #84.033), the Perkins Loan Program (catalog #84.038), and the Federal Pell Grant Program (catalog #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.

**25. PROGRAM INCOME**

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

■ ■ ■ ■



Appendix 1

**Federal Expenditures under the Twelve Largest Federal Grant Programs**

FY 1998-99 through FY 2002-03

| <u>Grant Program</u>                            | <u>FY 1998-99</u> | <u>FY 1999-2000</u> | <u>FY 2000-01</u> | <u>FY 2001-02</u> | <u>FY 2002-03</u> | <u>Dollar Change<br/>FY 1998-99<br/>through FY 2002-03</u> | <u>Percentage Change<br/>FY 1998-99<br/>through FY 2002-03</u> |
|---|-------------------|---------------------|-------------------|-------------------|-------------------|--|--|
| Medicaid Cluster                                | \$1,767,450,058   | \$1,934,144,025     | \$2,355,546,243   | \$2,500,342,126   | \$2,848,978,878   | \$1,081,528,820  | 61.2%  |
| Unemployment Insurance <sup>1</sup>             | 546,011,002       | 566,590,860         | 745,520,799       | 1,125,078,278     | 1,258,874,970     | 712,863,968  | 130.6  |
| Highway Planning and<br>Construction Cluster    | 407,756,013       | 498,860,507         | 534,118,901       | 583,835,193       | 561,814,343       | 154,058,330  | 37.8   |
| Student Financial Aid Cluster                   | 366,516,129       | 378,790,477         | 396,698,400       | 435,935,091       | 484,121,456       | 117,605,327  | 32.1   |
| Research and Development<br>Cluster             | 271,672,655       | 299,802,747         | 329,355,524       | 368,546,653       | 429,426,035       | 157,753,380  | 58.1   |
| Temporary Assistance for<br>Needy Families      | 116,738,733       | 225,714,662         | 299,281,750       | 350,286,728       | 347,629,766       | 230,891,033  | 197.8  |
| Food Stamp Cluster <sup>2</sup>                 | 159,600,664       | 164,000,945         | 175,511,322       | 223,586,181       | 256,077,737       | 96,477,073   | 60.4   |
| Child Care Cluster                              | 117,253,421       | 102,143,970         | 134,222,598       | 157,076,786       | 162,544,383       | 45,290,962   | 38.6   |
| Special Education Cluster                       | 71,539,666        | 79,925,925          | 98,836,923        | 106,804,196       | 146,258,814       | 74,719,148   | 104.4  |
| Title I Grants to Local<br>Educational Agencies | 130,050,294       | 124,909,782         | 128,768,891       | 121,976,693       | 144,902,728       | 14,852,434   | 11.4   |
| Child Nutrition Cluster                         | 77,297,877        | 84,219,148          | 83,637,580        | 93,462,724        | 97,612,886        | 20,315,009   | 26.3   |
| Temporary State Fiscal Relief <sup>3</sup>      | 0                 | 0                   | 0                 | 0                 | 91,196,453        | 91,196,453   | -  |

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

<sup>2</sup>Includes electronic food stamp benefits and administrative expenditures.

<sup>3</sup>New grant program in FY 2002-03.





## 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 2002-03 single audit, along with agency contact names, addresses, telephone numbers, fax numbers, and e-mail addresses. These agencies may be contacted regarding resolution of audit findings and questioned costs, or other matters concerning the audit. University of Wisconsin campus contact information is presented as Appendix 3.

#### Department of Health and Family Services

Ms. Helene Nelson, Secretary  
Audit Contact: Ms. Sally Acuff, Audit Liaison  
Bureau of Fiscal Services  
1 West Wilson Street  
P.O. Box 7850  
Madison, Wisconsin 53707-7850  
(608) 266-9576  
fax: (608) 264-9874  
e-mail: [acuffsa@dhfs.state.wi.us](mailto:acuffsa@dhfs.state.wi.us)

#### Department of Workforce Development

Ms. Roberta Gassman, Secretary  
Audit Contact: Mr. Kipp Sonnentag, Controller  
Bureau of Finance  
201 East Washington Avenue, Room G400  
P.O. Box 7946  
Madison, Wisconsin 53707-7946  
(608) 266-7272  
fax: (608) 267-7952  
e-mail: [kipp.sonnentag@dwd.state.wi.us](mailto:kipp.sonnentag@dwd.state.wi.us)

#### Department of Transportation

Mr. Frank Busalacchi, Secretary  
Audit Contact: Ms. Cynthia A. Morehouse, Director  
Bureau of Financial Services  
4802 Sheboygan Avenue  
P.O. Box 7366  
Madison, Wisconsin 53707-7366  
(608) 266-7023  
fax: (608) 267-4455  
e-mail: [cynthia.morehouse@dot.state.wi.us](mailto:cynthia.morehouse@dot.state.wi.us)

Department of Public Instruction

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

Department of Administration

Mr. Marc Marotta, Secretary  
Audit Contact: Ms. Martha Kerner, Director  
Bureau of Financial Management  
101 East Wilson Street, 9<sup>th</sup> Floor  
P.O. Box 7869  
Madison, Wisconsin 53707-7869  
(608) 266-1359  
fax: (608) 264-9500  
e-mail: *martha.kerner@doa.state.wi.us*

Department of Natural Resources

Mr. Scott Hassett, Secretary  
Audit Contact: Ms. Blanca Rivera, Director  
Bureau of Finance  
101 South Webster Street  
P.O. Box 7921  
Madison, Wisconsin 53707-7921  
(608) 266-2951  
fax: (608) 264-6277  
e-mail: *blanca.rivera@dnr.state.wi.us*

Department of Commerce

Mr. Cory L. Nettles, Secretary  
Audit Contact: Ms. Colleen Holtan, Director  
Bureau of Fiscal Services  
201 West Washington Avenue, 6<sup>th</sup> Floor  
P.O. Box 7970  
Madison, Wisconsin 53707-7970  
(608) 267-7200  
fax: (608) 266-7057  
e-mail: *choltan@commerce.state.wi.us*

Wisconsin Technical College System Board

Mr. Richard Carpenter, President  
Audit Contact: Mr. Norman Kenney, Assistant Vice President  
Office of Internal Operations  
345 West Washington Avenue, 2<sup>nd</sup> Floor  
P.O. Box 7874  
Madison, Wisconsin 53707-7874  
(608) 266-1766  
fax: (608) 266-1690  
e-mail: *norman.kenney@wtcssystem.org*

Department of Military Affairs

Major General Albert H. Wilkening, 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 53714-0587  
(608) 242-3155  
fax: (608) 242-3154  
e-mail: *brett.coomber@dma.state.wi.us*

Department of Veterans Affairs

Mr. John Scocos, Secretary  
Audit Contact: Mr. Roger Graham, Director  
Bureau of Fiscal Services  
30 West Mifflin Street  
P.O. Box 7843  
Madison, Wisconsin 53707-7843  
(608) 266-3916  
fax: (608) 267-0403  
e-mail: *roger.graham@dva.state.wi.us*

Department of Justice

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

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*

Educational Communications Board

Ms. Wendy Wink, Executive Director  
Audit Contact: Mr. Ted Tobie, Associate Director  
Finance and Administrative Services  
3319 West Beltline Highway  
P.O. Box 4296  
Madison, Wisconsin 53713-4296  
(608) 264-9667  
fax: (608) 264-9664  
e-mail: *ttobie@ecb.state.wi.us*

Higher Educational Aids Board

Ms. Jane Hojan-Clark, Executive Secretary  
Audit Contact: Ms. Sherrie Nelson, Financial Manager  
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@heab.state.wi.us*

Wisconsin Historical Society

Mr. Robert Thomasgard, Director  
Audit Contacts: Mr. Paul Hamilton, Accountant  
Division of Administrative Services  
816 State Street, Room 325  
Madison, Wisconsin 53706  
(608) 264-6426  
fax: (608) 264-6433  
e-mail: *pjhamilton@whs.wisc.edu*

Department of Corrections

Mr. Matthew J. Frank, 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@doc.state.wi.us*

Wisconsin Arts Board

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

Department of Electronic Government\*

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@doa.state.wi.us*

\*As of July 1, 2003, the Department of Electronic Government became a separate division within the Department of Administration.

Child Abuse and Neglect Prevention Board

Ms. Mary Anne Snyder, Executive Director  
Audit Contact: Ms. Sally Acuff, Audit Liaison  
Bureau of Fiscal Services  
Department of Health and Family Services  
1 West Wilson Street  
P.O. Box 7850  
Madison, Wisconsin 53707-7850  
(608) 266-9576  
fax: (608) 264-9874  
e-mail: *acuffsa@dhfs.state.wi.us*

Public Service Commission

Ms. Burneatta Bridge, 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*

Department of Tourism

Mr. Jim Holperin, Secretary  
Audit Contact: Mr. Glenn Aumann, Accountant  
Bureau of Administrative Services  
P.O. Box 8690  
Madison, Wisconsin 53708-8690  
(608) 266-7933  
fax: (608) 266-3403  
e-mail: *gaumann@tourism.state.wi.us*

Wisconsin State Elections Board

Mr. Kevin J. Kennedy, Executive Director  
Audit Contact: Ms. Sharrie Hauge, Campaign Finance and Agency Operations Director  
17 West Main Street, Suite 310  
Madison, Wisconsin 53703  
(608) 266-0404  
fax: (608) 267-0500  
e-mail: *sharrie.hauge@seb.state.wi.us*

Board on Aging and Long-Term Care

Mr. George F. Potaracke, Executive Director  
1402 Pankratz Street, Suite 111  
Madison, Wisconsin 53704-4001  
(608) 246-7014  
fax: (608) 246-7001  
e-mail: *george.potaracke@ltc.state.wi.us*

Department of Revenue

Mr. Michael Morgan, Secretary  
Audit Contact: Mr. Anthony Timmons, Acting Director  
Financial Management Services Bureau  
2135 Rimrock Road  
P.O. Box 8933 MD# 6-261  
Madison, Wisconsin 53708-8933  
(608) 266-8469  
fax: (608) 266-2204  
e-mail: *anthony.timmons@dor.state.wi.us*

Department of Employee Trust Funds

Mr. Eric Stanchfield, Secretary  
Audit Contact: Mr. Bob Willett, Director  
Controller's Office  
801 West Badger Road  
P.O. Box 7931  
Madison, Wisconsin 53707-7931  
(608) 266-0904  
fax: (608) 267-0633  
e-mail: *bob.willett@etf.state.wi.us*





## Appendix 3

### **University of Wisconsin Campus Contact Information**

Listed below are the University of Wisconsin campuses included in the scope of the FY 2002-03 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:

Mr. John D. Wiley, Chancellor  
Audit Contact: Mr. Steve Van Ess, Director  
Office of Student Financial Services  
University of Wisconsin-Madison  
432 North Murray Street  
Madison, Wisconsin 53706-1496  
(608) 263-3202  
fax: (608) 262-9068  
e-mail: *steve.vaness@finaid.wisc.edu*

UW-Madison for other federal compliance:

Mr. Robert Andresen, Assistant Director, Post Award Services  
Office for Research and Sponsored Programs  
University of Wisconsin-Madison  
750 University Avenue, Room 456  
Madison, Wisconsin 53706-1490  
(608) 262-3822  
fax: (608) 262-5111  
e-mail: *randresen@rsp.wisc.edu*

UW-Milwaukee:

Dr. Robert Greenstreet, Interim 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@bfs.uwm.edu*

UW-Eau Claire:

Mr. Donald J. Mash, Chancellor  
Audit Contact: Ms. Valerie Wing, Internal Auditor  
University of Wisconsin-Eau Claire  
NUR-216  
Eau Claire, Wisconsin 54701  
(715) 836-5407  
fax: (715) 836-4319  
e-mail: [wingvc@uwec.edu](mailto:wingvc@uwec.edu)

UW-Green Bay:

Mr. W. Bruce Shepard, Chancellor  
Audit Contact: Mr. John Majewski, Internal Auditor, Business and Finance  
University of Wisconsin-Green Bay  
CL 835B  
2420 Nicolet Drive  
Green Bay, Wisconsin 54311-7001  
(920) 465-5067  
fax: (920) 465-2038  
e-mail: [majewskj@uwgb.edu](mailto:majewskj@uwgb.edu)

UW-La Crosse:

Mr. Douglas N. Hastad, Chancellor  
Audit Contact: Ms. Sharon Radtke, Controller  
University of Wisconsin-La Crosse  
271 Morris Hall  
La Crosse, Wisconsin 54601  
(608) 785-8721  
fax: (608) 785-8544  
e-mail: [radtke.shar@uwlax.edu](mailto:radtke.shar@uwlax.edu)

UW-Oshkosh:

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

UW-Parkside:

Mr. John P. Keating, Chancellor  
Audit Contact: Ms. Catherine Jameson, Controller/ Director of Business Services  
University of Wisconsin-Parkside  
900 Wood Road, Box 2000  
Kenosha, Wisconsin 53141-2000  
(262) 595-2255  
fax: (262) 595-2990  
e-mail: *jameson@uwp.edu*

UW-Platteville:

Mr. David J. Markee, Chancellor  
Audit Contact: Cathy Riedl-Farrey, Director of Business Services  
University of Wisconsin-Platteville  
323 Brigham Hall  
1 University Plaza  
Platteville, Wisconsin 53818  
(608) 342-1174  
fax: 608-342-1232  
e-mail: *riedlfac@uwplatt.edu*

UW-River Falls:

Ms. Virginia Coombs, Interim Chancellor  
Audit Contact: Mary Halada, Vice Chancellor Administration & Finance  
University of Wisconsin-River Falls  
410 South Third Street  
River Falls, Wisconsin 54022-5001  
(715) 425-3882  
fax: (715) 425-3939  
e-mail: *mary.1.halada@uwrwf.edu*

UW-Stevens Point:

Ms. Virginia Helm, Interim Chancellor  
Audit Contact: Ms. Christine Cherney, Internal Auditor-Senior  
University of Wisconsin-Stevens Point  
2100 Main Street  
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