

An Audit

State of Wisconsin 2004-05

2005-2006 Joint Legislative Audit Committee Members

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CONTENTS

| | |
|--|-----------|
| Letter of Transmittal | 1 |
| Introduction | 3 |
| Auditor's Report | 7 |
| Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards | |
| Auditor's Report | 11 |
| 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 | |
| Statewide Issues | 15 |
| Department of Health and Family Services | 23 |
| Department of Workforce Development | 45 |
| University of Wisconsin System | 59 |
| Department of Public Instruction | 73 |
| Department of Administration | 77 |
| Department of Corrections | 79 |
| State of Wisconsin Schedule of Findings and Questioned Costs for the Year Ended June 30, 2005 | 81 |

| | |
|--|-----------|
| State of Wisconsin Summary Schedule of Prior Audit Findings | 99 |
|--|-----------|

| | |
|---|------------|
| State of Wisconsin Schedule of Expenditures of Federal Awards for the Year Ended June 30, 2005 | 105 |
|---|------------|

| | |
|---|------------|
| Notes to the State of Wisconsin Schedule of Expenditures of Federal Awards | 185 |
|---|------------|

Appendices

Appendix 1—Federal Expenditures under the Twelve Largest Federal Grant
Programs

Appendix 2—State Agency Contact Information

Appendix 3—University of Wisconsin Campus Contact Information



STATE OF WISCONSIN

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Janice Mueller
State Auditor

March 31, 2006

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 covers fiscal year (FY) 2004-05 and, in addition to satisfying federal audit requirements, assists us in meeting state audit requirements under s. 13.94, Wis. Stats. During the period we audited, state agencies administered \$9.2 billion in federal financial assistance.

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 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 grant programs that either exceeded the \$24.7 million threshold used to define major programs or were below this threshold but were selected for review based on the risk-based assessment criteria established by the federal government.

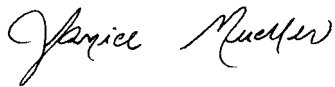
Our report contains the auditor's reports on compliance and internal control and our unqualified audit opinion on the State of Wisconsin Schedule of Expenditures of Federal Awards. The agency narratives include our comments on internal control deficiencies related to the administration of federal grant programs, findings of noncompliance, and the results of our follow-up to prior audit findings. A summary schedule of findings and questioned costs for FY 2004-05 is also provided, as well as a summary of the status of findings included in our single audit report for FY 2003-04 (report 05-5). We note that, overall, state agencies have complied with federal grant requirements and have taken steps to address findings included in last year's single audit report; however, we report internal control deficiencies and several areas of federal noncompliance, and we identified \$354,531 in questioned costs in addition to amounts that have already been returned to the federal government. We also identified opportunities for state agencies to increase their federal funding by \$3.2 million.

Senator Carol A. Roessler and
Representative Suzanne Jeskewitz
Page 2
March 31, 2006

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

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

Respectfully submitted,

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

Janice Mueller
State Auditor

JM/BN/ss

Introduction ■

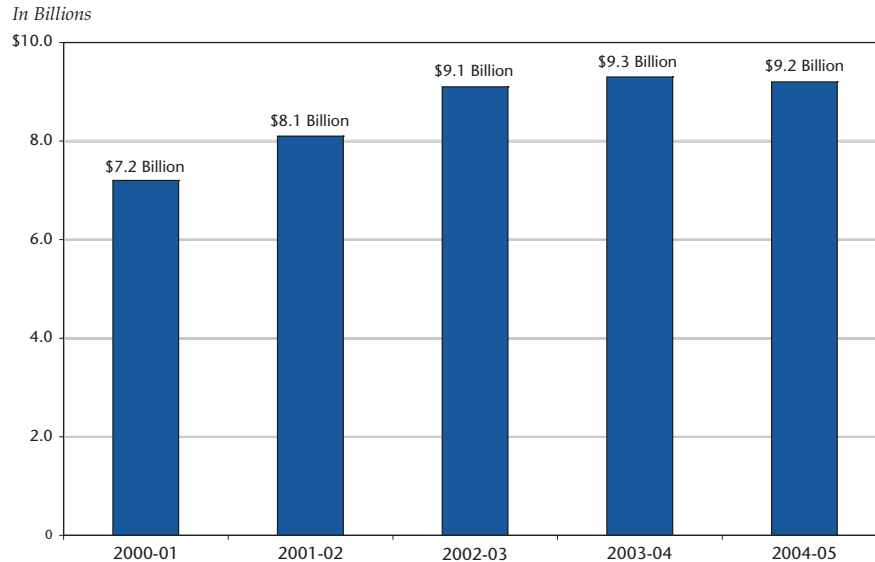
The State of Wisconsin administered \$9.2 billion in federal financial assistance during fiscal year (FY) 2004-05, consisting of \$8.2 billion in cash assistance and \$43.9 million in noncash assistance reported in the Schedule of Expenditures of Federal Awards, and \$1.0 billion in outstanding loan balances. As a condition of receiving federal funds, the State must meet the audit requirements of the federal Single Audit Act of 1984, as amended, and federal Office of Management and Budget (OMB) Circular A-133. We performed this audit for FY 2004-05 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 internal control and compliance related to financial reporting; and issue a report on the State's compliance with requirements applicable to each major program, on its internal control over compliance, and on its schedule of expenditures of federal awards. Our unqualified opinion on the State's FY 2004-05 financial statements was included in the Comprehensive Annual Financial Report issued by the Wisconsin Department of Administration (DOA) in December 2005 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.

As shown in Figure 1, federal financial assistance was \$9.2 billion in FY 2004-05, compared to \$7.2 billion in FY 2000-01, for an increase of \$2.0 billion in the five-year period shown. However, over the past three years, the amount of federal funds administered by the State has not changed significantly.

Figure 1

Total Federal Financial Assistance
FY 2000-01 through FY 2004-05



Funding under some federal programs continued to increase during FY 2004-05. For example, the research and development cluster and the student financial aid cluster, both administered by the University of Wisconsin (UW) System, increased by \$44.9 million and \$41.2 million, respectively, during FY 2004-05. However, with the improving economy, some federal grant programs to provide benefits and assistance payments to individuals increased at a slower rate, or declined. For example, expenditures under the Unemployment Insurance (UI) program, which is financed primarily by employer contributions but is subject to federal rules and regulations, declined from a high of \$1.3 billion in FY 2002-03 to \$905.4 million in FY 2004-05.

As shown in Table 1, the State expended \$8.2 billion in federal cash and noncash assistance during FY 2004-05, with the 12 largest federal programs accounting for 81.2 percent of total expenditures. Appendix 1 provides detail on the federal funds expended under these 12 programs over the past five years.

The Department of Health and Family Services (DHFS) is responsible for administering 3 of the 12 largest federal grant programs, including the Medicaid Cluster, which is the largest federal program administered by the State and accounts for 34.3 percent of Wisconsin's federal cash and noncash assistance. The largest portion of the Medicaid Cluster is the Medical Assistance (MA) program. During FY 2004-05, the State expended \$2.8 billion in federal funds under this program, plus an additional \$1.6 billion it provided in general purpose revenue

and from the Medical Assistance Trust Fund. In addition, DHFS disbursed \$341.4 million in federal funds and benefits under the Food Stamp Cluster to help low-income households buy food, and \$91.4 million under the State Children's Insurance Program (CHIP), which helps to provide health insurance to low-income uninsured children.

Table 1
Federal Expenditures
 FY 2004-05

| Federal Grant Program | Primary Recipient | FY 2004-05 Expenditures | Percentage of Federal Expenditures |
|--|-------------------|------------------------------------|------------------------------------|
| Medicaid Cluster | DHFS | \$2,817,199,332 | 34.3% |
| Unemployment Insurance ¹ | DWD | 905,407,172 | 11.0 |
| Student Financial Aid Cluster | UW System | 584,764,649 | 7.1 |
| Highway Planning and Construction Cluster | DOT | 544,864,575 | 6.6 |
| Research and Development Cluster | UW System | 518,355,431 | 6.3 |
| Food Stamp Cluster | DHFS | 341,376,655 | 4.2 |
| Temporary Assistance for Needy Families | DWD | 291,203,201 | 3.5 |
| Special Education Cluster | DPI | 180,637,326 | 2.2 |
| Title I Grants to Local Educational Agencies | DPI | 147,793,334 | 1.8 |
| Child Care Cluster | DWD | 145,908,869 | 1.8 |
| Child Nutrition Cluster | DPI | 110,338,742 | 1.3 |
| State Children's Insurance Program | DHFS | 91,406,145 | 1.1 |
| Subtotal | | 6,679,255,431 | 81.2 |
| Other Federal Programs | | 1,542,373,083 | 18.8 |
| Total | | \$8,221,628,514² | 100.0% |

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

² Represents cash and noncash assistance, such as food commodities, but does not include \$1.0 billion in outstanding loan balances. Cash and noncash assistance plus outstanding loan balances equal the total federal financial assistance administered by the State of Wisconsin during FY 2004-05, which was \$9.2 billion.

The Department of Workforce Development (DWD) is also responsible for 3 of the 12 largest federal grant programs administered by the State. In addition to administering UI, DWD is responsible for Temporary Assistance for Needy Families (TANF), for which it disbursed \$291.2 million in federal funds, and the Child Care Cluster, for which it disbursed \$145.9 million.

Other state agencies administering large federal grant programs include UW System, which expended \$584.8 million for student financial aid and \$518.4 million under a variety of research and development grants; the Department of Transportation (DOT), which expended \$544.9 million for the Highway Planning and Construction Cluster; and the Department of Public Instruction (DPI), which expended \$438.8 million to provide funds to local schools and other entities under the Special Education Cluster, the Title I grant program, and the Child Nutrition Cluster.

As required by OMB Circular A-133, we tested compliance with laws and regulations related to the State’s administration of over 750 individual grant programs and 890 research and development grants. Federal rules allow the auditor to use judgment to select those grant programs that may contain a higher risk of noncompliance with federal regulations. OMB Circular A-133 categorizes federal grant programs as “type A” (large programs) and “type B” (smaller programs). For the State of Wisconsin, type A programs are those for which the State expended \$24.7 million or more in federal funds. We reviewed and tested the type A programs that we believe are subject to a higher risk of noncompliance. Federal rules allow the auditor to test lower-risk type A programs only once every three years, rather than each year. In addition, we audited a selection of type B programs, which are those with expenditures under the \$24.7 million threshold.

Our compliance review focused on the 21 type A programs and 5 type B programs listed in Note 2 to the Schedule of Expenditures of Federal Awards. These programs were administered by eight different state agencies, including UW System, and accounted for 70.5 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 05-5).

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 or the UW Hospitals and Clinics Authority, which were audited separately by other auditors.



Auditor's Report ■

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

We have audited the State of Wisconsin's basic financial statements as of and for the year ended June 30, 2005, and have issued our report thereon dated December 14, 2005. 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 2004-05. We did not audit the following financial statements: the Wisconsin Department of Transportation Revenue Bond Program and Commercial Paper Program, which represent 11 percent of the liabilities of the governmental activities and 3 percent of the expenditures of the aggregate remaining fund information; the Badger Tobacco Asset Securitization Fund, which represents 11 percent of the liabilities of the governmental activities; the Environmental Improvement Fund, which is a major fund and represents 18 percent of the assets and 18 percent of the liabilities of the business-type activities; or the College Savings Program Trust, which represents 2 percent of the assets of the aggregate remaining fund information. Those financial statements were audited by other auditors whose reports thereon have been furnished to us, and our opinions, insofar as they relate to the amounts audited by others, are based solely upon their reports. In addition, we did not audit the financial statements of the discretely presented component units. Those financial statements were audited by other auditors. Our opinion on the aggregate discretely presented component units, insofar as it relates to the amounts audited by others, is based upon the reports of the Wisconsin Housing and Economic Development Authority, the University of Wisconsin Hospitals and Clinics Authority, and the University of Wisconsin Foundation.

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

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, 2005, 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 an opinion 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-05-18 through WI-05-20 and WI-05-22 through WI-05-27.

A material weakness is a reportable 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 caused by error or fraud 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 in the preceding paragraph is a material weakness.

COMPLIANCE AND OTHER MATTERS

As part of obtaining reasonable assurance about whether the State of Wisconsin's basic financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on

the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed two instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and are described in Section II of the Schedule of Findings and Questioned Costs as findings WI-05-21 and WI-05-22.

We also noted other matters involving the internal control over financial reporting, which we will report or have already reported to the management of the state agencies in separate communications.

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

December 14, 2005

by

LEGISLATIVE AUDIT BUREAU



Bryan Naab
Audit Director

Auditor's Report ■

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

COMPLIANCE

We have audited the State of Wisconsin's compliance with the types of compliance requirements described in the U.S. Office of Management and Budget *Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended June 30, 2005. 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, 2005. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the management of Wisconsin state agencies. Our responsibility is to express an opinion on the State of Wisconsin's compliance based on our audit.

The State of Wisconsin's basic financial statements include the operations of the Wisconsin Housing and Economic Development Authority and the University of Wisconsin Hospitals and Clinics Authority, which are component units of the State of Wisconsin. These entities expended \$134.4 million and \$532,000, respectively, in federal awards that are not included in the State of Wisconsin's Schedule of Expenditures of Federal Awards for the year ended June 30, 2005. Our audit, as described in the following paragraph, did not include the operations of the Wisconsin Housing and Economic Development Authority or the University of

Wisconsin Hospitals and Clinics Authority because these component units engaged other auditors to perform an audit in accordance with OMB Circular A-133.

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

In our opinion, the State of Wisconsin complied, in all material respects, with the requirements referred to in the first paragraph that are applicable to each of its major federal programs for the year ended June 30, 2005. 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-05-1 through WI-05-4, WI-05-6 through WI-05-8, and WI-05-11 through WI-05-17.

INTERNAL CONTROL OVER COMPLIANCE

The management of Wisconsin state agencies is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the State of Wisconsin's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance 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-05-1 through WI-05-6 and WI-05-8 through WI-05-13.


A material weakness is a reportable 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 caused by error or fraud 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 financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the State of Wisconsin as of and for the year ended June 30, 2005, which collectively comprise the State of Wisconsin's basic financial statements and have issued our report thereon dated December 14, 2005. 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 of Wisconsin, the Wisconsin Legislature, federal awarding agencies, and pass-through entities. This independent auditor's report, upon submission to the Joint Legislative Audit Committee, is a matter of public record and its distribution is not limited. However, this report is not intended to be used by anyone other than these specified parties.

March 23, 2006

LEGISLATIVE AUDIT BUREAU
 by 
 Bryan Naab
 Audit Director

Statewide Issues ■

As part of our standard audit procedures, we reviewed internal controls over revenues, expenditures, and the administration of major federal grant programs. We followed up on issues identified in our prior audits that affected more than one state agency and multiple federal grant programs. We continue to note concerns with rate setting for internal service fund billing rates and lapses from internal service funds.

Finding WI-05-1: Internal Service Funds Rate Setting and Lapses

Centrally, the State provides various services to other state agencies through several internal service funds and accounts administered by the Department of Administration. During FY 2004-05, DOA administered centralized computer processing, telecommunications and networking services, fleet services, financial services, facilities operations and maintenance services, procurement services, and risk management. DOA billed state agencies for services 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.

DOA is responsible for setting billing rates for these central services sufficient to recover DOA's costs but not generate profits. For each internal service fund, federal rules allow DOA to maintain a working capital reserve of not more than 60 days worth of operating expenses. Ideally, in the event the internal service funds generate balances in excess of the allowed reserve, the State would adjust user rates to reduce the excess balances. Federal grants would benefit from the rate adjustments through lower charges, which would free up grant funds to be used on other grant-related

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

We have two continuing concerns related to billing rates for central service costs and the treatment of excess balances. First, DOA continues to set user billing rates without taking into consideration available excess balances. As a result, user charges are sometimes higher than necessary, resulting in excess charges to federal grant programs. Second, the State continues to lapse excess balances from the internal service funds to the General Fund, as provided for in the State's budget, rather than reduce user rates. As a result of these audit exceptions, the State is required to return the federal share of these balances to the federal government.

Rate-Setting Process

DOA's Division of Enterprise Technology (DET) administers the technology services internal service fund, which primarily accounts for centralized mainframe computer processing, telecommunications, and networking services. Within this fund, DET has established cost pools and billing rates for various mainframe computer services, such as for the central processing unit (CPU) costs and printing costs. We have expressed concern since our FY 1998-99 audit with DET's procedures to establish mainframe computer billing rates. In our prior audit, we reported that CPU and some storage rates were again set too high, resulting in excess charges to state agencies. Since many state agencies allocate costs to federal programs, we expressed concern that the federal government may have been overcharged for mainframe computer services (Finding WI-04-2).

While the federal government has not formally resolved this finding with DOA, representatives from the U.S. Department of Health and Human Services (DHHS) have indicated to us that DOA would be expected to:

- maintain and track the program position of each individual cost pool;
- monitor and evaluate the performance of individual cost pools over time, ensuring that revenues are sufficient to cover expenditures and to identify any significant balance—both positive and negative—that may have developed; and
- adjust user rates as necessary, taking into consideration any positive or negative balances.

However, while DET tracks and monitors balances for some individual cost pools, DET does not analyze nor take these balances into account when establishing future billing rates. Instead, it sets billing rates based on projected revenues and expenditures, without considering either surplus or deficit balances in individual cost pools.

As a result, DOA continues to overcharge users for some mainframe computer services and to undercharge users for other services. While DOA did reduce CPU and storage rates for the third year in a row, these cost pools continued to generate surpluses that subsidized other cost pools. Based on FY 2004-05 financial information on a cash basis, and as shown in Table 2, operating revenues again significantly exceeded operating expenses for the CPU, storage, and enterprise output solutions cost pools. Since many state agencies allocate costs to federal programs, the federal government may have been overcharged for mainframe computer services during FY 2004-05.

Table 2

Mainframe Services
FY 2004-05

| Cost Pool | Operating Revenues Over (Under) Operating Expenses |
|--|--|
| CPU ¹ | \$19,945,733 |
| Storage | 515,632 |
| Enterprise Output Solutions | 856,606 |
| Mainframe Printing | 4,986 |
| Small Agency Support Initiative | (30,359) |
| Web Hosting | (262,165) |
| Server Co-location Services/Server Consolidation | (4,794,674) |

¹ Does not include a payment of \$11.6 million to the federal government during FY 2004-05 for disallowed costs.

DET maintains program position information individually for the mainframe printing and server co-location/consolidation cost pools. The program positions for the other mainframe services cost pools shown are combined. As shown in Table 3, despite the reductions in rates, the CPU, storage, and enterprise output solutions cost pools have significant positive program positions, while the other cost pools have significant negative positions.

Table 3

Mainframe Services
Program Position by Cost Pool

| Cost Pool | June 30, 2005 |
|---|---------------|
| CPU | \$34,915,854 |
| Storage | 8,205,874 |
| Enterprise Output Solutions | 4,004,017 |
| Small Agency Support Initiative | (1,598,892) |
| Mainframe Printing | (1,865,000) |
| Web Hosting | (3,047,676) |
| Server Co-location Services/Server Consolidation | (7,992,000) |

We note that the CPU cost pool program position would have been higher than shown in Table 3, but DOA lapsed \$13.2 million to the General Fund from this cost pool during FYs 2001-02 through 2003-04 and made a \$11.6 million payment to the federal government during FY 2004-05 for disallowed costs related to lapses. While DOA does not calculate the allowable reserve for each cost pool, the balance for the CPU cost pool would have exceeded the 60-day maximum.

New for this year, we also reviewed DET's process for setting rates related to local and long distance telephone services. Similar to DET's process for setting mainframe computer rates, we found that DET sets telephone rates based on projected revenues and expenses, without considering any surplus or deficit balances that may have accumulated. While DET did reduce some telephone rates in FY 2004-05, the program position of the telephone cost pools has not changed significantly over the past three years, as shown in Table 4.

Table 4

Telephone Services
Program Position by Cost Pool

| Cost Pool | For the Year Ended | | |
|----------------------------------|--------------------|---------------|---------------|
| | June 30, 2003 | June 30, 2004 | June 30, 2005 |
| Local Telephone Services | \$2,155,616 | \$2,228,514 | \$2,255,906 |
| Long Distance Telephone Services | 1,504,710 | 1,999,921 | 1,493,319 |

Further, even after lapses to the General Fund of \$1.3 million over the past three years, the balances for the long distance telephone services cost pool exceed the 60-day cash reserve maximum, which we calculated to be approximately \$930,000. While the balances shown in Table 4 for local telephone services do not exceed the 60-day cash reserve maximum, which we calculated to be approximately \$2.3 million, the balances would have been higher and would have exceeded the 60-day cash reserve maximum except that DOA lapsed to the General Fund \$5.3 million from local telephone services over the past three years.

Lapses to the General Fund

Ideally, the State would take into consideration any positive or negative balances that develop in cost pools when establishing user rates. However, as we have reported in prior single audits, the State has not followed this preferred rate-setting practice. Rather, it has continued to overcharge state agencies for various internal services, resulting in the accumulation of surplus funds in the internal service funds. In order to address budget deficits, the State has made various lapses from the internal service funds to its General Fund. In our prior single audit, we again recommended that DOA work with the federal government to determine the federal share of the amounts lapsed (Finding WI-04-1).

On January 31, 2005, the DHHS Division of Cost Allocation issued a final decision on our prior lapse findings, plus an additional lapse during FY 2003-04 of \$2,750,000 from the technology services fund. As part of this decision, DHHS required DOA to pay \$14,870,251 to the federal government, including \$12,916,886 in disallowed costs and \$1,953,365 in interest. DOA appealed the decision but, to avoid additional interest charges, paid the \$12,916,886 in disallowed costs on March 1, 2005, from balances available in the internal service funds. It did not pay any of the assessed interest costs.

For certain complex reasons, had DOA agreed with DHHS's final decision, DOA would have been prohibited from paying the disallowed costs and interest from balances available in the internal service fund. Rather, DOA would have had to pay the disallowed costs and interest from general purpose revenue or some other funding source. However, DOA proposed using a different methodology to determine the amount to pay the federal government, which allowed the State to pay the federal government from funds already available in the internal service funds. On November 23, 2005, DOA signed an agreement with DHHS that finalized the total disallowed costs at \$15,087,458 plus \$630,192 in interest, for a total of \$15,717,650. On December 15, 2005, DOA issued a check for \$2,800,764, the difference between the final settlement amount and the payment of \$12,916,886 made in March 2005.

The November 23, 2005 agreement with DHHS did not take into consideration the federal share of the FY 2003-04 lapse of \$850,000 from the financial services fund to the State's General Fund, which we had questioned in our prior audit report. In addition, to address continuing General Fund budget shortfalls the State lapsed balances from the internal service funds to the General Fund during FY 2004-05: \$850,000 was lapsed from the financial services fund, and \$750,000 was lapsed from

the technology services fund. Based on the methodology used in settling the prior years' questioned costs, we question \$203,345 as the federal share of the FY 2004-05 lapses. In addition, we question an undetermined amount because, as previously discussed, the State may have overcharged federal grants for mainframe computer and telephone costs.

In summary, we believe that when establishing billing rates, DOA should take into consideration all available information, including any positive or negative balances that may have developed in the relevant cost pools. DOA should then adjust billing rates so that, over time, the revenues generated are sufficient to cover related costs. If this were done, state agencies would be charged the actual costs of providing the internal services. In addition, because, as noted, state agencies may charge costs to federal grants, the federal government would be charged the actual cost to provide the services. Finally, by reducing costs charged to the federal grants, additional federal grant funds would be available to the state agencies for other grant-related activities.

Recommendation

We recommend the Wisconsin Department of Administration's Division of Enterprise Technology:

- *modify its rate-setting process to take into account the surplus or deficit balances that have accumulated in each cost pool;*
- *work with the U.S. Department of Health and Human Services to resolve the concerns with its rate-setting process; and*
- *resolve questioned costs related to lapses made during FYs 2003-04 and 2004-05.*

Questioned Costs: Multiple Grants: Internal Service Funds Rate Setting and Lapses =\$203,345 Plus an Undetermined Amount

DOA Response and Corrective Action Plan: DOA acknowledges that DET's rate-setting process should include the effect of surplus or deficit balances of individual cost pools when establishing future billing rates. To address excess balances, DOA reduced CPU and storage rates for the third year in a row. In addition, DET rates for storage and SASI disk space have been reduced another 10 percent for FY 2005-06. DET will continue to work toward realigning rates for billable services with the cost of providing those services. However, it may not be possible to adjust entirely for a surplus or deficit within an individual cost pool within one fiscal year. It is essential that the impact of rate changes on customer agencies are considered in order to provide a measure of stability and predictability and not cause detriment to appropriation balances.

DOA also acknowledges that DET’s individual cost pools should generate sufficient revenue to cover expenditures. Since FY 2004-05, DET has been working to bring on major new enterprise services such as e-mail and server consolidation, in addition to the establishment of a new data center to support emergency preparedness and continuity of operations planning. The development of new enterprise services requires up-front investments and start-up costs, which can result in delays between the time expenses were incurred and service delivery. These unique circumstances prevented the division from completely addressing negative program positions in certain individual cost pools. Moving forward, DET will incorporate any negative program positions in their annual rate-setting process on a prorated basis over several fiscal years in order to provide rate stability for customer agencies.

On November 23, 2005, DOA signed a settlement agreement with the DHHS Division of Cost Allocation for findings related to lapses from internal service funds to the General Fund in prior years. While this settlement agreement did not cover the FY 2003-04 lapse from the financial services fund or lapses that occurred in FY 2004-05, DOA is still involved in ongoing discussions with DHHS officials to determine the future payment process for the federal share of these lapses. Once these discussions have concluded, DOA will remit payment to DHHS.

Statewide Issues
Summary of Findings and Questioned Costs
 FY 2004-05

Noncompliance Findings Affecting Multiple Grants

| <u>Finding Number</u> | <u>Catalog Number</u> | <u>Grant</u> | <u>Finding</u> | <u>Amount Questioned</u> |
|-----------------------|-----------------------|-----------------|--|---|
| WI-05-1 | | Multiple Grants | Internal Service Funds Rate Setting and Lapses * | \$ 203,345 Plus an Undetermined Amount |

* Repeat finding from audit report 05-5.

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

Department of Health and Family Services ■

The Wisconsin Department of Health and Family Services provides a wide range of services to clients in communities and institutions, regulates certain care providers, and supervises and consults with local public and voluntary agencies. It administers state and federal programs involving public health, mental health, substance abuse, long-term care, services to the disabled, medical assistance, and children's services. DHFS disbursed \$6.8 billion during FY 2004-05; direct federal grants financed \$3.7 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 grant programs. We tested compliance with grant requirements for seven type A programs and two type B programs. 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 (MA) Program (catalog #93.778); the State Children's Insurance Program (CHIP) (catalog #93.767); and the Special Supplemental Nutrition Program for Women, Infants, and Children (WIC) (catalog #10.557). We also followed up on the progress DHFS has made in implementing Findings WI-04-3 through WI-04-10 of our FY 2003-04 single audit report.

Finding WI-05-2: Adoption Assistance Eligibility

During FY 2004-05, DHFS disbursed \$41.9 million in federal funds under the Adoption Assistance program, which helps the State to find adoptive homes for children and provide monthly subsidy payments to adoptive parents for approximately 7,600 children with special needs. Monthly subsidy payments are established at the time of adoption and continue until the child attains the age of 18 or, if the child is a full-time high school student, when the child either turns 19 or

graduates. Payments also end if the adoptive parents no longer support the child, such as if the child enlists in the military or gets married. The federal government shares in the monthly subsidy payment for federally eligible children based on the federal matching rate, which was 58.32 percent for federal fiscal year (FFY) 2004-05.

Determination of the monthly subsidy payments to the adoptive parents, and whether the State is eligible for federal reimbursement for a share of the payments, is the responsibility of the Division of Children and Family Services regional offices or, for children in Milwaukee County, the Bureau of Milwaukee Child Welfare. In order to be eligible for federal reimbursement under the Adoption Assistance program, the State is required to:

1. document that the child has special needs;
2. make reasonable efforts to place the child for adoption without a subsidy;
3. enter into a signed agreement with the adoptive parents that contains federally required information prior to the date the adoption is finalized; and
4. determine that the child is either:
 - a. eligible under the rules of the former Aid to Families with Dependent Children program, as in effect on July 16, 1996, both at the time of initial removal from the home as the result of the necessary judicial determination and in the month the adoption petition was filed; or
 - b. eligible for Supplemental Security Income (SSI) at the time of adoption; or
 - c. a child of a minor parent whose costs in a foster family home or child care institution are eligible for federal reimbursement under Foster Care—Title IV-E.

Once a child is determined to be eligible for federal reimbursement, that child remains eligible until the monthly subsidy payments end. There are no federal requirements that periodic eligibility redeterminations be performed.

The State uses the Wisconsin Statewide Automated Child Welfare Information System (WiSACWIS) to maintain case information; to document eligibility determinations; to issue payments to adoptive parents; and to determine the amount, if any, to claim as reimbursement from the federal government. Paper case files are also maintained that include the supporting documentation for the eligibility determinations.

In response to concerns identified in our FY 2002-03 single audit report (report 04-2), DHFS has taken steps to improve the process for determining if monthly subsidy payments are eligible for federal reimbursement under the Adoption Assistance program. For example, in April 2004, DHFS updated the paper form used in determining eligibility and, in September 2004, DHFS updated the

eligibility determination screen in WiSACWIS to appropriately reflect federal eligibility criteria. Further, DHFS implemented an additional form in November 2004 to be completed by the statewide foster care eligibility unit to document a child's Foster Care—Title IV-E eligibility status in the month of the adoption petition. This additional form is used by regional and Bureau of Milwaukee Child Welfare staff in determining if the monthly subsidy payments are eligible for federal reimbursement under the Adoption Assistance program.

During our current audit, we selected 36 cases for which DHFS requested federal reimbursement during FY 2004-05 for subsidy payments under the Adoption Assistance program. We reviewed information maintained in WiSACWIS and the paper case files and determined that four cases, or 11 percent of the total we reviewed, were ineligible for federal reimbursement under the Adoption Assistance program. Three of the four exceptions arose before the new procedures that could have prevented them from occurring had been implemented by DHFS. The fourth exception arose in March 2005, after the revised procedures were fully implemented. In the fourth case, the child was correctly determined to be ineligible for reimbursement, but an error was made when the determination was entered into WiSACWIS. DHFS is in the process of reviewing its current procedures to minimize the possibility of similar errors in the future.

It is likely that DHFS is claiming federal reimbursement for additional ineligible cases, because eligibility determinations for many of the cases for which it currently claims reimbursement under the Adoption Assistance program were made before implementation of the new procedures. For the four exceptions we identified, DHFS claimed a total of \$111,357 in federal reimbursement under the Adoption Assistance program from the time the children were adopted through December 31, 2005. On January 12, 2006, DHFS staff corrected the eligibility determination in WiSACWIS for these four cases. That correction will be reflected in the March 31, 2006 quarterly report used to claim reimbursements under the Adoption Assistance program. However, we question an undetermined amount because it is possible that DHFS is claiming federal reimbursement for additional ineligible cases.

Recommendation

We recommend the Wisconsin Department of Health and Family Services ensure that correct eligibility determinations have been made by developing a plan to review all cases it deemed eligible for federal reimbursement under old procedures; determine the extent, if any, to which ineligible costs have been claimed for federal reimbursement; and return to the federal government any reimbursement received for ineligible cases. In addition, we recommend the Wisconsin Department of Health and Family Services continue its efforts to review its current procedures for determining eligibility under the Adoption Assistance program to ensure cases determined to be eligible for federal reimbursement are, in fact, eligible.

Questioned Costs: Adoption Assistance (catalog #93.659, award #'s G0501W11407, G0401W11407): Adoption Assistance Eligibility = Undetermined

DHFS Response and Corrective Action Plan: DHFS agrees with the recommendation. The Division of Children and Family Services is working on developing a plan to review cases that were determined to be eligible prior to implementation of new eligibility determination procedures. Any ineligible costs will be returned to the federal government. The claiming status for the four cases identified was corrected back to the date Adoption Assistance payments began in WiSACWIS. The correction was made on January 12, 2006.

Finding WI-05-3: Quality Assurance of Foster Care Eligibility Determinations

DHFS disbursed \$76.1 million in federal funds during FY 2004-05 under the Foster Care—Title IV-E grant, 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. Until October 2003, Wisconsin counties other than Milwaukee County were responsible for determining whether foster children’s costs in out-of-home care were reimbursable by the Foster Care—Title IV-E grant. The State has been responsible for making these determinations, as well as the required annual redeterminations, for Milwaukee County since 1998. Foster care case management functions, such as investigating allegations of abuse, placing children in foster homes, and licensing foster homes, are county responsibilities except in Milwaukee County, where the program is administered by the Bureau of Milwaukee Child Welfare in the DHFS Division of Children and Family Services.

To make preliminary eligibility determinations and annual redeterminations of whether children outside of Milwaukee County are eligible and whether payments to foster care providers are federally reimbursable under Foster Care—Title IV-E, DHFS contracted with a private firm. Private contractor staff are located in each of the five regional offices of DHFS, and they work with regional office staff and county workers in making their preliminary determinations and redeterminations. The final review and approval of all determinations and redeterminations is the responsibility of DHFS regional office staff. Staff for the private contractor, the counties, and DHFS use WiSACWIS to maintain case information, document eligibility determinations and redeterminations, and record payments to foster care providers.

To ensure the accuracy of the eligibility determinations and redeterminations, DHFS has implemented a quality assurance review process for each of its five regions. Each month, regional office staff are required to select at least 10 percent of the eligibility determinations and redeterminations made during that month and review the cases for evidence the child either meets or does not meet Foster Care—Title IV-E eligibility requirements and whether the determinations or redeterminations were accurate. Staff review information in the child’s paper case file and in WiSACWIS, assess whether the eligibility determination or redetermination is accurate, complete and sign required quality assurance forms, follow up with the private contractor or central DHFS staff regarding any discrepancies, and track completed reviews.

As a part of our audit, we reviewed the Southern Regional Office's efforts to perform quality assurance reviews during FY 2004-05. According to the Southern Region's tracking spreadsheet, the private contractor made 2,137 eligibility determinations or redeterminations for foster care cases during FY 2004-05, and 340 of those were subject to the DHFS quality assurance review process. We reviewed 30 cases subject to the quality assurance review. We determined that the quality assurance review did not detect errors made in the eligibility determination or redetermination for two cases, or approximately 7 percent of the cases we reviewed. In one case, the child who was determined eligible but not reimbursable under Foster Care—Title IV-E should have been determined ineligible. In the other case, the child was correctly determined to be ineligible, but the effective date was incorrectly entered as seven months later than it should have been. During that time the case was considered eligible but not reimbursable for six months, and eligible and reimbursable for one month. We note that DHFS did not claim any maintenance payments made to foster care providers for these cases during our audit period. However, because of these incorrect eligibility determinations, the State did receive an undetermined amount of excess federal reimbursement for administration of Foster Care—Title IV-E.

We discussed our exceptions with staff, who noted that these cases were reviewed for quality assurance purposes during the same time that DHFS was focusing its efforts to prepare for a federal audit of Wisconsin's accuracy in making eligibility determinations under Foster Care—Title IV-E. Staff explained that preparation for the federal audit was given priority and that the quality assurance reviews may not have been performed as thoroughly as was intended.

We believe that DHFS should take steps to ensure the quality assurance review process is operating as intended. However, we do not question any costs for the exceptions we identified because it is likely that the excess federal reimbursement for administration of Foster Care—Title IV-E was less than \$10,000.

Recommendation

We recommend the Wisconsin Department of Health and Family Services perform quality assurance reviews of Foster Care—Title IV-E eligibility determinations and redeterminations in a thorough and consistent manner.

Questioned Costs: Foster Care—Title IV-E (catalog #93.658, award #G0501W11401): Quality Assurance of Eligibility Determinations = None

DHFS Response and Corrective Action Plan: DHFS agrees with the recommendation. The Division of Children and Family Services is strengthening the quality assurance process to consistently detect any errors for eligibility determination or redeterminations of Foster Care—Title IV-E cases. The Foster Care—Title IV-E status for the two cases identified was corrected to accurately reflect their eligibility status and determination dates.

Finding WI-05-4: Overpayment to Out-of-Home-Care Service Provider

DHFS's Bureau of Milwaukee Child Welfare enters into various contracts with nonprofit organizations to provide foster care services in Milwaukee County. These contracts are established on the Community Aids Reporting System (CARS), and the nonprofit organizations request and receive monthly reimbursements from DHFS for contract costs. In addition, each month contractors are required to submit financial information to the Bureau of Milwaukee Child Welfare detailing the current period and year-to-date costs for each contract by expense categories such as salary, fringe benefits, and supplies. DHFS seeks reimbursement from the federal government for the federal share of eligible costs under the Foster Care—Title IV-E grant.

DHFS has developed controls that, if followed, ensure that the reimbursement requested through CARS does not exceed the contracted amount and is supported by allowable expenditures incurred by the contractor. For example, CARS will not process requests for reimbursement that exceed the contract limit. In addition, DHFS requires Bureau of Milwaukee Child Welfare staff to compare the monthly CARS reimbursement requests and the final contract payments to the financial information submitted by the contractor.

However, as a part of a separate audit of the DHFS Bureau of Milwaukee Child Welfare, we identified an overpayment of \$541,604 made under a calendar year 2004 contract with Lutheran Social Services, the out-of-home-care service provider for the Bureau of Milwaukee Child Welfare. This overpayment was made in June 2005 as the result of Lutheran Social Services submitting a duplicate reimbursement request for December 2004 costs. For unknown reasons, it appears that Bureau of Milwaukee Child Welfare staff did not compare the CARS reimbursement requests to the contractor's monthly financial information, and the overpayment was also not detected during the final contract closeout. This overpayment was not prevented through controls established in CARS because the total contractor's reimbursement requests for the entire year did not exceed the final contracted amount.

The overpayment amount was included in the Bureau of Milwaukee Child Welfare cost pool, and DHFS claimed reimbursement from the federal government under Foster Care—Title IV-E. DHFS recouped the overpayment from Lutheran Social Services on March 1, 2006, calculated the federal share of this duplicate payment to be \$88,399, and adjusted its claim for federal reimbursement on the December 2005 quarterly Foster Care—Title IV-E report. Therefore, we do not question any costs.

Recommendation

We recommend the Wisconsin Department of Health and Family Services enforce its established procedures to compare financial information submitted by contractors to the reimbursement requests through the Community Aids Reporting System.

Questioned Costs: Foster Care—Title IV-E (catalog #93.658, award #G0501W11401): Overpayment to Out-of-Home Care Service Provider = None

DHFS Response and Corrective Action Plan: First, it should be clarified that it is double reporting by a provider that resulted in an overpayment. DHFS has recouped the erroneous payment by reducing Lutheran Social Services' March 1, 2006 payment.

DHFS will continue to enforce the procedures established to compare financial information submitted by contractors to the reimbursement requests through CARS. DHFS has put additional controls in place and is considering more stringent controls. Specifically, DHFS will contact all contractors that file an additional report in CARS to verify that the costs reported are in addition to and not duplicative of previously reported costs. This will be done prior to entering the additional report into CARS. The federal share of the overpayment, \$88,399, was returned to the federal government on the December 2005 quarterly Foster Care—Title IV-E report.

Finding WI-05-5: Service Organization Report on Internal Controls

The WIC grant provides supplemental nutritious foods, nutrition education, and health care referrals to low-income pregnant, breastfeeding, and postpartum women; to infants; and to children to the age of five who are determined to be at nutritional risk. Eligible participants are certified and approved for WIC eligibility by local WIC agencies and clinics throughout Wisconsin. The local agencies and clinics issue WIC food instruments that participants redeem at local WIC vendors within 30 days for WIC-approved food items. The WIC grant is a type A grant, which we have assessed as low risk during the past two audits. We last audited the WIC grant as part of our FY 2001-02 audit.

During FY 2004-05 and prior years, the DHFS Division of Public Health contracted with a private vendor to provide an automated food delivery and management system for the WIC program. Under the contract, the vendor maintained a computer system that tracked food instruments delivered to local WIC agencies, issued to participants, and redeemed by local WIC vendors. In addition, the private vendor prepared monthly reports used by DHFS and the local WIC agencies to identify and follow up on rejected food instruments, participants redeeming drafts before the issuance date, and participants who receive multiple benefits under the program.

DHFS is responsible for ensuring that internal controls, including controls at the private vendor, are adequate to properly administer the WIC program. To ensure the vendor's controls are adequate, DHFS could either perform on-site visits and testing or require the vendor to obtain a third-party review of the internal controls,

such as a review by a public accounting firm under Statement on Auditing Standards (SAS) 70.

Before 2001, DHFS staff performed on-site visits at the private vendor to determine whether the vendor was complying with selected policies and procedures established by DHFS. In response to a prior audit concern, DHFS amended its contract to provide for periodic third-party reviews of controls under SAS 70. DHFS requested and paid for a SAS 70 review for the period from December 1, 2000, through November 30, 2001, which covered a portion of the fiscal year during which we last audited the WIC grant. The public accounting firm that performed this review issued an opinion that adequate controls were in place and operating as expected related to the WIC program.

Between December 2001 and the end of our current audit period, we would have expected DHFS to arrange for at least one additional SAS 70 review of the vendor that administers the automated food delivery system. However, DHFS had not required any SAS 70 reviews, nor performed on-site visits, since 2001. As a result, DHFS was not assured that the vendor continued to have adequate controls over the automated food delivery system during our audit period, and we are required to report this internal control weakness to the federal government under OMB Circular A-133. Staff explain that further reviews were not performed because the system administered by the vendor was a mature system. In addition, beginning in 2004, priority was given to using available WIC resources to develop and implement a new automated food delivery system.

In October 2005, DHFS implemented a new automated food delivery system under a contract with a different private vendor. Included in the new contract is the requirement that the vendor obtain, at least once every two years, a SAS 70 review or other review similar in scope, over controls related to the WIC program. Because DHFS has taken steps to determine whether controls over the new automated food delivery system are working as intended, we do not make a recommendation at this time.

Questioned Costs: Special Supplemental Nutrition Program for Women, Infants, and Children (catalog #10.557, award #2WI700006): Service Organization Report on Internal Controls = None

DHFS Response and Corrective Action Plan: DHFS agrees that the comments in the report are accurate; Wisconsin WIC has not done additional SAS 70 reviews since 2001. Costly changes to the system were not made, since a new system was planned to be installed soon. DHFS has contracted with another vendor and the SAS 70 requirements are included in the contract with it, including the requirement that a review be conducted at least once every two years.

Prior Audit Follow-Up

As part of our current audit, we followed up on DHFS's progress in addressing Finding WI-04-3 through Finding WI-04-10 of our FY 2003-04 single audit report. DHFS has addressed our concerns related to federal reporting and claiming on the quarterly expenditure report for Foster Care—Title IV-E and the Adoption Assistance program, documentation and reporting of various maintenance-of-effort and earmarking requirements and ensuring expenditures are charged within the period-of-availability for the Block Grants for Prevention and Treatment of Substance Abuse, and the calculation of amounts used in determining the prior service cost credit due to federal programs. However, DHFS needs to continue its efforts in making retroactive claim adjustments for payments to child care agencies and ensuring follow-up is completed for discrepancies identified through data matches between the Client Assistance for Reemployment and Economic Support (CARES) computer system and other databases. In addition, while DHFS has taken some steps to reconcile expenditures for MA and CHIP, continued efforts are still needed.

Federal Reporting and Claiming of Expenditures—Foster Care and Adoption Assistance

DHFS is required to prepare the quarterly expenditure report for Foster Care—Title IV-E and the Adoption Assistance program. This report includes payments to foster care providers and adoptive families for federally eligible cases, and program administration costs. This report is critical because it is used to calculate the federal government's share of both programs' costs. Preparation of the report is complex because costs are accumulated from various sources, including WiSACWIS, the DHFS accounting system, DHFS's and the counties' time studies, and CARS.

In our prior audit, we were concerned because DHFS did not claim all eligible costs incurred in administering the Adoption Assistance program, resulting in failure to maximize federal reimbursements (Finding WI-04-3). In addition, we identified errors in the preparation of the June 2004 quarterly report that resulted in overclaiming federal reimbursement (Finding WI-04-4). DHFS has taken or plans to take appropriate corrective action to address these concerns.

Claiming Adoption Assistance Contract Costs

DHFS enters into various contracts with Wisconsin counties and nonprofit organizations to provide foster care and adoption assistance services at the local level. The contracts are established on CARS, and counties and nonprofit organizations request monthly reimbursement for contract costs. At the time the contracts are entered into, DHFS reviews them to determine whether their costs are eligible for reimbursement under various federal programs. If eligible for reimbursement, the payments processed through CARS are charged to the appropriate federal funding source on the DHFS accounting system. Each month, CARS generates reports summarizing payments made against the contracts, which are used in determining the amounts of federal reimbursement to request on the quarterly reports.

In our prior audit we determined that, apparently due to oversight, DHFS did not include on the quarterly reports costs incurred under 12 calendar year 2003 contracts and 13 calendar year 2004 contracts and, therefore, was not reimbursed for those costs by the federal government (Finding WI-04-3). DHFS agreed with our findings and claimed on the December 2004 quarterly report an additional \$729,632 as the federal share of these contacts' costs for the period January 2003 through December 2004. In addition, DHFS indicated in its corrective action plan that it would determine whether any other eligible costs for additional contracts could be claimed under Foster Care—Title IV-E or the Adoption Assistance program.

In August 2005, we followed up with DHFS staff regarding this finding and found that DHFS had not implemented additional corrective actions. While it had started a review of foster care and adoption assistance contracts, the review was not completed because of other priorities. We reviewed 16 calendar year 2005 contracts and identified 2 contracts that were eligible for federal reimbursement but were not included in the quarterly reports and claimed for federal reimbursement. We discussed our findings with DHFS staff, who agreed that these contracts should be claimed and calculated that, through December 31, 2005, an additional \$210,194 could be claimed for federal reimbursement. This amount was claimed on the December 2005 quarterly report.

To ensure all eligible contract costs are included in the quarterly reports, DHFS plans—beginning for the quarter ending December 31, 2005—to prepare a listing of contracts included on the quarterly report and to review this listing with staff responsible for monitoring foster care and adoption assistance-related contracts to determine if any additional contracts should be included. We will review to ensure these procedures are effective and are working as intended during our next single audit.

Reporting Errors

As noted, preparation of the quarterly expenditure reports is complex. In our prior audit, we identified errors in the claim for federal reimbursement of administrative expenditures and calculated that DHFS overclaimed \$913,949 in federal funding under Foster Care—Title IV-E and underclaimed \$142,669 in federal funding for the Adoption Assistance program, for a net overclaim of \$771,280 for the June 2004 quarter (Finding WI-04-4). We recommended that staff take more care in preparing future quarterly reports and, further, because of the large number of errors identified, we recommended DHFS review the remaining quarterly reports prepared during FY 2003-04 for additional errors and claim adjustments.

DHFS has implemented or is in the process of implementing corrective actions to address our concerns. First, staff appear to have taken more care in the preparation of the quarterly report. Our review of the June 2005 quarterly report did not identify errors. Second, because of the complexity of the reporting process, DHFS has drafted a manual detailing procedures to complete the quarterly report. Staff currently preparing the December 2005 quarterly report are using this manual to ensure it is complete and accurate, and to provide feedback on how the manual could be improved. Third, DHFS staff reviewed the accuracy of the reports for the quarters ended September 30, 2003, through June 30, 2004, and identified various errors. Staff have investigated several of these errors and claimed an additional \$1,532,355

in federal reimbursement. Staff continue to review other identified errors for their effects on the federal claim. Finally, DHFS staff told us that they plan to review, by May 31, 2006, the reports for the quarters ending September 30, 2004, through September 30, 2005, for errors. We will follow up on the efforts of DHFS to fully implement corrective actions during our next single audit.

Finding WI-05-6: Computer Data Matches

DHFS administers the MA program, which provides payments for health services provided to qualified individuals. For purposes of administering MA, DHFS has entered into contracts with counties and tribes to perform eligibility determination functions, such as obtaining information from program applicants and entering the information into the statewide 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.

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

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

During our prior audit, we reviewed DHFS efforts related to the federally required data matches. We reported that DHFS was performing the required data matches for SWICA, UC, SSI, and SSA benefits. While SSI data matches automatically updated CARES, the SWICA, UC, and SSA benefit data matches required caseworkers to follow up and resolve any discrepancies identified and, as appropriate, update information in CARES. However, DHFS did not ensure compliance with the federal requirements to investigate and complete actions on at least 80 percent of the identified discrepancies within 45 days of the data match, and on all discrepancies within 90 days of the match. In our prior audit testing, we found that 8 of the 20 SWICA data match discrepancies, 5 of 20 UC data match discrepancies, and 8 of 20 SSA benefit data match discrepancies were not reviewed

within at least 180 days of the time of our prior audit fieldwork (Finding WI-04-5). In addition, we reported in our prior audit's narrative section for the Department of Workforce Development, which also administers grants that use CARES, that the State did not perform any data matches with the IRS because the IRS had suspended its data match agreement with the Department of Workforce Development in 2002.

During our current audit, we reviewed corrective actions by DHFS to address concerns in this area. We found or were told that DHFS:

- followed up on the 21 cases we identified as exceptions during our prior audit and, as needed, updated the client information in CARES;
- in a March 2005 electronic communication, informed county and tribe caseworkers of the need to follow up on data match discrepancies in a timely manner, although DHFS did not maintain documentation of the communication for our review;
- incorporated a review of the disposition of data match discrepancies into the MA Quality Assurance Review process, starting January 1, 2006;
- is currently considering implementation of a more streamlined process for completing the disposition screens; and
- entered into a new data match agreement with the IRS in September 2004, although the data matches have been delayed because certain responsibilities related to CARES were transferred from the Department of Workforce Development to DHFS. DHFS is working with the Department of Workforce Development to implement a centralized system for the receipt and use of the federal tax information.

In addition, the State has taken some steps to further automate the data match process and ease the workload for caseworkers. As noted in our prior audit, since October 23, 2004, CARES has automatically updated its information to reflect the most recent SSA benefit information. However, while social security numbers are automatically updated, caseworker intervention may be needed in certain circumstances. In addition, DHFS reduced the steps necessary for caseworkers to follow up on UC data match discrepancies.

For our current audit, we again tested the follow-up efforts for 60 discrepancies identified through data matches—20 each from the data matches with SWICA, UC, and SSA for social security number verification—from July 1, 2004 through June 30, 2005. It appears the corrective actions implemented by DHFS during our audit period, as well as the steps to further automate or ease the follow-up process, have allowed caseworkers to better comply with some follow-up requirements. We found no exceptions for the 20 UC data matches, and only 2 exceptions for the 20 social security number verifications with SSA. However, we found that as of January 2006, more than 180 days since the last discrepancy had been identified,

follow-up actions were not completed for 15 of the 20 SWICA data match discrepancies.

Based on the documentation we reviewed, it does not appear that the State complied with federal regulations and followed up on all data match discrepancies within the required time frames. In addition, the State did not perform the required match with IRS data. As a result, it is not known whether the most accurate information available was used to make eligibility determinations, and it is possible that some individuals received services for which they were not eligible.

Recommendation

We again recommend the Wisconsin Department of Health and Family Services take effective measures to ensure that counties and tribes follow up in a timely manner on discrepancies identified through data matches between CARES and other databases. In addition, we recommend the Wisconsin Department of Health and Family Services resolve any outstanding concerns and perform data matches for unearned income under its agreement with the Internal Revenue Service.

Questioned Costs: Medical Assistance Program (catalog #93.778, award #s 050505WI5028, 050405WI5028, and 050305WI5028):
Computer Data Matches = Undetermined

DHFS Response and Corrective Action Plan: The Division of Health Care Financing (DHCF) agrees with the auditors' assessment that county and tribal agency eligibility workers do not comply with the federal requirement that states follow up in at least 80 percent of the data match discrepancies associated with SWICA.

DHCF also agrees with the auditor's finding that we have made progress since October 2004 related to county and tribal agency eligibility workers not complying with the same federal requirement for SSA data matches and UC data matches.

DHCF has taken the following actions to improve local eligibility worker performance in following up on data matches:

- Social Security Benefit Automatic Update
 - In October 2004, DHCF automated the data exchange with SSA to automatically enter the information into the CARES systems and to then run eligibility on these cases. Since this implementation, updates and enhancements have been applied to this process to improve accuracy and communication with the workers. The most recent update was applied in February 2006.

- Medicaid Quality Assurance Improvements
 - Beginning April 1, 2006, DHFS will require second party reviews by local agency eligibility supervisors of 0.9 percent (more than 31,000) of Medicaid and FoodShare cases on a monthly basis. This effort will ensure that local agency eligibility workers have followed the correct policies and procedures, including timely follow-up on data matches, required under the DHFS/County Contract, Income Maintenance Appendix.
 - DHFS has begun, for FFY 2005-06, full quality control reviews of a minimum of 20 cases per agency annually (1,600 case reviews). These reviews will check to ensure that workers are following up on their data matches in a timely fashion.
 - As noted by the auditor, DHFS has centralized the processing of IRS data matches and follow-up.
 - DHFS has centralized the processing of the Public Assistance Reporting Information System data matches and follow-up.

DHFS has identified additional steps that it will follow to increase local agency compliance with the 80 percent standard for the effective and timely use of data exchanges in eligibility determinations:

- DHFS is currently preparing refresher information for workers, which will be included in the on-line process guide workers currently use daily. This will reiterate specific step-by-step instructions for workers on the correct processing of data exchanges and dispositions, as well as the requirements of timeliness in processing.
- DHFS is exploring the capabilities offered by software used in another state's quality assurance (QA) process. New Hampshire's New HEIGHTS system (its version of CARES) has implemented a QA tool referred to as the Worker Dashboard. This tool puts data exchange information readily available to the worker on a daily basis, in a "to do" list format. This tool also includes a module for error-prone profiling of cases.
- Recommendations from the inter-departmental Data Exchange Technical work group are under consideration for inclusion with the Worker Dashboard and QA tool project. These recommendations include:
 - Enhancement to the automated process that calculates cost-saving for federal reporting.

- Addition of a driver flow for workers for other data matches. This driver would schedule pages that the worker needs to view dependent upon the type of data match.

Block Grants for Prevention and Treatment of Substance Abuse

During FY 2004-05, DHFS expended \$25.5 million under the Block Grants for Prevention and Treatment of Substance Abuse, referred to as SAPT. DHFS awards approximately 95 percent of SAPT funds to county agencies, local service providers, and other state agencies for planning, evaluating, and carrying out activities to prevent and treat substance abuse. As allowed by federal regulations, DHFS retains up to 5 percent of the funds for administration. We followed up on concerns included in our FY 2003-04 single audit report related to the documentation and reporting of various maintenance-of-effort and earmarking requirements and expenditures that DHFS charged outside of SAPT's period of availability (findings WI-04-6 and WI-04-7).

Maintenance of Effort and Earmarking

Federal SAPT regulations require that expenditures for certain services be maintained at certain established levels, which are generally based on amounts spent in a prior year. At the end of the grant award, DHFS is to obtain expenditure information from the subrecipients awarded SAPT funding or from the DHFS accounting system and to prepare the Uniform Application report, which includes tables that summarize SAPT expenditures by categories of service and is used by the federal government to determine whether the maintenance-of-effort and earmarking requirements were met. In our prior audit, we noted concerns with DHFS documentation and reporting of information related to several maintenance-of-effort and earmarking requirements in the Uniform Application report (Finding WI-04-6).

DHFS has implemented or is in the process of implementing corrective actions to address most of our concerns noted in our prior audit. Based on our discussions with staff and review of available information, including the 2006 Uniform Application report submitted to the federal government in October 2005, we found that DHFS:

- appropriately compiled calendar year 2003 expenditures reported by subrecipients on supplemental reporting forms related to services provided to pregnant women and women with dependent children. Staff plan to file amended 2005 and 2006 Uniform Application reports, which will include the required information for the 2003 grant award.
- reported on the 2006 Uniform Application report actual expenditure information, rather than budgeted amounts as was done in prior years, for primary prevention programs for individuals who do not require treatment for substance abuse; and

- documented the amount expended for providing treatment services in penal or correctional institutions in FFY 1990-91, which is the maximum that may be expended under SAPT for these services for all subsequent years.

However, DHFS did not implement its planned corrective action to disclose in the 2006 Uniform Application report that the maintenance-of-effort information for state expenditures is reported on a calendar year basis, rather than a fiscal year basis. We suggest that DHFS disclose this fact in future Uniform Application reports. In addition, we noted other minor reporting concerns, which we discussed with staff.

DHFS Response and Corrective Action Plan: DHFS did report state expenditures on a calendar year basis on the 2006 Uniform Application report, and a footnote will be added to it noting the reporting basis as the calendar year expenditure period.

Finding WI-05-7: Period of Availability

Federal regulations allow the State two years to obligate and expend the SAPT grant award. For instance, goods and services charged to the FFY 2001-02 grant award must be received or provided by September 30, 2003. In our prior audit, we identified \$6,513 in expenditures charged to the FFY 2001-02 grant award after the period of availability because staff mistakenly believed that provided the funds were obligated, they were allowed an additional 90 days to receive and pay for goods or services (Finding WI-04-7).

DHFS appears to have implemented corrective actions, and staff are now aware of the period-of-availability requirements. We reviewed expenditures charged to the FFY 2003-04 grant after September 30, 2005, and did not identify any expenditures charged beyond the period of availability.

However, we also reviewed expenditures charged to the FFY 2002-03 grant award after September 30, 2004, but before we issued our recommendations in our prior audit and before DHFS implemented its corrective actions. We identified \$16,718 in expenditures that DHFS charged to the FFY 2002-03 grant beyond the period of availability. We discussed our concerns with DHFS staff and, on February 8, 2006, DHFS made the necessary accounting entries to transfer expenditures between award periods to ensure the period-of-availability requirements were met. Because the appropriate accounting adjustments have been made, we do not question costs or include a recommendation for further corrective action.

Questioned Costs: Block Grants for Prevention and Treatment of Substance Abuse (catalog #93.959, award #2003C96T034): Period of Availability = None

DHFS Response and Corrective Action Plan: DHFS staff agree with the finding and will ensure that expenditures charged and obligated to the SAPT block grant award fall within the period of availability requirements.

Prior Service Cost Credit

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, and when an employee works on a federally funded program, a share of the retirement payments may be charged to the federal program.

As authorized in 2003 Wisconsin Act 33, the State in December 2003 issued annual appropriation bonds to pay off its unfunded prior service cost liability. However, because the State paid off its liability calculated as of January 2003 and because agencies had made payments for the liability during calendar year 2003, state agencies received a credit for prior services costs. In addition, state agencies were required to continue to make payments to the Department of Administration based on amounts originally budgeted to pay the unfunded prior service cost liability. These additional payments lapsed to the General Fund and were made available for general appropriation.

As noted, state agencies may charge federal grant programs for retirement payments, including the additional amounts required to be paid to the Department of Administration. However, as reported in our prior audit, both the credit for calendar year 2003 and the additional amounts paid to the Department of Administration are not allowable costs of federal grant programs. The Department of Administration estimated the federal share of the 2003 prior service credit and the additional amounts paid to the Department of Administration, based on the federal share of FY 2002-03 retirement payments by DHFS. However, DHFS made an error in summarizing the federal share of FY 2002-03 retirement payments, resulting in an understatement in the credit DHFS received from the Department of Administration and returned to the federal government during FY 2003-04 (Finding WI-04-8).

DHFS has implemented appropriate corrective actions. DHFS provided information to the Department of Administration and, in June 2005, credited an additional \$354,424 to federal grant programs, representing the amount due the federal government to correct for the error identified in our prior audit.

Finding WI-05-8: Reimbursements for Child Care Agencies

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

The procedures to determine the federal reimbursement rates for child care agencies are complex. The reimbursement 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 Foster Care—Title IV-E and MA on an estimated basis during the calendar year in which services are provided, and then completing an analysis to retroactively adjust the federal reimbursements based on rates determined using 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 estimated rates used initially to claim federal reimbursement may vary from the audited rates based on actual costs incurred by the child care agencies. The retroactive claims process differs depending on whether the cases were maintained on WiSACWIS, the system currently used for foster care cases, or the Human Services Reporting System (HSRS), which was the prior system. In 1999, the State implemented WiSACWIS for Milwaukee County cases, as well as for cases under the responsibility of the Division of Children and Family Services. Additional counties began using WiSACWIS after 1999, and as of January 2005, all counties were using it.

Since our FY 2000-01 audit, we have noted concerns because the Bureau of Fiscal Services had not completed retroactive claim adjustments since March 1999 for cases maintained on WiSACWIS, and not since March 1996 for cases maintained on HSRS (Finding WI-04-9).

DHFS has encountered various difficulties and has yet to fully implement corrective actions. In our prior audit, we noted that DHFS had claimed an additional \$12,931 in federal reimbursement under Foster Care—Title IV-E and claimed an additional \$30,438 under the MA program in December 2004 for cases maintained on HSRS. However, as we reported last year, DHFS discovered that “manual claim adjustments” made to cases maintained on HSRS were not reflected in the reports used to determine the retroactive claim. Staff told us that they have now reviewed the effect of these adjustments and that they plan to make additional retroactive claims of \$374,134 under Foster Care—Title IV-E and \$327,377 under MA for the period April 1996 through December 1998, taking into consideration the amounts previously claimed. We will review these retroactive claims during our next single audit. Staff also told us they continue to work on retroactive claims for cases maintained on HSRS from 1999 until 2005, when all counties had converted to WiSACWIS. However, both progress on these retroactive claims and when staff expect their analysis to be completed are unclear.

As noted, adjustments related to cases maintained on WiSACWIS have not been processed since WiSACWIS was implemented in March 1999. During our prior audit, staff told us that additional computer program enhancements were expected to be completed in March 2005, which would allow audited rates to be entered and claim adjustments to be calculated. However, during our current audit, we were told that although program enhancements had been completed, they had not been implemented because the enhancements relate to calculating retroactive claim adjustments under a future upgrade for WiSACWIS, which is not scheduled to be implemented until 2007. For adjustments required to be completed before the WiSACWIS upgrade, DHFS has imported WiSACWIS data into electronic

spreadsheets, and staff plan to manually enter audited rates to calculate any retroactive adjustments that may be needed. However, it is unknown when the audited rates will be entered and the adjustments calculated.

This finding has been outstanding for several years, and it is important that DHFS take steps to resolve it. Because the retroactive adjustments have not been made, it is unknown whether the State underclaimed or overclaimed federal reimbursement for the care provided to children in these child care agencies. 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

We recommend the Wisconsin Department of Health and Family Services' Bureau of Fiscal Services give priority to completing retroactive claim adjustments for reimbursements for child care agencies.

Questioned Costs: Foster Care—Title IV-E (catalog #93.658, award #s G0501WI1401, G0401WI1401, G0301WI1401, G0201WI1401, G0101WI1401, G0001WI1401, and G9901WI1401): Reimbursements for Child Care Agencies = None

Medical Assistance Program (catalog #93.778, award #s 050505WI5028, 050405WI5028, 050305WI5028, 050205WI5028, 050105WI5028, 050005WI5028, and 059905WI5028): Reimbursements for Child Care Agencies = None

DHFS Response and Corrective Action Plan: The Bureau of Fiscal Services agrees with the recommendation and will continue efforts to complete retroactive adjustments for child care agencies reimbursements in a timely manner. However, this effort continues to be balanced with the DHFS priority of federal claiming and preparation of the required reports.

Finding WI-05-9: Reconciliation of Quarterly Report to the Cash Management System: Medical Assistance and the State Children's Insurance Program

DHFS administers MA, which provides payments for health services provided to qualified individuals, and the CHIP program, which provides funding for BadgerCare, the State's program to provide health insurance for uninsured families whose incomes fall below a certain level. DHFS uses the State's cash management system to request reimbursement for the federal portion of expenditures related to MA and CHIP. Project monitors within DHFS complete required financial reports, including the quarterly CMS-64 financial report for MA and the quarterly CMS-21 financial report for CHIP. These reports summarize the costs DHFS incurred during

the quarter related to each grant, as well as adjustments to amounts reported in previous quarters. In addition, the reports present the applicable federal funding percentage for various service categories.

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

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

We have expressed concerns since our FY 1997-98 audit regarding DHFS's progress in completing timely reconciliations between the cash management system and the quarterly financial reports (Finding WI-04-10). As reported in our prior single audit report, DHFS did hire one additional staff person to perform the reconciliations. In addition, during FY 2004-05, two other staff were also assigned reconciliation responsibilities. DHFS has completed reconciliations of MA and CHIP administrative costs for prior years and is now completing those reconciliations on a quarterly basis.

However, only limited progress has been made related to the reconciliations of MA and CHIP benefit payments. Staff with whom we spoke indicated that they had been working on reconciling CHIP benefit expenditures starting in October 2004. In June 2005, they identified apparent inconsistencies between how MA and CHIP benefit expenditures are classified on the fiscal agent's report used to prepare the CMS-64 and CMS-21 reports and how MA and CHIP expenditures are classified on the fiscal agent's reports used to draw the federal reimbursements. Because the federal participation rates differ depending on the expenditure classification, it is possible that the State drew more or less federal reimbursement than reported and claimed on the CMS-64 and CMS-21 reports. For example, based on information available on the DHFS reconciliation sheets, the State claimed \$80,272,444 under the FFY 2001-02 CHIP grant but drew \$80,744,148 in federal reimbursements, which is 0.6 percent or \$471,704 more than claimed. In addition, based on available information, DHFS claimed \$55,593,342 under the FFY 2000-01 CHIP grant but drew \$55,202,465 in federal reimbursements, which is 0.7 percent or \$390,877 less than

claimed. In total, based on available information, DHFS drew \$616,185 less than the amounts claimed for FFY 1999-2000 through FFY 2004-05.

In a June 7, 2005 electronic mail message to the fiscal agent, DHFS requested additional supporting documentation for the differences between the report used to prepare the CMS-64 and CMS-21 reports to claim the federal share of expenditures, and the report used to draw federal reimbursements. The fiscal agent performed some analysis but, on September 16, 2005, requested a department directive in order to dedicate resources to completely address DHFS's request. An initial department directive was issued on October 24, 2005, and on January 26, 2006, DHFS staff met with fiscal agent staff to discuss the possible reasons for the differences between the two reports, the documentation requested by DHFS staff, and expectations for future reports. Based on that meeting, DHFS plans to revise its department directive. DHFS staff informed us that they have temporarily ceased reconciliation efforts related to MA and CHIP benefits until the differences between the reports are resolved.

Based on the information we obtained during our current audit, it appears that the federal reimbursements the State received for MA and CHIP benefits may differ from the amounts claimed. We believe it is important that DHFS give priority to resolving the reporting concerns with the fiscal agent and that it fully reconcile MA and CHIP benefit expenditures by August 31, 2006. Upon reconciliation, DHFS should request reimbursement for any properly claimed expenditures for which reimbursement was not received, and return to the federal government any reimbursements in excess of properly claimed expenditures. Because DHFS has not assured that federal reimbursements received agree with the amounts claimed, we question an undetermined amount of MA and CHIP benefit expenditures related to prior fiscal years.

Recommendation

We recommend the Wisconsin Department of Health and Family Services reconcile, by August 31, 2006, Medical Assistance and State Children's Insurance Program benefit 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 050505WI5021, 050505WI5R21, 050405WI5021, 050405WI5R21, 050305WI5021, 050305WI5R21, 050205WI5021, 050205WI5R21, 050105WI5021, 050105WI5019, 050105WI5R21, 050005WI5021, 059905WI5021, and 059905WI5028): Reconciliation of Quarterly Report to the Cash Management System = Undetermined

Medical Assistance Program (catalog #93.778, award #s 050505WI5028, 050405WI5028, 050305WI5028, 050205WI5028, 050105WI5028, 050005WI5028, and 059905WI5028): Reconciliation of Quarterly Report to the Cash Management System = Undetermined

DHFS Response and Corrective Action Plan: DHFS agrees that it has not fully reconciled the MA and CHIP benefit expenditures. DHFS will continue to work on the reconciliation of expenditures while balancing this effort with other high-priority demands for federal reporting and accounting. At this time, DHFS cannot commit to the August 31, 2006 completion date. The date on which DHFS completes the reconciliation is dependent on information needed from the fiscal agent. DHFS continues to work with the fiscal agent to obtain this information.

**Wisconsin Department of Health and Family Services
Summary of Findings and Questioned Costs
FY 2004-05**

U.S. Department of Agriculture

| <u>Finding Number</u> | <u>Catalog Number</u> | <u>Grant</u> | <u>Finding</u> | <u>Amount Questioned</u> |
|-----------------------|-----------------------|---|--|--------------------------|
| WI-05-5 | 10.557 | Special Supplemental Nutrition Program for Women, Infants, and Children | Service Organization Report on Internal Controls | \$ 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-05-3 | 93.658 | Foster Care—Title IV-E | Quality Assurance of Eligibility Determinations | 0 |
| WI-05-4 | 93.658 | Foster Care—Title IV-E | Overpayment to Out-of-Home-Care Service Provider | 0 |
| WI-05-8 | 93.658 | Foster Care—Title IV-E | Reimbursements for Child Care Agencies* | 0 |
| WI-05-2 | 93.659 | Adoption Assistance | Adoption Assistance Eligibility | Undetermined |
| WI-05-9 | 93.767 | State Children’s Insurance Program | Reconciliation of Quarterly Report to the Cash Management System* | Undetermined |
| WI-05-6 | 93.778 | Medical Assistance Program | Computer Data Matches* | Undetermined |
| WI-05-8 | 93.778 | Medical Assistance Program | Reimbursements for Child Care Agencies* | 0 |
| WI-05-9 | 93.778 | Medical Assistance Program | Reconciliation of Quarterly Report to the Cash Management System* | Undetermined |
| WI-05-7 | 93.959 | Block Grants for Prevention and Treatment of Substance Abuse | Period of Availability* | 0 |

* Repeat finding from audit report 05-5.

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

Department of Workforce Development ■

The Wisconsin Department of Workforce Development administers programs for unemployment insurance, workers' compensation, equal rights in employment and housing, apprenticeship job training, employment services and training, income maintenance, vocational rehabilitation, and other related programs. DWD also administers Wisconsin Works (W-2), Wisconsin's work-based public assistance program that is designed to help participants achieve self-sufficiency. Excluding unemployment insurance benefits, DWD disbursed \$2.0 billion during FY 2004-05; direct federal grants financed \$721.6 million of that amount. In addition, during FY 2004-05 the Wisconsin Unemployment Reserve Fund financed \$805.0 million in unemployment insurance benefits and \$34.7 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 grant programs. We tested compliance with grant requirements for six type A programs received directly from the federal government, and we followed up on the progress DWD made in addressing findings WI-04-11 through WI-04-17 of our prior single audit report.

Overall, DWD's internal controls were adequate, and the agency complied with the federal requirements for the grant programs we tested. However, we report new concerns related to the 60-month limit that individuals may receive assistance payments under the Temporary Assistance for Needy Families (TANF) grant. In addition, we continue to have concerns related to the Income Eligibility and Verification System (IEVS) computer data matches for the TANF grant and to case file documentation for the TANF grant.

Finding WI-05-10: 60-Month Eligibility Limit

DWD administers the TANF grant (catalog #93.558), which 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.

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

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

For our current audit, we selected 17 cases that received cash assistance for 60 months or more and tested for compliance with the 60-month eligibility requirements. We found that DWD approved extensions for all 17 cases and that, generally, the extensions were approved before the cases reached the 60-month limit. However, we found that caseworkers did not consistently make the necessary entries into CARES for months for which retroactive eligibility was granted. As a result, CARES did not take these additional months of retroactive eligibility into consideration when tracking the 60-month limit and preventing assistance payments in excess of 60 months without an approved extension.

Therefore, it is possible that DWD made more than 60 months of assistance payments before the time extensions were approved. We found that for 2 of the 17 cases we reviewed, DWD provided \$2,512 in assistance payments for four months without the required extensions. However, based on our telephone conversations with representatives of the DHHS Administration for Children and Families—a program specialist in the Office of Family Assistance in Washington, D.C., and a financial operations specialist with the Fiscal Integrity Team in the Chicago Regional Office—we do not question these costs because extensions were subsequently approved and it is reasonable to assume that those extensions would

have been approved earlier had the caseworkers entered the additional months of retroactive eligibility into CARES.

Nevertheless, we are concerned that, because of the failure to properly enter additional months of retroactive eligibility into CARES, it is possible for cash assistance to be provided in excess of 60 months for cases for which extensions were denied. These assistance payments would not be allowed under the TANF program, and DWD would need to return to the federal government any reimbursements for such payments.

We believe that DWD should determine the extent, if any, that the State was reimbursed for assistance payments in excess of 60 months for which extensions were not granted and return any reimbursements to the federal government. In addition, DWD should take additional steps to ensure the 60-month limit is met in the future. For example, DWD could reemphasize with counties and W-2 agencies the need to comply with federal requirements and make the necessary entries in CARES for retroactive eligibility determinations. In addition, DWD could identify cases that are approaching the 60-month limit and review to determine whether any additional months of eligibility need to be taken into consideration.

Recommendation

We recommend the Wisconsin Department of Workforce Development review all cases for which extensions to exceed the 60-month limit were denied to ensure that, in fact, those cases were not provided assistance payments in excess of 60 months due to uncounted months for which retroactive assistance payments were granted. In addition, we recommend the Department ensure it complies with the 60-month lifetime limit for TANF assistance payments in the future.

Questioned Costs: Temporary Assistance for Needy Families (catalog #93.558, award #G0501WITANF): 60-Month Eligibility Limit = None

DWD Response and Corrective Action Plan: DWD agrees with the recommendation and will take the following actions:

- Require W-2 agencies to review all cases for which extensions to exceed the 60-month limit were denied to ensure those cases were not provided assistance payments in excess of the 60-month federal limit. Cash assistance paid for cases which exceeded the 60-month federal limit that did not meet the hardship exception will be recouped.
- Update the W-2 auxiliary payment approval policy to require agencies to update the federal clock indicator when a retroactive W-2 payment is issued.

- Require W-2 agencies to review all cases approaching 60 months to determine if months were correctly counted against the federal 60-month time limit.
-

Prior Audit Follow-Up

We followed up on DWD's progress in addressing findings WI-04-11 through WI-04-17 in our prior single audit report. DWD has addressed some of our concerns. However, we continue to have concerns related to the IEVS computer data matches and to case file documentation for the TANF grant.

Finding WI-05-11: Computer Data Matches

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

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

During our prior audit, we reviewed DWD efforts related to the federally required data matches. We found that DWD did not perform any data matches with the IRS because the IRS had suspended its data match agreement with DWD in 2002. In addition, we reported that, because INS had not yet programmed its computers to allow for data matches, DWD did not perform data matches with INS databases. Finally, we reported that DWD was performing the required data matches for SWICA, UC, SSI, and SSA benefits. While SSI data matches automatically updated CARES, the SWICA, UC, and SSA benefit data matches required caseworkers to follow up and resolve any discrepancies identified and, as appropriate, to update information in CARES. However, DWD did not ensure compliance with the federal

requirements to investigate and complete actions on at least 80 percent of the identified discrepancies within 45 days of the data match, and on all discrepancies within 90 days of the match. In our prior audit testing, we found that 14 of the 20 SWICA data match discrepancies, 5 of 20 UC data match discrepancies, and 10 of 20 SSA benefit data match discrepancies were not reviewed within at least 180 days of the time of our prior audit fieldwork (Finding WI-04-12).

We followed up on the status of this finding during our current audit. We were told that the INS still has not programmed its computers to allow for data matches. In addition, we found that DHHS had followed up on our prior audit finding and penalized DWD \$4,730,282 for not performing the data matches with the IRS and not following up on discrepancies in a timely manner. In its July 27, 2005 letter, DHHS informed DWD that it could: 1) dispute the penalty; 2) make a reasonable cause exception claim; 3) enter into a corrective compliance plan; 4) appeal the penalty to the Departmental Appeals Board; or 5) accept the finding. On September 28, 2005, DWD disputed the penalty; however, on November 21, 2005, DHHS upheld the penalty. On January 20, 2006, DWD submitted a claim for a reasonable cause exception, explaining that it has been working with the IRS and the Wisconsin Department of Health and Family Services to begin performing data matches with the IRS under a new agreement reached in September 2004, although the data matches had been delayed due to the transfer of certain responsibilities related to CARES to the Department of Health and Family Services. In addition, DWD explained to the federal government that it performs numerous other data matches required under IEVS that provide a significant degree of income verification activity.

Although the federal government penalized DWD in July 2005, we found that DWD had delayed taking all of the necessary steps to address concerns related to timely follow-up to identified discrepancies. For example, while DWD had indicated in its corrective action plan that staff in the Bureau of Wisconsin Works would review online CARES reports that identify whether a data match discrepancy had been acted upon within the 45-day time frame, it did not begin producing those reports until January 2006, after we initiated our follow-up inquiries on this issue. DWD is still refining the reports, and it expects to begin monitoring the disposition of data match discrepancies in March 2006.

We note that DWD has taken some steps to further automate the data match process and ease the workload for caseworkers. As noted in our prior audit, since October 23, 2004, CARES has automatically updated its information to reflect the most recent SSA benefit information. Nevertheless, updated caseworker intervention may continue to be needed in certain circumstances. In addition, DWD reduced the steps necessary for caseworkers to follow up on UC data match discrepancies.

For our current audit, we again tested the follow-up efforts for 60 discrepancies identified through data matches—20 each from the data matches with SWICA, UC, and SSA for social security number verification—from July 1, 2004 through June 30, 2005. It appears the steps to further automate or ease the follow-up process have improved compliance with follow-up requirements: we found no exceptions for the 20 UC data matches and only one exception for the 20 social security

number verifications with SSA. However, we found that as of January 2006, more than 180 days since the last discrepancy had been identified, follow-up actions were not completed for 13 of the 20 SWICA data match discrepancies.

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

Recommendation

We again recommend the Wisconsin Department of Workforce Development take effective measures to ensure counties and W-2 agencies follow up in a timely manner on discrepancies identified through data matches between CARES and other databases. In addition, we recommend the Department perform data matches for unearned income under its agreement with the Internal Revenue Service.

Questioned Costs: Temporary Assistance for Needy Families (catalog #93.558, award #G0501WITANF): Computer Data Matches = Undetermined

DWD Response and Corrective Action Plan: DWD agrees with the recommendation. DWD has been working on the IEVS compliance issues since the summer of 2005 and is in the final phase of developing an automated tool for monitoring the IEVS data exchange match requirements. The new tool will be used to determine whether DWD is in compliance with the 45-day time frame requirements for IEVS data matches and to identify specific cases which are not in compliance with the 45-day time frame.

DWD is preparing an operations memo for issuance to W-2 agencies. This document will provide more specific monitoring requirements to W-2 agencies regarding the IEVS data match requirements. W-2 agencies are required to review IEVS data matches and correct discrepancies on a monthly basis. Additionally, DWD will require agencies to submit quarterly reports on their findings, including corrective actions taken to correct discrepancies. DWD will review the quarterly reports to ensure agencies have taken appropriate corrective action.

DWD is working toward obtaining reinstatement of IRS data matching for the unearned income segment of IEVS. DWD is coordinating this process with the Department of Health and Family Services and is also developing a written compliance plan of this audit finding for submission in May or June 2006 to DHHS. In order to comply with the IEVS requirements for matching IRS data, the department must enter into an agreement with the IRS to use the data. Upon IRS approval of the agreement, DWD will be able to complete computer data matching for both the IRS unearned income and the IRS wage segments of the TANF-specified IEVS data match.

Finding WI-05-12: Case File Documentation

W-2, Wisconsin's work-based public assistance program, is funded in part by the TANF grant and the Child Care Cluster (catalog #s 93.575 and 93.596). Generally, federal regulations for TANF and Child Care 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. The State specified its eligibility requirements and level of documentation in the Wisconsin Works Manual and the Income Maintenance Manual provided to the counties and W-2 agencies. For example, there are eligibility requirements related to citizenship status, custody of children, income, and assets. Counties and W-2 agencies are either to obtain and place in the paper case files documentation that these eligibility requirements were met or to document electronically in the case comments in CARES that the eligibility requirements were verified.

During our prior two audits, we reported internal control concerns related to the counties' and W-2 agencies' compliance with DWD's case file documentation requirements (Findings WI-04-15 and WI-03-17). For example, during our FY 2003-04 audit, 11 of 30 TANF case files and 9 of 30 Child Care case files we selected for review were deficient in supporting one or more eligibility requirements or were not made available for our review. Of particular concern was a higher rate of noncompliance for cases in Milwaukee County, representing potentially serious internal control weakness.

DWD continues to implement corrective actions to address concerns in this area. For instance, as reported in our prior audit, on December 17, 2004, DWD and the Wisconsin Department of Health and Family Services issued an operations memo to the W-2 agencies, the Child Care coordinators, and others, which reiterated the policy and procedures for documenting and verifying eligibility information.

More recently, DWD has completed a pilot project with three counties to implement the Electronic Case File system, which contains electronically scanned documents used for verifying and documenting eligibility status, and it is currently implementing the system in Milwaukee County. Additional counties are being added every month, with the expectation that all counties and W-2 agencies will be using the Electronic Case File system by December 2006.

In addition, DWD is implementing a new eligibility review process for TANF and Child Care cases. As part of this process, staff within the Division of Workforce Solutions will periodically review case files maintained by the W-2 agencies and prepare checklists for the required TANF and Child Care eligibility documentation requirements. However, the frequency and extent of the eligibility review, as well as the implementation date, have yet to be determined.

DWD expects that these corrective actions will be sufficient to ensure eligibility documentation standards are met. However, because not all of the corrective actions were implemented during our audit period, TANF and Child Care case file documentation requirements may have continued not to be met during FY 2004-05. For our current audit, we selected 30 cases that were open for TANF benefits and 30 cases that were open for Child Care benefits during FY 2004-05 and requested the case files for our review. We tested whether counties and W-2 agencies met the documentation requirement for ten TANF eligibility requirements we selected for review and for five Child Care eligibility requirements.

Overall, we noted improvements in meeting the eligibility documentation standards. For example, we did not identify exceptions for any of the 30 Child Care case files that we reviewed, including the 15 Child Care cases from Milwaukee County. In addition, we did not identify concerns for the 9 TANF cases we reviewed that were from outside of Milwaukee County. However, based on our testing of 21 TANF cases, documentation concerns continue to exist related to Milwaukee County TANF cases. At the time of our fieldwork, DWD was unable to provide one Milwaukee County TANF case file for our review. Of the 20 case files provided for review, 17 contained the appropriate documentation but 3, or 15 percent of the Milwaukee County case files we reviewed, were deficient in meeting one or more of the ten TANF eligibility requirements for which we tested. For example, two cases did not contain any documentation related to the custody of the child(ren). In addition, there were no electronic entries in the case comments screen within CARES to indicate that the eligibility requirement was verified.

We do 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 due to, for example, caseworker oversight or difficulties in obtaining documentation from clients. Nevertheless, because the paper case files either were not provided for our review or did not include all of the required eligibility determination documentation, and because other documentation was not in electronic format in the case comments in CARES, we cannot conclude whether these TANF cases were, in fact, eligible for federal reimbursement under the TANF program.

In total, DWD charged \$11,313 to federal accounts for the TANF cases that either were not provided for our review or did not document all eligibility requirements. We question this amount, plus an undetermined amount, under the TANF grant.

☑ Recommendation

We recommend the Wisconsin Department of Workforce Development continue to take steps, including reviewing case files during on-site visits, 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 #G0501WITANF): Case File Documentation = \$11,313 Plus an Undetermined Amount

DWD Response and Corrective Action Plan: DWD agrees with the recommendation. The final roll-out of the Electronic Case File project in December 2006 will improve Child Care and W-2 agencies' ability to maintain proper case file documentation. Once all case records have been entered into the Electronic Case File, DWD will have the ability to increase its oversight of case reviews from the central office.

W-2 and Child Care program eligibility verification requirements, as presented in Operations Memo 04-46, will be emphasized at an upcoming meeting with W-2 providers. These requirements will also be emphasized during new worker training and refresher training for financial and employment planners.

Rehabilitation Services—Vocational Rehabilitation Grants to States

The Division of Vocational Rehabilitation 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.

Social Security Administration Reimbursement Claims

Clients who are eligible for disability benefits under SSI or Social Security—Disability Insurance (SSDI) are presumed to be eligible for vocational rehabilitation services. Federal rules allow DWD to recover from SSA the costs associated with providing vocational rehabilitation services if, among other things, the clients complete “substantial gainful activity” for 9 months within the 12-month period following the receipt of services. In addition, federal rules require that the claims for reimbursement be sufficiently documented and supported and that they be submitted to SSA within 12 months after clients complete the required substantial gainful activity.

In our prior audit, we identified several concerns with DWD’s system of internal controls to ensure that all eligible cases, and only eligible cases, are claimed for reimbursement and that the claims are adequately documented and submitted to SSA within 12 months after the clients fulfill gainful activity requirements. In addition, we questioned \$43,664 in reimbursements because DWD could not

provide us any documentation to support the claims, including names of clients, services provided, and time periods during which clients fulfilled their gainful activities requirements. We also reported that DWD could have claimed, but did not, reimbursement for 5 of 59 cases we selected for review (Finding WI-04-11).

During our current audit, we reviewed DWD's corrective actions to improve internal controls and prevent similar problems from occurring in the future. It appears that DWD has materially addressed our prior audit concerns. DWD has developed reports to identify SSI and SSDI clients who may be eligible for SSA reimbursement for vocational rehabilitation services. In addition, the Division of Vocational Rehabilitation has trained an additional staff person to identify and submit reimbursement claims and appears to have more closely supervised efforts in this area. However, while DWD is currently drafting written procedures, those written procedures have not yet been completed.

Using the newly developed reports, DWD is currently in the process of reviewing cases closed during FY 2004-05, as well as cases closed in prior years that had not previously been reviewed, to determine if "substantial gainful activity" was achieved and, if appropriate, to request federal reimbursement. We reviewed a selection of 20 cases closed during FY 2004-05 that DWD believes are eligible for SSA reimbursement and found that DWD maintained adequate supporting documentation.

However, DWD continued to request and receive reimbursement for SSI and SSDI cases during FY 2004-05, before implementation of corrective actions. In response to our prior audit concerns, DWD attempted to recreate documentation for the cases for which it received reimbursement before corrective actions were taken, but it did not have documentation for \$157,000 of the \$773,000 in reimbursements from SSA during FY 2004-05. Based on our telephone conversations with a claims processing supervisor at SSA headquarters in Baltimore, Maryland, we do not question these costs because SSA had approved the reimbursements based on the supporting documentation submitted by DWD.

We encourage DWD to complete its written procedures to identify eligible SSI and SSDI clients and request reimbursement from SSA for allowable vocational rehabilitation services. During our next single audit, we will further test DWD's efforts to seek federal reimbursement in a timely manner and to ensure that the claims are complete and accurate.

Financial Reporting

DWD is required to prepare the Rehabilitation Services Administration-2 (RSA-2) report, which is an annual report that details information for Rehabilitation Services—Vocational Rehabilitation Grants to States, including total program expenditures, case count information for specific categories of services, and expenditure information for each category. Case count information is obtained from the Division of Vocational Rehabilitation's client monitoring system, and expenditure information is obtained from WiSMART, the State's central accounting system. In addition to the RSA-2 report, staff in the Bureau of Finance prepare quarterly financial status reports, which we tested and found to be supported by information on WiSMART.

In our prior audit, we reported that Division of Vocational Rehabilitation staff arbitrarily adjusted selected lines of the RSA-2 report to ensure total expenditures equaled amounts reported on the financial status report, and that DWD was unable to provide adequate support for the adjustments (Finding WI-04-16). Based on our review of the FFY 2003-04 RSA-2 report, it appears that DWD now maintains adequate documentation to support expenditure amounts reported on the RSA-2 report. Additionally, beginning with the FFY 2004-05 RSA-2 report, DWD's Bureau of Finance is working with the Division of Vocational Rehabilitation to ensure accurate reporting and adequate support of amounts reported.

Workforce Investment Act Cluster

DWD administers the Workforce Investment Act (WIA) Cluster (catalog #s 17.258, 17.259, and 17.260), which provides funding for a comprehensive system for investing in Wisconsin's workforce. DWD is required to, among other things, comply with period-of-availability requirements and federal reporting requirements.

Period of Availability

WIA funds are awarded in three program categories: youth activities, adult activities, and dislocated workers. Period-of-availability requirements specify that the funds may be spent during the program year for which they are awarded, plus the two succeeding program years. DWD provides WIA funding to 11 Workforce Development Boards to administer workforce training programs at the local level. However, federal rules require that the Workforce Development Boards spend the funds by the end of the second program year, and any unspent funds must be returned to the State. DWD may then either use the returned funds for statewide projects or distribute the funds to other Workforce Development Boards that had fully expended their allocation of funds by the end of the second program year. All returned funds must be fully expended during the third program year of availability.

During our prior audit, we found that DWD did not require the Workforce Development Boards to return unspent funds at the end of the second program year and allowed them to spend the funds during the third program year (Finding WI-04-13). As reported by DWD on its quarterly financial status report, as of June 30, 2004, three Workforce Development Boards had not expended a total of \$345,674 of their program year 2002-03 WIA allocation. These funds were neither reallocated to the remaining Workforce Development Boards that had fully expended their allocation by the end of the second program year nor used for qualifying statewide projects.

DWD has taken appropriate corrective actions. It has revised the WIA State Plan to include procedures for the recapture and reallocation of unspent funds by the Workforce Development Boards after the end of the second program year. In addition, DWD included new procedures in the Division of Workforce Solutions' program guide requiring Workforce Development Boards to submit closeout reports within 90 calendar days of the end of the second program year. We reviewed the financial status report for the quarter ending June 30, 2005, and found

that all 11 Workforce Development Boards had expended all of their program year 2003-04 WIA funds by the end of the second program year. Therefore, no funds were required to be returned to the State.

Federal Reporting

As previously noted, 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. Quarterly, DWD is required to prepare up to six 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 our prior audit, we reported that DWD combined information submitted by the Workforce Development Boards and made several keying errors, which resulted in errors in the March 2004 quarterly WIA report submitted to the federal government (Finding WI-04-17). DWD appears to have taken effective corrective actions, including reassigning responsibility for report preparation. During our current audit, we reviewed DWD's compilation of the information submitted by the Workforce Development Boards for the June 30, 2005 quarterly financial status report and did not identify any errors.

Unemployment Insurance

DWD receives federal funding under the Unemployment Insurance grant (catalog #17.225) to administer the UI program, which provides unemployment benefits for eligible workers. In administering the UI program, DWD is required to submit several different reports to the U.S. Department of Labor in accordance with program requirements published in the Department of Labor's employment and training handbooks. During our prior audit, we noted concerns with the preparation of three federal reports: the financial status report, the overpayment detection and collection activities report, and the contribution operations report (Finding WI-04-14).

DWD has materially implemented appropriate corrective actions to address reporting concerns for the UI program. During our current audit, we found:

- Beginning for the quarter ended March 31, 2005, DWD now includes in the financial status reports the receipt and use of program income, as well as its estimate for accrued salary, fringe benefits, and indirect expenditures.
- Beginning for the quarter ended December 31, 2005, DWD now manually tracks the total deposits from state income tax offsets and allocates and reports these offsets in the various reporting categories on the overpayment detection and collection activities report.

- DWD assigns federal reporting duties to experienced staff and requires a supervisory review of reports before submitting them to the federal government.

We reviewed the financial status report for the quarter ending June 30, 2005, and found that both program income and accrued expenditures were appropriately reported. In addition, we reviewed the overpayment detection and collection activities report for the quarter ended December 31, 2005, and found that overpayments recovered through state income tax offsets were appropriately reported. Finally, we reviewed the contribution report for the quarter ended March 31, 2005, and found it to be accurate.

DWD also indicated in its corrective action plan that staff would manually track payments received through other states' recovery efforts and separately report them in the overpayment detection and collection activities report, as required by the federal government. However, during our current audit, DWD staff informed us that they do not plan to separately report recoveries by other states because staff believe those recoveries are immaterial. While the actual amount is unknown, the cashier responsible for receipting payments estimates that DWD receives only one or two payments from other states of approximately \$200 every six months.

**Wisconsin Department of Workforce Development
Summary of Findings and Questioned Costs
FY 2004-05**

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-05-10 | 93.558 | Temporary Assistance for Needy Families | 60-Month Eligibility Limit | None |
| WI-05-11 | 93.558 | Temporary Assistance for Needy Families | Computer Data Matches* | Undetermined |
| WI-05-12 | 93.558 | Temporary Assistance for Needy Families | Case File Documentation* | \$ 11,313 Plus an Undetermined Amount |

* Repeat finding from audit report 05-5.

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

University of Wisconsin System ■

The University of Wisconsin System, which provides postsecondary academic education for 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. 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 UW System.

UW System, which had operating costs that totaled approximately \$3.4 billion, disbursed nearly \$1.2 billion in federal financial assistance during FY 2004-05, including \$518.4 million in awards under the research and development cluster and \$584.8 million under the student financial aid cluster. As required by OMB Circular A-133, we tested compliance with laws and regulations related to the federal programs, contracts, and subgrants that UW System administered during the audit period. Our compliance review for FY 2004-05 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 all 13 UW campuses, as well as by UW Colleges, accounted for 43.3 percent of federal funds disbursed by UW System during FY 2004-05. Of that amount, 95.4 percent was disbursed by UW-Madison. Accordingly, we documented and tested controls used in administering the research and development cluster at UW-Madison and tested compliance with grant requirements for selected research and development grants at UW-Madison.

The student financial aid cluster is defined by OMB Circular A-133 as including those programs of general student assistance in which institutions participate, such as those authorized by Title IV of the Higher Education Act of 1965, as amended. It does not include programs that provide fellowships or similar awards to students on a competitive basis. The student financial aid cluster accounted for 48.9 percent of federal funds disbursed by UW System during FY 2004-05. 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 2004-05 audit, we audited the student financial aid cluster as a major program at UW-Milwaukee, UW-Oshkosh, UW-Parkside, UW-Superior and UW-Whitewater. 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-La Crosse, UW-Parkside, UW-Platteville, UW-Stevens Point, UW-Stout, UW-Superior, 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 2004-05 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 40,300 students seeking undergraduate or

graduate degrees and had operating costs totaling approximately \$1.9 billion in FY 2004-05. Federal grant expenditures for FY 2004-05 totaled \$688.8 million, including \$494.7 million for the major research and development cluster and \$153.3 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. In addition, we tested compliance with specific grant requirements for the research and development grants and followed up on a prior recommendation.

Overall, UW-Madison's internal controls appear adequate to ensure compliance with federal requirements for the research and development cluster. We also found that UW-Madison has addressed concerns included in our FY 2003-04 single audit report regarding cost overruns.

Cost Overruns

OMB Circular A-21 states that costs allocable to a particular grant may not be shifted to another grant to meet deficiencies caused by overruns or other funding considerations, to avoid restrictions imposed by the terms of the grants, or for other reasons of convenience. Circulars A-21 and A-133 further state that internal controls should provide reasonable assurance that costs charged to federal awards are allowable and in accordance with the applicable cost principles. The importance of monitoring the effectiveness of those controls, through procedures such as the timely comparisons of budgeted to actual expenditures, is stressed.

Three individuals or entities—a principal investigator, the dean of the receiving school, and the Office of Research and Sponsored Programs—are responsible for administering each federal research and development grant at UW-Madison. The principal investigator is responsible for initiating purchases, ensuring costs charged to the grant are allowable, allocating and monitoring costs to ensure they are within the award limit established by the granting agency, and initiating cost transfers to other funding sources when costs do exceed the award limit. The dean is responsible for the timely approval of cost transfers to resolve cost overruns. The Office of Research and Sponsored Programs establishes grant accounts, reviews cost transfers, and prepares and files grant close-out documents.

During our prior audit, we noted concerns regarding the effectiveness of UW-Madison's monitoring of research and development grant costs (Finding WI-04-18). Of the 30 grants selected for detailed compliance testing, we identified 1 in which costs exceeded the federal award limit by \$68,944 as of June 30, 2004. The excess costs were transferred to another federal grant in early FY 2004-05. According to UW-Madison staff, the grant that received these transferred costs had research objectives similar to those of the initial grant and received some benefit from these costs. However, because the transfer was for the exact amount needed to resolve the cost overrun and was completed solely to

eliminate the overrun, we did not believe the transfer was made in accordance with reasonable and sound cost principles.

In reviewing this issue further, we reviewed 7 of 134 grants with negative expenditure balances greater than \$1,000 as of June 30, 2004. We found that for all 7, cost transfers were made to resolve the overruns after the accounts were in deficit positions for 7 to 16 months. We recommended UW-Madison implement procedures to continually monitor grant expenditures, limit cost overruns, and ensure overruns are resolved in a timely manner.

During our current audit, we found UW-Madison has implemented a system where cost overruns are identified on a monthly basis and reported to appropriate personnel for follow-up. In addition, in January 2006 UW-Madison developed a written cost transfer policy that addresses the timeliness and appropriateness of cost transfers. In subsequent audits, we will ensure the policy is being followed by staff within the departments and by the Office of Research and Sponsored Programs. In addition, in discussions and correspondence with a representative from the State's cognizant agency, it was determined that the transfer of \$68,944, which was identified in our prior audit, would not be questioned because of UW-Madison's procedural changes and the similar objectives of the grants involved.

University of Wisconsin-Oshkosh

UW-Oshkosh, which provides instruction to 11,000 students seeking undergraduate or graduate degrees, had operating costs totaling \$121.8 million in FY 2004-05. Federal grant expenditures for that period totaled \$48.3 million, including \$556,500 for the research and development cluster and \$41.8 million for the student financial aid cluster.

We documented and tested UW-Oshkosh's internal controls used in administering the student financial aid cluster. In addition, we tested compliance with grant requirements for the student financial aid cluster. Overall, UW-Oshkosh's internal controls appear adequate to ensure compliance with grant requirements for the student financial aid cluster. However, we identified concerns regarding federal reporting within UW-Oshkosh's Fiscal Operations Report and Application to Participate (FISAP) and community service jobs within the Federal Work-Study Program.

Finding WI-05-13: Federal Reporting

After each academic year, UW-Oshkosh is required to complete the FISAP to report financial activity for the Perkins Loan, Supplemental Educational Opportunity Grants (SEOG), and Federal Work-Study financial aid programs. The FISAP is used as a basis for determining future financial aid awards from the U.S. Department of Education. Therefore, it is critical that the information in the FISAP is both accurate

and properly supported. Further, under the provisions of 34 CFR 668.24(e)(1), schools must retain the FISAP and any records necessary to support FISAP data for three years after the end of the award year in which the report is submitted.

During our current audit, we found that UW-Oshkosh could not provide supporting documentation for various amounts on its FY 2004-05 FISAP. In addition, when UW-Oshkosh staff attempted to recreate supporting documentation from the student financial aid system, the recreated amounts often did not agree with the FISAP and were occasionally inconsistent with other information previously provided by UW-Oshkosh staff. Significant discrepancies included the following:

- In Part II of the FISAP, schools must disclose the total amount expended on state grants and scholarships to undergraduates during the fiscal year. UW-Oshkosh originally reported that it expended nearly \$3.5 million on state scholarships and grants to undergraduates during FY 2004-05. However, according to re-created documentation, UW-Oshkosh expended nearly \$3.8 million.
- In Part II of the FISAP, schools must also report the number of eligible aid applicants for the year by income level, dependency status, and degree status. We found the re-created documentation did not support 36 of the 75 amounts within this FISAP section. As a result, UW-Oshkosh reported that 5,349 dependent undergraduates and 1,732 independent undergraduates applied for financial aid. However, according to re-created documentation, there were 4,225 dependent students and 1,667 independent students. Staff later ran a second report from the UW-Oshkosh financial aid system. While all amounts on this subsequent report except two agreed with the FISAP, campus staff were unable to explain the differences between the two reports.
- In Part VI of the FISAP, schools must report the number of students and total amount disbursed to those students by aid type, including the Perkins Loan, SEOG, and Federal Work-Study programs. Schools must further break down this information by students' income level, dependency status, and degree status. We again found several discrepancies between the amounts in this FISAP section and the re-created documentation. For example, for the Federal Work-Study Program, none of the FISAP disbursement amounts for FY 2004-05 agreed with the re-created documentation, and only 2 of the 18 recipient counts agreed. In addition, after further review, we noted that 21 of the 54 disbursement amounts for all three programs, or 38.9 percent of the dollar amounts within this FISAP section, were the same amounts reported in the prior-year FISAP.

Staff indicated that programming problems with the UW-Oshkosh financial aid system that occurred near the end of FY 2004-05 may explain some discrepancies, other than those in which prior-year amounts were used. However, UW-Oshkosh staff were unable to provide documentation regarding system adjustments or corrections and were unable to reconcile discrepancies between FISAP amounts and amounts generated during the course of our audit. As a result, it is not possible at this time to determine whether the FISAP is materially correct.

Recommendation

We recommend the University of Wisconsin-Oshkosh:

- *review the underlying data within its financial aid system to ensure it is accurate;*
- *determine the correct amounts that should be reported on the Fiscal Operations Report and Application to Participate for FY 2004-05 and submit a corrected version of this report to the U.S. Department of Education; and*
- *maintain supporting documentation for all amounts on each year's Fiscal Operations Report and Application to Participate for the required minimum of three years after the end of the award year in which the report is submitted.*

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

UW-Oshkosh Response and Corrective Action Plan: UW-Oshkosh agrees with the recommendations and believes the discrepancies resulted from PeopleSoft information system program updates that affected the integrity of the data. To ensure accuracy of the FY 2004-05 FISAP, UW-Oshkosh will review FISAP queries, reconcile the data with fiscal item types and expenditures, and make appropriate corrections. This analysis and a corrected FISAP will be submitted to the U.S. Department of Education by June 30, 2006. UW-Oshkosh will maintain FY 2004-05 and future fiscal years' supporting documentation for all amounts reported on the FISAP for three years after the end of the award year in which the report was submitted.

Finding WI-05-14: Community Service Jobs

Federal regulations require each institution to spend 7.0 percent of its allocated Federal Work-Study Program funds for community service jobs. For FY 2004-05, UW-Oshkosh's allocated Federal Work-Study Program amount was \$653,094, resulting in the need to incur \$45,717 in community service job expenditures. However, we found that UW-Oshkosh incurred only \$25,981 in community service

job expenditures, or 4.0 percent of its allocated funds, falling short of the Federal Work-Study Program requirement by \$19,736. We further note that UW-Oshkosh did not request a waiver from the 7.0-percent requirement.

UW-Oshkosh staff indicated that they were unable to meet the requirement because some community service employers decided to discontinue participation in the Federal Work-Study Program, while others hired fewer students than in prior years. This appears to be an instance of noncompliance with no associated questioned cost.

Recommendation

We recommend the University of Wisconsin-Oshkosh 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-Oshkosh Response and Corrective Action Plan: UW-Oshkosh is proactively seeking to increase off-campus employment by contacting and recruiting potential eligible employers. UW-Oshkosh will continue to develop and implement procedures to ensure that Federal Work-Study Program requirements are met.

University of Wisconsin-River Falls

UW-River Falls, which provides instruction to 5,800 students seeking undergraduate or graduate degrees, had operating costs totaling \$69.0 million in FY 2004-05. Federal grant expenditures for that period totaled \$22.4 million, including \$190,000 for the research and development cluster and \$20.7 million for the student financial aid cluster.

During our current audit, we followed up on the efforts of UW-River Falls to address a concern included in our FY 2003-04 single audit report. We found that UW-River Falls has implemented our recommendations regarding the return of student financial aid funds.

Return of Student Financial Aid Funds

Student financial aid funds are awarded and disbursed to UW-River Falls students to offset attendance costs, such as tuition and housing. When a 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-River Falls 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.

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. 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 SEOG program, state the order in which unearned funds should be returned to those programs.

During our prior audit, we found that UW-River Falls 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 records for 5 of the 68 students who received financial aid but withdrew from UW-River Falls. All 5 students had received financial aid from programs administered by the U.S. Department of Education and by the State of Wisconsin's Higher Educational Aids Board (HEAB). We found that the use of one return calculation resulted in:

- HEAB receiving \$215 less than it should have from UW-River Falls;
- the federal Pell Grant Program receiving \$597 more than it should have from UW-River Falls and \$24 more than required from students; and
- the federal SEOG program receiving \$228 more than it should have from UW-River Falls.

We recommended that UW-River Falls review all student withdrawals for FY 2003-04 and determine whether additional funds should be remitted to or collected from the U.S. Department of Education, HEAB, and UW-River Falls students (Finding WI-04-19). We further recommended that UW-River Falls establish written policies and procedures related to return calculations.

During our current audit, we found that UW-River Falls has implemented our previous recommendations. UW-River Falls reviewed all student withdrawals for FY 2003-04 and adjusted student financial aid accounts as necessary. UW-River Falls has also established written policies and procedures related to return calculations.

In addition, we reviewed records for five students who, in FY 2004-05, received state and federal aid and later withdrew from UW-River Falls. We found that

UW-River Falls properly excluded state financial aid from the federal financial aid return calculations.

University of Wisconsin-Whitewater

UW-Whitewater, which provides instruction to 10,500 students seeking undergraduate or graduate degrees, had operating costs totaling \$111.0 million in FY 2004-05. Federal grant expenditures for that period totaled \$42.1 million, including \$292,000 for the research and development cluster and \$38.8 million for the student financial aid cluster.

We documented and tested UW-Whitewater'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-Whitewater's internal controls appear adequate to ensure compliance with grant requirements for the student financial aid cluster. However, we continue to note concerns regarding UW-Whitewater's satisfactory academic progress policy.

Finding WI-05-15: 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 academic standing is 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, a student is not eligible to receive federal financial aid if he or she fails to earn the minimum GPA after two years of school and a semester of academic probation, 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 three prior audits, we found that UW-Whitewater required a minimum GPA of 1.5 to receive federal student financial aid. After excluding students who either were on academic probation or were granted an appeal, we found that from FY 2001-02 through FY 2003-04, UW-Whitewater disbursed federal financial aid to several students who did not meet the campus graduation requirement of a 2.0 GPA. We recommended that UW-Whitewater develop a satisfactory academic progress policy that was consistent with its graduation requirements (Finding WI-04-20). We further recommended that UW-Whitewater review all financial aid awards disbursed since FY 2001-02 to determine whether federal aid was awarded to ineligible students and, if so, reimburse the appropriate federal financial aid program.

The U.S. Department of Education has issued final audit determination letters related to the FY 2001-02, FY 2002-03, and FY 2003-04 audits. As shown in Table 5, for these three years, UW-Whitewater was required to reimburse the Department a

total of \$34,444 and return an additional \$5,895 to its own revolving Perkins Loan fund.

Table 5

**Resolution of Prior Questioned Costs
for UW-Whitewater**

| | Reimbursed to Department of Education | Returned to Campus's Perkins Loan Fund |
|------------|--|---|
| FY 2001-02 | \$19,287 | \$2,925 |
| FY 2002-03 | 4,321 | 2,470 |
| FY 2003-04 | 10,836 | 500 |
| | \$34,444 | \$5,895 |

During our current audit, we found that the necessary payments and deposits to the campus Perkins Loan fund have been made. In addition, effective for FY 2005-06, UW-Whitewater issued a new satisfactory academic progress policy that is consistent with the school's graduation requirements. However, UW-Whitewater continued to award student financial aid to students who did not meet the minimum satisfactory academic progress standards in FY 2004-05. As a result, we found that awards totaling \$139,873 were made to ineligible students in FY 2004-05.

Recommendation

We recommend the University of Wisconsin-Whitewater review all student financial aid awards for FY 2004-05 to determine the amount disbursed 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 = \$139,873.

UW-Whitewater Response and Corrective Action Plan: UW-Whitewater is in full compliance with the U.S. Department of Education regulations governing its graduation grade policy. This policy was formally put in place in October 2004. The Department of Education's initial audit determination on this issue for FY 2001-02 was dated March 25, 2004. Award letters were issued to students for the 2002-03 and 2003-04 academic years prior to that determination. The letter of final determination from the Department of Education, which was subsequent to the UW-Whitewater's appeal, was

not received until August 3, 2004. The award letters had been issued for the 2004-05 academic year several months (in some cases, more than 8 months) prior to this final resolution from the Department of Education. UW-Whitewater was diligent in complying promptly with this policy on receipt of the letter of final determination. UW-Whitewater also promptly identified the proper funding source through discussion with UW System Administration and refunded the full and final amounts determined for each year of past findings.

UW-Whitewater is confident that its student awards fully satisfy the requirements of the Department of Education regulations governing the graduation grade policy that took effect in the 2005-06 academic year, and that future audits will not reveal any significant weaknesses in this area.

University of Wisconsin Colleges

UW Colleges include 13 two-year campuses located throughout Wisconsin and provide instruction to 12,300 students seeking associate degrees or earning credits to transfer to another university. UW Colleges had operating costs totaling \$78.1 million in FY 2004-05. Federal grant expenditures for that period totaled \$21.8 million, including \$35,000 for the research and development cluster and \$20.6 million for the student financial aid cluster.

During our current audit, we followed up on the efforts of UW Colleges to address a concern included in our FY 2003-04 single audit report. We continue to note concerns regarding UW Colleges' reporting of student enrollment changes

Finding WI-05-16: Enrollment Reporting

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

During our prior audit, we found that although roster files were submitted within 30 days, the files were not correctly updated for all enrollment status changes. We selected files for ten students who withdrew from school in FY 2003-04. Of these students, nine received federal student loans. We found that enrollment status changes for seven of the students were not reported on the NSLDS roster file that immediately followed their withdrawals, and the students were still listed as

enrolled for 71 days or more after the roster file was created. We recommended that UW Colleges monitor the third-party servicer to ensure enrollment status changes are provided to NSLDS in a timely manner (Finding WI-04-21).

During our current audit, we found that UW Colleges is working with the third-party servicer and monitoring the NSLDS reports but has not yet fully resolved the concern. UW Colleges staff reviewed a selection of students who withdrew during the spring 2005 semester. They noted that 14 of the 16 enrollment status changes were not reported by the third-party servicer to NSLDS in a timely manner. UW Colleges performed a similar review, with similar results, for student withdrawals in the fall 2005 semester.

In December 2005, UW Colleges and the third-party servicer identified a problem with the way in which the electronic processing and schedule were established. They believe the NSLDS reporting concern has now been corrected, but because of the timing of NSLDS reports this could not be verified during the audit.

Recommendation

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

Questioned Costs: Student Financial Aid Cluster: Enrollment Reporting
= None

UW Colleges Response and Corrective Action Plan: UW Colleges agrees with the finding and recommendation and will continue to work with the service provider and NSLDS until the issue is resolved. UW Colleges has drawn another sample of 49 students and will monitor the date the enrollment changes are updated in NSLDS.

**University of Wisconsin System
Summary of Findings and Questioned Costs
FY 2004-05**

U.S. Department of Education

University of Wisconsin-Oshkosh

| <u>Finding Number</u> | <u>Catalog Number</u> | <u>Grant</u> | <u>Finding</u> | <u>Amount Questioned</u> |
|-----------------------|-----------------------|-------------------------------|------------------------|--------------------------|
| WI-05-13 | Various | Student Financial Aid Cluster | Federal Reporting | \$ 0 |
| WI-05-14 | 84.033 | Federal Work-Study Program | Community Service Jobs | 0 |

University of Wisconsin-Whitewater

| <u>Finding Number</u> | <u>Catalog Number</u> | <u>Grant</u> | <u>Finding</u> | <u>Amount Questioned</u> |
|-----------------------|-----------------------|-------------------------------|---------------------------------|--------------------------|
| WI-05-15 | Various | Student Financial Aid Cluster | Student Eligibility and Awards* | \$ 139,873 |

University of Wisconsin Colleges

| <u>Finding Number</u> | <u>Catalog Number</u> | <u>Grant</u> | <u>Finding</u> | <u>Amount Questioned</u> |
|-----------------------|-----------------------|-------------------------------|-----------------------|--------------------------|
| WI-05-16 | Various | Student Financial Aid Cluster | Enrollment Reporting* | \$ 0 |

* Repeat finding from audit report 05-5.

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



Department of Public Instruction ■

The Wisconsin Department of Public Instruction is responsible for providing direction for public elementary and secondary education in Wisconsin and for ensuring access to public library services to all Wisconsin citizens. DPI disbursed \$5.6 billion during FY 2004-05; direct federal grants to the State financed \$634.2 million of that amount.

As part of our standard audit procedures, we reviewed DPI's internal controls over revenues, expenditures, and the administration of federal grant programs. We tested its compliance with grant requirements for two type A programs: Title I Grants to Local Educational Agencies (catalog #84.010) and the Special Education Cluster (catalog #s 84.027 and 84.173), and one type B program: Twenty-First Century Community Learning Centers (catalog #84.287). Overall, DPI has appropriate procedures to administer its federal grant programs. However, we identified one concern related to distribution of funding under the Special Education Cluster.

Finding WI-05-17: Special Education Cluster—Earmarking

DPI administers the Special Education Cluster, which consists of two grant programs: Special Education—Grants to States and Special Education—Preschool Grants. For FY 2004-05, DPI was awarded \$193.2 million under the Special Education Cluster. These grants provide funding to ensure that all children with disabilities have the opportunity for a public education that emphasizes special education and related services designed to meet their unique needs. While, overall, we found that DPI appropriately administered these grant programs, we note concerns with the manner in which a portion of the funding was distributed to local school districts.

The majority of Special Education Cluster funding is distributed to school districts based on formulas specified by federal regulations. Each school district is distributed a base award calculated according to federal regulations, and any remaining funding is distributed as follows:

- 85 percent is based on the relative number of children enrolled in public and private elementary schools within each school district; and
- 15 percent is based on the relative number of children living in poverty in each school district.

Federal regulations require DPI to use the best data available in making these distributions.

We are concerned because DPI used outdated poverty statistics from the U.S. Census Bureau when determining the distribution of funding based on the relative number of children living in poverty in each school district. Under the FY 2004-05 award for the Special Education—Grants to States program, DPI needed to allocate a total of \$15.7 million to school districts based on the relative poverty data. When DPI calculated the distribution of these funds in fall 2004, it used 1997 census data even though 2000 census data were available at that time. If DPI had used the 2000 census data for the FY 2004-05 award, 225 school districts would have received larger grant awards, and 201 would have received smaller awards.

The greatest differences in terms of total dollars awarded occurred for two of Wisconsin's largest school districts: Milwaukee Public Schools and the Madison Metropolitan School District. Milwaukee Public Schools would have received \$149,606 more had the most current census data been used; this amount is less than 1 percent of its total FY 2004-05 formula award of \$22.8 million under the Special Education—Grants to States program. The Madison Metropolitan School District would have received \$74,952 less had the 2000 census data been used; this amount is approximately 1.5 percent of its total FY 2004-05 award of \$5.0 million under the Special Education—Grants to States program.

Overall, the differences for school districts were slight in comparison to total federal Special Education funds distributed for FY 2004-05. We did not calculate the differences that would have occurred for the Special Education—Preschool Grants program for FY 2004-05, since the total to be allocated based on relative poverty counts was only \$87,809.

DPI has agreed with our finding and has already taken steps to ensure the most current U.S. Census Bureau information is used for all future calculations.

Recommendation

We recommend the Wisconsin Department of Public Instruction continue to use the most current poverty statistics available from the U.S. Census Bureau for all future calculations of the amounts to distribute to school districts under the Special Education Cluster.

Questioned Costs: Special Education—Grants to States (catalog # 84.027, award #H027A0400064A): Earmarking = None

Special Education—Preschool Grants (catalog# 84.173, award #H173A040070): Earmarking = None

DPI Response and Corrective Action Plan: DPI agrees with this finding and the Legislative Audit Bureau’s conclusions that overall the difference for school districts was immaterial in comparison to total federal Special Education Cluster funds distributed for FY 2004-05. We appreciate the Legislative Audit Bureau’s acknowledgement of our proactive approach to this issue as we have already taken steps to ensure that we use the most current U.S. Census Bureau information available for all future calculations.

**Wisconsin Department of Public Instruction
Summary of Findings and Questioned Costs
FY 2004-05**

U.S. Department of Education

| <u>Finding Number</u> | <u>Catalog Number</u> | <u>Grant</u> | <u>Finding</u> | <u>Amount Questioned</u> |
|-----------------------|-----------------------|------------------------------------|----------------|--------------------------|
| WI-05-17 | 84.027 | Special Education—Grants to States | Earmarking | \$ 0 |
| WI-05-17 | 84.173 | Special Education—Preschool Grants | Earmarking | 0 |

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

Department of Administration ■

The Wisconsin Department of Administration provides support services to other state agencies, coordinates 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 \$540.5 million during FY 2004-05, of which direct federal grants to the State financed \$136.4 million.

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 two type B programs: Coastal Zone Management Administration Awards (catalog #11.419) and Weatherization Assistance for Low-Income Persons (catalog #81.042); and two type A programs: Low-Income Home Energy Assistance (catalog #93.568) and the State Domestic Preparedness Equipment Support Program (catalog #97.004). We also followed up on the progress DOA made in addressing Finding WI-04-22 of our prior single audit report.

Other than continuing concerns with lapses and rate setting, which are discussed in the statewide issues chapter, DOA's internal controls are adequate overall. In completing follow-up on the prior-year finding, we noted that DOA took steps to correct the issues identified regarding advances to subrecipients in the State Domestic Preparedness Equipment Support Program.

Prior Audit Follow-Up

The State Domestic Preparedness Equipment Support Program, also known as the Homeland Security program, is administered in Wisconsin by the Office of Justice Assistance (OJA), which is administratively attached to DOA. This program requires

the State to coordinate and develop an overall homeland security strategy and to coordinate the distribution of Homeland Security program funding to local governments and state agencies to assist first responders in preparing for and preventing a terrorist incident. Funding under the Homeland Security program is primarily intended for the purchase of equipment, such as communications equipment, and for improving security at critical infrastructure sites, such as airports. During our prior audit, we found that OJA was advancing payments to subrecipients but was not monitoring those payments to ensure that federal cash management rules were followed (Finding WI-04-22).

OJA has implemented appropriate corrective actions. OJA changed its procedures, and it no longer advances Homeland Security program funding to subrecipients. OJA notified subrecipients in March 2005 that advances would no longer be made, directed subrecipients to return any unspent funds, and added language to the subgrant award documents to ensure that subrecipients were aware of the requirements related to interest earned. In addition, OJA is working with subrecipients during the subrecipient grant close-out process to determine the amount of interest owed to the federal government. Through January 2006, more than \$7,000 of interest has been identified. OJA will be remitting these funds to the federal government when it closes out the awards for FFYs 2002-03 and 2003-04.

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Department of Corrections ■

The Wisconsin Department of Corrections (DOC) 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 \$1.1 billion during FY 2004-05; federal grants and subgrants to DOC financed \$11.0 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 grant programs. We tested compliance with requirements for the subgrant from the Department of Health and Family Services under the Block Grants for Prevention and Treatment of Substance Abuse (catalog #93.959), a type A program for the State, and followed up on the progress DOC has made in addressing Finding WI-04-23 of our prior single audit report related to Foster Care—Title IV-E (catalog #93.658).

Prior Audit Follow-Up

The Department of Health and Family Services administers foster care for the State of Wisconsin. Under an ongoing memorandum of understanding, DOC may be reimbursed by the Department of Health and Family Services for allowable foster care costs incurred in caring for juveniles in its custody and claimed for federal reimbursement by the Department of Health and Family Services under Foster Care—Title IV-E.

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 secure facilities to nonsecure

facilities, such as group homes, after achieving behavioral goals. Foster Care—Title IV-E 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.

In our FY 2001-02 and FY 2002-03 audits, we identified concerns with DOC's documentation of its eligibility determinations for foster care and questioned amounts claimed by DOC for maintenance and administration (findings WI-03-39 and WI-02-38). As reported in our prior audit, both the Department of Health and Family Services and DOC implemented corrective actions aimed at improving the eligibility determination process. As a part of these corrective actions, DOC submitted to the Department of Health and Family Services a revised claim for federal reimbursement of maintenance costs for the period July 1, 2002 through September 30, 2003. However, in our FY 2003-04 audit we reported that DOC made errors in the revised claim for reimbursement of maintenance costs. Further, DOC had not submitted a revised claim for administrative costs, based upon DOC's revised ratio of eligible cases compared to total cases (Finding WI-04-23).

During our current audit, we found that DOC has implemented corrective action to address our prior audit finding. In May 2005, DOC submitted to the Department of Health and Family Services revised federal reimbursement claims for both maintenance and administrative costs for the period July 1, 2002 through September 30, 2003. We reviewed the revised maintenance claim and found that DOC correctly adjusted the claim for the 15 cases that we selected for review. Further, we recalculated the revised administrative cost claim and found that it was correctly based on the revised ratio of eligible cases compared to total cases.

Based upon the revised federal reimbursement claims from DOC and subsequent discussions with the federal government, the Department of Health and Family Services reduced its claim for federal reimbursement by \$2,428,154 on the December 2005 quarterly report. The Department of Health and Family Services is currently awaiting a final resolution letter from the federal government related to this prior audit finding.

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State of Wisconsin Schedule of Findings and Questioned Costs for the Year Ended June 30, 2005 ■

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 2004-05:

Financial Statements

| | |
|---|-------------|
| Type of auditor's report issued | Unqualified |
| Internal control over financial reporting: | |
| Material weakness(es) identified? | No |
| Reportable conditions identified that are not considered to be material weaknesses? | Yes |
| Noncompliance material to financial statements noted? | Yes |

Federal Awards

| | |
|---|-----|
| Internal control over major programs: | |
| Material weaknesses identified? | No |
| Reportable conditions identified that are not considered to be material weaknesses? | Yes |

| | |
|--|--------------|
| Type of auditor’s report issued on compliance for major programs | Unqualified |
| Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of Circular A-133? | Yes |
| Dollar threshold used to distinguish between type A and type B programs: | \$24,664,886 |
| Auditee qualified as a low-risk auditee? | Yes |
| 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 |
|------------------|---|
| 10.557 | Special Supplemental Nutrition Program for Women, Infants, and Children |
| 11.419 | Coastal Zone Management Administration Awards |
| 17.225 | Unemployment Insurance |
| 17.258/.259/.260 | WIA Cluster |
| 20.106 | Airport Improvement Program |
| 20.205/23.005 | Highway Planning and Construction Cluster |
| 81.042 | Weatherization Assistance for Low-Income Persons |
| 84.010 | Title I Grants to Local Educational Agencies |
| 84.027/.173 | Special Education Cluster |
| 84.126 | Rehabilitation Services—Vocational Rehabilitation Grants to States |
| 84.287 | Twenty-First Century Community Learning Centers |
| 93.003 | Public Health and Social Services Emergency Fund |
| 93.558 | Temporary Assistance for Needy Families |
| 93.563 | Child Support Enforcement |
| 93.568 | Low-Income Home Energy Assistance |
| 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 |
| 93.889 | National Bioterrorism Hospital Preparedness Program |
| 93.959 | Block Grants for Prevention and Treatment of Substance Abuse |
| 96.001/.006 | Disability Insurance/SSI Cluster |
| 97.004/.042/.067 | Homeland Security Grants Program Cluster |
| Various | Research and Development Cluster |
| Various | Student Financial Aid Cluster, limited to: |
| | UW-Milwaukee |
| | UW-Oshkosh |
| | UW-Parkside |
| | UW-Superior |
| | UW-Whitewater |

SECTION II—Financial Statement Findings

This section of the schedule includes all reportable conditions related to internal control over financial reporting and compliance and other matters that are required to be reported by auditing standards generally accepted in the United States of America and *Government Auditing Standards*, including those that do not affect federal awards. Repeat findings from audit report 05-5 are indicated with an asterisk (*). Findings WI-04-28 and WI-04-30 from report 05-5 have been determined to no longer be reportable conditions.

Finding WI-05-18: Program Change Controls at the University of Wisconsin*

Criteria:

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

Condition:

While UW-Madison has made many improvements in its procedures for making computer program changes, an independent review of program changes is not performed to assess the reasonableness of the changes. 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 the UW System 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, due to 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 programs changes are made and implemented.

Agency Response:

For the server environment, several improvements have been implemented 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-05-19: Improvement in Security at the Data Centers**Criteria:*

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

Condition:

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

Questioned Costs:

None

Context:

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

Effect:

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

Cause:

Frequent reorganizations at the Department of Administration resulted in many changes. Further, efforts to address many of the identified issues are long-term projects. While improvements have been made, because of time constraints some areas of concern remain.

UW System is moving its critical financial applications from the mainframe computer to servers. Thus, limited resources are available to make changes to the mainframe computer. Further, while UW-Madison is in the process of improving some controls for its servers, not all changes have been made. For instance, due to other priorities, its efforts to adjust access levels to reflect current job duties are not yet complete.

Recommendation:

We recommend the computer 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 the concerns identified.

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

Finding WI-05-20: Programmer Access to Critical Production Programs and Data at the Department of Transportation*

Criteria:

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

Condition:

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

Questioned Costs:

None

Context:

The Department of Transportation maintains accounting and other systems critical to agency operations. These systems enable the agency to collect and expend nearly \$2 billion annually; to issue driver's licenses and 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-05-21: Medical Assistance Trust Fund Cash Deficit**Criteria:*

Section 20.002(11)(a), Wis. Stats., allows the Department of Administration to make temporary reallocations of cash to cover deficits in the State's General Fund or its segregated funds. The statute limits the amount of the reallocations to the total of accounts receivable or other revenues expected to be collected by the funds with the cash deficit. In determining the amount of allowable reallocations, it would be expected that the Department of Administration would calculate the amount of any accounts receivable and other revenues expected to be collected by the funds with the cash deficits and limit any reallocations to this amount.

Condition:

The Medical Assistance Trust Fund was established to account for certain intergovernmental transfers and other receipts related to the Medical Assistance program. Throughout FY 2003-04 and FY 2004-05, the Medical Assistance Trust Fund operated with a cash deficit.

During our prior audit, we reported that the Department of Administration had violated its authority under s. 20.002(11)(a), Wis. Stats., because it did not ensure that there were sufficient revenues to allow for the temporary reallocations of cash to the Medical Assistance Trust Fund. This condition continued during FY 2004-05. As of May 31, 2005, the Medical Assistance Trust Fund had a deficit cash balance of \$134.1 million.

Questioned Costs:

None

Context:

The Department of Administration is responsible for monitoring deficit cash balances in all state funds and ensuring that any temporary reallocations of cash are allowable by statute.

Effect:

The State was in violation of s. 20.002(11)(a), Wis. Stats., related to the temporary reallocation of cash between funds. We are also concerned that future deficits in the Medical Assistance Trust Fund, or other funds, may be inappropriately covered through temporary transfers of cash that exceed the legislative authority granted in s. 20.002(11)(a), Wis. Stats.

Cause:

Wisconsin's 2003-05 biennial budget included estimated federal revenues that were not received during the biennium, causing the deficit cash balance in the Medical Assistance Trust Fund at the end of FY 2003-04, which carried into FY 2004-05. The Department of Administration did not calculate the amount of any accounts receivable or other revenues expected to be collected by the Medical Assistance Trust Fund and did not ensure compliance with s. 20.002(11)(a), Wis. Stats., before reallocating cash to cover the deficit in the Medical Assistance Trust Fund.

Recommendation:

We recommend the Department of Administration take steps in the future to ensure there are adequate accounts receivable or other revenues available before allowing temporary reallocations to cover cash deficits.

Management's Response:

In the process of creating the fund condition for the Medical Assistance Trust Fund based on the Legislature's actions in the 2003-05 budget, it was anticipated that federal funds would be received to provide sufficient revenue (cash) for operations. When these anticipated federal funds failed to materialize, a solution to the shortfall was sought and provided in 2003 Wisconsin Act 129 and 2005 Wisconsin Acts 2 and 15. After the provisions of Act 15 were implemented, the balance in the Medical Assistance Trust Fund as of July 1, 2005, was \$1.4 million. Therefore reallocations to this fund have not been permanent and, therefore, were temporary.

Finding WI-05-22: General Fund Transfers to the Medical Assistance Trust Fund

Criteria:

The Medical Assistance Trust Fund was established to account for certain intergovernmental transfers and other receipts related to the Medical Assistance program. Throughout FY 2003-04 and FY 2004-05, the Medical Assistance Trust Fund operated with a cash deficit.

2005 Wisconsin Act 15, which was enacted and published on June 22, 2005, required that \$75.0 million be transferred from the General Fund to the Medical Assistance Trust Fund to cover the deficit. It would be expected that management would ensure that statutorily required transfers are made and are properly reflected in the accounting records and the State's financial statements.

Condition:

To address the cash shortfall in the Medical Assistance Trust Fund, 2005 Wisconsin Act 2 directed that \$50.0 million be transferred from the General Fund to the Medical Assistance Trust Fund. 2005 Wisconsin Act 15 subsequently directed that an additional \$75.0 million be transferred to the Medical Assistance Trust Fund to cover the full deficit by the end of FY 2004-05. These transfers were made on the State's accounting system on June 27 and 28, 2005.

However, subsequent to the end of the fiscal year, the Department of Administration reversed a portion of the June 28 transfer. During preparation of the budget-based financial statements included in the Annual Fiscal Report, several errors were noted in the tax revenue accruals reported by the Department of Revenue. When it became clear that the adjustments to correct for the errors would cause the General Fund's unreserved, undesignated balance as reported in the Annual Fiscal Report to be a deficit as of the end of FY 2004-05, the Department of Administration divided the \$75.0 million transfer to the Medical Assistance Trust Fund between two fiscal years, so that \$20.0 million was reported during FY 2004-05 and the remaining \$55.0 million was reported during FY 2005-06.

In adjusting the \$75.0 million transfer, the Department of Administration points to its authority in s. 16.52(12), Wis. Stats., which indicates that when there is no date specified for a required transfer, the Secretary of the Department can determine when the transfer should be made. However, in this case the Department of Administration had already made the transfer on the State's accounting system, and statutes do not authorize the Department to reverse a transfer that has already been made. Therefore, we believe that in not making the full transfer of \$75.0 million to the Medical Assistance Trust Fund during FY 2004-05, the Department of Administration did not comply with the Legislature's intent in 2005 Wisconsin Act 15.

In addition, we believe the Department exceeded its authority under s. 16.52(12), Wis. Stats., by reversing a portion of the \$75.0 million transfer that had already been made pursuant to 2005 Wisconsin Act 15, and we are concerned because management did not take steps to ensure that statutorily required transfers were made and properly reflected in the State's accounting records. Finally, while the full \$75.0 million transfer was reported in the State's FY 2004-05 financial statements prepared in accordance with generally accepted accounting principles, we are concerned because the State did not report that the full \$75.0 million was transferred in cash as of June 30, 2005. Rather, the State reported that \$20.0 million of cash had been transferred, with the remaining \$55.0 million reported as being due from the General Fund to the Medical Assistance Trust Fund as of June 30, 2005.

Questioned Costs:

None

Context:

The Department of Administration is responsible for ensuring that all accounting transfers directed by the Legislature are made and are appropriately reflected in the State's financial statements.

Effect:

The Department of Administration did not comply with the requirements of 2005 Wisconsin Act 15, and it exceeded its authority in reversing a transfer that had already been made on the accounting system. Because of this noncompliance, the unreserved, undesignated General Fund balance reported in the budgetary-based financial statements in the Annual Fiscal Report was overstated by \$55.0 million, and the Medical Assistance Trust Fund balance was understated by \$55.0 million. The reported balance for the Medical Assistance Trust Fund in the Annual Fiscal Report was a negative \$53.9 million. Further, these concerns are indicative of an internal control weakness resulting in increased risk that statutorily required transfers are not appropriately reported in the State's financial statements.

Cause:

The Department of Administration indicated that, had it known about the errors in the tax revenue accruals, it would not have made the full \$75.0 million transfer to the Medical Assistance Trust Fund during FY 2004-05. When preparing the Annual Fiscal Report, the Department of Administration chose to reverse a portion of the \$75.0 million transfer that it originally made during FY 2004-05 to avoid reporting a deficit balance in the General Fund as of June 30, 2005.

Recommendation:

We recommend the Department of Administration ensure required transfers are made in accordance with legislative intent and are appropriately reported in the State's financial statements.

Management's Response:

2005 Wisconsin Act 15 provided for the transfer of \$75.0 million from the General Fund to the Medical Assistance Trust Fund without specifying an effective date. 2003 Wisconsin Act 33 and 2005 Wisconsin Act 25 anticipated a positive FY 2004-05 closing balance in the State's General Fund, based on revenue estimates prepared by the Legislative Fiscal Bureau. Due to an unanticipated error in the recording of General Fund revenues, which was not discovered until late in the process of determining fund balances, sufficient revenue was not available for the full transfer to be made. The transfer was then recognized as being made in two segments of \$20.0 million on June 28, 2005, and \$55.0 million on July 1, 2005.

Section 16.52(12), Wis. Stats., gives the Department of Administration the authority to manage transfers between funds when no date is specified in statute. While 2003 Wisconsin Act 129 and 2005 Wisconsin Act 2 both specified dates for the transfer of revenues from the General Fund to the Medical Assistance Trust Fund, 2005 Wisconsin Act 15 did not. Given the Legislature's clear intent for a balanced General Fund and the lack of clear intent in 2005 Wisconsin Act 15, relative to the two previous bills enacted to address the Medical Assistance Trust Fund deficit, the Department of Administration felt compelled by state law under s. 16.52(12) to adjust the transfer from the General Fund to the Medical Assistance Trust Fund. As such, the intent of a balanced General Fund was met, the transfer to the Medical Assistance Trust Fund was achieved, and the General Fund revenue accounting methodology change was fully reflected in the revenues for FY 2004-05 and the General Fund balances for FY 2005-06 and FY 2006-07.

Finding WI-05-23: Programmer Access to the State's Central Accounting System and Central Payroll System Data and Programs****Criteria:***

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

Condition:

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

Questioned Costs:

None

Context:

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

Effect:

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

Cause:

The Department of Administration requires computer programmers to perform production and data control duties and does not believe the benefits of separating these duties outweighs the related costs.

Recommendation:

In prior audits, we have expressed our concerns regarding access to production data granted to programmers and the risk of unauthorized transactions. We continue to believe that programmers should not have access to these data. The Department of Administration is aware of the concerns but accepts the risks in this area. Therefore, we do not make a recommendation to further address this issue.

Management's Response:

The Department of Administration has discussed the possibility of dividing technical staff into two groups: a development group and production group. For various reasons, this possibility was not feasible without adding additional staff. The Department also explored the idea of running two nightly cycles, the first cycle run in the afternoon while accounting or payroll staff were still available to correct any problems encountered during the cycle. However, estimates of the cost to run the additional cycle were significant and could not be absorbed in our budget. The State is in the process of procuring new business software. It is anticipated that the processing issues that result in the need for programmers to access data files will be resolved with the new software.

Finding WI-05-24: Withholding Tax Accruals at the Department of Revenue***Criteria:***

As provided for in s. 20.002(2)(a), Wis. Stats., the Department of Revenue may accrue as of the end of the fiscal year the withholding taxes collected between July 1 and August 15 that relate to taxes withheld from employees' paychecks on or prior to June 30. To provide proper internal control over financial reporting, transactions recorded in the State's accounting system should be properly supported. Reports from the tax processing systems should be tested for accuracy and completeness to ensure correct amounts are used when recording transactions.

Condition:

The Department of Revenue's initial withholding tax accruals for June 30, 2005, were not supported by tested reports from the tax processing systems.

Questioned Costs:

None

Context:

The Department of Revenue processes approximately \$13.9 billion in taxes annually for the State of Wisconsin.

Effect:

The FY 2004-05 withholding taxes revenue accrual was originally overstated by \$77 million. After this issue was brought to the Department of Revenue's attention, appropriate adjustments to the State's financial statements were made.

Cause:

The Department of Revenue revised its methodology for determining the amount of withholding taxes to accrue as of the end of the fiscal year. However, Department of Revenue staff did not thoroughly test the new withholding tax report and were unsure of its accuracy. Therefore, staff estimated an additional amount to accrue based on a five-year average of withholding tax accruals.

Recommendation:

We recommend the Wisconsin Department of Revenue ensure the accuracy of its withholding tax reports and use them as the basis to accrue withholding tax revenues as of the end of the fiscal year in accordance with s. 20.002(2)(a), Wis. Stats.

Management's Response:

The Department of Revenue accepts the recommendation. The plan is to extract the detail information from the withholding system and compare that information to the GAAP reports that were modified for FY 2004-05. This will ensure that the accrual numbers are correct. This information will be analyzed by the end of the accrual period (August 15th) in accordance with s. 20.002(2)(a), Wis. Stats.

Finding WI-05-25: Sales Tax Accruals at the Department of Revenue*Criteria:*

As provided for in s. 20.002(2)(a), Wis. Stats., the Department of Revenue may accrue as of the end of the fiscal year the sales taxes collected between July 1 and August 15 that were related to sales occurring on or prior to June 30. To provide proper internal control over financial reporting, transactions recorded in the State's accounting system should be properly supported. Reports from the tax processing systems should be tested for accuracy and completeness to ensure correct amounts are used when recording transactions.

Condition:

The Department of Revenue's sales tax revenue accruals were estimated based on a ratio developed from FY 2001-02 sales tax information.

Questioned Costs:

None

Context:

The Department of Revenue processes approximately \$13.9 billion in taxes annually for the State of Wisconsin.

Effect:

Because the sales tax revenue accrual was based on estimates, the FY 2004-05 sales taxes revenue may be misstated by an unknown amount.

Cause:

While Department of Revenue staff developed a new report based on FY 2004-05 sales tax data in the Integrated Tax System, staff did not thoroughly test the new sales tax report and did not believe the report was accurate. Therefore, Department of Revenue staff estimated the sales taxes to accrue as of June 30, 2005, based on a certain ratio of sales taxes determined using FY 2001-02 data.

Recommendation:

We recommend the Wisconsin Department of Revenue ensure the accuracy of its sales tax reports and use them as the basis to accrue sales tax revenues as of the end of the fiscal year in accordance with s. 20.002(2)(a), Wis. Stats.

Management's Response:

The Department of Revenue accepts the recommendation. The Department will continue to test the system to ensure the accuracy of the sales tax reports and use them as the basis to accrue sales tax revenues as of the end of the fiscal year in accordance with s. 20.002(2)(a), Wis. Stats.

Finding WI-05-26: 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 the test stage to production. In response, the Department of Revenue began a project to review and improve its procedures. The Department has made continued progress toward improving its program change process, including modifying software to track all changes and developing procedures to ensure program changes are reviewed before deployment. However, while the Department is planning additional controls to address our remaining concerns, at this time some programmers continue to have the ability to make changes and move computer programs into production without independent review or oversight.

Questioned Costs:

None

Context:

The Department of Revenue maintains critical systems to collect and process approximately \$13.9 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.

Cause:

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

Recommendation:

Because the Wisconsin Department of Revenue has made significant progress, we make no new recommendation. However, we encourage the Wisconsin Department of Revenue to continue its project to further improve controls over the access to computer programs.

Management's Response:

The Wisconsin Department of Revenue's Office of Technology Services has assigned a specialist-level staff member as the configuration manager to implement more stringent controls on software migrations, particularly to production. The configuration manager has reviewed the Department's previous work on the topic and has documented the new procedure to be followed. The application development chiefs within the Office of Technology Services are committed to implementing the new procedures fully in 2006.

Finding WI-05-27: Business Resumption Plan*

Criteria:

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

Condition:

The Department of Administration has started a project to develop a statewide business resumption plan. However, although state agencies have made progress, most do not have complete business resumption plans and, thus, a statewide plan is not available.

Questioned Costs:

None

Context:

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

Effect:

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

Cause:

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

Recommendation:

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

Management's Response:

The Department of Administration is committed to continuing its efforts to improve and strengthen agency continuity of operations plans and to test, update, and maintain agency plans on a regular ongoing basis. The first group of agency plans, which involves 23 state agencies, is anticipated to be completed by February 28, 2006, with training for agency staff to follow. These agencies will then conduct two rounds of exercises in 2006: tabletop exercises in spring 2006 and full-scale exercises in fall 2006. Plans will be revised and updated based on the lessons learned in these exercises.

To ensure that effective business resumption plans remain in place, agencies will be required to conduct plan reviews and updates in spring of each year beginning in 2007 and refresher training and full-scale exercises in fall of each year. The Department of Administration will provide the central direction, coordination, training, assistance, monitoring, and evaluation to ensure that the plans are maintained and tested in an effective and coordinated manner.

Once the plans are complete for the initial group of 23 agencies, the Department of Administration will work with the next group of agencies to develop their plans and begin their annual cycle of training, reviewing, updating, and conducting exercises.

This ongoing, centrally directed and monitored initiative will ensure that state agencies will have and will maintain effective business resumptions plans.

III—Federal Award Findings and Questioned Costs

OMB Circular A-133 requires that audit findings be presented in sufficient detail for the auditee to prepare a corrective action plan and take corrective action, and for federal agencies and pass-through entities to arrive at a management decision. The specific information that OMB Circular A-133 requires in audit findings can be found in the agency narratives on the page numbers referenced on the following pages. The agency narratives also include the agencies’ responses and corrective action plans, as well as summaries of findings and questioned costs. Repeat findings from audit report 05-5 are marked with an asterisk (*).

U.S. DEPARTMENT OF AGRICULTURE

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-05-5 p. 29 | 10.557 | Special Supplemental Nutrition Program for Women, Infants, and Children | Service Organization Report on Internal Controls | \$ 0 |
| TOTAL U.S. DEPARTMENT OF AGRICULTURE | | | | \$ 0 |

U.S. DEPARTMENT OF EDUCATION

University of Wisconsin-Oshkosh

| <u>Finding Number</u> | <u>Catalog Number</u> | <u>Grant</u> | <u>Finding</u> | <u>Amount Questioned</u> |
|-----------------------|-----------------------|-------------------------------|------------------------|--------------------------|
| WI-05-13 p. 62 | Various | Student Financial Aid Cluster | Federal Reporting | \$ 0 |
| WI-05-14 p. 64 | 84.033 | Federal Work-Study Program | Community Service Jobs | 0 |

University of Wisconsin-Whitewater

| <u>Finding Number</u> | <u>Catalog Number</u> | <u>Grant</u> | <u>Finding</u> | <u>Amount Questioned</u> |
|-----------------------|-----------------------|-------------------------------|---------------------------------|--------------------------|
| WI-05-15 p. 67 | Various | Student Financial Aid Cluster | Student Eligibility and Awards* | \$ 139,873 |

University of Wisconsin Colleges

| <u>Finding Number</u> | <u>Catalog Number</u> | <u>Grant</u> | <u>Finding</u> | <u>Amount Questioned</u> |
|-----------------------|-----------------------|-------------------------------|-----------------------|--------------------------|
| WI-05-16 p. 69 | Various | Student Financial Aid Cluster | Enrollment Reporting* | \$ 0 |

Wisconsin Department of Public Instruction

| <u>Finding Number</u> | <u>Catalog Number</u> | <u>Grant</u> | <u>Finding</u> | <u>Amount Questioned</u> |
|-----------------------|-----------------------|------------------------------------|----------------|--------------------------|
| WI-05-17 p. 73 | 84.027 | Special Education—Grants to States | Earmarking | \$ 0 |
| WI-05-17 p. 73 | 84.173 | Special Education—Preschool Grants | Earmarking | 0 |

TOTAL U.S. DEPARTMENT OF EDUCATION \$ 139,873

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-05-3 p. 26 | 93.658 | Foster Care—Title IV-E | Quality Assurance of Eligibility Determinations | \$ 0 |
| WI-05-4 p. 28 | 93.658 | Foster Care—Title IV-E | Overpayment to Out-of-Home-Care Service Provider | 0 |
| WI-05-8 p. 39 | 93.658 | Foster Care—Title IV-E | Reimbursements for Child Care Agencies* | 0 |
| WI-05-2 p. 23 | 93.659 | Adoption Assistance | Adoption Assistance Eligibility | Undetermined |
| WI-05-9 p. 41 | 93.767 | State Children’s Insurance Program | Reconciliation of Quarterly Report to the Cash Management System* | Undetermined |
| WI-05-6 p. 33 | 93.778 | Medical Assistance Program | Computer Data Matches* | Undetermined |
| WI-05-8 p. 39 | 93.778 | Medical Assistance Program | Reimbursements for Child Care Agencies* | 0 |
| WI-05-9 p. 41 | 93.778 | Medical Assistance Program | Reconciliation of Quarterly Report to the Cash Management System* | Undetermined |
| WI-05-7 p. 38 | 93.959 | Block Grants for Prevention and Treatment of Substance Abuse | Period of Availability* | 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-05-10 p. 46 | 93.558 | Temporary Assistance for Needy Families | 60-Month Eligibility Limit | \$ 0 |
| WI-05-11 p. 48 | 93.558 | Temporary Assistance for Needy Families | Computer Data Matches* | Undetermined |
| WI-05-12 p. 51 | 93.558 | Temporary Assistance for Needy Families | Case File Documentation* | 11,313 Plus an Undetermined Amount |
| TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES | | | | \$ 11,313 Plus an Undetermined Amount |

NONCOMPLIANCE FINDINGS AFFECTING MULTIPLE GRANTS

Statewide Issues

| <u>Finding Number</u> | <u>Grant</u> | <u>Finding</u> | <u>Amount Questioned</u> |
|---|-----------------|---|---|
| WI-05-1 p.15 | Multiple Grants | Internal Service Funds Rate Setting and Lapses* | \$ 203,345 Plus an Undetermined Amount |
| TOTAL NONCOMPLIANCE FINDINGS AFFECTING MULTIPLE GRANTS | | | \$ 203,345 Plus an Undetermined Amount |

| | | | |
|--|--|--|---|
| TOTAL QUESTIONED COSTS FOR THE STATE OF WISCONSIN | | | \$ 354,531 Plus an Undetermined Amount |
|--|--|--|---|

State of Wisconsin Summary Schedule of Prior Audit Findings ■

The Summary Schedule of Prior Audit Findings summarizes the status of the federal audit findings reported in Section III of the State of Wisconsin Schedule of Findings and Questioned Costs for the year ended June 30, 2004 (report 05-5). The status of prior financial statement findings is reported in Section II of the State of Wisconsin Schedule of Findings and Questioned Costs for the year ended June 30, 2005. If the prior concern was addressed, the Summary Schedule of Prior Audit Findings indicates that the corrective action described in the prior audit report was taken or materially taken, that corrective action is no longer needed, or that the concern has been resolved with the federal government. Otherwise, there is a reference to the page number of the single audit report where a repeat 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 finding number. Report numbers, their corresponding fiscal years, and their finding reference numbers appear as follows:

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

100 ■ ■ ■ ■ SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

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-03-36 WI-02-32 | 16.523 | Juvenile Accountability Incentive Block Grants | Allowable Costs and Activities | Resolved with the Federal Government |

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-04-14 | 17.225 | Unemployment Insurance | Federal Reporting | Corrective Action Taken |
| WI-04-13 | 17.258 | WIA Adult Program | Period of Availability | Corrective Action Taken |
| WI-04-17 WI-03-18 WI-02-20 WI-01-10 | 17.258 | WIA Adult Program | Federal Reporting | Corrective Action Taken |
| WI-04-13 | 17.259 | WIA Youth Activities | Period of Availability | Corrective Action Taken |
| WI-04-17 WI-03-18 WI-02-20 WI-01-10 | 17.259 | WIA Youth Activities | Federal Reporting | Corrective Action Taken |
| WI-04-13 | 17.260 | WIA Dislocated Workers | Period of Availability | Corrective Action Taken |
| WI-04-17 WI-03-18 WI-02-20 WI-01-10 | 17.260 | WIA Dislocated Workers | Federal Reporting | Corrective Action Taken |

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>Status of Finding</u> |
|-----------------------|-----------------------|---|---------------------------|--------------------------------------|
| WI-03-9 | 84.186 | Safe and Drug-Free Schools and Communities—State Grants | Grant Awarding Procedures | Resolved with the Federal Government |

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-04-16 WI-03-14 | 84.126 | Rehabilitation Services—Vocational Rehabilitation Grants to States | Financial Reporting | Corrective Action Taken |

University of Wisconsin-River Falls

| <u>Finding Number</u> | <u>Catalog Number</u> | <u>Grant</u> | <u>Finding</u> | <u>Status of Finding</u> |
|-----------------------|-----------------------|-------------------------------|---------------------------------------|--------------------------|
| WI-04-19 | Various | Student Financial Aid Cluster | Return of Student Financial Aid Funds | Corrective Action Taken |

University of Wisconsin-Whitewater

| <u>Finding Number</u> | <u>Catalog Number</u> | <u>Grant</u> | <u>Finding</u> | <u>Status of Finding</u> |
|----------------------------------|-----------------------|-------------------------------|--------------------------------|-------------------------------------|
| WI-04-20 WI-03-33 WI-02-28 | Various | Student Financial Aid Cluster | Student Eligibility and Awards | Partially Corrected, See Page 67 |

University of Wisconsin Colleges

| <u>Finding Number</u> | <u>Catalog Number</u> | <u>Grant</u> | <u>Finding</u> | <u>Status of Finding</u> |
|-----------------------|-----------------------|-------------------------------|----------------------|-------------------------------|
| WI-04-21 | Various | Student Financial Aid Cluster | Enrollment Reporting | Not Corrected, See Page 69 |

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-04-4 | 93.658 | Foster Care—Title IV-E | Errors in Administrative Costs Claimed in June 2004 Quarterly Report | Materially Corrected |
| WI-04-9 WI-03-4 WI-02-10 WI-01-4 | 93.658 | Foster Care—Title IV-E | Reimbursements for Child Care Agencies | Partially Corrected, See Page 39 |
| WI-04-3 | 93.659 | Adoption Assistance | Failure to Claim Adoption Assistance Contract Costs | Corrective Action Planned for FY 2005-06 |
| WI-04-4 | 93.659 | Adoption Assistance | Errors in Administrative Costs Claimed in June 2004 Quarterly Report | Materially Corrected |
| WI-04-10 WI-03-11 WI-02-14 | 93.767 | State Children's Insurance Program | Reconciliation of Quarterly Report to the Cash Management System | Partially Corrected, See Page 41 |
| WI-04-5 | 93.778 | Medical Assistance Program | Data Matches | Partially Corrected, See Page 33 |
| WI-04-9 WI-03-4 WI-02-10 WI-01-4 | 93.778 | Medical Assistance Program | Reimbursements for Child Care Agencies | Partially Corrected, See page 39 |

102 ■ ■ ■ ■ SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

Wisconsin Department of Health and Family Services *(continued)*

| <u>Finding Number</u> | <u>Catalog Number</u> | <u>Grant</u> | <u>Finding</u> | <u>Status of Finding</u> |
|--|-----------------------|--|--|----------------------------------|
| WI-04-10 WI-03-11 WI-02-14 WI-01-7 WI-00-7 WI-99-3 WI-98-4 | 93.778 | Medical Assistance Program | Reconciliation of Quarterly Report to the Cash Management System | Partially Corrected, See Page 41 |
| WI-04-6 | 93.959 | Block Grants for Prevention and Treatment of Substance Abuse | Maintenance of Effort and Earmarking | Corrective Action Taken |
| WI-04-7 | 93.959 | Block Grants for Prevention and Treatment of Substance Abuse | Period of Availability | Corrective Action Taken |

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-04-12 | 93.558 | Temporary Assistance for Needy Families | Computer Data Matches | Not Corrected, See Page 48 |
| WI-04-15 WI-03-17 | 93.558 | Temporary Assistance for Needy Families | Case File Documentation | Partially Corrected, See Page 51 |
| WI-04-15 WI-03-17 | 93.575 | Child Care and Development Block Grant | Case File Documentation | Partially Corrected, See Page 51 |
| WI-04-15 WI-03-17 | 93.596 | Child Care Mandatory and Matching Funds of the Child Care and Development Fund | Case File Documentation | Partially Corrected, See Page 51 |

Wisconsin Department of Corrections

| <u>Finding Number</u> | <u>Catalog Number</u> | <u>Grant</u> | <u>Finding</u> | <u>Status of Finding</u> |
|----------------------------------|-----------------------|------------------------|------------------------|---|
| WI-04-23 WI-03-39 WI-02-38 | 93.658 | Foster Care—Title IV-E | Foster Care Case Files | Waiting for Federal Resolution, See Page 79 |

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>Status of Finding</u> |
|-----------------------|-----------------------|--------------------------------------|---|--------------------------|
| WI-04-11 | 96.001 | Social Security—Disability Insurance | Unsupported and Undocumented Reimbursement Claims | Materially Corrected |

U.S. DEPARTMENT OF HOMELAND SECURITY

Wisconsin Department of Administration

| <u>Finding Number</u> | <u>Catalog Number</u> | <u>Grant</u> | <u>Finding</u> | <u>Status of Finding</u> |
|-----------------------|-----------------------|---|---------------------------|--------------------------|
| WI-04-22 | 97.004 | State Domestic Preparedness Equipment Support Program | Advances to Subrecipients | 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-04-1 WI-03-1 WI-02-3 | Multiple Grants | Lapses to the General Fund | Partially Corrected, See Page 15 |
| WI-04-2 WI-03-2 WI-02-4 WI-01-48 WI-00-46 WI-99-44 | Multiple Grants | Rate-Setting Process | Not Corrected, See Page 15 |
| WI-03-3 | Multiple Grants | Repayment of Prior-Year Questioned Costs | Waiting for Federal Resolution, See Page 19 of Report 05-5 |

Wisconsin Department of Health and Family Services

| <u>Finding Number</u> | <u>Grant</u> | <u>Finding</u> | <u>Status of Finding</u> |
|-----------------------|-----------------|---------------------------|--------------------------|
| WI-04-8 | Multiple Grants | Prior Service Cost Credit | Corrective Action Taken |

University of Wisconsin-Madison

| <u>Finding Number</u> | <u>Catalog Number</u> | <u>Grant</u> | <u>Finding</u> | <u>Status of Finding</u> |
|-----------------------|-----------------------|----------------------------------|----------------|--------------------------|
| WI-04-18 | Various | Research and Development Cluster | Cost Overruns | Corrective Action Taken |

State of Wisconsin Schedule of Expenditures of Federal Awards for the Year Ended June 30, 2005 ■

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, 2005, the State of Wisconsin administered \$9.2 billion in federal financial assistance, consisting of \$8.2 billion in cash assistance, as presented in the schedule; \$43.9 million in noncash assistance; and \$1.0 billion in outstanding loan balances, as described in Note 2 to the schedule.

As summarized on page 106, 24 state agencies, including the University of Wisconsin System, expended federal awards during FY 2004-05. 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 107 through 142;
- 2) the research and development (R&D) cluster, presented on pages 143 through 181; and
- 3) the student financial aid (SFA) cluster, presented on pages 182 through 184.

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**SUMMARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
BY WISCONSIN STATE AGENCY OR CAMPUS
FOR THE YEAR ENDED JUNE 30, 2005**

| STATE AGENCY OR CAMPUS | INDIVIDUAL PROGRAMS AND OTHER CLUSTERS | RESEARCH AND DEVELOPMENT CLUSTER | STUDENT FINANCIAL AID CLUSTER | TOTAL |
|---|--|--|-------------------------------------|---|
| Department of Health and Family Services | \$ 3,712,604,816 | \$ 0 | \$ 0 | \$ 3,712,604,816 |
| Department of Workforce Development | 1,561,344,883 | 0 | 0 | 1,561,344,883 |
| Department of Transportation | 659,476,987 | 0 | 0 | 659,476,987 |
| Department of Public Instruction | 634,243,447 | 0 | 0 | 634,243,447 |
| Department of Administration | 136,445,968 | 0 | 0 | 136,445,968 |
| Department of Natural Resources | 129,749,369 | 0 | 0 | 129,749,369 |
| Department of Commerce | 53,392,574 | 0 | 0 | 53,392,574 |
| Department of Military Affairs | 46,057,062 | 0 | 0 | 46,057,062 |
| Wisconsin Technical College System Board | 33,216,964 | 0 | 0 | 33,216,964 |
| Department of Veterans Affairs | 22,412,845 | 0 | 0 | 22,412,845 |
| Department of Justice | 14,062,304 | 0 | 0 | 14,062,304 |
| Department of Agriculture, Trade and Consumer Protection | 10,382,161 | 0 | 0 | 10,382,161 |
| Wisconsin State Elections Board | 4,441,549 | 0 | 0 | 4,441,549 |
| Department of Corrections | 3,221,837 | 0 | 0 | 3,221,837 |
| Higher Educational Aids Board | 1,707,898 | 0 | 0 | 1,707,898 |
| Wisconsin Historical Society | 814,204 | 0 | 0 | 814,204 |
| Wisconsin Arts Board | 648,892 | 0 | 0 | 648,892 |
| Child Abuse and Neglect Prevention Board | 592,672 | 0 | 0 | 592,672 |
| Public Service Commission | 296,141 | 0 | 0 | 296,141 |
| Educational Communications Board | 48,456 | 0 | 0 | 48,456 |
| Board of Commissioners of Public Lands | 39,308 | 0 | 0 | 39,308 |
| Board on Aging and Long-Term Care | 0 | 0 | 0 | 0 |
| Department of Revenue | 0 | 0 | 0 | 0 |
| Total State Agencies | <u>7,025,200,337</u> | <u>0</u> | <u>0</u> | <u>7,025,200,337</u> |
| UW-Madison | 40,928,040 | 494,653,466 | 153,259,722 | 688,841,228 |
| UW-Milwaukee | 9,864,315 | 16,511,030 | 105,685,817 | 132,061,162 |
| UW-Eau Claire | 2,693,959 | 905,158 | 33,763,034 | 37,362,151 |
| UW-Green Bay | 1,293,347 | 1,187,205 | 18,191,533 | 20,672,085 |
| UW-La Crosse | 2,343,505 | 1,802,553 | 33,009,132 | 37,155,190 |
| UW-Oshkosh | 5,889,285 | 556,521 | 41,806,066 | 48,251,872 |
| UW-Parkside | 1,143,104 | 519,980 | 16,499,919 | 18,163,003 |
| UW-Platteville | 794,986 | 27,823 | 23,176,087 | 23,998,896 |
| UW-River Falls | 1,486,178 | 189,952 | 20,737,674 | 22,413,804 |
| UW-Stevens Point | 5,003,530 | 560,721 | 31,423,797 | 36,988,048 |
| UW-Stout | 3,058,500 | 274,208 | 35,210,849 | 38,543,557 |
| UW-Superior | 994,990 | 839,623 | 12,597,547 | 14,432,160 |
| UW-Whitewater | 2,921,342 | 292,234 | 38,842,987 | 42,056,563 |
| UW Colleges | 1,159,839 | 34,957 | 20,560,485 | 21,755,281 |
| UW-Extension | 12,361,787 | 0 | 0 | 12,361,787 |
| UW System Administration | 751,242 | 0 | 0 | 751,242 |
| Wisconsin Humanities Council | 620,148 | 0 | 0 | 620,148 |
| Total UW System | <u>93,308,097</u> | <u>518,355,431</u> | <u>584,764,649</u> | <u>1,196,428,177</u> |
| TOTAL STATE OF WISCONSIN | <u>\$ 7,118,508,434</u> | <u>\$ 518,355,431</u> | <u>\$ 584,764,649</u> | <u>\$ 8,221,628,514</u> ¹ |

¹ In addition to this amount of cash expenditures and noncash assistance during FY 2004-05, the State administered \$1.0 billion in outstanding loan balances as of June 30, 2005.

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2005

| FEDERAL CATALOG NUMBER | OTHER IDENTIFYING NUMBER | FEDERAL PROGRAM | STATE AGENCY OR CAMPUS | EXPENDITURES | AMOUNT PROVIDED TO SUBRECIPIENTS |
|---|--------------------------------|--|---------------------------|--------------|--|
| <i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i> | | | | | |
| U.S. OFFICE OF NATIONAL DRUG CONTROL POLICY: | | | | | |
| Other Federal Financial Assistance: | | | | | |
| N/A | 07.xIPMLP | High Intensity Drug Trafficking Area | DOJ | \$ 351,881 | \$ 0 |
| PEACE CORPS: | | | | | |
| Other Federal Financial Assistance: | | | | | |
| N/A | 08.164-2040 | Peace Corps Publicity/Recruitment Program | UW-Madison | 147 | 0 |
| N/A | 08.164-91-4418 | Peace Corps Publicity/Recruitment Program | UW-Stevens Point | 380 | 0 |
| TOTAL PEACE CORPS | | | | 527 | 0 |
| U.S. DEPARTMENT OF AGRICULTURE: | | | | | |
| 10.025 | | Plant and Animal Disease, Pest Control, and Animal Care | DNR | 1,141,679 | 0 |
| 10.025 | | Plant and Animal Disease, Pest Control, and Animal Care | DATCP | 2,449,308 | 0 |
| Total Federal Program 10.025 | | | | 3,590,987 | 0 |
| 10.072 | | Wetlands Reserve Program | DNR | 86,933 | 0 |
| 10.153 | | Market News | DATCP | 30,552 | 0 |
| 10.156 | | Federal-State Marketing Improvement Program | DATCP | 1,138,967 | 957,090 |
| 10.162 | | Inspection Grading and Standardization | DATCP | 25,037 | 0 |
| 10.163 | | Market Protection and Promotion | DATCP | 428,534 | 0 |
| 10.200 | | Grants for Agricultural Research, Special Research Grants | UW-Madison | 65,216 | 0 |
| 10.200 | | Grants for Agricultural Research, Special Research Grants | UW-Extension | 103,838 | 0 |
| Total Federal Program 10.200 | | | | 169,054 | 0 |
| 10.217 | | Higher Education Challenge Grants | UW-Madison | 10,891 | 0 |
| 10.217 | | Higher Education Challenge Grants | UW-River Falls | 151,627 | 0 |
| Total Federal Program 10.217 | | | | 162,518 | 0 |
| 10.224 | | Fund for Rural America-Research, Education, and Extension Activities (from UW-Madison) | UW-Extension | 13,267 | 0 |
| 10.302 | | Initiative for Future Agriculture and Food Systems | UW-Madison | 695,102 | 171,319 |
| 10.302 | | Initiative for Future Agriculture and Food Systems (from UW-Madison) | UW-Extension | 16,223 | 0 |
| Total Federal Program 10.302 | | | | 711,325 | 171,319 |
| 10.303 | | Integrated Programs | UW-Madison | 972,922 | 495,018 |
| 10.303 | | Integrated Programs (from UW-Madison) | UW-Superior | 26,771 | 0 |
| 10.303 | | Integrated Programs | UW-Extension | 9,804 | 2,878 |
| 10.303 | | Integrated Programs (from UW-Madison) | UW-Extension | 360,805 | 0 |
| Total Federal Program 10.303 | | | | 1,370,302 | 497,896 |
| 10.435 | | State Mediation Grants | DATCP | 235,148 | 0 |
| 10.475 | | Cooperative Agreements with States for Intrastate Meat and Poultry Inspection | DATCP | 3,321,378 | 0 |

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2005

| FEDERAL CATALOG NUMBER | OTHER IDENTIFYING NUMBER | FEDERAL PROGRAM | STATE AGENCY OR CAMPUS | EXPENDITURES | AMOUNT PROVIDED TO SUBRECIPIENTS |
|---|--------------------------|--|------------------------|--------------|----------------------------------|
| <i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i> | | | | | |
| 10.500 | | Cooperative Extension Service | UW-Madison | 1,207,733 | 0 |
| 10.500 | | Cooperative Extension Service (from UW-Extension) | UW-Madison | 77,163 | 0 |
| 10.500 | | Cooperative Extension Service | UW-Platteville | 200,692 | 10,079 |
| 10.500 | | Cooperative Extension Service (from UW-Extension) | UW-Platteville | 101 | 0 |
| 10.500 | | Cooperative Extension Service (from UW-Extension) | UW-Stevens Point | 9,754 | 0 |
| 10.500 | | Cooperative Extension Service (from UW-Extension) | UW-Stout | 186,128 | 30,294 |
| 10.500 | | Cooperative Extension Service | UW-Extension | 9,944,800 | 643,155 |
| Total Federal Program 10.500 | | | | 11,626,371 | 683,528 |
| 10.550 | | Food Donation | DPI | 23,524,128 | 23,524,128 |
| Food Stamp Cluster: | | | | | |
| 10.551 | | Food Stamps (Note 5) | DHFS | 305,559,601 | 0 |
| 10.561 | | State Administrative Matching Grants for Food Stamp Program | DHFS | 35,768,938 | 25,145,425 |
| 10.561 | | State Administrative Matching Grants for Food Stamp Program (from UW-Extension) | UW-Madison | 48,116 | 0 |
| Total Food Stamp Cluster | | | | 341,376,655 | 25,145,425 |
| Child Nutrition Cluster: | | | | | |
| 10.553 | | School Breakfast Program | DPI | 14,355,180 | 14,287,647 |
| 10.555 | | National School Lunch Program | DPI | 91,837,523 | 91,837,523 |
| 10.556 | | Special Milk Program for Children | DPI | 1,222,509 | 1,222,509 |
| 10.559 | | Summer Food Service Program for Children | DPI | 2,923,530 | 2,823,479 |
| Total Child Nutrition Cluster | | | | 110,338,742 | 110,171,158 |
| 10.557 | | Special Supplemental Nutrition Program for Women, Infants, and Children (Notes 2, 6) | DHFS | 64,052,300 | 15,177,797 |
| 10.558 | | Child and Adult Care Food Program | DPI | 35,461,679 | 34,992,288 |
| 10.560 | | State Administrative Expenses for Child Nutrition | DPI | 1,766,566 | 0 |
| 10.565 | | Commodity Supplemental Food Program | DHFS | 275,379 | 262,774 |
| Emergency Food Assistance Cluster: | | | | | |
| 10.568 | | Emergency Food Assistance Program (Administrative Costs) | DHFS | 950,208 | 817,466 |
| 10.569 | | Emergency Food Assistance Program (Food Commodities) | DHFS | 5,384,289 | 0 |
| Total Emergency Food Assistance Cluster | | | | 6,334,497 | 817,466 |
| 10.572 | | WIC Farmers' Market Nutrition Program | DHFS | 804,273 | 55,179 |
| 10.574 | | Team Nutrition Grants | DPI | 196,295 | 0 |
| 10.576 | | Senior Farmers Market Nutrition Program | DATCP | 242,761 | 0 |
| 10.601 | | Market Access Program | DATCP | 38,837 | 1,840 |
| 10.603 | | Emerging Markets Program | UW-Whitewater | 154,988 | 0 |
| 10.652 | | Forestry Research | DNR | 7,393 | 0 |
| 10.652 | | Forestry Research | WHS | 13,903 | 0 |
| Total Federal Program 10.652 | | | | 21,296 | 0 |
| 10.664 | | Cooperative Forestry Assistance | DNR | 4,130,859 | 811,320 |
| 10.664 | | Cooperative Forestry Assistance | DATCP | 1,003,769 | 0 |
| 10.664 | | Cooperative Forestry Assistance | UW-Stevens Point | 2,979 | 0 |
| Total Federal Program 10.664 | | | | 5,137,607 | 811,320 |

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2005

| FEDERAL CATALOG NUMBER | OTHER IDENTIFYING NUMBER | FEDERAL PROGRAM | STATE AGENCY OR CAMPUS | EXPENDITURES | AMOUNT PROVIDED TO SUBRECIPIENTS |
|---|--------------------------|--|------------------------|--------------|----------------------------------|
| <i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i> | | | | | |
| Schools and Roads Cluster: | | | | | |
| 10.665 | | Schools and Roads-Grants to States | DNR | 275,582 | 275,582 |
| | | Total Schools and Roads Cluster | | 275,582 | 275,582 |
| 10.677 | | Forest Land Enhancement Program | DNR | 147,161 | 0 |
| 10.769 | | Rural Business Enterprise Grants | DATCP | 27,000 | 25,000 |
| 10.769 | | Rural Business Enterprise Grants | UW-Stout | 86,340 | 0 |
| | | Total Federal Program 10.769 | | 113,340 | 25,000 |
| 10.771 | | Rural Cooperative Development Grants | DATCP | 5,650 | 0 |
| 10.771 | | Rural Cooperative Development Grants | UW-Madison | 1,100 | 0 |
| | | Total Federal Program 10.771 | | 6,750 | 0 |
| 10.773 | | Rural Business Opportunity Grants | DATCP | 4,974 | 0 |
| 10.901 | | Resource Conservation and Development | DATCP | 75,054 | 68,231 |
| 10.902 | | Soil and Water Conservation | DNR | 32,045 | 0 |
| 10.902 | | Soil and Water Conservation | UW-Madison | 2,043 | 0 |
| 10.902 | | Soil and Water Conservation | UW-River Falls | 6,161 | 0 |
| 10.902 | | Soil and Water Conservation | UW-Stevens Point | 1,252,150 | 0 |
| 10.902 | | Soil and Water Conservation | UW-Extension | 38,867 | 4,350 |
| 10.902 | | Soil and Water Conservation (from UW-Platteville) | UW-Extension | 21,090 | 0 |
| | | Total Federal Program 10.902 | | 1,352,356 | 4,350 |
| 10.903 | | Soil Survey | UW-Madison | 4,611 | 0 |
| 10.913 | | Farm and Ranch Lands Protection Program | DNR | 432,039 | 0 |
| 10.914 | | Wildlife Habitat Incentive Program | DNR | 23,137 | 0 |
| 10.950 | | Agricultural Statistics Reports | DATCP | 97,835 | 0 |
| 10.960 | | Technical Agricultural Assistance | UW-Madison | 552,804 | 0 |
| 10.961 | | Scientific Cooperation and Research | UW-River Falls | 46,891 | 0 |
| Other Federal Financial Assistance: | | | | | |
| N/A | 10.AG56A2P05003 | Conduct Eagle/Osprey Surveys | DNR | 1,324 | 0 |
| N/A | 10.4356A240100 | Monitor Chequamegon Wolf Packs | DNR | 2,866 | 0 |
| N/A | 10.F54331762 | Nicolet/Chequamegon National Forests | DNR | 88,259 | 0 |
| N/A | 10.03DG106UMBC | Upper Mississippi Basin Coordination | DNR | 59,520 | 0 |
| N/A | 10. | Amish Vegetable Grower Season Extension Training Workshops (from UW-Extension) | UW-Madison | 1,489 | 0 |
| N/A | 10.AID-CSD-3204 | Basic Ordering Agreement in Connection with Foreign Assistance Programs | UW-Madison | 378 | 0 |
| N/A | 10.FSIS-C-62-2003 | Delivery of HACCP Food Safety Outreach Session | UW-Madison | 12,072 | 0 |
| N/A | 10.53-319R-6-053 | Development of Agricultural Extension Programs | UW-Madison | 1,508 | 0 |
| N/A | 10. | EAM Team Display (from UW-Extension) | UW-Madison | 887 | 0 |
| N/A | 10. | Experiences and Views of Value-Added Farmers-Report to Respondents (from UW-Extension) | UW-Madison | 2,195 | 0 |
| N/A | 10.06-03; 06-02 | Family Nutrition Program/Wisconsin Nutrition Educational Network (from UW-Extension) | UW-Madison | 117,712 | 0 |
| N/A | 10.T-5-3655-100; 110 | FY 2005 RSA Task Order Agreement | UW-Madison | 30,371 | 0 |
| N/A | 10.AGR dtd 5/15/05 | Revision of "Management of Wisconsin Soils" Publication (from UW-Extension) | UW-Madison | 6,023 | 0 |
| N/A | 10.57-3655-4-0061; 2-45 | USDA Remodeling and Upgrades | UW-Madison | 9,980 | 0 |
| N/A | 10. | Veterinary Diagnostic Lab | UW-Madison | 324,029 | 0 |

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2005

| FEDERAL CATALOG NUMBER | OTHER IDENTIFYING NUMBER | FEDERAL PROGRAM | STATE AGENCY OR CAMPUS | EXPENDITURES | AMOUNT PROVIDED TO SUBRECIPIENTS |
|---|-------------------------------|---|------------------------|--------------|----------------------------------|
| <i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i> | | | | | |
| N/A | 10.02-CA-11132762-076 | International Seminar on Watersheds Management | UW-Stevens Point | 77,938 | 0 |
| N/A | 10.40010-20250-002 | Cooperative Support Agreement | UW-Extension | 3,019 | 0 |
| N/A | 10.69-5F48-3-213 | Nutrient Management Initiative in Wisconsin-Comprehensive Nutrient Management Plans | UW-Extension | 259,190 | 0 |
| Subtotal Direct Programs | | | | 616,767,670 | 213,642,371 |
| Subgrants: | | | | | |
| 10.200 | 10.25-6205-0030-023; 0040-020 | Grants for Agricultural Research, Special Research Grants (from University of Nebraska) | UW-Madison | 5,600 | 0 |
| 10.206 | 10.Q6286224301 | Grants for Agricultural Research-Competitive Research Grants (from University of Minnesota) | UW-Madison | 25,861 | 0 |
| 10.217 | 10.44090-7461 | Higher Education Challenge Grants (from Cornell University) | UW-Madison | 12,847 | 0 |
| 10.303 | 10.61-42561 | Integrated Programs (from Michigan State University) | UW-Madison | 1,809 | 0 |
| 10.303 | 10.103100/535956 | Integrated Programs (from University of Rhode Island) | UW-Madison | 41,895 | 0 |
| 10.303 | 10.E3479049501 | Integrated Programs (from University of Minnesota) | UW-Extension | 2,566 | 0 |
| 10.303 | 10.022105/0541 | Integrated Programs (from University of Rhode Island) | UW-Extension | 224 | 0 |
| 10.450 | 10.25-6324-0046-004 | Crop Insurance (from University of Nebraska-Lincoln) | UW-Extension | 8,224 | 0 |
| 10.500 | | Cooperative Extension Service (from University of Nebraska) | DATCP | 3,555 | 0 |
| 10.500 | 10.25-6209-0027-021 | Cooperative Extension Service (from University of Nebraska) | UW-Madison | 2,830 | 0 |
| 10.500 | 10.25-6324-0025 | Cooperative Extension Service (from University of Nebraska) | UW-Platteville | (119) | 0 |
| 10.500 | 10.61-4055J | Cooperative Extension Service (from Michigan State University) | UW-Extension | 8,394 | 0 |
| 10.500 | 10.2002-45201-01528 | Cooperative Extension Service (from National 4-H Council) | UW-Extension | 54,842 | 0 |
| N/A | 10.6019-0246 | North Central Plant Diagnostic Network Training (from University of Florida) | UW-Madison | 1,793 | 0 |
| N/A | 10.AGR dtd 8/29/03 | Renewing an Agriculture of the Middle: Planning Grant to Develop and Implement a National Strategy (from University of Georgia) | UW-Madison | 9,408 | 0 |
| N/A | 10.25-6205-0034-021 | Wisconsin Homegrown Lunch: Piloting a Midwestern Model for Farm-to-School Initiatives (from University of Nebraska) | UW-Madison | 15,330 | 0 |
| N/A | 10.1082 | Wisconsin Dairy Biosafety and Quality Assurance Project-Animal ID Component (from Wisconsin Livestock Identification Consortium) | UW-Madison | 8,006 | 0 |
| N/A | 10.CK 131152285 | Improving Potato Management Practices for Enhanced Storability through an Understanding of Plant and Tuber Physiology (from Wisconsin Potato and Vegetable Growers Association) | UW-Madison | 42,104 | 0 |
| N/A | 10.AGR dtd 3/23/05; 1/14/04 | Webmaster Support for FSNEP (from South Dakota State University) | UW-Extension | 6,053 | 0 |
| Subtotal Subgrants | | | | 251,222 | 0 |
| TOTAL U.S. DEPARTMENT OF AGRICULTURE | | | | 617,018,892 | 213,642,371 |
| U.S. DEPARTMENT OF COMMERCE: | | | | | |
| 11.105 | | Census Special Tabulations and Services | UW-Milwaukee | 1,000 | 0 |
| 11.303 | | Economic Development-Technical Assistance | UW-Stout | 81,509 | 0 |
| 11.400 | | Geodetic Surveys and Services | DOT | 2,550,349 | 0 |
| 11.405 | | Anadromous Fish Conservation Act Program | DNR | 8,078 | 0 |
| 11.407 | | Interjurisdictional Fisheries Act of 1986 | DNR | 12,173 | 0 |

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2005

| FEDERAL CATALOG NUMBER | OTHER IDENTIFYING NUMBER | FEDERAL PROGRAM | STATE AGENCY OR CAMPUS | EXPENDITURES | AMOUNT PROVIDED TO SUBRECIPIENTS |
|---|--------------------------|--|------------------------|--------------|----------------------------------|
| <i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i> | | | | | |
| 11.417 | | Sea Grant Support (from UW-Madison) | UW-Milwaukee | 12,582 | 0 |
| 11.417 | | Sea Grant Support (from UW-Madison) | UW Colleges | 2,432 | 0 |
| | | Total Federal Program 11.417 | | 15,014 | 0 |
| 11.419 | | Coastal Zone Management Administration Awards (Note 2) | DOA | 4,627,601 | 4,080,951 |
| 11.473 | | Coastal Services Center | UW-Madison | 75,151 | 20,000 |
| 11.550 | | Public Telecommunications Facilities Planning and Construction | ECB | 48,456 | 0 |
| 11.552 | | Technology Opportunities Program | DATCP | 205,727 | 0 |
| 11.609 | | Measurement and Engineering Research and Standards | UW-Stout | 49,842 | 0 |
| 11.611 | | Manufacturing Extension Partnership | UW-Stout | 406,744 | 139,088 |
| N/A | 11.55-02-N03033 | Other Federal Financial Assistance: Replacement of Studio Cameras | UW-Extension | 133 | 0 |
| | | Subtotal Direct Programs | | 8,081,777 | 4,240,039 |
| | | Subgrants: | | | |
| 11.429 | 11.NA160M2411 | Marine Sanctuary Program (from Consortium for Oceanographic Research and Education) | UW-Milwaukee | 31,599 | 0 |
| 11.552 | 11.55-60-01021 | Technology Opportunities Program (from Northwest Side Community Development Corporation) | UW-Milwaukee | 5,703 | 0 |
| 11.611 | | Manufacturing Extension Partnership (from Wisconsin Center for Manufacturing and Productivity, Inc.) | UW-Stout | 35,932 | 17,778 |
| | | Subtotal Subgrants | | 73,234 | 17,778 |
| | | TOTAL U.S. DEPARTMENT OF COMMERCE | | 8,155,011 | 4,257,817 |
| U.S. DEPARTMENT OF DEFENSE: | | | | | |
| 12.105 | | Protection of Essential Highways, Highway Bridge Approaches, and Public Works | DOT | (93,315) | 0 |
| 12.106 | | Flood Control Projects | Public Lands | 39,308 | 39,308 |
| 12.113 | | State Memorandum of Agreement Program for the Reimbursement of Technical Services | DNR | 233,404 | 0 |
| 12.400 | | Military Construction, National Guard | DOT | 887,844 | 0 |
| 12.400 | | Military Construction, National Guard | DMA | 6,638,097 | 0 |
| | | Total Federal Program 12.400 | | 7,525,941 | 0 |
| 12.401 | | National Guard Military Operations and Maintenance Projects | DMA | 23,183,599 | 0 |
| 12.401 | | National Guard Military Operations and Maintenance Projects | DVA | 125,416 | 0 |
| | | Total Federal Program 12.401 | | 23,309,015 | 0 |
| 12.404 | | National Guard Civilian Youth Opportunities | DMA | 1,965,959 | 0 |
| N/A | 12.N3569795 MDPMIPR | Other Federal Financial Assistance: Troops to Teachers | DVA | 127,847 | 0 |
| N/A | 12.W911NF-04-1 | Junior Symposiums | UW-La Crosse | 7,622 | 0 |
| | | TOTAL U.S. DEPARTMENT OF DEFENSE | | 33,115,781 | 39,308 |

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2005

| FEDERAL CATALOG NUMBER | OTHER IDENTIFYING NUMBER | FEDERAL PROGRAM | STATE AGENCY OR CAMPUS | EXPENDITURES | AMOUNT PROVIDED TO SUBRECIPIENTS |
|--|--------------------------|--|------------------------|--------------|----------------------------------|
| <i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i> | | | | | |
| U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT: | | | | | |
| 14.171 | | Manufactured Home Construction and Safety Standards | Commerce | 75,628 | 0 |
| 14.218 | | Community Development Block Grants/Entitlement Grants | UW-Oshkosh | 17,500 | 0 |
| 14.228 | | Community Development Block Grants/State's Program (Note 7) | Commerce | 32,290,717 | 31,445,080 |
| 14.228 | | Community Development Block Grants/State's Program | UW-Stout | (5,000) | 0 |
| | | Total Federal Program 14.228 | | 32,285,717 | 31,445,080 |
| 14.231 | | Emergency Shelter Grants Program | Commerce | 1,980,257 | 1,884,618 |
| 14.235 | | Supportive Housing Program | Commerce | 448,939 | 12,235 |
| 14.239 | | HOME Investment Partnerships Program | Commerce | 15,416,422 | 14,657,049 |
| 14.241 | | Housing Opportunities for Persons with AIDS | Commerce | 359,396 | 352,165 |
| 14.243 | | Opportunities for Youth-Youthbuild Program | Commerce | 650,383 | 580,475 |
| 14.250 | | Rural Housing and Economic Development | Commerce | 82,534 | 0 |
| 14.511 | | Community Outreach Partnership Center Program | UW-Milwaukee | 22,127 | 0 |
| 14.512 | | Community Development Work-Study Program | UW-Milwaukee | 19,729 | 0 |
| 14.900 | | Lead-Based Paint Hazard Control in Privately-Owned Housing | DOA | 1,283,648 | 1,179,058 |
| Other Federal Financial Assistance: | | | | | |
| N/A | 14.WILHH0081 | Wisconsin Healthy Homes Initiative | UW-Madison | 58,185 | 18,188 |
| N/A | 14.AGR dtd 9/6/00 | New Directions for the Community Partnerships | UW-Parkside | (12,072) | 0 |
| | | Subtotal Direct Programs | | 52,688,393 | 50,128,868 |
| Subgrants: | | | | | |
| 14.218 | 14.C15104 BG06 | Community Development Block Grants/Entitlement Grants (from City of Milwaukee) | UW-Milwaukee | 1,593 | 0 |
| 14.218 | 14.AGR dtd 1/2/02 | Community Development Block Grants/Entitlement Grants (from Waukesha County) | UW-Extension | 131,643 | 0 |
| | | Subtotal Subgrants | | 133,236 | 0 |
| TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT | | | | 52,821,629 | 50,128,868 |
| U.S. DEPARTMENT OF THE INTERIOR: | | | | | |
| 15.226 | | Payments in Lieu of Taxes | DNR | 1,896,064 | 1,896,064 |
| Fish and Wildlife Cluster: | | | | | |
| 15.605 | | Sport Fish Restoration | DNR | 8,964,535 | 0 |
| 15.611 | | Wildlife Restoration | DNR | 6,471,125 | 0 |
| | | Total Fish and Wildlife Cluster | | 15,435,660 | 0 |
| 15.608 | | Fish and Wildlife Management Assistance | DNR | 54,954 | 0 |
| 15.614 | | Coastal Wetlands Planning, Protection and Restoration Act | DNR | (27,052) | 0 |
| 15.615 | | Cooperative Endangered Species Conservation Fund | DNR | 688,760 | 0 |
| 15.616 | | Clean Vessel Act | DNR | 39,182 | 0 |
| 15.622 | | Sportfishing and Boating Safety Act | DNR | 45,562 | 0 |
| 15.623 | | North American Wetlands Conservation Fund | DNR | 531,765 | 0 |
| 15.628 | | Multi-State Conservation Grants | UW-Stevens Point | 150,615 | 0 |
| 15.630 | | Coastal Program | DNR | 29,947 | 0 |
| 15.633 | | Landowner Incentive | DNR | 19,834 | 0 |
| 15.634 | | State Wildlife Grants | DNR | 1,330,646 | 0 |
| 15.642 | | Challenge Cost Share | DNR | 7,405 | 0 |
| 15.805 | | Assistance to State Water Resources Research Institutes (from UW-Madison) | UW-Extension | 23,939 | 0 |

STATE OF WISCONSIN
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE YEAR ENDED JUNE 30, 2005

| FEDERAL CATALOG NUMBER | OTHER IDENTIFYING NUMBER | FEDERAL PROGRAM | STATE AGENCY OR CAMPUS | EXPENDITURES | AMOUNT PROVIDED TO SUBRECIPIENTS |
|---|--------------------------|--|------------------------|--------------|----------------------------------|
| <i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i> | | | | | |
| 15.808 | | U.S. Geological Survey-Research and Data Collection | DNR | 13,016 | 0 |
| 15.808 | | U.S. Geological Survey-Research and Data Collection | UW-Madison | 53,977 | 0 |
| 15.808 | | U.S. Geological Survey-Research and Data Collection | UW-Extension | 13,721 | 0 |
| Total Federal Program 15.808 | | | | 80,714 | 0 |
| 15.809 | | National Spatial Data Infrastructure Cooperative Agreements Program | DOA | 3,943 | 0 |
| 15.809 | | National Spatial Data Infrastructure Cooperative Agreements Program | UW-Madison | 43,153 | 0 |
| Total Federal Program 15.809 | | | | 47,096 | 0 |
| 15.810 | | National Cooperative Geologic Mapping Program | UW-Extension | 192,469 | 0 |
| 15.904 | | Historic Preservation Fund Grants-In-Aid | WHS | 731,355 | 0 |
| 15.916 | | Outdoor Recreation-Acquisition, Development and Planning | DNR | 6,128,299 | 0 |
| 15.922 | | Native American Graves Protection and Repatriation Act | WHS | 33,425 | 0 |
| 15.978 | | Upper Mississippi River System Long Term Resource Monitoring Program | DNR | 496,407 | 0 |
| Other Federal Financial Assistance: | | | | | |
| N/A | 15.NA16FA2380 | Coho Salmon | DNR | 3,467 | 0 |
| N/A | 15.05BIA | Fire Protection | DNR | 79,718 | 0 |
| N/A | 15.05ERSA0245 | Loon Study | DNR | 25,000 | 0 |
| N/A | 15.30181-4-J057 | National Wetland Inventory | DNR | 50,000 | 0 |
| N/A | 15.98210-2-G428 | NAWCA-GHRA Phase IV | DNR | 143,500 | 0 |
| N/A | 15.WI2852 | NAWCA-Northwest Pothole Phase IV | DNR | 17,820 | 0 |
| N/A | 15.WI2672 | NAWCA-Southeast Coastal III | DNR | 232,638 | 0 |
| N/A | 15.30181-3-J218 | Plum Creek Wetland Restoration | DNR | 634 | 0 |
| N/A | 15.30182-3-J24 | Population Monitoring Upper Mississippi | DNR | 4,171 | 0 |
| N/A | 15.1448-3981104 | St. Croix Zebra Mussel | DNR | 32,256 | 0 |
| N/A | 15.P6590030017 | National Park Service | DATCP | 4,482 | 0 |
| N/A | 15.PAA997004 | Bureau of Land Management Youth Riparian Education Initiative | UW-Madison | 1,294 | 0 |
| N/A | 15.02HQAG0112 | Chronic Wasting Disease Information Management Technical Assistance | UW-Madison | 98,667 | 0 |
| N/A | 15.973104J007 | Online Course Program Evaluation | UW-Stevens Point | 14,146 | 0 |
| Subtotal Direct Programs | | | | 28,644,839 | 1,896,064 |
| Subgrants: | | | | | |
| N/A | 15.98210-1-J096 | NAWCA-Northwest Pothole Phase III (from Ducks Unlimited) | DNR | 378,748 | 0 |
| N/A | 15.AGR dtd 1/31/02 | Project Agreement (from Great Lakes Indian Fish and Wildlife Commission) | UW-Madison | 9,173 | 0 |
| Subtotal Subgrants | | | | 387,921 | 0 |
| TOTAL U.S. DEPARTMENT OF THE INTERIOR | | | | 29,032,760 | 1,896,064 |
| U.S. DEPARTMENT OF JUSTICE: | | | | | |
| 16.000 | | State Forfeiture Sharing | DOT | 10,532 | 0 |
| 16.000 | | State Forfeiture Sharing | DOJ | 799,796 | 0 |
| Total Federal Program 16.000 | | | | 810,328 | 0 |
| 16.203 | | Sex Offender Management Discretionary Grant | DOC | 225,527 | 0 |
| 16.523 | | Juvenile Accountability Incentive Block Grants | DOA | 3,242,682 | 2,900,211 |

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2005

| FEDERAL CATALOG NUMBER | OTHER IDENTIFYING NUMBER | FEDERAL PROGRAM | STATE AGENCY OR CAMPUS | EXPENDITURES | AMOUNT PROVIDED TO SUBRECIPIENTS |
|---|--------------------------|---|------------------------|--------------|----------------------------------|
| <i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i> | | | | | |
| 16.525 | | Grants to Reduce Violent Crimes Against Women on Campus | UW-Oshkosh | 11,409 | 0 |
| 16.525 | | Grants to Reduce Violent Crimes Against Women on Campus | UW-Parkside | 108,289 | 0 |
| 16.525 | | Grants to Reduce Violent Crimes Against Women on Campus | UW-Stout | 58,310 | 0 |
| Total Federal Program 16.525 | | | | 178,008 | 0 |
| 16.527 | | Supervised Visitation, Safe Havens for Children | DOA | 91,072 | 33,923 |
| 16.540 | | Juvenile Justice and Delinquency Prevention-Allocation to States | DOA | 936,201 | 720,128 |
| 16.541 | | Developing, Testing and Demonstrating Promising New Programs | DOA | 21,691 | 17,833 |
| 16.543 | | Missing Children's Assistance | DOJ | 306,244 | 73,236 |
| 16.544 | | Gang-Free Schools and Communities-Community-Based Gang Intervention | DOA | 314,491 | 200,912 |
| 16.548 | | Title V-Delinquency Prevention Program | DOA | 359,502 | 336,219 |
| 16.549 | | Part E-State Challenge Activities | DOA | 105,183 | 41,874 |
| 16.550 | | State Justice Statistics Program for Statistical Analysis Centers | DOA | 48,487 | 0 |
| 16.554 | | National Criminal History Improvement Program | DOA | 573,806 | 435,200 |
| 16.560 | | National Institute of Justice Research, Evaluation, and Development Project Grants | DOA | 6,548 | 0 |
| 16.560 | | National Institute of Justice Research, Evaluation, and Development Project Grants | DOJ | 337,830 | 0 |
| Total Federal Program 16.560 | | | | 344,378 | 0 |
| 16.564 | | Crime Laboratory Improvement-Combined Offender DNA Index System Backlog Reduction | DOJ | 1,055,283 | 0 |
| 16.575 | | Crime Victim Assistance | DOJ | 7,470,640 | 1,346,050 |
| 16.576 | | Crime Victim Compensation | DOJ | 1,053,493 | 0 |
| 16.579 | | Byrne Formula Grant Program | DOA | 8,889,674 | 8,369,762 |
| 16.580 | | Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program | DOA | 274,752 | 0 |
| 16.580 | | Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program | DOJ | 1,215,789 | 2,513 |
| Total Federal Program 16.580 | | | | 1,490,541 | 2,513 |
| 16.586 | | Violent Offender Incarceration and Truth in Sentencing Incentive Grants | DOC | 1,097,772 | 0 |
| 16.588 | | Violence Against Women Formula Grants | DOA | 2,893,600 | 2,554,137 |
| 16.589 | | Rural Domestic Violence and Child Victimization Enforcement Grant Program | DOA | 444,546 | 395,293 |
| 16.590 | | Grants to Encourage Arrest Policies and Enforcement of Protection Orders | DOA | 161,331 | 56,155 |
| 16.592 | | Local Law Enforcement Block Grants Program | DOA | 302,058 | 294,307 |
| 16.593 | | Residential Substance Abuse Treatment for State Prisoners | DOA | 1,021,765 | 1,001,195 |
| 16.606 | | State Criminal Alien Assistance Program (Note 8) | DOC | 1,473,682 | 0 |
| 16.607 | | Bulletproof Vest Partnership Program | DOT | 36,885 | 15,166 |
| 16.609 | | Community Prosecution and Project Safe Neighborhoods | DOA | 839,838 | 772,267 |
| 16.710 | | Public Safety Partnership and Community Policing Grants | DOJ | 32,000 | 0 |
| 16.712 | | Police Corps | DOA | 727,300 | 689,253 |
| 16.727 | | Enforcing Underage Drinking Laws Program | DOT | 235,833 | 90,732 |

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2005

| FEDERAL CATALOG NUMBER | OTHER IDENTIFYING NUMBER | FEDERAL PROGRAM | STATE AGENCY OR CAMPUS | EXPENDITURES | AMOUNT PROVIDED TO SUBRECIPIENTS |
|---|--------------------------|---|------------------------|--------------|----------------------------------|
| <i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i> | | | | | |
| 16.729 | | Drug-Free Communities Support Program Grants | UW-River Falls | 17,931 | 0 |
| 16.733 | | National Incident Based Reporting System | DOA | 1,237 | 0 |
| Other Federal Financial Assistance: | | | | | |
| N/A | 16.2004-105; 2003-99 | Domestic Cannabis Eradication/Suppression Program | DOJ | 245,681 | 85,307 |
| N/A | 16.GL-WIE-0109 | Drug Enforcement Administration-State and Local Task Force Agreement | DOJ | 13,151 | 0 |
| N/A | 16.2004 UMWX0077 | COPS Universal Hiring Program | UW-Madison | 36,510 | 0 |
| N/A | 16.J41003C-0029 | Oxford Prison Educational Program | UW Colleges | 90,779 | 0 |
| Subtotal Direct Programs | | | | 37,189,130 | 20,431,673 |
| Subgrants: | | | | | |
| 16.544 | | Gang-Free Schools and Communities-Community-Based Gang Intervention (from La Crosse Boys and Girls Club) | UW-La Crosse | 1,051 | 0 |
| 16.560 | | National Institute of Justice Research, Evaluation, and Development Project Grants (from Brandeis University) | DHFS | 29,764 | 0 |
| 16.575 | | Crime Victim Assistance (from Children's Hospital of Wisconsin) | UW-Milwaukee | 18,174 | 0 |
| Subtotal Subgrants | | | | 48,989 | 0 |
| TOTAL U.S. DEPARTMENT OF JUSTICE | | | | 37,238,119 | 20,431,673 |
| U.S. DEPARTMENT OF LABOR: | | | | | |
| 17.002 | | Labor Force Statistics | DWD | 1,593,861 | 0 |
| 17.005 | | Compensation and Working Conditions | DWD | 20,261 | 0 |
| 17.005 | | Compensation and Working Conditions | UW-Madison | 978 | 0 |
| Total Federal Program 17.005 | | | | 21,239 | 0 |
| 17.203 | | Labor Certification for Alien Workers | DWD | 181,068 | 0 |
| Employment Services Cluster: | | | | | |
| 17.207 | | Employment Service | DWD | 15,185,965 | 0 |
| 17.801 | | Disabled Veterans' Outreach Program | DWD | 1,855,145 | 0 |
| 17.804 | | Local Veterans' Employment Representative Program | DWD | 1,408,913 | 0 |
| Total Employment Services Cluster | | | | 18,450,023 | 0 |
| 17.225 | | Unemployment Insurance (Notes 2, 9) | DWD | 905,407,172 | 20,317 |
| 17.235 | | Senior Community Service Employment Program | DHFS | 2,024,580 | 1,812,705 |
| 17.245 | | Trade Adjustment Assistance-Workers | DWD | 13,880,101 | 0 |
| 17.257 | | One-Stop Career Center Initiative | DWD | 80,464 | 75,989 |
| WIA Cluster: | | | | | |
| 17.258 | | WIA Adult Program (Note 2) | DWD | 11,456,973 | 10,777,544 |
| 17.259 | | WIA Youth Activities (Note 2) | DWD | 14,538,915 | 12,562,383 |
| 17.260 | | WIA Dislocated Workers (Note 2) | DWD | 23,922,313 | 20,335,604 |
| Total WIA Cluster | | | | 49,918,201 | 43,675,531 |

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2005

| FEDERAL CATALOG NUMBER | OTHER IDENTIFYING NUMBER | FEDERAL PROGRAM | STATE AGENCY OR CAMPUS | EXPENDITURES | AMOUNT PROVIDED TO SUBRECIPIENTS |
|---|--------------------------|--|------------------------|--------------|----------------------------------|
| <i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i> | | | | | |
| 17.261 | | Employment and Training Administration Pilots, Demonstrations, and Research Projects | DWD | 721,235 | 88,500 |
| 17.261 | | Employment and Training Administration Pilots, Demonstrations, and Research Projects (from UW-Extension) | UW-River Falls | 1,170 | 0 |
| 17.261 | | Employment and Training Administration Pilots, Demonstrations, and Research Projects | UW-Extension | 22,694 | 12,136 |
| Total Federal Program 17.261 | | | | 745,099 | 100,636 |
| 17.266 | | Work Incentives Grant | DWD | 928,357 | 852,991 |
| 17.266 | | Work Incentives Grant | UW-Stout | 6,134 | 0 |
| Total Federal Program 17.266 | | | | 934,491 | 852,991 |
| 17.267 | | WIA Incentive Grants-Section 503 Grants to States | WTCSB | 378,410 | 378,329 |
| 17.504 | | Consultation Agreements | DHFS | 1,113,098 | 0 |
| 17.504 | | Consultation Agreements | DWD | 25,444 | 0 |
| 17.504 | | Consultation Agreements | Commerce | 677,910 | 0 |
| 17.504 | | Consultation Agreements | UW-Madison | 1,223,241 | 0 |
| Total Federal Program 17.504 | | | | 3,039,693 | 0 |
| 17.600 | | Mine Health and Safety Grants | Commerce | 190,469 | 0 |
| 17.720 | | Disability Employment Policy Development | UW-Stout | 3,543 | 0 |
| Other Federal Financial Assistance: | | | | | |
| N/A | 17.W9J58155 | BLS Occupational Safety and Health Statistics | UW-Madison | 37,165 | 0 |
| N/A | 17.E9F5-3755 | Collection of Occupational Injury and Illness Data | UW-Madison | 9,425 | 0 |
| N/A | 17.E9F5-1955 | OSHA 21(D) Consultation Program | UW-Madison | 629,456 | 0 |
| N/A | 17.AF 128710360 | Economic Prosperity-Industry Cluster-Economic Development | UW-Extension | 35,613 | 0 |
| Subtotal Direct Programs | | | | 997,560,073 | 46,916,498 |
| Subgrants: | | | | | |
| 17.258 | | WIA Adult Program (Note 2) (from Private Industry Council of Milwaukee County, Inc.) | UW-Milwaukee | 34,334 | 0 |
| 17.258 | | WIA Adult Program (Note 2) (from Fox Valley Workforce Development Board) | UW-Oshkosh | 358,157 | 0 |
| 17.259 | | WIA Youth Activities (Note 2) (from Private Industry Council of Milwaukee County, Inc.) | UW-Milwaukee | 82,358 | 0 |
| N/A | 17. | Workforce Development Center (from Kenosha County Department of Human Services) | UW-Parkside | 52,247 | 0 |
| N/A | 17. | Workforce Development Center (from Racine County Human Services Department) | UW-Parkside | 184,465 | 0 |
| Subtotal Subgrants | | | | 711,561 | 0 |
| TOTAL U.S. DEPARTMENT OF LABOR | | | | 998,271,634 | 46,916,498 |
| U.S. DEPARTMENT OF STATE: | | | | | |
| 19.401 | | Educational Exchange-University Lecturers and Research Scholars | UW-Parkside | 6,648 | 0 |
| 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) | 0 |
| N/A | 19.S-ECAAS-04-GR-218-CS | Educational Partnerships Program Nutrition, Education and Policy: Partnership with Makerere University | UW-Madison | 23,885 | 0 |
| Subtotal Direct Programs | | | | 30,513 | 0 |

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2005

| FEDERAL CATALOG NUMBER | OTHER IDENTIFYING NUMBER | FEDERAL PROGRAM | STATE AGENCY OR CAMPUS | EXPENDITURES | AMOUNT PROVIDED TO SUBRECIPIENTS |
|---|--------------------------|---|------------------------|--------------|----------------------------------|
| <i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i> | | | | | |
| Subgrants: | | | | | |
| 19.430 | | International Education Training and Research (from East West Center) | UW-Whitewater | 2,288 | 0 |
| N/A | 19.AGR dtd 3/03 to 9/03 | Community College Programs (from Youth for Understanding International Exchange) | UW Colleges | 69,462 | 0 |
| Subtotal Subgrants | | | | 71,750 | 0 |
| TOTAL U.S. DEPARTMENT OF STATE | | | | 102,263 | 0 |
| U.S. DEPARTMENT OF TRANSPORTATION: | | | | | |
| 20.106 | | Airport Improvement Program (Note 2) | DOT | 61,423,300 | 9,113,815 |
| Highway Planning and Construction Cluster: | | | | | |
| 20.205 | | Highway Planning and Construction (Notes 2, 10, 11) | DOT | 544,864,575 | 15,202,662 |
| Total Highway Planning and Construction Cluster | | | | 544,864,575 | 15,202,662 |
| 20.217 | | Motor Carrier Safety | DOT | 603,383 | 0 |
| 20.218 | | National Motor Carrier Safety | DOT | 3,969,205 | 0 |
| 20.219 | | Recreational Trails Program | DNR | 1,037,426 | 277,110 |
| 20.308 | | Local Rail Freight Assistance (Note 11) | DOT | 0 | 0 |
| 20.312 | | High Speed Ground Transportation-Next Generation High Speed Rail Program | DOT | 3,754,263 | 0 |
| Federal Transit Cluster: | | | | | |
| 20.500 | | Federal Transit-Capital Investment Grants | DOT | 16,338,601 | 16,114,627 |
| 20.507 | | Federal Transit-Formula Grants | DOT | 4,766,519 | 4,135,019 |
| Total Federal Transit Cluster | | | | 21,105,120 | 20,249,646 |
| 20.505 | | Federal Transit-Metropolitan Planning Grants | DOT | 774,356 | 0 |
| 20.509 | | Formula Grants for Other Than Urbanized Areas | DOT | 7,513,228 | 7,268,342 |
| 20.513 | | Capital Assistance Program for Elderly Persons and Persons with Disabilities | DOT | 1,836,599 | 1,671,004 |
| 20.515 | | State Planning and Research | DOT | 113,807 | 1,108 |
| 20.516 | | Job Access-Reverse Commute | DOT | 2,950,666 | 2,950,666 |
| Highway Safety Cluster: | | | | | |
| 20.600 | | State and Community Highway Safety | DOT | 3,412,766 | 1,759,170 |
| 20.601 | | Alcohol Traffic Safety and Drunk Driving Prevention Incentive Grants | DOT | 721,811 | 152,885 |
| 20.601 | | Alcohol Traffic Safety and Drunk Driving Prevention Incentive Grants (from UW System Admin) | UW-Eau Claire | 3,258 | 0 |
| 20.601 | | Alcohol Traffic Safety and Drunk Driving Prevention Incentive Grants (from UW System Admin) | UW-Green Bay | 3,216 | 0 |
| 20.601 | | Alcohol Traffic Safety and Drunk Driving Prevention Incentive Grants (from UW System Admin) | UW-La Crosse | 3,456 | 0 |
| 20.601 | | Alcohol Traffic Safety and Drunk Driving Prevention Incentive Grants (from UW System Admin) | UW-Parkside | 3,514 | 0 |
| 20.601 | | Alcohol Traffic Safety and Drunk Driving Prevention Incentive Grants (from UW System Admin) | UW-Platteville | (10) | 0 |
| 20.601 | | Alcohol Traffic Safety and Drunk Driving Prevention Incentive Grants (from UW System Admin) | UW-River Falls | 3,456 | 0 |
| 20.601 | | Alcohol Traffic Safety and Drunk Driving Prevention Incentive Grants (from UW System Admin) | UW-Stout | 3,456 | 0 |
| 20.601 | | Alcohol Traffic Safety and Drunk Driving Prevention Incentive Grants (from UW System Admin) | UW-Superior | 3,255 | 0 |

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2005

| FEDERAL CATALOG NUMBER | OTHER IDENTIFYING NUMBER | FEDERAL PROGRAM | STATE AGENCY OR CAMPUS | EXPENDITURES | AMOUNT PROVIDED TO SUBRECIPIENTS |
|---|--------------------------|---|------------------------|--------------------|----------------------------------|
| <i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i> | | | | | |
| 20.601 | | Alcohol Traffic Safety and Drunk Driving Prevention Incentive Grants (from UW System Admin) | UW-Whitewater | 3,456 | 0 |
| 20.601 | | Alcohol Traffic Safety and Drunk Driving Prevention Incentive Grants (from UW System Admin) | UW Colleges | 4,554 | 0 |
| 20.602 | | Occupant Protection | DOT | 101,645 | 8,140 |
| 20.603 | | Federal Highway Safety Data Improvements Incentive Grants | DOT | 268,952 | 149,070 |
| 20.604 | | Safety Incentive Grants for Use of Seatbelts | DOT | 502,740 | 300,108 |
| 20.605 | | Safety Incentives to Prevent Operation of Motor Vehicles by Intoxicated Persons | DOT | 1,543,162 | 25,132 |
| Total Highway Safety Cluster | | | | <u>6,582,687</u> | <u>2,394,505</u> |
| 20.700 | | Pipeline Safety | PSC | 296,141 | 0 |
| 20.703 | | Interagency Hazardous Materials Public Sector Training and Planning Grants | DMA | 368,433 | 0 |
| Subtotal Direct Programs | | | | <u>657,193,189</u> | <u>59,128,858</u> |
| Subgrants: | | | | | |
| N/A | 20.1693-32-01 | UW-Milwaukee Bicycle Loan Program (from City of Milwaukee) | UW-Milwaukee | 5,236 | 0 |
| TOTAL U.S. DEPARTMENT OF TRANSPORTATION | | | | <u>657,198,425</u> | <u>59,128,858</u> |
| U.S. DEPARTMENT OF THE TREASURY: | | | | | |
| 21.008 | | Low-Income Taxpayer Clinics | UW-Milwaukee | 87,774 | 0 |
| U.S. OFFICE OF PERSONNEL MANAGEMENT: | | | | | |
| 27.011 | | Intergovernmental Personnel Act Mobility Program | UW-Whitewater | 93,087 | 0 |
| U.S. EQUAL EMPLOYMENT OPPORTUNITY COMMISSION: | | | | | |
| 30.002 | | Employment Discrimination-State and Local Fair Employment Practices Agency Contracts | DWD | 758,901 | 0 |
| U.S. GENERAL SERVICES ADMINISTRATION: | | | | | |
| 39.003 | | Donation of Federal Surplus Personal Property (Note 12) | DOA | 0 | 0 |
| 39.011 | | Election Reform Payments | Elections Board | 4,427,872 | 0 |
| TOTAL U.S. GENERAL SERVICES ADMINISTRATION | | | | <u>4,427,872</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 from Goddard Space Flight Center | UW-Madison | 14,657 | 0 |
| N/A | 43.AGR dtd 3/25/04 | Intergovernmental Personnel Assignment Agreement from Goddard Space Flight Center | UW-Madison | 101,989 | 0 |
| N/A | 43.AGR dtd 8/3/04 | Intergovernmental Personnel Assignment Agreement from NASA Headquarters | UW-Madison | 173,856 | 0 |
| N/A | 43.1230253 | SIRTF Glimpse Legacy Education and Public Outreach Program from Jet Propulsion Laboratory | UW-Madison | 8,328 | 0 |
| Subtotal Direct Programs | | | | <u>298,830</u> | <u>0</u> |
| Subgrants: | | | | | |
| N/A | 43.1403-22791 | Teacher Training through Research and Public Understanding of Astronomy (from Brown University) | UW-Madison | 2,732 | 0 |
| N/A | 43.NCC5-659 | NASA Sharp Plus Research Apprenticeship Program (from Modern Technology Systems, Inc.) | UW-Madison | 80,867 | 0 |

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2005

| FEDERAL CATALOG NUMBER | OTHER IDENTIFYING NUMBER | FEDERAL PROGRAM | STATE AGENCY OR CAMPUS | EXPENDITURES | AMOUNT PROVIDED TO SUBRECIPIENTS |
|--|--------------------------|---|------------------------|----------------|----------------------------------|
| <i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i> | | | | | |
| N/A | 43.GO4-5015A | Tuning in the Sun (from Smithsonian Astrophysical Observatory) | UW-Madison | 8,453 | 0 |
| N/A | 43.HST-EO-09393-04-A | What's New on the Outer Planets (from Space Telescope Science Institute) | UW-Madison | 20,802 | 0 |
| | | | | <u>112,854</u> | <u>0</u> |
| TOTAL NATIONAL AERONAUTICS AND SPACE ADMINISTRATION | | | | <u>411,684</u> | <u>0</u> |
| NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES: | | | | | |
| 45.024 | | Promotion of the Arts-Grants to Organizations and Individuals | UW-Madison | 28,789 | 0 |
| 45.024 | | Promotion of the Arts-Grants to Organizations and Individuals | UW-Extension | 13,196 | 0 |
| Total Federal Program 45.024 | | | | <u>41,985</u> | <u>0</u> |
| 45.025 | | Promotion of the Arts-Partnership Agreements | Arts Board | 648,892 | 2,003 |
| 45.025 | | Promotion of the Arts-Partnership Agreements | UW-Whitewater | 6,000 | 0 |
| Total Federal Program 45.025 | | | | <u>654,892</u> | <u>2,003</u> |
| 45.129 | | Promotion of the Humanities-Federal/State Partnership (from Wisconsin Humanities Council) | UW-Madison | 28,314 | 0 |
| 45.129 | | Promotion of the Humanities-Federal/State Partnership (from Wisconsin Humanities Council) | UW-Milwaukee | 10,000 | 0 |
| 45.129 | | Promotion of the Humanities-Federal/State Partnership (from Wisconsin Humanities Council) | UW-Eau Claire | (649) | 0 |
| 45.129 | | Promotion of the Humanities-Federal/State Partnership (from Wisconsin Humanities Council) | UW-Green Bay | 1,923 | 0 |
| 45.129 | | Promotion of the Humanities-Federal/State Partnership (from Wisconsin Humanities Council) | UW-River Falls | 1,700 | 0 |
| 45.129 | | Promotion of the Humanities-Federal/State Partnership (from Wisconsin Humanities Council) | UW Colleges | 2,874 | 0 |
| 45.129 | | Promotion of the Humanities-Federal/State Partnership (Note 2) | Wis Humanities Council | 620,148 | 76,756 |
| Total Federal Program 45.129 | | | | <u>664,310</u> | <u>76,756</u> |
| 45.130 | | Promotion of the Humanities-Challenge Grants | UW-Extension | 30,783 | 0 |
| 45.149 | | Promotion of the Humanities-Division of Preservation and Access | UW-Madison | 4,708 | 0 |
| 45.160 | | Promotion of the Humanities-Fellowships and Stipends | UW-Green Bay | 40,000 | 0 |
| 45.161 | | Promotion of the Humanities-Research | UW-Oshkosh | 26,545 | 0 |
| 45.162 | | Promotion of the Humanities-Teaching and Learning Resources and Curriculum Development | UW-Eau Claire | 1,417 | 0 |
| 45.163 | | Promotion of the Humanities-Professional Development | UW-Madison | 143,807 | 0 |
| 45.164 | | Promotion of the Humanities-Public Programs | UW-Eau Claire | 8,281 | 0 |
| 45.164 | | Promotion of the Humanities-Public Programs | UW-Extension | 54,584 | 0 |
| Total Federal Program 45.164 | | | | <u>62,865</u> | <u>0</u> |
| 45.301 | | Museum for America Grants | WHS | 16,326 | 0 |
| 45.304 | | Conservation Assessment Program | UW-Eau Claire | 7,800 | 0 |
| 45.310 | | State Library Program | DPI | 2,906,118 | 1,101,780 |

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2005

| FEDERAL CATALOG NUMBER | OTHER IDENTIFYING NUMBER | FEDERAL PROGRAM | STATE AGENCY OR CAMPUS | EXPENDITURES | AMOUNT PROVIDED TO SUBRECIPIENTS |
|--|--------------------------------|--|------------------------|--------------|----------------------------------|
| <i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i> | | | | | |
| Other Federal Financial Assistance: | | | | | |
| N/A | 45.LG-03-03-0100 | American Languages: Nation's Many Voices Online | UW-Madison | 85,632 | 0 |
| N/A | 45.IM-03-03-0109 | Public Dimension Assessment MAP | UW-Madison | 313 | 0 |
| N/A | 45.ED-50170-03 | Utamaduni Online: Advanced Level Course in Swahili Language and Culture | UW-Madison | 60,589 | 0 |
| Subtotal Direct Programs | | | | 4,748,090 | 1,180,539 |
| Subgrants: | | | | | |
| 45.025 | 45.FY05-0186 | Promotion of the Arts-Partnership Agreements (from Heartland Arts Fund) | UW-Eau Claire | 1,625 | 0 |
| 45.025 | 45.FY04-0193 | Promotion of the Arts-Partnership Agreements (from Heartland Arts Fund) | UW Colleges | 434 | 0 |
| 45.025 | 45.AGR dtd 9/15/04 | Promotion of the Arts-Partnership Agreements (from Pennsylvania Council on the Arts) | UW Colleges | 2,360 | 0 |
| N/A | 45.AGR dtd 11/19/04 | Preservation Project (from Committee on Institutional Cooperation) | UW-Madison | 19,574 | 0 |
| N/A | 45.03-042 | Art and Craft of Decorative Trade Bindings 1815-1930 (from University of Alabama) | UW-Madison | 18,061 | 0 |
| Subtotal Subgrants | | | | 42,054 | 0 |
| TOTAL NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES | | | | 4,790,144 | 1,180,539 |
| NATIONAL SCIENCE FOUNDATION: | | | | | |
| 47.041 | | Engineering Grants | UW-Milwaukee | 9,868 | 0 |
| 47.041 | | Engineering Grants | UW-Platteville | 46,536 | 0 |
| Total Federal Program 47.041 | | | | 56,404 | 0 |
| 47.049 | | Mathematical and Physical Sciences | UW-Madison | 512,080 | 14,149 |
| 47.049 | | Mathematical and Physical Sciences | UW-Milwaukee | 136,334 | 0 |
| Total Federal Program 47.049 | | | | 648,414 | 14,149 |
| 47.050 | | Geosciences | UW-Madison | 219,076 | 0 |
| 47.050 | | Geosciences | UW-Milwaukee | 190,812 | 0 |
| 47.050 | | Geosciences | UW-Extension | 6,014 | 0 |
| Total Federal Program 47.050 | | | | 415,902 | 0 |
| 47.070 | | Computer and Information Science and Engineering | UW-Madison | 98,306 | 24,279 |
| 47.075 | | Social, Behavioral, and Economic Sciences | UW-Madison | 42,785 | 0 |
| 47.076 | | Education and Human Resources | UW-Madison | 274,162 | 0 |
| 47.076 | | Education and Human Resources | UW-Milwaukee | 167,497 | 0 |
| 47.076 | | Education and Human Resources | UW-Eau Claire | 6,514 | 0 |
| 47.076 | | Education and Human Resources | UW-La Crosse | (2,041) | 0 |
| 47.076 | | Education and Human Resources | UW-Platteville | 13,700 | 0 |
| 47.076 | | Education and Human Resources | UW-River Falls | 90,540 | 29,392 |
| Total Federal Program 47.076 | | | | 550,372 | 29,392 |
| 47.078 | | Polar Programs | UW-Extension | 4,300 | 0 |
| Other Federal Financial Assistance: | | | | | |
| N/A | 47.5R01CA100559 | Graduate Research Fellowships-Cost of Education | UW-Madison | 32,825 | 0 |
| N/A | 47.CHE-0234151; CSE-0308324 | Intergovernmental Personnel Assignment Agreements | UW-Madison | 323,871 | 0 |
| Subtotal Direct Programs | | | | 2,173,179 | 67,820 |

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2005

| FEDERAL CATALOG NUMBER | OTHER IDENTIFYING NUMBER | FEDERAL PROGRAM | STATE AGENCY OR CAMPUS | EXPENDITURES | AMOUNT PROVIDED TO SUBRECIPIENTS |
|---|--------------------------|---|------------------------|--------------|----------------------------------|
| <i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i> | | | | | |
| Subgrants: | | | | | |
| 47.076 | | Education and Human Resources (from Mathematical Association of America) | UW-Platteville | 448 | 0 |
| 47.076 | | Education and Human Resources (from Milwaukee Area Technical College) | UW-Stout | 30,679 | 0 |
| 47.076 | | Education and Human Resources (from Ohio State University) | UW-Stout | 3,982 | 0 |
| 47.076 | | Education and Human Resources (from Utah State University) | UW-Stout | 98,925 | 0 |
| N/A | 47.CK 121757 | Wonders of Physics Traveling Show-World Year of Physics 2005-Physics on the Road (from American Physical Society) | UW-Madison | 1,911 | 0 |
| N/A | 47.K-008927 | Workshop on Physical Organic Chemistry (from University of California) | UW-Madison | 16,399 | 0 |
| N/A | 47.BCS-0455081 | Collaboration Chemistry (from Spelman College) | UW System Admin | 977 | 0 |
| Subtotal Subgrants | | | | 153,321 | 0 |
| TOTAL NATIONAL SCIENCE FOUNDATION | | | | 2,326,500 | 67,820 |
| U.S. SMALL BUSINESS ADMINISTRATION: | | | | | |
| 59.005 | | Internet-Based Technical Assistance | UW-Eau Claire | (3,399) | 0 |
| 59.005 | | Internet-Based Technical Assistance | UW-Stevens Point | 520 | 0 |
| Total Federal Program 59.005 | | | | (2,879) | 0 |
| 59.037 | | Small Business Development Center (from UW-Extension) | UW-Madison | 147,162 | 0 |
| 59.037 | | Small Business Development Center (from UW-Extension) | UW-Milwaukee | 106,962 | 0 |
| 59.037 | | Small Business Development Center (from UW-Extension) | UW-Eau Claire | 114,292 | 0 |
| 59.037 | | Small Business Development Center (from UW-Extension) | UW-Green Bay | 188,426 | 0 |
| 59.037 | | Small Business Development Center (from UW-Extension) | UW-La Crosse | 92,656 | 0 |
| 59.037 | | Small Business Development Center (from UW-Extension) | UW-Oshkosh | 88,629 | 0 |
| 59.037 | | Small Business Development Center (from UW-Extension) | UW-Parkside | 40,247 | 0 |
| 59.037 | | Small Business Development Center (from UW-Extension) | UW-Platteville | 42,156 | 0 |
| 59.037 | | Small Business Development Center (from UW-Extension) | UW-River Falls | 24,737 | 0 |
| 59.037 | | Small Business Development Center (from UW-Extension) | UW-Stevens Point | 136,723 | 0 |
| 59.037 | | Small Business Development Center (from UW-Extension) | UW-Stout | 35,469 | 0 |
| 59.037 | | Small Business Development Center (from UW-Extension) | UW-Superior | 32,718 | 0 |
| 59.037 | | Small Business Development Center (from UW-Extension) | UW-Whitewater | 225,144 | 0 |
| 59.037 | | Small Business Development Center | UW-Extension | 529,867 | 29,396 |
| Total Federal Program 59.037 | | | | 1,805,188 | 29,396 |
| TOTAL U.S. SMALL BUSINESS ADMINISTRATION | | | | 1,802,309 | 29,396 |
| SMITHSONIAN INSTITUTION: | | | | | |
| Other Federal Financial Assistance: | | | | | |
| N/A | 60.F0336 CC10025 | Intergovernmental Personnel Assignment Agreement to Provide Onsite Expertise and Advisement | UW-Madison | (913) | 0 |
| U.S. DEPARTMENT OF VETERANS AFFAIRS: | | | | | |
| 64.005 | | Grants to States for Construction of State Home Facilities | DVA | 8,206,292 | 0 |
| 64.014 | | Veterans State Domiciliary Care | DVA | 1,032,132 | 0 |
| 64.015 | | Veterans State Nursing Home Care | DVA | 12,226,911 | 0 |
| 64.024 | | VA Homeless Providers Grant and Per Diem Program | DVA | 3,936 | 0 |
| 64.101 | | Burial Expenses Allowance for Veterans | DVA | 290,981 | 0 |
| 64.124 | | All-Volunteer Force Educational Assistance | DWD | 64,477 | 0 |

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2005

| FEDERAL CATALOG NUMBER | OTHER IDENTIFYING NUMBER | FEDERAL PROGRAM | STATE AGENCY OR CAMPUS | EXPENDITURES | AMOUNT PROVIDED TO SUBRECIPIENTS |
|---|-----------------------------|---|------------------------|--------------|----------------------------------|
| <i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i> | | | | | |
| 64.203 | | State Cemetery Grants | DVA | 72,494 | 0 |
| N/A | 64.V101 223B P-4066 | Other Federal Financial Assistance: Reimbursement Contract-Educational Approval Board | DVA | 240,058 | 0 |
| N/A | 64.AGR dtd 4/3/03 to 5/2/05 | Intergovernmental Personnel Assignment Agreements | UW-Madison | 311,909 | 0 |
| TOTAL U.S. DEPARTMENT OF VETERANS AFFAIRS | | | | 22,449,190 | 0 |
| U.S. ENVIRONMENTAL PROTECTION AGENCY: | | | | | |
| 66.001 | | Air Pollution Control Program Support | DNR | 3,579,343 | 0 |
| 66.032 | | State Indoor Radon Grants | DHFS | 331,079 | 250,408 |
| 66.424 | | Surveys, Studies, Investigations and Special Purpose Grants-Section 1442 of the Safe Drinking Water Act | DNR | 25,453 | 0 |
| 66.432 | | State Public Water System Supervision | DNR | 3,456,619 | 0 |
| 66.433 | | State Underground Water Source Protection | DNR | 83,400 | 0 |
| 66.436 | | Surveys, Studies, Investigations, Demonstrations, and Training Grants and Cooperative Agreements-Section 104(b)(3) of the Clean Water Act | DHFS | 899 | 0 |
| 66.436 | | Surveys, Studies, Investigations, Demonstrations, and Training Grants and Cooperative Agreements-Section 104(b)(3) of the Clean Water Act | DNR | 6,253 | 0 |
| Total Federal Program 66.436 | | | | 7,152 | 0 |
| 66.454 | | Water Quality Management Planning | DNR | 394,262 | 8,991 |
| 66.458 | | Capitalization Grants for Clean Water State Revolving Funds (Note 13) | DNR | 36,465,389 | 35,300,111 |
| 66.460 | | Nonpoint Source Implementation Grants | DNR | 3,886,282 | 1,520,556 |
| 66.461 | | Wetland Program Grants | DNR | 384,389 | 0 |
| 66.463 | | Water Quality Cooperative Agreements | DNR | 605,642 | 0 |
| 66.467 | | Wastewater Operator Training Grant Program | DNR | 30,000 | 0 |
| 66.468 | | Capitalization Grants for Drinking Water State Revolving Funds (Note 13) | DNR | 26,118,875 | 24,271,665 |
| 66.468 | | Capitalization Grants for Drinking Water State Revolving Funds | UW-Oshkosh | (92) | 0 |
| Total Federal Program 66.468 | | | | 26,118,783 | 24,271,665 |
| 66.469 | | Great Lakes Program | DHFS | 93,224 | 0 |
| 66.469 | | Great Lakes Program | DOA | 6,008 | 0 |
| 66.469 | | Great Lakes Program | DNR | 302,386 | 0 |
| 66.469 | | Great Lakes Program | UW-Madison | 428 | 0 |
| 66.469 | | Great Lakes Program | UW-Extension | 25,057 | 389 |
| Total Federal Program 66.469 | | | | 427,103 | 389 |
| 66.471 | | State Grants to Reimburse Operators of Small Water Systems for Training and Certification Costs | DNR | 48,288 | 0 |
| 66.472 | | Beach Monitoring and Notification Program Implementation Grants | DNR | 226,200 | 0 |
| 66.474 | | Water Protection Grants to the States | DNR | 148,894 | 0 |
| 66.500 | | Environmental Protection-Consolidated Research | DNR | 246,412 | 0 |
| 66.510 | | Surveys, Studies, Investigations and Special Purpose Grants within the Office of Research and Development | DNR | 534,205 | 0 |
| 66.511 | | Office of Research and Development Consolidated Research/Training | DHFS | 228,015 | 199,917 |

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2005

| FEDERAL CATALOG NUMBER | OTHER IDENTIFYING NUMBER | FEDERAL PROGRAM | STATE AGENCY OR CAMPUS | EXPENDITURES | AMOUNT PROVIDED TO SUBRECIPIENTS |
|---|--------------------------|---|------------------------|--------------|----------------------------------|
| <i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i> | | | | | |
| 66.605 | | Performance Partnership Grants | DNR | 9,610,747 | 2,644,005 |
| 66.605 | | Performance Partnership Grants | DATCP | 520,139 | 0 |
| | | Total Federal Program 66.605 | | 10,130,886 | 2,644,005 |
| 66.606 | | Surveys, Studies, Investigations and Special Purpose Grants | DHFS | 28,597 | 0 |
| 66.606 | | Surveys, Studies, Investigations and Special Purpose Grants | DNR | 887,633 | 0 |
| 66.606 | | Surveys, Studies, Investigations and Special Purpose Grants | UW-Madison | 77,679 | 0 |
| 66.606 | | Surveys, Studies, Investigations and Special Purpose Grants | UW-Stevens Point | 1,555 | 0 |
| | | Total Federal Program 66.606 | | 995,464 | 0 |
| 66.608 | | Environmental Information Exchange Network Grant Program | DNR | 352,014 | 0 |
| 66.700 | | Consolidated Pesticide Enforcement Cooperative Agreements | DATCP | 144,495 | 0 |
| 66.707 | | TSCA Title IV State Lead Grants Certification of Lead-Based Paint Professionals | DHFS | 368,792 | 0 |
| 66.708 | | Pollution Prevention Grants Program | DNR | 69,458 | 0 |
| 66.714 | | Pesticide Environmental Stewardship Regional Grants | UW-Madison | 52,998 | 0 |
| 66.801 | | Hazardous Waste Management State Program Support | DNR | 2,258,694 | 19,240 |
| 66.802 | | Superfund State, Political Subdivision, and Indian Tribe Site-Specific Cooperative Agreements | DNR | 1,472,320 | 0 |
| 66.804 | | State and Tribal Underground Storage Tanks Program | Commerce | 184,536 | 0 |
| 66.805 | | Leaking Underground Storage Tank Trust Fund Program | DNR | 1,116,825 | 0 |
| 66.805 | | Leaking Underground Storage Tank Trust Fund Program | Commerce | 871,317 | 0 |
| | | Total Federal Program 66.805 | | 1,988,142 | 0 |
| 66.808 | | Solid Waste Management Assistance Grants | DNR | 26,866 | 14,553 |
| 66.808 | | Solid Waste Management Assistance Grants | DATCP | 1,516 | 0 |
| 66.808 | | Solid Waste Management Assistance Grants | UW-Milwaukee | 8,940 | 0 |
| | | Total Federal Program 66.808 | | 37,322 | 14,553 |
| 66.809 | | Superfund State and Indian Tribe Core Program Cooperative Agreements | DNR | 227,579 | 0 |
| 66.817 | | State and Tribal Response Program Grants | DNR | 1,241,807 | 0 |
| 66.950 | | Environmental Education and Training Program | UW-Stevens Point | 2,090,081 | 1,420,055 |
| 66.951 | | Environmental Education Grants | DNR | 9,899 | 0 |
| 66.951 | | Environmental Education Grants | UW-Madison | 23,694 | 0 |
| 66.951 | | Environmental Education Grants | UW-Stevens Point | 6,682 | 0 |
| | | Total Federal Program 66.951 | | 40,275 | 0 |
| N/A | 66.X3-83193301 | Other Federal Financial Assistance: Mercury Contamination of the Environment: Workshop for Critical Analysis and Synthesis | UW-Madison | 30,434 | 0 |
| | | Subtotal Direct Programs | | 98,912,207 | 65,649,890 |

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2005

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|---|--------------------------|--|------------------------|--------------|----------------------------------|
| <i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i> | | | | | |
| Subgrants: | | | | | |
| 66.469 | 66.2004-0005-114 | Great Lakes Program (from National Fish and Wildlife Foundation) | UW-Extension | 5,001 | 0 |
| 66.500 | 66.04-323 | Environmental Protection-Consolidated Research (from University of Illinois-Urbana-Champaign) | UW-Extension | 11,954 | 0 |
| N/A | 66.GL-RAPIDS | Rapids (from Great Lakes Commission) | DNR | 17,220 | 0 |
| N/A | 66.0-3-17-49-07425 | Collaboration Program Plan for Implementing IPM through Public-Private Partnerships (from American Farmland Trust) | UW-Madison | 15,000 | 15,000 |
| N/A | 66.Region 5 2004-02 | Pesticide Risk Reduction in Wisconsin Apple Production (from American Farmland Trust) | UW-Madison | 19,992 | 0 |
| N/A | 66. | ISWA Support (from International Solid Waste Management Federation) | UW-Madison | 1,666 | 0 |
| N/A | 66.01-237 | Operation of PNEAC for Compliance Assistance and Pollution (from University of Illinois-Urbana-Champaign) | UW-Extension | (411) | 0 |
| Subtotal Subgrants | | | | 70,422 | 15,000 |
| TOTAL U.S. ENVIRONMENTAL PROTECTION AGENCY | | | | 98,982,629 | 65,664,890 |
| U.S. DEPARTMENT OF ENERGY: | | | | | |
| 81.039 | | National Energy Information Center | DOA | 14,423 | 0 |
| 81.041 | | State Energy Program | DOA | 992,491 | 0 |
| 81.042 | | Weatherization Assistance for Low-Income Persons (Note 2) | DOA | 6,529,554 | 5,332,256 |
| 81.049 | | Office of Science Financial Assistance Program | UW-Madison | 2,688 | 0 |
| 81.105 | | National Industrial Competitiveness through Energy, Environment, and Economics | DOA | 75,160 | 61,970 |
| 81.117 | | Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance | DOA | 29,701 | 9,505 |
| 81.119 | | State Energy Program Special Projects | DOA | 507,168 | 340,983 |
| Other Federal Financial Assistance: | | | | | |
| N/A | 81.505-143 | Petroleum Violation Escrow Funds | DOA | 172,971 | 40,958 |
| N/A | 81.DE-FG01-01NE23052 | Training Program for MS-Level Pet Medical Physicists | UW-Madison | 153,425 | 0 |
| N/A | 81.DE-FG02-03ER54707 | U.S. Transport Task Force | UW-Madison | 18,628 | 0 |
| N/A | 81.DE-FC36-02G012091 | Industrial Assessment Center | UW-Milwaukee | 194,301 | 0 |
| Subtotal Direct Programs | | | | 8,690,510 | 5,785,672 |
| Subgrants: | | | | | |
| N/A | 81.S005759-F | U.S. Transport Task Force Activities (from Princeton Plasma Physics Laboratory) | UW-Madison | 7,100 | 0 |
| TOTAL U.S. DEPARTMENT OF ENERGY | | | | 8,697,610 | 5,785,672 |
| U.S. DEPARTMENT OF EDUCATION: | | | | | |
| 84.002 | | Adult Education-State Grant Program | WTCSB | 7,755,113 | 6,717,071 |
| 84.010 | | Title I Grants to Local Educational Agencies (Note 2) | DPI | 147,793,334 | 145,432,684 |
| 84.011 | | Migrant Education-State Grant Program | DPI | 619,948 | 388,758 |
| 84.013 | | Title I Program for Neglected and Delinquent Children | DPI | 1,105,116 | 1,076,304 |

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2005

| FEDERAL CATALOG NUMBER | OTHER IDENTIFYING NUMBER | FEDERAL PROGRAM | STATE AGENCY OR CAMPUS | EXPENDITURES | AMOUNT PROVIDED TO SUBRECIPIENTS |
|---|--------------------------|---|------------------------|--------------|----------------------------------|
| <i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i> | | | | | |
| 84.015 | | National Resource Centers and Fellowships Program for Language and Area or Language and International Studies | UW-Madison | 3,603,308 | 0 |
| 84.015 | | National Resource Centers and Fellowships Program for Language and Area or Language and International Studies | UW-Milwaukee | 261,292 | 0 |
| 84.015 | | National Resource Centers and Fellowships Program for Language and Area or Language and International Studies (from UW-Madison) | UW-Milwaukee | 140,270 | 0 |
| 84.015 | | National Resource Centers and Fellowships Program for Language and Area or Language and International Studies (from UW-Milwaukee) | UW-Superior | (4,275) | 0 |
| Total Federal Program 84.015 | | | | 4,000,595 | 0 |
| 84.016 | | Undergraduate International Studies and Foreign Language Programs | UW-Madison | 54,846 | 0 |
| 84.016 | | Undergraduate International Studies and Foreign Language Programs | UW-Milwaukee | (1,654) | 0 |
| 84.016 | | Undergraduate International Studies and Foreign Language Programs | UW-Whitewater | 71,836 | 0 |
| Total Federal Program 84.016 | | | | 125,028 | 0 |
| 84.017 | | International Research and Studies | UW-Madison | 37,675 | 0 |
| 84.021 | | Overseas-Group Projects Abroad | DPI | 62,446 | 0 |
| 84.021 | | Overseas-Group Projects Abroad | UW-Madison | 57,891 | 26,949 |
| Total Federal Program 84.021 | | | | 120,337 | 26,949 |
| Special Education Cluster: | | | | | |
| 84.027 | | Special Education-Grants to States (Note 2) | DPI | 170,131,992 | 158,805,168 |
| 84.173 | | Special Education-Preschool Grants (Note 2) | DPI | 10,505,334 | 9,689,987 |
| Total Special Education Cluster | | | | 180,637,326 | 168,495,155 |
| 84.031 | | Higher Education-Institutional Aid | UW-River Falls | 87,360 | 0 |
| 84.031 | | Higher Education-Institutional Aid | UW-Stout | 147,098 | 0 |
| 84.031 | | Higher Education-Institutional Aid | UW-Whitewater | 94,760 | 0 |
| Total Federal Program 84.031 | | | | 329,218 | 0 |
| TRIO Cluster: | | | | | |
| 84.042 | | TRIO-Student Support Services | UW-Madison | 298,559 | 0 |
| 84.042 | | TRIO-Student Support Services | UW-Milwaukee | 286,663 | 0 |
| 84.042 | | TRIO-Student Support Services | UW-Eau Claire | 373,563 | 0 |
| 84.042 | | TRIO-Student Support Services | UW-Green Bay | 365,105 | 0 |
| 84.042 | | TRIO-Student Support Services | UW-La Crosse | 350,767 | 0 |
| 84.042 | | TRIO-Student Support Services | UW-Oshkosh | 366,180 | 0 |
| 84.042 | | TRIO-Student Support Services | UW-Parkside | 286,208 | 0 |
| 84.042 | | TRIO-Student Support Services | UW-Platteville | 344,907 | 0 |
| 84.042 | | TRIO-Student Support Services | UW-River Falls | 259,684 | 0 |
| 84.042 | | TRIO-Student Support Services | UW-Stevens Point | 252,907 | 0 |
| 84.042 | | TRIO-Student Support Services | UW-Stout | 536,631 | 0 |
| 84.042 | | TRIO-Student Support Services | UW-Superior | 271,213 | 0 |
| 84.042 | | TRIO-Student Support Services | UW-Whitewater | 345,334 | 0 |
| 84.042 | | TRIO-Student Support Services | UW Colleges | 497,259 | 0 |
| 84.044 | | TRIO-Talent Search | DPI | 244,338 | 0 |
| 84.044 | | TRIO-Talent Search | UW-Milwaukee | 289,505 | 0 |
| 84.044 | | TRIO-Talent Search | UW-Stout | 277,403 | 0 |
| 84.044 | | TRIO-Talent Search | UW-Whitewater | 284,144 | 0 |

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2005

| FEDERAL CATALOG NUMBER | OTHER IDENTIFYING NUMBER | FEDERAL PROGRAM | STATE AGENCY OR CAMPUS | EXPENDITURES | AMOUNT PROVIDED TO SUBRECIPIENTS |
|---|--------------------------|---|------------------------|--------------|----------------------------------|
| <i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i> | | | | | |
| 84.047 | | TRIO-Upward Bound | DPI | 221,233 | 0 |
| 84.047 | | TRIO-Upward Bound | UW-Milwaukee | 804,710 | 0 |
| 84.047 | | TRIO-Upward Bound | UW-Eau Claire | 319,788 | 0 |
| 84.047 | | TRIO-Upward Bound | UW-Green Bay | 560,635 | 0 |
| 84.047 | | TRIO-Upward Bound | UW-La Crosse | 414,763 | 0 |
| 84.047 | | TRIO-Upward Bound | UW-River Falls | 341,449 | 0 |
| 84.047 | | TRIO-Upward Bound | UW-Stevens Point | 402,424 | 0 |
| 84.047 | | TRIO-Upward Bound | UW-Superior | 239,296 | 0 |
| 84.047 | | TRIO-Upward Bound | UW-Whitewater | 334,388 | 0 |
| 84.047 | | TRIO-Upward Bound | UW Colleges | 279,714 | 0 |
| 84.066 | | TRIO-Educational Opportunity Centers | UW-Milwaukee | 204,375 | 0 |
| 84.066 | | TRIO-Educational Opportunity Centers | UW-Eau Claire | 323,807 | 0 |
| 84.066 | | TRIO-Educational Opportunity Centers (from UW-Eau Claire) | UW Colleges | 80,946 | 0 |
| 84.217 | | TRIO-McNair Post-Baccalaureate Achievement | UW-Madison | 248,054 | 0 |
| 84.217 | | TRIO-McNair Post-Baccalaureate Achievement | UW-Milwaukee | 240,615 | 0 |
| 84.217 | | TRIO-McNair Post-Baccalaureate Achievement | UW-Eau Claire | 217,126 | 0 |
| 84.217 | | TRIO-McNair Post-Baccalaureate Achievement | UW-River Falls | 177,461 | 0 |
| 84.217 | | TRIO-McNair Post-Baccalaureate Achievement | UW-Superior | 191,478 | 0 |
| 84.217 | | TRIO-McNair Post-Baccalaureate Achievement | UW-Whitewater | 246,347 | 0 |
| | | Total TRIO Cluster | | 11,778,979 | 0 |
| 84.048 | | Vocational Education-Basic Grants to States | WTCSB | 23,211,990 | 21,658,173 |
| 84.069 | | Leveraging Educational Assistance Partnership | HEAB | 1,707,898 | 0 |
| 84.116 | | Fund for the Improvement of Postsecondary Education | UW-Madison | 273,890 | 5,452 |
| 84.116 | | Fund for the Improvement of Postsecondary Education | UW-Milwaukee | 217,881 | 0 |
| 84.116 | | Fund for the Improvement of Postsecondary Education | UW-Eau Claire | 273,288 | 0 |
| 84.116 | | Fund for the Improvement of Postsecondary Education | UW-Stevens Point | 351,285 | 0 |
| 84.116 | | Fund for the Improvement of Postsecondary Education | UW-Superior | 145,861 | 0 |
| 84.116 | | Fund for the Improvement of Postsecondary Education | UW-Whitewater | 131,120 | 0 |
| 84.116 | | Fund for the Improvement of Postsecondary Education | UW Colleges | 10,173 | 0 |
| 84.116 | | Fund for the Improvement of Postsecondary Education | UW System Admin | 136,944 | 0 |
| | | Total Federal Program 84.116 | | 1,540,442 | 5,452 |
| 84.126 | | Rehabilitation Services-Vocational Rehabilitation Grants to States (Note 2) | DWD | 53,212,093 | 2,708,907 |
| 84.129 | | Rehabilitation Long-Term Training | UW-Madison | 291,503 | 0 |
| 84.129 | | Rehabilitation Long-Term Training | UW-Stout | 293,264 | 0 |
| | | Total Federal Program 84.129 | | 584,767 | 0 |
| 84.144 | | Migrant Education-Coordination Program | DPI | 2,500 | 0 |
| 84.153 | | Business and International Education Projects | UW-Platteville | 86,883 | 0 |
| 84.153 | | Business and International Education Projects | UW-Whitewater | 109,397 | 0 |
| | | Total Federal Program 84.153 | | 196,280 | 0 |
| 84.161 | | Rehabilitation Services-Client Assistance Program | DATCP | 199,737 | 0 |
| 84.169 | | Independent Living-State Grants | DWD | 425,325 | 425,325 |
| 84.170 | | Javits Fellowships | UW-Madison | 325,272 | 0 |
| 84.170 | | Javits Fellowships | UW-Milwaukee | 131 | 0 |
| | | Total Federal Program 84.170 | | 325,403 | 0 |

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2005

| FEDERAL CATALOG NUMBER | OTHER IDENTIFYING NUMBER | FEDERAL PROGRAM | STATE AGENCY OR CAMPUS | EXPENDITURES | AMOUNT PROVIDED TO SUBRECIPIENTS |
|---|--------------------------|---|------------------------|--------------|----------------------------------|
| <i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i> | | | | | |
| 84.177 | | Rehabilitation Services-Independent Living Services for Older Individuals Who are Blind | DWD | 893,568 | 893,568 |
| 84.181 | | Special Education-Grants for Infants and Families with Disabilities | DHFS | 7,585,361 | 7,118,286 |
| 84.184 | | Safe and Drug-Free Schools and Communities-National Programs | DPI | 740,187 | 0 |
| 84.185 | | Byrd Honors Scholarships | DPI | 768,431 | 768,431 |
| 84.186 | | Safe and Drug-Free Schools and Communities-State Grants | DHFS | 1,607,095 | 1,553,458 |
| 84.186 | | Safe and Drug-Free Schools and Communities-State Grants | DPI | 5,604,834 | 5,218,026 |
| Total Federal Program 84.186 | | | | 7,211,929 | 6,771,484 |
| 84.187 | | Supported Employment Services for Individuals with Severe Disabilities | DWD | 629,976 | 0 |
| 84.195 | | Bilingual Education-Professional Development | DPI | 483,064 | 282,381 |
| 84.195 | | Bilingual Education-Professional Development | UW-Milwaukee | 468,662 | 0 |
| 84.195 | | Bilingual Education-Professional Development | UW-Eau Claire | 238,208 | 0 |
| 84.195 | | Bilingual Education-Professional Development | UW-La Crosse | 158,257 | 121,218 |
| 84.195 | | Bilingual Education-Professional Development | UW-Oshkosh | 690,653 | 0 |
| 84.195 | | Bilingual Education-Professional Development (from UW-La Crosse) | UW-Stevens Point | 140,512 | 0 |
| 84.195 | | Bilingual Education-Professional Development (from UW-La Crosse) | UW-Stout | 28,171 | 0 |
| 84.195 | | Bilingual Education-Professional Development | UW-Whitewater | 486,138 | 0 |
| Total Federal Program 84.195 | | | | 2,693,665 | 403,599 |
| 84.196 | | Education for Homeless Children and Youth | DPI | 690,446 | 563,428 |
| 84.200 | | Graduate Assistance in Areas of National Need | UW-Milwaukee | 201,750 | 0 |
| 84.213 | | Even Start-State Educational Agencies | DPI | 3,016,668 | 2,798,908 |
| 84.215 | | Fund for the Improvement of Education | DPI | 16,192 | 16,192 |
| 84.215 | | Fund for the Improvement of Education | UW-Milwaukee | 135,312 | 132,473 |
| 84.215 | | Fund for the Improvement of Education | UW-Extension | 24,321 | 0 |
| Total Federal Program 84.215 | | | | 175,825 | 148,665 |
| 84.220 | | Centers for International Business Education (from UW-Madison) | UW-Whitewater | 5,000 | 0 |
| 84.224 | | Assistive Technology | DHFS | 430,228 | 296,316 |
| 84.229 | | Language Resource Centers | UW-Madison | 317,178 | 0 |
| 84.234 | | Projects with Industry | UW-Stout | 269,193 | 0 |
| 84.235 | | Rehabilitation Services Demonstration and Training Programs | DWD | 85,279 | 85,279 |
| 84.235 | | Rehabilitation Services Demonstration and Training Programs | UW-Stout | 135,910 | 0 |
| Total Federal Program 84.235 | | | | 221,189 | 85,279 |
| 84.243 | | Tech-Prep Education | WTCSB | 1,861,605 | 1,861,605 |
| 84.264 | | Rehabilitation Training-Continuing Education | UW-Stout | 592 | 0 |
| 84.265 | | Rehabilitation Training-State Vocational Rehabilitation Unit In-Service Training | DWD | 81,580 | 0 |

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2005

| FEDERAL CATALOG NUMBER | OTHER IDENTIFYING NUMBER | FEDERAL PROGRAM | STATE AGENCY OR CAMPUS | EXPENDITURES | AMOUNT PROVIDED TO SUBRECIPIENTS |
|---|--------------------------|--|------------------------|--------------|----------------------------------|
| <i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i> | | | | | |
| 84.281 | | Eisenhower Professional Development State Grants (from UW System Admin) | UW-Madison | 43,300 | 11,859 |
| 84.281 | | Eisenhower Professional Development State Grants (from UW System Admin) | UW-La Crosse | 112,048 | 0 |
| 84.281 | | Eisenhower Professional Development State Grants (from UW System Admin) | UW-Oshkosh | (57,495) | 0 |
| 84.281 | | Eisenhower Professional Development State Grants (from UW System Admin) | UW-Platteville | 5 | 0 |
| 84.281 | | Eisenhower Professional Development State Grants (from UW System Admin) | UW-River Falls | 82,853 | 0 |
| 84.281 | | Eisenhower Professional Development State Grants (from UW System Admin) | UW-Stevens Point | 30,317 | 0 |
| 84.281 | | Eisenhower Professional Development State Grants (from UW System Admin) | UW-Superior | 14,370 | 0 |
| Total Federal Program 84.281 | | | | 225,398 | 11,859 |
| 84.282 | | Charter Schools | DPI | 9,743,943 | 9,242,461 |
| 84.287 | | Twenty-First Century Community Learning Centers (Note 2) | DPI | 8,794,158 | 8,529,921 |
| 84.298 | | State Grants for Innovative Programs | DPI | 6,280,095 | 5,306,197 |
| 84.299 | | Urban Indian Education-Special Projects | UW-Milwaukee | 415,211 | 0 |
| 84.318 | | Education Technology State Grants | DPI | 8,206,418 | 7,253,187 |
| 84.323 | | Special Education-State Personnel Development | DPI | 1,381,923 | 927,472 |
| 84.323 | | Special Education-State Personnel Development (from UW-Madison) | UW-Milwaukee | 14,983 | 0 |
| 84.323 | | Special Education-State Personnel Development (from UW-Madison) | UW-Whitewater | 1,008 | 0 |
| Total Federal Program 84.323 | | | | 1,397,914 | 927,472 |
| 84.324 | | Research in Special Education | DHFS | 180,231 | 159,000 |
| 84.324 | | Research in Special Education | UW-Madison | 161,635 | 13,655 |
| 84.324 | | Research in Special Education | UW-Milwaukee | 34,590 | 0 |
| Total Federal Program 84.324 | | | | 376,456 | 172,655 |
| 84.325 | | Special Education-Personnel Preparation to Improve Services and Results for Children with Disabilities | UW-Madison | 293,185 | 0 |
| 84.325 | | Special Education-Personnel Preparation to Improve Services and Results for Children with Disabilities | UW-Milwaukee | 483,033 | 0 |
| 84.325 | | Special Education-Personnel Preparation to Improve Services and Results for Children with Disabilities (from UW-Madison) | UW-Eau Claire | (1,983) | 0 |
| Total Federal Program 84.325 | | | | 774,235 | 0 |
| 84.330 | | Advanced Placement Program | DPI | 219,701 | 23,095 |
| 84.331 | | Grants to States for Incarcerated Youth Offenders | DOC | 424,856 | 0 |
| 84.332 | | Comprehensive School Reform Demonstration | DPI | 5,328,425 | 5,135,192 |
| 84.333 | | Demonstration Projects to Ensure Students with Disabilities Receive a Higher Education | UW-Madison | 268,409 | 0 |
| 84.333 | | Demonstration Projects to Ensure Students with Disabilities Receive a Higher Education | UW-Stout | 122,495 | 0 |
| Total Federal Program 84.333 | | | | 390,904 | 0 |

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2005

| FEDERAL CATALOG NUMBER | OTHER IDENTIFYING NUMBER | FEDERAL PROGRAM | STATE AGENCY OR CAMPUS | EXPENDITURES | AMOUNT PROVIDED TO SUBRECIPIENTS |
|---|--------------------------|---|------------------------|--------------|----------------------------------|
| <i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i> | | | | | |
| 84.334 | | Gaining Early Awareness and Readiness for Undergraduate Programs | DPI | 2,724,470 | 1,513,756 |
| 84.334 | | Gaining Early Awareness and Readiness for Undergraduate Programs | UW-Milwaukee | 1,435,835 | 0 |
| 84.334 | | Gaining Early Awareness and Readiness for Undergraduate Programs | UW-Eau Claire | 317,288 | 0 |
| 84.334 | | Gaining Early Awareness and Readiness for Undergraduate Programs | UW-Stout | 9,750 | 0 |
| Total Federal Program 84.334 | | | | 4,487,343 | 1,513,756 |
| 84.335 | | Child Care Access Means Parents in School | UW-Milwaukee | 67,142 | 0 |
| 84.335 | | Child Care Access Means Parents in School | UW-River Falls | 24,445 | 0 |
| 84.335 | | Child Care Access Means Parents in School | UW-Stevens Point | 106 | 0 |
| 84.335 | | Child Care Access Means Parents in School | UW-Superior | 13,666 | 0 |
| Total Federal Program 84.335 | | | | 105,359 | 0 |
| 84.336 | | Teacher Quality Enhancement Grants | UW-Milwaukee | 219,505 | 0 |
| 84.336 | | Teacher Quality Enhancement Grants (from UW System Admin) | UW-Milwaukee | 84 | 0 |
| Total Federal Program 84.336 | | | | 219,589 | 0 |
| 84.337 | | International Education-Technological Innovation and Cooperation for Foreign Information Access | UW-Madison | 211,104 | 60,491 |
| 84.339 | | Learning Anytime Anywhere Partnerships (from UW System Admin) | UW-La Crosse | 73,961 | 0 |
| 84.339 | | Learning Anytime Anywhere Partnerships (from UW-Milwaukee) | UW-Oshkosh | 29,883 | 0 |
| 84.339 | | Learning Anytime Anywhere Partnerships (from UW System Admin) | UW-Stevens Point | 10,529 | 0 |
| 84.339 | | Learning Anytime Anywhere Partnerships | UW System Admin | 233,607 | 0 |
| Total Federal Program 84.339 | | | | 347,980 | 0 |
| 84.342 | | Preparing Tomorrow's Teachers to Use Technology (from UW-Oshkosh) | UW-Madison | 146 | 0 |
| 84.342 | | Preparing Tomorrow's Teachers to Use Technology (from UW-Oshkosh) | UW-Milwaukee | 2,907 | 0 |
| 84.342 | | Preparing Tomorrow's Teachers to Use Technology (from UW-Oshkosh) | UW-Green Bay | 19,184 | 0 |
| 84.342 | | Preparing Tomorrow's Teachers to Use Technology | UW-Oshkosh | 134,633 | 0 |
| 84.342 | | Preparing Tomorrow's Teachers to Use Technology (from UW-Oshkosh) | UW-Parkside | 4,260 | 0 |
| 84.342 | | Preparing Tomorrow's Teachers to Use Technology (from UW-Oshkosh) | UW-Stevens Point | 18,745 | 0 |
| 84.342 | | Preparing Tomorrow's Teachers to Use Technology (from UW-Oshkosh) | UW-Stout | (912) | 0 |
| 84.342 | | Preparing Tomorrow's Teachers to Use Technology (from UW-Oshkosh) | UW-Whitewater | 7,514 | 0 |
| Total Federal Program 84.342 | | | | 186,477 | 0 |
| 84.344 | | TRIO-Dissemination Partnership Grants | UW-Milwaukee | 208,028 | 0 |
| 84.346 | | Vocational Education-Occupational and Employment Information State Grants | DWD | 152,094 | 0 |
| 84.348 | | Title I Accountability Grants | DPI | (17,154) | (17,154) |

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2005

| FEDERAL CATALOG NUMBER | OTHER IDENTIFYING NUMBER | FEDERAL PROGRAM | STATE AGENCY OR CAMPUS | EXPENDITURES | AMOUNT PROVIDED TO SUBRECIPIENTS |
|---|------------------------------|---|------------------------|--------------|----------------------------------|
| <i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i> | | | | | |
| 84.350 | | Transition to Teaching | DPI | 246,238 | 96,812 |
| 84.350 | | Transition to Teaching | DVA | 12,937 | 0 |
| Total Federal Program 84.350 | | | | 259,175 | 96,812 |
| 84.352 | | School Renovation Grants | DPI | 383,312 | 383,312 |
| 84.357 | | Reading First State Grants | DPI | 15,158,940 | 12,210,221 |
| 84.358 | | Rural Education | DPI | 79,033 | 60,751 |
| 84.359 | | Early Reading First | UW-Milwaukee | 176,828 | 0 |
| 84.365 | | English Language Acquisition Grants | DPI | 4,079,148 | 3,875,752 |
| 84.366 | | Mathematics and Science Partnerships | DPI | 577,612 | 522,292 |
| 84.366 | | Mathematics and Science Partnerships (from UW System Admin) | UW-Milwaukee | 104,372 | 0 |
| Total Federal Program 84.366 | | | | 681,984 | 522,292 |
| 84.367 | | Improving Teacher Quality State Grants | DPI | 43,275,912 | 42,321,534 |
| 84.367 | | Improving Teacher Quality State Grants (from UW System Admin) | UW-Milwaukee | 19,934 | 0 |
| 84.367 | | Improving Teacher Quality State Grants (from UW System Admin) | UW-Eau Claire | 11,998 | 0 |
| 84.367 | | Improving Teacher Quality State Grants (from UW System Admin) | UW-La Crosse | 744 | 0 |
| 84.367 | | Improving Teacher Quality State Grants (from UW System Admin) | UW-Oshkosh | 53,589 | 0 |
| 84.367 | | Improving Teacher Quality State Grants (from UW System Admin) | UW-Platteville | 57,884 | 0 |
| 84.367 | | Improving Teacher Quality State Grants (from UW System Admin) | UW-River Falls | 75,015 | 0 |
| 84.367 | | Improving Teacher Quality State Grants (from UW System Admin) | UW-Stout | 51,970 | 0 |
| 84.367 | | Improving Teacher Quality State Grants (from UW System Admin) | UW-Superior | 29,241 | 0 |
| 84.367 | | Improving Teacher Quality State Grants (from UW System Admin) | UW-Whitewater | 101,196 | 0 |
| 84.367 | | Improving Teacher Quality State Grants | UW System Admin | 287,718 | 0 |
| Total Federal Program 84.367 | | | | 43,965,201 | 42,321,534 |
| 84.368 | | Grants for Enhanced Assessment Instruments | DPI | 1,147,205 | 0 |
| 84.369 | | Grants for State Assessments and Related Activities | DPI | 7,697,795 | 0 |
| Other Federal Financial Assistance: | | | | | |
| N/A | 84.AGR dtd 4/1/52; 4/1/51 | Earth Partnership for Schools Regional Outreach Through Facilitating Centers and Teacher Professional Development (from UW System Admin) | UW-Madison | 59,439 | 11,254 |
| N/A | 84.Agency 12 | Travel Expenses for Director under Joint Advanced Distributed Learning Cooperative Agreement | UW System Admin | 91,996 | 0 |
| Subtotal Direct Programs | | | | 585,762,065 | 466,285,407 |
| Subgrants: | | | | | |
| 84.015 | | National Resource Centers and Fellowships Program for Language and Area or Language and International Studies (from Cornell University) | UW-Madison | 6,800 | 0 |
| 84.015 | | National Resource Centers and Fellowships Program for Language and Area or Language and International Studies (from Northern Illinois University) | UW-Madison | 18,500 | 0 |

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2005

| FEDERAL CATALOG NUMBER | OTHER IDENTIFYING NUMBER | FEDERAL PROGRAM | STATE AGENCY OR CAMPUS | EXPENDITURES | AMOUNT PROVIDED TO SUBRECIPIENTS |
|---|--------------------------|---|------------------------|--------------|----------------------------------|
| <i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i> | | | | | |
| 84.015 | 84.FLAS-SS04-24124 | National Resource Centers and Fellowships Program for Language and Area or Language and International Studies (from University of California-Berkeley) | UW-Madison | 25,471 | 0 |
| 84.015 | 84.1269-G-EB127 | National Resource Centers and Fellowships Program for Language and Area or Language and International Studies (from University of California-Los Angeles) | UW-Madison | 29,865 | 0 |
| 84.015 | 84.AGR dtd 5/13/05 | National Resource Centers and Fellowships Program for Language and Area or Language and International Studies (from University of Hawaii) | UW-Madison | 13,800 | 0 |
| 84.015 | 84.AGR dtd 7/28/05 | National Resource Centers and Fellowships Program for Language and Area or Language and International Studies (from University of Michigan) | UW-Madison | 9,200 | 0 |
| 84.015 | 84.881488 | National Resource Centers and Fellowships Program for Language and Area or Language and International Studies (from University of Washington) | UW-Madison | 33,438 | 0 |
| 84.022 | | Overseas-Doctoral Dissertation (from Milwaukee Public Schools) | UW-Milwaukee | 1,521 | 0 |
| 84.116 | | Fund for the Improvement of Postsecondary Education (from Association of American Colleges and Universities) | UW-Milwaukee | (138) | 0 |
| 84.116 | 84.ULRF 03-1029 | Fund for the Improvement of Postsecondary Education (from University of Louisville) | UW-Milwaukee | 29,106 | 0 |
| 84.116 | 84.P116M040026 | Fund for the Improvement of Postsecondary Education (from University of Maryland) | UW-Milwaukee | 3,579 | 0 |
| 84.116 | | Fund for the Improvement of Postsecondary Education (from Emporia State University) | UW-River Falls | 2,544 | 0 |
| 84.184 | 84.AGR dtd 5/5/05 | Safe and Drug-Free Schools and Communities-National Programs (from Cooperative Educational Service Agency #7) | UW-Extension | 2,837 | 0 |
| 84.186 | 84.AGR dtd 3/30/05 | Safe and Drug-Free Schools and Communities-State Grants (from Merrill Area Public Schools) | UW-Extension | 3,939 | 0 |
| 84.213 | | Even Start-State Educational Agencies (from Platteville Public School District) | UW-Platteville | 1,803 | 0 |
| 84.215 | | Fund for the Improvement of Education (from Great Cities Universities Foundation) | UW-Milwaukee | 17,000 | 0 |
| 84.215 | | Fund for the Improvement of Education (from Educational Partnership Initiatives, Cooperative Educational Service Agency #10) | UW-Eau Claire | 246,206 | 0 |
| 84.215 | | Fund for the Improvement of Education (from Cooperative Educational Service Agency #12) | UW-La Crosse | 263,864 | 0 |
| 84.215 | | Fund for the Improvement of Education (from School District of La Crosse) | UW-La Crosse | 107,890 | 0 |
| 84.215 | | Fund for the Improvement of Education (from Western Wisconsin Technical College) | UW-La Crosse | 114 | 0 |
| 84.215 | | Fund for the Improvement of Education (from Cooperative Educational Service Agency #6) | UW-Oshkosh | 73,882 | 0 |
| 84.215 | | Fund for the Improvement of Education (from Cooperative Educational Service Agency #11) | UW-River Falls | 51,795 | 0 |
| 84.215 | | Fund for the Improvement of Education (from Cooperative Educational Service Agency #11) | UW-Stout | 8,189 | 0 |
| 84.215 | | Fund for the Improvement of Education (from Cooperative Educational Service Agency) | UW-Whitewater | 218,197 | 0 |
| 84.215 | | Fund for the Improvement of Education (from Menominee County Intermediate School District) | UW Colleges | 4,415 | 0 |
| 84.257 | | National Institute for Literacy (from Kent State University) | WTCSB | 425 | 0 |
| 84.265 | | Rehabilitation Training-State Vocational Rehabilitation Unit In-Service Training (from State of Iowa) | UW-Stout | 1,927 | 0 |

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2005

| FEDERAL CATALOG NUMBER | OTHER IDENTIFYING NUMBER | FEDERAL PROGRAM | STATE AGENCY OR CAMPUS | EXPENDITURES | AMOUNT PROVIDED TO SUBRECIPIENTS |
|---|--------------------------|--|------------------------|--------------|----------------------------------|
| <i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i> | | | | | |
| 84.281 | | Eisenhower Professional Development State Grants (from Milwaukee Public Schools) | UW-Milwaukee | 4,657 | 0 |
| 84.287 | | Twenty-First Century Community Learning Centers (Note 2) (from Milwaukee Public Schools) | UW-Milwaukee | 254,003 | 0 |
| 84.287 | 84.AGR dtd 7/1/03 | Twenty-First Century Community Learning Centers (Note 2) (from Brown County) | UW-Extension | 21,636 | 0 |
| 84.287 | | Twenty-First Century Community Learning Centers (Note 2) (from Milwaukee Public Schools) | UW-Extension | 167,872 | 0 |
| 84.295 | 84.WHA-TV2005 | Ready-to-Learn Television (from Public Broadcasting Service) | UW-Extension | 28,389 | 0 |
| 84.305 | 84.R04-0180; R02-0176 | Education Research, Development and Dissemination (from University of Houston) | UW-Madison | 223,096 | 0 |
| 84.323 | | Special Education-State Personnel Development (from National Academy of Science) | UW-Milwaukee | 17,135 | 0 |
| 84.332 | | Comprehensive School Reform Demonstration (from Milwaukee Public Schools) | UW-Milwaukee | 12,015 | 0 |
| 84.334 | | Gaining Early Awareness and Readiness for Undergraduate Programs (from Milwaukee Public Schools) | UW-Milwaukee | 49,000 | 0 |
| 84.336 | | Teacher Quality Enhancement Grants (from School District of La Crosse) | UW-La Crosse | 166,496 | 0 |
| 84.366 | 84.AGR dtd 3/23/05 | Mathematics and Science Partnerships (from Cooperative Educational Service Agency #7) | UW-Green Bay | 7,966 | 0 |
| N/A | 84.WC05; WC04 | Program Review and Technical Assistance Project (from Cooperative Educational Service Agency #5) | UW-Madison | 55,074 | 0 |
| N/A | 84. | Elementary Foreign Language for Bilingual Education (from Madison Metropolitan School District) | UW-Madison | 21,096 | 0 |
| N/A | 84. | Teachers and Personnel Grant: Employee Interchange (from Madison Metropolitan School District) | UW-Madison | 15,125 | 0 |
| N/A | 84.24918 | Intermediate Language Curricular Improvement-Nepali (from University of Chicago) | UW-Madison | 11,974 | 0 |
| N/A | 84.AGR dtd 9/3/04 | Summer Program for Advanced Pedagogy Training and Seminars on South Asian Languages (from University of Chicago) | UW-Madison | 72,058 | 0 |
| N/A | 84.CK 427451 | Professional Development Workshops for Postsecondary Interpreters (from College of St. Catherine) | UW-Milwaukee | 20 | 0 |
| N/A | 84. | Early Reading First Schools Action Research (from Milwaukee Public Schools) | UW-Milwaukee | 48,000 | 0 |
| N/A | 84.DRA 022 | Desired Results: Access for Children with Disabilities Project (from Sonoma State University) | UW-Milwaukee | 14,079 | 0 |
| N/A | 84.14294 | Midwest Center for Postsecondary Outreach (from St. Paul Technical College) | UW-Milwaukee | 96,569 | 0 |
| N/A | 84.928A | Fox Valley Writing Project (from National Writing Project Corporation) | UW-Oshkosh | 34,975 | 0 |
| N/A | 84.AGR dtd 1/3/02 | Teaching American History (from Wausau School District) | UW Colleges | 112,193 | 0 |
| N/A | 84.AGR dtd 12/28/04 | Malcolm X Academy-Safe Place (from Safe & Sound, Inc.) | UW-Extension | 17,278 | 0 |
| | | Subtotal Subgrants | | 2,626,875 | 0 |
| TOTAL U.S. DEPARTMENT OF EDUCATION | | | | 588,388,940 | 466,285,407 |
| U.S. CONSUMER PRODUCT SAFETY COMMISSION: | | | | | |
| Other Federal Financial Assistance: | | | | | |
| N/A | 87.SO147441 | State and Local Cooperative Contracts Program | DATCP | 5,000 | 0 |

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2005

| FEDERAL CATALOG NUMBER | OTHER IDENTIFYING NUMBER | FEDERAL PROGRAM | STATE AGENCY OR CAMPUS | EXPENDITURES | AMOUNT PROVIDED TO SUBRECIPIENTS |
|--|--------------------------|---|------------------------|--------------|----------------------------------|
| <i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i> | | | | | |
| NATIONAL ARCHIVES AND RECORDS ADMINISTRATION: | | | | | |
| 89.003 | | National Historical Publications and Records Grants | DVA | 47,882 | 0 |
| 89.003 | | National Historical Publications and Records Grants | WHS | 19,195 | 0 |
| 89.003 | | National Historical Publications and Records Grants | UW-Milwaukee | 27,107 | 0 |
| 89.003 | | National Historical Publications and Records Grants | UW-Oshkosh | 953 | 0 |
| | | Total Federal Program 89.003 | | 95,137 | 0 |
| U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES: | | | | | |
| 93.003 | | Public Health and Social Services Emergency Fund (Note 2) | DHFS | 3,198,996 | 3,111,033 |
| 93.006 | | State and Territorial and Technical Assistance Capacity Development Minority HIV/AIDS Demonstration Program | DHFS | 224,214 | 177,646 |
| 93.041 | | Special Programs for the Aging-Title VII, Chapter 3-Programs for Prevention of Elder Abuse, Neglect, and Exploitation | DHFS | 89,621 | 0 |
| 93.042 | | Special Programs for the Aging-Title VII, Chapter 2-Long Term Care Ombudsman Services for Older Individuals | DHFS | 221,089 | 198,733 |
| 93.043 | | Special Programs for the Aging-Title III, Part D-Disease Prevention and Health Promotion Services | DHFS | 411,188 | 411,188 |
| | | Aging Cluster: | | | |
| 93.044 | | Special Programs for the Aging-Title III, Part B-Grants for Supportive Services and Senior Centers | DHFS | 6,719,747 | 6,395,444 |
| 93.045 | | Special Programs for the Aging-Title III, Part C-Nutrition Services | DHFS | 10,664,449 | 10,119,163 |
| 93.053 | | Nutrition Services Incentive Program | DHFS | 3,112,058 | 3,112,058 |
| | | Total Aging Cluster | | 20,496,254 | 19,626,665 |
| 93.048 | | Special Programs for the Aging-Title IV and Title II-Discretionary Projects | DHFS | 123,402 | 23,401 |
| 93.052 | | National Family Caregiver Support | DHFS | 2,981,383 | 2,838,229 |
| 93.104 | | Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances | DHFS | 165,037 | 157,212 |
| 93.107 | | Model State-Supported Area Health Education Centers | UW-Madison | 383,485 | 294,615 |
| 93.110 | | Maternal and Child Health Federal Consolidated Programs | DHFS | 323,589 | 48,880 |
| 93.110 | | Maternal and Child Health Federal Consolidated Programs | UW-Madison | 1,445,459 | 0 |
| | | Total Federal Program 93.110 | | 1,769,048 | 48,880 |
| 93.113 | | Biological Response to Environmental Health Hazards | UW-Milwaukee | 250,527 | 0 |
| 93.116 | | Project Grants and Cooperative Agreements for Tuberculosis Control Programs | DHFS | 389,948 | 55,916 |
| 93.127 | | Emergency Medical Services for Children | DHFS | 277,252 | 47,653 |
| 93.130 | | Primary Care Services Resource Coordination and Development | DHFS | 143,168 | 22,423 |
| 93.136 | | Injury Prevention and Control Research and State and Community Based Programs | DHFS | 1,791,786 | 1,474,958 |
| 93.150 | | Projects for Assistance in Transition from Homelessness | DHFS | 472,536 | 479,112 |
| 93.161 | | Health Program for Toxic Substances and Disease Registry | DHFS | 830,666 | 0 |
| 93.161 | | Health Program for Toxic Substances and Disease Registry | DNR | 4,603 | 0 |
| | | Total Federal Program 93.161 | | 835,269 | 0 |
| 93.165 | | Grants to States for Loan Repayment Program | Commerce | 164,066 | 0 |
| 93.172 | | Human Genome Research | UW-Madison | 570,438 | 0 |

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2005

| FEDERAL CATALOG NUMBER | OTHER IDENTIFYING NUMBER | FEDERAL PROGRAM | STATE AGENCY OR CAMPUS | EXPENDITURES | AMOUNT PROVIDED TO SUBRECIPIENTS |
|---|--------------------------|--|------------------------|--------------|----------------------------------|
| <i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i> | | | | | |
| 93.173 | | Research Related to Deafness and Communication Disorders | UW-Madison | 228,336 | 0 |
| 93.178 | | Nursing Workforce Diversity | UW-Oshkosh | 267,941 | 0 |
| 93.186 | | National Research Service Award in Primary Care Medicine | UW-Madison | 380,478 | 0 |
| 93.189 | | Health Education and Training Centers | UW-Madison | 175,899 | 136,370 |
| 93.192 | | Quentin N. Burdick Program for Rural Interdisciplinary Training | UW-Madison | 29,760 | 0 |
| 93.197 | | Childhood Lead Poisoning Prevention Projects-State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children | DHFS | 1,430,036 | 1,286,550 |
| 93.197 | | Childhood Lead Poisoning Prevention Projects-State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children | DOJ | 16,000 | 0 |
| Total Federal Program 93.197 | | | | 1,446,036 | 1,286,550 |
| 93.225 | | National Research Service Awards-Health Services Research Training | UW-Madison | 200,015 | 0 |
| 93.226 | | Research on Healthcare Costs, Quality and Outcomes | UW-Madison | 8,739 | 0 |
| 93.230 | | Consolidated Knowledge Development and Application Program | DHFS | 3,207,469 | 2,902,213 |
| 93.230 | | Consolidated Knowledge Development and Application Program | UW-Parkside | 23,898 | 0 |
| Total Federal Program 93.230 | | | | 3,231,367 | 2,902,213 |
| 93.234 | | Traumatic Brain Injury State Demonstration Grant Program | DHFS | 57,351 | 57,351 |
| 93.235 | | Abstinence Education Program | DHFS | 708,112 | 603,822 |
| 93.238 | | Cooperative Agreements for State Treatment Outcomes and Performance Pilot Studies Enhancement | DHFS | 108,428 | 0 |
| 93.240 | | State Capacity Building | DHFS | (1,954) | 0 |
| 93.241 | | State Rural Hospital Flexibility Program | UW-Madison | 353,608 | 334,694 |
| 93.243 | | Substance Abuse and Mental Health Services-Projects of Regional and National Significance | DHFS | 76,479 | 0 |
| 93.247 | | Advanced Education Nursing Grant Program | UW-Madison | 162,839 | 0 |
| 93.251 | | Universal Newborn Hearing Screening | DHFS | 120,389 | 0 |
| 93.256 | | State Planning Grants Health Care Access for the Uninsured | DHFS | 108,774 | 0 |
| 93.259 | | Rural Access to Emergency Devices Grant | DHFS | 204,325 | 0 |
| 93.262 | | Occupational Safety and Health Program | DHFS | (4,907) | 0 |
| 93.263 | | Occupational Safety and Health-Training Grants | UW-Stout | 81,556 | 0 |
| 93.264 | | Nurse Faculty Loan Program (Note 16) | UW-Milwaukee | 143,497 | 0 |
| 93.268 | | Immunization Grants | DHFS | 20,100,891 | 2,809,551 |
| 93.272 | | Alcohol National Research Service Awards for Research Training | UW-Madison | 58,108 | 0 |
| 93.273 | | Alcohol Research Programs | UW-Milwaukee | 226,817 | 0 |
| 93.275 | | Substance Abuse and Mental Health Services-Access to Recovery | DHFS | 2,102,186 | 0 |
| 93.282 | | Mental Health National Research Service Awards for Research Training | UW-Madison | 832,517 | 0 |

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2005

| FEDERAL CATALOG NUMBER | OTHER IDENTIFYING NUMBER | FEDERAL PROGRAM | STATE AGENCY OR CAMPUS | EXPENDITURES | AMOUNT PROVIDED TO SUBRECIPIENTS |
|---|--------------------------|---|------------------------|--------------|----------------------------------|
| <i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i> | | | | | |
| 93.283 | | Centers for Disease Control and Prevention-Investigations and Technical Assistance | DHFS | 30,592,786 | 18,894,302 |
| 93.283 | | Centers for Disease Control and Prevention-Investigations and Technical Assistance | DPI | 1,400 | 0 |
| 93.283 | | Centers for Disease Control and Prevention-Investigations and Technical Assistance | UW-Madison | 426,213 | 0 |
| 93.283 | | Centers for Disease Control and Prevention-Investigations and Technical Assistance | UW-Oshkosh | 1,000 | 0 |
| Total Federal Program 93.283 | | | | 31,021,399 | 18,894,302 |
| 93.301 | | Small Rural Hospital Improvement Grant Program | UW-Madison | 512,086 | 487,526 |
| 93.358 | | Advanced Education Nursing Traineeships | UW-Madison | 60,323 | 0 |
| 93.358 | | Advanced Education Nursing Traineeships | UW-Milwaukee | 58,826 | 0 |
| 93.358 | | Advanced Education Nursing Traineeships | UW-Eau Claire | 30,500 | 0 |
| 93.358 | | Advanced Education Nursing Traineeships | UW-Oshkosh | 40,271 | 0 |
| Total Federal Program 93.358 | | | | 189,920 | 0 |
| 93.359 | | Nurse Education, Practice and Retention Grants | UW-Madison | 226,613 | 0 |
| 93.359 | | Nurse Education, Practice and Retention Grants (from UW-Madison) | UW-Eau Claire | 34 | 0 |
| Total Federal Program 93.359 | | | | 226,647 | 0 |
| 93.361 | | Nursing Research | UW-Madison | 74,123 | 0 |
| 93.389 | | National Center for Research Resources | UW-Madison | 687,750 | 0 |
| 93.389 | | National Center for Research Resources | UW-Milwaukee | 48,096 | 0 |
| Total Federal Program 93.389 | | | | 735,846 | 0 |
| 93.393 | | Cancer Cause and Prevention Research | UW-Madison | 13,072 | 0 |
| 93.398 | | Cancer Research Manpower | UW-Madison | 2,309,837 | 0 |
| 93.556 | | Promoting Safe and Stable Families | DHFS | 4,607,530 | 4,234,757 |
| 93.558 | | Temporary Assistance for Needy Families (Note 2) | DWD | 291,160,154 | 150,151,857 |
| 93.563 | | Child Support Enforcement (Note 2) | DWD | 70,757,785 | 54,640,044 |
| 93.566 | | Refugee and Entrant Assistance-State Administered Programs | DWD | 3,284,225 | 2,556,790 |
| 93.568 | | Low-Income Home Energy Assistance (Note 2) | DOA | 69,514,326 | 13,535,235 |
| 93.569 | | Community Services Block Grant | DHFS | 7,712,176 | 7,387,237 |
| 93.571 | | Community Services Block Grant Formula and Discretionary Awards Community Food and Nutrition Programs | DHFS | 70,194 | 70,194 |
| 93.571 | | Community Services Block Grant Formula and Discretionary Awards Community Food and Nutrition Programs (from UW-Madison) | UW-Extension | 9,086 | 0 |
| Total Federal Program 93.571 | | | | 79,280 | 70,194 |
| Child Care Cluster: | | | | | |
| 93.575 | | Child Care and Development Block Grant (Note 2) | DWD | 85,615,293 | 31,637,309 |
| 93.596 | | Child Care Mandatory and Matching Funds of the Child Care and Development Fund (Note 2) | DWD | 60,275,457 | 44,265,911 |
| Total Child Care Cluster | | | | 145,890,750 | 75,903,220 |
| 93.576 | | Refugee and Entrant Assistance-Discretionary Grants | DWD | 1,420,671 | 1,420,671 |
| 93.576 | | Refugee and Entrant Assistance-Discretionary Grants | DPI | 1,309,652 | 1,247,036 |
| Total Federal Program 93.576 | | | | 2,730,323 | 2,667,707 |

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2005

| FEDERAL CATALOG NUMBER | OTHER IDENTIFYING NUMBER | FEDERAL PROGRAM | STATE AGENCY OR CAMPUS | EXPENDITURES | AMOUNT PROVIDED TO SUBRECIPIENTS |
|---|--------------------------|---|------------------------|--------------|----------------------------------|
| <i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i> | | | | | |
| 93.590 | | Community-Based Child Abuse Prevention Grants | CANPB | 451,135 | 314,906 |
| 93.592 | | Family Violence Prevention and Services/Grants for Battered Women's Shelters-Discretionary Grants | DHFS | 10,661 | 3,200 |
| 93.597 | | Grants to States for Access and Visitation Programs | DHFS | 277 | 277 |
| 93.597 | | Grants to States for Access and Visitation Programs | CANPB | 141,537 | 121,554 |
| | | Total Federal Program 93.597 | | 141,814 | 121,831 |
| 93.599 | | Chafee Education and Training Vouchers Program | DHFS | 463,661 | 453,357 |
| 93.600 | | Head Start | DWD | 238,266 | 112,499 |
| 93.600 | | Head Start | UW-Oshkosh | 3,801,352 | 0 |
| | | Total Federal Program 93.600 | | 4,039,618 | 112,499 |
| 93.603 | | Adoption Incentive Payments | DHFS | 63,158 | 0 |
| 93.617 | | Voting Access for Individuals with Disabilities-Grants to States | Elections Board | 13,677 | 0 |
| 93.630 | | Developmental Disabilities Basic Support and Advocacy Grants | DHFS | 1,170,338 | 66,614 |
| 93.631 | | Developmental Disabilities Projects of National Significance | DHFS | 78,332 | 0 |
| 93.631 | | Developmental Disabilities Projects of National Significance | UW-Madison | 14,324 | 0 |
| | | Total Federal Program 93.631 | | 92,656 | 0 |
| 93.632 | | University Centers for Excellence in Developmental Disabilities Education, Research, and Service | UW-Madison | 11,460 | 0 |
| 93.643 | | Children's Justice Grants to States | DOJ | 396,245 | 202,140 |
| 93.645 | | Child Welfare Services-State Grants | DHFS | 5,372,684 | 5,181,377 |
| 93.647 | | Social Services Research and Demonstration | DWD | 239,781 | 77,770 |
| 93.647 | | Social Services Research and Demonstration | UW-Extension | 9,602 | 0 |
| | | Total Federal Program 93.647 | | 249,383 | 77,770 |
| 93.648 | | Child Welfare Services Training Grants | UW-Green Bay | 59,664 | 0 |
| 93.658 | | Foster Care-Title IV-E (Note 2) | DHFS | 76,140,801 | 37,740,538 |
| 93.658 | | Foster Care-Title IV-E (Note 2) (from UW-Green Bay) | UW-Oshkosh | (95,538) | 0 |
| | | Total Federal Program 93.658 | | 76,045,263 | 37,740,538 |
| 93.659 | | Adoption Assistance (Note 2) | DHFS | 41,851,716 | 2,802,637 |
| 93.667 | | Social Services Block Grant (Note 14) | DHFS | 45,253,369 | 41,480,986 |
| 93.669 | | Child Abuse and Neglect State Grants | DHFS | 233,234 | 0 |
| 93.671 | | Family Violence Prevention and Services/Grants for Battered Women's Shelters-Grants to States and Indian Tribes | DHFS | 1,611,951 | 1,505,665 |
| 93.674 | | Chafee Foster Care Independence Program | DHFS | 2,143,879 | 1,977,979 |
| 93.767 | | State Children's Insurance Program (Note 2) | DHFS | 91,406,145 | 6,522,065 |
| 93.768 | | Medicaid Infrastructure Grants to Support the Competitive Employment of People with Disabilities | DHFS | 1,544,944 | 107,731 |
| 93.773 | | Medicare-Hospital Insurance | DVA | 25,959 | 0 |

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2005

| FEDERAL CATALOG NUMBER | OTHER IDENTIFYING NUMBER | FEDERAL PROGRAM | STATE AGENCY OR CAMPUS | EXPENDITURES | AMOUNT PROVIDED TO SUBRECIPIENTS |
|---|--------------------------|---|------------------------|---------------|----------------------------------|
| <i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i> | | | | | |
| Medicaid Cluster: | | | | | |
| 93.778 | | Medical Assistance Program (Notes 2, 5) | DHFS | 2,806,262,965 | 393,538,522 |
| 93.775 | | State Medicaid Fraud Control Units (Note 2) | DOJ | 735,610 | 0 |
| 93.777 | | State Survey and Certification of Health Care Providers and Suppliers (Note 2) | DHFS | 10,200,757 | 0 |
| Total Medicaid Cluster | | | | 2,817,199,332 | 393,538,522 |
| 93.779 | | Centers for Medicare and Medicaid Services Research, Demonstrations and Evaluations | DHFS | 1,431,478 | 619,936 |
| 93.781 | | Seed Grants to States for Qualified High-Risk Pools | DHFS | 2,222,903 | 0 |
| 93.786 | | State Pharmaceutical Assistance Programs | DHFS | 500,888 | 0 |
| 93.822 | | Health Careers Opportunity Program | UW-Milwaukee | 335,593 | 0 |
| 93.837 | | Heart and Vascular Diseases Research | UW-Madison | 772,796 | 0 |
| 93.838 | | Lung Diseases Research | UW-Madison | 390,973 | 0 |
| 93.839 | | Blood Diseases and Resources Research | UW-Madison | 279,974 | 0 |
| 93.848 | | Digestive Diseases and Nutrition Research | UW-Madison | 302,111 | 0 |
| 93.855 | | Allergy, Immunology and Transplantation Research | UW-Madison | 304,237 | 0 |
| 93.856 | | Microbiology and Infectious Diseases Research | UW-Madison | 381,967 | 0 |
| 93.859 | | Biomedical Research and Research Training | UW-Madison | 5,705,990 | 0 |
| 93.859 | | Biomedical Research and Research Training | UW-Milwaukee | 172,788 | 44,625 |
| Total Federal Program 93.859 | | | | 5,878,778 | 44,625 |
| 93.865 | | Child Health and Human Development Extramural Research | UW-Madison | 793,914 | 0 |
| 93.866 | | Aging Research | UW-Madison | 890,806 | 0 |
| 93.867 | | Vision Research | UW-Madison | 273,727 | 0 |
| 93.879 | | Medical Library Assistance | UW-Madison | 995,882 | 0 |
| 93.887 | | Health Care and Other Facilities | UW-Milwaukee | 231,068 | 0 |
| 93.889 | | National Bioterrorism Hospital Preparedness Program (Note 2) | DHFS | 4,469,576 | 4,255,294 |
| 93.894 | | Resource and Manpower Development in the Environmental Health Sciences | UW-Madison | 476,391 | 0 |
| 93.908 | | Nursing Education Loan Repayment Program | UW-Madison | 90 | 0 |
| 93.912 | | Rural Health Care Services Outreach and Rural Network Development Program | UW-Madison | 249,077 | 134,601 |
| 93.913 | | Grants to States for Operation of Offices of Rural Health | UW-Madison | 155,966 | 0 |
| 93.917 | | HIV Care Formula Grants | DHFS | 6,540,133 | 5,592,407 |
| 93.918 | | Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease | UW-Madison | 741,092 | 0 |
| 93.938 | | Cooperative Agreements to Support Comprehensive School Health Programs to Prevent the Spread of HIV and Other Important Health Problems | DPI | 740,181 | 323,058 |
| 93.940 | | HIV Prevention Activities-Health Department Based | DHFS | 3,302,399 | 2,266,323 |
| 93.944 | | Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance | DHFS | 390,831 | (453) |
| 93.945 | | Assistance Programs for Chronic Disease Prevention and Control | DHFS | 370,180 | 92,884 |
| 93.952 | | Trauma Care Systems Planning and Development | DHFS | 15,469 | 0 |
| 93.958 | | Block Grants for Community Mental Health Services | DHFS | 6,666,667 | 6,218,604 |
| 93.959 | | Block Grants for Prevention and Treatment of Substance Abuse (Note 2) | DHFS | 25,503,396 | 21,181,488 |
| 93.970 | | Health Professions Recruitment Program for Indians | UW-Eau Claire | 1,572 | 0 |
| 93.977 | | Preventive Health Services-Sexually Transmitted Diseases Control Grants | DHFS | 2,085,715 | 1,458,556 |

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2005

| FEDERAL CATALOG NUMBER | OTHER IDENTIFYING NUMBER | FEDERAL PROGRAM | STATE AGENCY OR CAMPUS | EXPENDITURES | AMOUNT PROVIDED TO SUBRECIPIENTS |
|---|------------------------------------|--|------------------------|---------------|----------------------------------|
| <i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i> | | | | | |
| 93.982 | | Mental Health Disaster Assistance and Emergency Mental Health | DHFS | 185,490 | 0 |
| 93.988 | | Cooperative Agreements for State-Based Diabetes Control Programs and Evaluation of Surveillance Systems | DHFS | 842,243 | 247,819 |
| 93.991 | | Preventive Health and Health Services Block Grant | DHFS | 2,582,904 | 1,136,643 |
| 93.994 | | Maternal and Child Health Services Block Grant to the States | DHFS | 10,836,983 | 6,828,958 |
| Other Federal Financial Assistance: | | | | | |
| N/A | 93.336501; 211-2004-MO9154 | Adult Blood Lead Epidemiology and Surveillance (Note 15) | DHFS | 30,153 | 0 |
| N/A | 93.200-2003-2369 | Advancing HIV Prevention Initiative | DHFS | 501,084 | 337,519 |
| N/A | 93.05IPA40243 | CDC Intergovernmental Personnel Act | DHFS | 14,104 | 0 |
| N/A | 93.05-0x-05-WI-5002 | Clinical Lab Improvement Act | DHFS | 331,444 | 0 |
| N/A | 93.200-2000-7252 | DHFS Vital Statistics (Note 15) | DHFS | 172,492 | 0 |
| N/A | 93.D111851166 | Drug and Alcohol Services Information System | DHFS | 64,264 | 0 |
| N/A | 93.500-03-0041 | Healthy Start Grow Smart (Note 15) | DHFS | 186,813 | 0 |
| N/A | 93.223-03-4449 | Mammography Quality Standards Act (Note 15) | DHFS | 187,626 | 0 |
| N/A | 93.257203; 359545; 212-2004-M-7081 | National Death Index | DHFS | 65,431 | 0 |
| N/A | 93.277-01-6068 | Northrop Grumman Information Technology (Note 15) | DHFS | 25,533 | 0 |
| N/A | 93.280-99-0200 | Olmstead Community Base Care | DHFS | 36 | 0 |
| N/A | 93.03IPA24515 | Surgical Treatment of Obesity (Note 15) | DHFS | 782 | 0 |
| N/A | 93. | Federal Data Sharing | DWD | 2,726 | 0 |
| N/A | 93.223-95-4073 | Food Inspections | DATCP | 125,881 | 0 |
| N/A | 93.223-95-4016 | Medicated Feed Inspections | DATCP | 36,149 | 0 |
| N/A | 93.223-9x-4008 | Tissue Residue Inspections | DATCP | 10,676 | 0 |
| N/A | 93.ACF | Grants from Administration for Children and Families | UW-Madison | 420,392 | 0 |
| N/A | 93.HRSA | Grants from Health Resources and Services Administration | UW-Madison | 391,420 | 5,000 |
| N/A | 93.NIH | Grants from National Institutes of Health | UW-Madison | 47,017 | 197,579 |
| Subtotal Direct Programs | | | | 3,871,795,192 | 910,777,742 |
| Subgrants: | | | | | |
| 93.107 | | Model State-Supported Area Health Education Centers (from Milwaukee Area Health Education Center) | UW-Milwaukee | 4,985 | 0 |
| 93.107 | | Model State-Supported Area Health Education Centers (from Wisconsin Area Health Education Center System Office) | UW-Milwaukee | 25,886 | 0 |
| 93.107 | | Model State-Supported Area Health Education Centers (from Medical College of Wisconsin, Inc.) | UW-Oshkosh | 253 | 0 |
| 93.110 | 93.C032526 | Maternal and Child Health Federal Consolidated Programs (from Utah State University) | UW-Madison | 17,230 | 0 |
| 93.110 | | Maternal and Child Health Federal Consolidated Programs (from Opportunities Industrialization Center of Greater Milwaukee, Inc.) | UW-Milwaukee | 15,288 | 0 |
| 93.230 | | Consolidated Knowledge Development and Application Program (from University of Illinois-Chicago) | DHFS | (200) | 0 |
| 93.230 | | Consolidated Knowledge Development and Application Program (from Health Care for the Homeless of Milwaukee) | UW-Milwaukee | 41,203 | 0 |
| 93.230 | | Consolidated Knowledge Development and Application Program (from Racine Council on Alcohol and Other Drug Abuse, Inc.) | UW-Parkside | 15,732 | 0 |
| 93.243 | 93.AGR dtd 12/16/04 | Substance Abuse and Mental Health Services-Projects of Regional and National Significance (from Waukesha County) | UW-Extension | 14,275 | 0 |

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2005

| FEDERAL CATALOG NUMBER | OTHER IDENTIFYING NUMBER | FEDERAL PROGRAM | STATE AGENCY OR CAMPUS | EXPENDITURES | AMOUNT PROVIDED TO SUBRECIPIENTS |
|---|--|---|------------------------|--------------|----------------------------------|
| <i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i> | | | | | |
| 93.252 | | Healthy Communities Access Program (from Milwaukee County) | UW-Milwaukee | 2,976 | 0 |
| 93.283 | | Centers for Disease Control and Prevention-Investigations and Technical Assistance (from Milwaukee Public Schools) | UW-Milwaukee | 16,032 | 0 |
| 93.333 | 93.205-05E; 205-04E | Clinical Research (from Milwaukee School of Engineering) | UW-Madison | 29,462 | 0 |
| 93.359 | | Nurse Education, Practice and Retention Grants (from Mather LifeWays Institute on Aging) | UW-Milwaukee | 34,767 | 0 |
| 93.398 | 93.R25 CA 09554 | Cancer Research Manpower (from Oncology Nursing Society) | UW-Milwaukee | 53,736 | 0 |
| 93.398 | | Cancer Research Manpower (from Stanford University) | UW-La Crosse | 53,333 | 0 |
| 93.399 | 93.AGR dtd 3/26/03; CA 114609-01; CA 86098-05 | Cancer Control (from Mayo Clinic) | UW-Madison | 146,119 | 0 |
| 93.556 | 93.AGR dtd 1/5/04 | Promoting Safe and Stable Families (from Oconto County Partnership) | UW-Extension | 10,639 | 0 |
| 93.558 | 93.ESD04-042104-A | Temporary Assistance for Needy Families (Note 2) (from Milwaukee County Department of Health and Human Services) | UW-Milwaukee | 16,263 | 0 |
| 93.558 | | Temporary Assistance for Needy Families (Note 2) (from Milwaukee County) | UW-Oshkosh | 26,784 | 0 |
| 93.569 | | Community Services Block Grant (from State of Illinois) | UW-Stout | 1,032 | 0 |
| 93.570 | 93.NYSPF 05-1187; 04-1197 | Community Services Block Grant-Discretionary Awards (from National Youth Sports Corporation) | UW-Eau Claire | 108,227 | 0 |
| 93.570 | | Community Services Block Grant-Discretionary Awards (from National Youth Sports Corporation) | UW-La Crosse | 63,265 | 0 |
| 93.570 | | Community Services Block Grant-Discretionary Awards (from National Youth Sports Program) | UW-Superior | 20,594 | 0 |
| 93.575 | | Child Care and Development Block Grant (Note 2) (from Family Resources) | UW-La Crosse | (2,373) | 0 |
| 93.576 | | Refugee and Entrant Assistance-Discretionary Grants (from Hmong National Development, Inc.) | UW-Milwaukee | 25 | 0 |
| 93.577 | | Early Learning Fund (from Eau Claire County) | UW-Eau Claire | 10,271 | 0 |
| 93.577 | | Early Learning Fund (from Eau Claire County) | UW-Stout | 12,238 | 0 |
| 93.596 | 93.40-05664-301 | Child Care Mandatory and Matching Funds of the Child Care and Development Fund (Note 2) (from Milwaukee County Department of Health and Human Services) | UW-Milwaukee | 20,492 | 0 |
| 93.658 | 93.400570 | Foster Care-Title IV-E (Note 2) (from Rock County Department of Human Services) | UW-Extension | 875 | 0 |
| 93.824 | 93.C2-6-05; C1-6-04; C2-2-04; C3-1-04; C6-1-04 | Basic/Core Area Health Education Centers (from Southwest Wisconsin Area Health Education Center) | UW-Madison | 10,942 | 0 |
| 93.824 | | Basic/Core Area Health Education Centers (from Northeast Wisconsin Area Health Education Center) | UW-Oshkosh | 17,821 | 0 |
| 93.847 | 93.VUMC CA 9912 | Diabetes, Endocrinology and Metabolism Research (from Vanderbilt University) | UW-Madison | 60,473 | 0 |
| 93.866 | 93.2003-1363 | Aging Research (from University of California-Irvine) | UW-Madison | 27,725 | 0 |
| 93.933 | 93.1626 9400014 | Demonstration Projects for Indian Health (from Great Lakes Inter-Tribal Council) | UW-Milwaukee | 11,889 | 0 |
| 93.959 | | Block Grants for Prevention and Treatment of Substance Abuse (Note 2) (from Community Advocates) | UW-Milwaukee | 298 | 0 |
| 93.959 | 93.401174; 01-58; 02-52 | Block Grants for Prevention and Treatment of Substance Abuse (Note 2) (from Rock County Department of Human Services) | UW-Extension | 65,200 | 0 |
| 93.969 | 93.S6658028704 | Geriatric Education Centers (from University of Minnesota-Twin Cities) | UW-Eau Claire | 9,737 | 0 |

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2005

| FEDERAL CATALOG NUMBER | OTHER IDENTIFYING NUMBER | FEDERAL PROGRAM | STATE AGENCY OR CAMPUS | EXPENDITURES | AMOUNT PROVIDED TO SUBRECIPIENTS |
|--|---------------------------------------|--|------------------------|---------------|----------------------------------|
| <i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i> | | | | | |
| 93.969 | 93.70076-7/7 | Geriatric Education Centers (from Marquette University) | UW-Madison | 6,861 | 0 |
| 93.969 | | Geriatric Education Centers (from Marquette University) | UW-La Crosse | 9,518 | 0 |
| 93.969 | | Geriatric Education Centers (from Marquette University) | UW-Superior | 10,802 | 0 |
| 93.969 | 93.1D31HP80007 | Geriatric Education Centers (from Marquette University) | UW-Extension | 31,076 | 0 |
| N/A | 93.AGR dtd 9/9/03 | Develop and Implement Faculty Development Program (from Association for Medical Education and Research in Substance Abuse) | UW-Madison | 5,590 | 0 |
| N/A | 93.CK 3000522635 | NRSA Trainees Travel Fund (from Duke University) | UW-Madison | 688 | 0 |
| N/A | 93.AGR dtd 10/18/04; 6/22/04; 7/23/03 | Honoring Our Children (from Great Lakes Inter-Tribal Council, Inc.) | UW-Madison | 61,430 | 0 |
| N/A | 93.AGR dtd 2/18/05; 6/23/04 | Native American HIV/AIDS Prevention Supplement (from Great Lakes Inter-Tribal Council, Inc.) | UW-Madison | 14,913 | 0 |
| N/A | 93.AGR dtd 9/4/02 | Facilitating Dementia Screening, Education and Referral (from Healthcare Technology Systems, Inc.) | UW-Madison | 33,318 | 0 |
| N/A | 93.AGR dtd 3/2/04 | Spirit of Eagles: American Indian CIS Cancer Initiative (from Mayo Clinic) | UW-Madison | (57) | 0 |
| N/A | 93.AGR dtd 4/1/04 | Online Pain Management Education for Physicians (from Medical Directions, Inc.) | UW-Madison | 27,787 | 0 |
| N/A | 93.AGR dtd 10/19/04; 7/1/03 | Katie Beckett Regional Program (from Sally Mather Associates) | UW-Madison | 93,922 | 0 |
| N/A | 93. | Social Norms Marketing (from Educational Development Center) | UW-Milwaukee | 723 | 0 |
| N/A | 93.208141-039 | Subcontract (from St. Louis University) | UW-La Crosse | 59,140 | 0 |
| N/A | 93.AGR dtd 1/14/04 | Youth Futures Project (from Oconto County Department of Health and Human Services) | UW-Extension | 2,999 | 0 |
| Subtotal Subgrants | | | | 1,322,204 | 0 |
| TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES | | | | 3,873,117,396 | 910,777,742 |
| CORPORATION FOR NATIONAL AND COMMUNITY SERVICE: | | | | | |
| 94.003 | | State Commissions | DOA | 283,242 | 0 |
| 94.004 | | Learn and Serve America-School and Community Based Programs | DPI | 460,049 | 382,199 |
| 94.006 | | AmeriCorps | DOA | 2,959,634 | 2,959,634 |
| 94.006 | | AmeriCorps | UW-Parkside | 369 | 0 |
| Total Federal Program 94.006 | | | | 2,960,003 | 2,959,634 |
| 94.007 | | Planning and Program Development Grants | DOA | 53,158 | 44,417 |
| 94.009 | | Training and Technical Assistance | DOA | 136,454 | 0 |
| 94.011 | | Foster Grandparent/Senior Companion Cluster: Foster Grandparent Program | DHFS | 1,305,879 | 1,210,097 |
| Total Foster Grandparent/Senior Companion Cluster | | | | 1,305,879 | 1,210,097 |
| 94.013 | | Volunteers in Service to America | DPI | 225,400 | 0 |
| 94.013 | | Volunteers in Service to America | UW-Parkside | 382,028 | 0 |
| Total Federal Program 94.013 | | | | 607,428 | 0 |
| Subtotal Direct Programs | | | | 5,806,213 | 4,596,347 |

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2005

| FEDERAL CATALOG NUMBER | OTHER IDENTIFYING NUMBER | FEDERAL PROGRAM | STATE AGENCY OR CAMPUS | EXPENDITURES | AMOUNT PROVIDED TO SUBRECIPIENTS |
|--|------------------------------------|--|------------------------|-------------------|----------------------------------|
| <i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i> | | | | | |
| Subgrants: | | | | | |
| 94.005 | | Learn and Serve America-Higher Education (from Minnesota Higher Education Services Office) | UW-Eau Claire | 13,388 | 0 |
| 94.005 | | Learn and Serve America-Higher Education (from Minnesota Higher Education Services Office) | UW-Parkside | 47,271 | 0 |
| 94.005 | | Learn and Serve America-Higher Education (from State of Minnesota) | UW-River Falls | 6,188 | 0 |
| 94.005 | | Learn and Serve America-Higher Education (from Minnesota Higher Education Services Office) | UW Colleges | 2,244 | 0 |
| 94.006 | 94.270100 | AmeriCorps (from Jumpstart for Young Children, Inc.) | UW-Eau Claire | 61,802 | 0 |
| Subtotal Subgrants | | | | <u>130,893</u> | <u>0</u> |
| TOTAL CORPORATION FOR NATIONAL AND COMMUNITY SERVICE | | | | <u>5,937,106</u> | <u>4,596,347</u> |
| U.S. SOCIAL SECURITY ADMINISTRATION: | | | | | |
| Disability Insurance/SSI Cluster: | | | | | |
| 96.001 | | Social Security-Disability Insurance (Note 2) | DHFS | 27,247,987 | 0 |
| 96.001 | | Social Security-Disability Insurance (Notes 2, 15) | DWD | 740,824 | 748,768 |
| Total Disability Insurance/SSI Cluster | | | | <u>27,988,811</u> | <u>748,768</u> |
| 96.007 | | Social Security-Research and Demonstration | DHFS | 440,492 | 0 |
| Other Federal Financial Assistance: | | | | | |
| N/A | 96.SS00-05-60008 | Office Acquisition and Grants | DHFS | 17,955 | 0 |
| N/A | 96.0600-98-32704; 0600-01-60034 | Social Security Administration Death Records (Note 15) | DHFS | 9,845 | 0 |
| N/A | 96.0600-03-60062 | Social Security Enumeration (Note 15) | DHFS | 61,485 | 0 |
| Subtotal Direct Programs | | | | <u>28,518,588</u> | <u>748,768</u> |
| Subgrants: | | | | | |
| 96.007 | | Social Security-Research and Demonstration (from University of Illinois-Urbana-Champaign) | DHFS | 29,139 | 0 |
| TOTAL U.S. SOCIAL SECURITY ADMINISTRATION | | | | <u>28,547,727</u> | <u>748,768</u> |
| U.S. DEPARTMENT OF HOMELAND SECURITY: | | | | | |
| 97.001 | | Pilot Demonstration or Earmarked Projects | DOT | 389,281 | 0 |
| Homeland Security Grant Program Cluster: | | | | | |
| 97.004 | | State Domestic Preparedness Equipment Support Program (Note 2) | DOA | 26,583,217 | 24,540,041 |
| 97.004 | | State Domestic Preparedness Equipment Support Program (Note 2) | DMA | 673,797 | 591,988 |
| 97.004 | | State Domestic Preparedness Equipment Support Program (Note 2) (from UW System Admin) | UW-Madison | 774,451 | 0 |
| 97.042 | | Emergency Management Performance Grants (Note 2) | DMA | 3,231,574 | 2,289,495 |
| Total Homeland Security Grant Program Cluster | | | | <u>31,263,039</u> | <u>27,421,524</u> |
| 97.008 | | Urban Areas Security Initiative | DOA | 1,417,505 | 1,373,567 |
| 97.021 | | Hazardous Materials Assistance Program | DMA | 205 | 0 |
| 97.023 | | Community Assistance Program State Support Services Element | DNR | 78,797 | 0 |
| 97.029 | | Flood Mitigation Assistance | DMA | 71,123 | 70,095 |
| 97.032 | | Crisis Counseling | DMA | 149,613 | 149,613 |
| 97.034 | | Disaster Unemployment Assistance | DWD | 100,221 | 0 |
| 97.036 | | Disaster Grants-Public Assistance | DMA | 7,526,165 | 7,526,165 |
| 97.038 | | First Responder Counter-Terrorism Training Assistance | WTCSB | (242) | 0 |

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2005

| FEDERAL CATALOG NUMBER | OTHER IDENTIFYING NUMBER | FEDERAL PROGRAM | STATE AGENCY OR CAMPUS | EXPENDITURES | AMOUNT PROVIDED TO SUBRECIPIENTS |
|---|---|--|------------------------|-------------------------|----------------------------------|
| <i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i> | | | | | |
| 97.039 | | Hazard Mitigation Grant | DMA | 1,540,566 | 1,540,566 |
| 97.041 | | National Dam Safety Program | DNR | 44,610 | 0 |
| 97.043 | | State Fire Training Systems Grants | WTCSB | 9,663 | 9,663 |
| 97.045 | | Cooperating Technical Partners | DNR | 334,643 | 0 |
| 97.047 | | Pre-Disaster Mitigation | DMA | 422,053 | 370,114 |
| 97.052 | | Emergency Operations Centers | DMA | 134,941 | 0 |
| 97.054 | | Community Emergency Response Teams | DMA | 150,937 | 53,334 |
| 97.070 | | Map Modernization Management Support | DNR | 75,083 | 0 |
| Other Federal Financial Assistance: | | | | | |
| N/A | 97.000 | Immigration and Customs Enforcement | DOJ | 32,661 | 0 |
| Subtotal Direct Programs | | | | 43,740,864 | 38,514,641 |
| Subgrants: | | | | | |
| 97.004 | | State Domestic Preparedness Equipment Support Program (Note 2) (from La Crosse County Health Department) | UW-La Crosse | 29,589 | 0 |
| TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY | | | | 43,770,453 | 38,514,641 |
| U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT: | | | | | |
| Subgrants: | | | | | |
| 98.001 | | USAID Foreign Assistance for Programs Overseas (from Marquette University) | UW-Stevens Point | 53,182 | 0 |
| N/A | 98.14-31U-87 | Pakistan Education Sector Reform Assistance Program (from Research Triangle Institute International) | UW-Green Bay | 47,228 | 0 |
| N/A | 98.ANE-A-90-036; RX2050-843-03; 854-04; 954-05/06 | East Central European Scholars Program (from Georgetown University) | UW-La Crosse | 379,385 | 0 |
| N/A | 98.AGR dtd 1/10/05 | UW-River Falls/Nicaragua Partnership (from American Council on Education) | UW-River Falls | 33,171 | 0 |
| TOTAL U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT | | | | 512,966 | 0 |
| TOTAL INDIVIDUAL PROGRAMS AND OTHER CLUSTERS | | | | \$ 7,118,508,434 | \$ 1,890,092,679 |

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2005

| FEDERAL CATALOG NUMBER | OTHER IDENTIFYING NUMBER | FEDERAL PROGRAM | STATE AGENCY OR CAMPUS | EXPENDITURES | AMOUNT PROVIDED TO SUBRECIPIENTS |
|--|--------------------------|--|------------------------|--------------|----------------------------------|
| <i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER (Note 2)</i> | | | | | |
| U.S. DEPARTMENT OF AGRICULTURE: | | | | | |
| 10.001 | | Agricultural Research-Basic and Applied Research | UW-Madison | \$ 1,468,845 | \$ 150,921 |
| 10.001 | | Agricultural Research-Basic and Applied Research (from UW-Stevens Point) | UW-Madison | 29,004 | 0 |
| 10.001 | | Agricultural Research-Basic and Applied Research | UW-Milwaukee | 78,138 | 0 |
| 10.001 | | Agricultural Research-Basic and Applied Research | UW-Stevens Point | 39,325 | 0 |
| 10.001 | | Agricultural Research-Basic and Applied Research | UW-Superior | 68,710 | 0 |
| | | Total Federal Program 10.001 | | 1,684,022 | 150,921 |
| 10.028 | | Wildlife Services | UW-Madison | 158 | 0 |
| 10.200 | | Grants for Agricultural Research, Special Research Grants | UW-Madison | 2,881,403 | 1,190,233 |
| 10.202 | | Cooperative Forestry Research (from UW-Madison) | UW-Stevens Point | 42,884 | 0 |
| 10.203 | | Payments to Agricultural Experiment Stations Under the Hatch Act | UW-Madison | 5,355,076 | 0 |
| 10.206 | | Grants for Agricultural Research-Competitive Research Grants | UW-Madison | 4,038,864 | 392,693 |
| 10.206 | | Grants for Agricultural Research-Competitive Research Grants | UW-Milwaukee | 185,518 | 5,242 |
| 10.206 | | Grants for Agricultural Research-Competitive Research Grants | UW-Oshkosh | 44,719 | 0 |
| 10.206 | | Grants for Agricultural Research-Competitive Research Grants | UW-Parkside | (1,931) | 0 |
| | | Total Federal Program 10.206 | | 4,267,170 | 397,935 |
| 10.217 | | Higher Education Challenge Grants | UW-Madison | 72,914 | 0 |
| 10.224 | | Fund for Rural America-Research, Education, and Extension Activities | UW-Madison | 65,965 | 3,755 |
| 10.302 | | Initiative for Future Agriculture and Food Systems | UW-Madison | 1,055,254 | 403,589 |
| 10.303 | | Integrated Programs | UW-Madison | 484,615 | 31,442 |
| 10.303 | | Integrated Programs (from UW-Madison) | UW-Stevens Point | 10,275 | 0 |
| | | Total Federal Program 10.303 | | 494,890 | 31,442 |
| 10.304 | | Homeland Security-Agricultural | UW-Madison | 655,862 | 0 |
| 10.500 | | Cooperative Extension Service | UW-Madison | 12,388 | 9,999 |
| 10.500 | | Cooperative Extension Service (from UW-Extension) | UW-Madison | 206,251 | 27,756 |
| | | Total Federal Program 10.500 | | 218,639 | 37,755 |
| 10.652 | | Forestry Research | UW-Madison | 84,903 | 0 |
| 10.652 | | Forestry Research | UW-Milwaukee | 2,353 | 0 |
| 10.652 | | Forestry Research | UW-Stevens Point | 27,454 | 0 |
| 10.652 | | Forestry Research (from UW-Madison) | UW-Stevens Point | (3,716) | 0 |
| | | Total Federal Program 10.652 | | 110,994 | 0 |
| 10.664 | | Cooperative Forestry Assistance | UW-Madison | 100,881 | 0 |
| 10.664 | | Cooperative Forestry Assistance | UW-Stevens Point | 38,191 | 0 |
| | | Total Federal Program 10.664 | | 139,072 | 0 |
| 10.672 | | Rural Development, Forestry, and Communities | UW-Madison | 18,957 | 0 |

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2005

| FEDERAL CATALOG NUMBER | OTHER IDENTIFYING NUMBER | FEDERAL PROGRAM | STATE AGENCY OR CAMPUS | EXPENDITURES | AMOUNT PROVIDED TO SUBRECIPIENTS |
|--|--|---|------------------------|--------------|----------------------------------|
| <i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER (Note 2)</i> | | | | | |
| 10.675 | | Urban and Community Forestry Program (from UW-Madison) | UW-Stevens Point | (16,715) | 0 |
| 10.902 | | Soil and Water Conservation | UW-Madison | 369,416 | 0 |
| 10.902 | | Soil and Water Conservation | UW-La Crosse | 7,284 | 0 |
| Total Federal Program 10.902 | | | | 376,700 | 0 |
| 10.961 | | Scientific Cooperation and Research | UW-Madison | 29,585 | 7,680 |
| N/A | 10.04-15 | Development, Maintenance and Support of Comprehensive Nutrient Management Planning Tools (from UW-Extension) | UW-Madison | 54,048 | 0 |
| N/A | 10.RD | Vegetable Variety Trials (from UW-Extension) | UW-Madison | 2,795 | 0 |
| N/A | 10.RD | R&D from Agricultural Research Service | UW-Madison | 584,895 | 0 |
| N/A | 10.RD | R&D from Cooperative State Research, Education, and Extension Service | UW-Madison | 48,785 | 0 |
| N/A | 10.RD | R&D from Forest Service | UW-Madison | 1,166,704 | 89,578 |
| N/A | 10.RD | R&D | UW-Madison | 596,861 | 124,084 |
| N/A | 10.04-JV-11111125-024 | Design of Water Filtration Boxes | UW-Milwaukee | 5,000 | 0 |
| N/A | 10.04-JV-11272141-408 | Development of Web-based Decision Support System for Sustainable Forest Management | UW-Milwaukee | 24,813 | 0 |
| N/A | 10.5F48-4-022; 3-033; 3-253 | Natural Resources Conservation Service August Crop Rotation | UW-La Crosse | 20,887 | 0 |
| Subtotal Direct R&D Grants | | | | 19,957,618 | 2,436,972 |
| R&D Subgrants: | | | | | |
| 10.028 | 10.C032586 | Wildlife Services (from Utah State University) | UW-Madison | 10,000 | 0 |
| 10.200 | 10.416-43-47; 416-30-15 | Grants for Agricultural Research, Special Research Grants (from Iowa State University) | UW-Madison | 45,595 | 0 |
| 10.200 | 10.61-4063B; 4064D; 4075E; 4104Q; 4145E; 4145K | Grants for Agricultural Research, Special Research Grants (from Michigan State University) | UW-Madison | 302,518 | 0 |
| 10.200 | 10.416-43-69 | Grants for Agricultural Research, Special Research Grants (from Midwest Poultry Consortium) | UW-Madison | 30,481 | 0 |
| 10.200 | 10.4088B | Grants for Agricultural Research, Special Research Grants (from North Dakota State University) | UW-Madison | 1,046 | 0 |
| 10.200 | 10.C0278A-H; C0299A-L | Grants for Agricultural Research, Special Research Grants (from Oregon State University) | UW-Madison | 42,743 | 0 |
| 10.200 | 10.02-528640 B 00 | Grants for Agricultural Research, Special Research Grants (from University of Massachusetts) | UW-Madison | (53) | 0 |
| 10.200 | 10.C00001501 | Grants for Agricultural Research, Special Research Grants (from Food and Agricultural Policy Research Institute at University of Missouri-Columbia) | UW-Madison | 15,889 | 0 |
| 10.200 | 10.C00004654 | Grants for Agricultural Research, Special Research Grants (from University of Missouri-Columbia) | UW-Madison | 75,547 | 0 |
| 10.200 | 10.25-6205-0037-0xx; 6231-0102-012 | Grants for Agricultural Research, Special Research Grants (from University of Nebraska) | UW-Madison | 96,958 | 0 |
| 10.200 | 10.61-40751; 4104B; 4104D; 4145F | Grants for Agricultural Research, Special Research Grants (from Michigan State University) | UW-Milwaukee | 50,614 | 0 |
| 10.200 | | Grants for Agricultural Research, Special Research Grants (from University of Nebraska) | UW-River Falls | 36,561 | 0 |
| 10.200 | | Grants for Agricultural Research, Special Research Grants (from University of Nebraska) | UW-Stevens Point | 28,275 | 0 |
| 10.206 | 10.44526-7467; 45084-7517 | Grants for Agricultural Research-Competitive Research Grants (from Cornell University) | UW-Madison | 38,163 | 0 |
| 10.206 | 10.AGR dtd 5/27/04 | Grants for Agricultural Research-Competitive Research Grants (from Monsanto Company) | UW-Madison | 492 | 0 |

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2005

| FEDERAL CATALOG NUMBER | OTHER IDENTIFYING NUMBER | FEDERAL PROGRAM | STATE AGENCY OR CAMPUS | EXPENDITURES | AMOUNT PROVIDED TO SUBRECIPIENTS |
|--|--|---|------------------------|--------------|----------------------------------|
| <i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER (Note 2)</i> | | | | | |
| 10.206 | 10.RF00940277 | Grants for Agricultural Research-Competitive Research Grants (from Ohio State University) | UW-Madison | 40,655 | 0 |
| 10.206 | 10.Y772849 | Grants for Agricultural Research-Competitive Research Grants (from University of Arizona) | UW-Madison | 11,687 | 0 |
| 10.206 | 10.Q6286224301 | Grants for Agricultural Research-Competitive Research Grants (from University of Minnesota) | UW-Madison | 59,327 | 0 |
| 10.206 | 10.25-6239-0117-002 | Grants for Agricultural Research-Competitive Research Grants (from University of Nebraska) | UW-Madison | 57,167 | 0 |
| 10.206 | 10.Z507203 | Grants for Agricultural Research-Competitive Research Grants (from University of Maryland) | UW-Madison | 3,457 | 0 |
| 10.206 | 10.2004-35600-1418 | Grants for Agricultural Research-Competitive Research Grants (from Monsanto Company) | UW-Milwaukee | 8,294 | 0 |
| 10.216 | 10.36-22091-154 | 1890 Institution Capacity Building Grants (from Tuskegee University) | UW-Madison | 1,434 | 0 |
| 10.224 | 10.00-1320-2-xA; 3YRP-20B | Fund for Rural America-Research, Education, and Extension Activities (from North Carolina State University) | UW-Madison | 9,452 | 0 |
| 10.302 | 10.61-4295A | Initiative for Future Agriculture and Food Systems (from Michigan State University) | UW-Madison | 64,000 | 0 |
| 10.302 | 10.483909 | Initiative for Future Agriculture and Food Systems (from South Dakota State University) | UW-Madison | 122,244 | 0 |
| 10.302 | 10.H4116311101 | Initiative for Future Agriculture and Food Systems (from University of Minnesota) | UW-Madison | 127,929 | 0 |
| 10.302 | 10.25-6363-0006-015 | Initiative for Future Agriculture and Food Systems (from University of Nebraska) | UW-Madison | (52) | 0 |
| 10.303 | 10.40534-6840 | Integrated Programs (from Cornell University) | UW-Madison | 3,776 | 0 |
| 10.303 | 10.61-4164D; 4169A; 4169B; 4209D; 4256Q; 4275A | Integrated Programs (from Michigan State University) | UW-Madison | 107,946 | 0 |
| 10.303 | 10.2002-1354-02 | Integrated Programs (from North Carolina State University) | UW-Madison | 35,178 | 0 |
| 10.304 | 10.61-4110H | Homeland Security-Agricultural (from Michigan State University) | UW-Madison | 51,145 | 0 |
| 10.450 | 10.010500-320946-09 | Crop Insurance (from Mississippi State University) | UW-Madison | 22,111 | 0 |
| 10.500 | 10.25-6324-0025-029; 301 | Cooperative Extension Service (from University of Nebraska) | UW-Madison | 24,502 | 0 |
| 10.500 | 10.83907 | Cooperative Extension Service (from University of Tennessee) | UW-Madison | 5,173 | 0 |
| 10.903 | 10.68-5F48-4-257 | Soil Survey (from University of Minnesota) | UW-Madison | 12,964 | 0 |
| N/A | 10.211 | NE/NC Softwood and Hardwood Lumber Processing (from Consortium for Research on Renewable Industrial Materials) | UW-Madison | 8,657 | 0 |
| N/A | 10.AGR dtd 9/13/00 | Socio-Cultural Preservation Project (from Indian Lands Working Group) | UW-Madison | 5,515 | 0 |
| N/A | 10.A58215 | Livestock Your Way Series: Producer's Guides to Goal Setting and Management Options for Dairy and Poultry Enterprises (from Minnesota Department of Agriculture) | UW-Madison | 453 | 0 |
| N/A | 10.RF 852714; RF 918750 | Effects of Pathogenic Variability in Verticillium Dahliae and Pratylenchus Penetrans on the Severity of Potato Early Dying Disease (from Ohio State University Research Foundation) | UW-Madison | 1,611 | 0 |
| N/A | 10.AGR dtd 6/6/03 | Evaluating Efficacy of Auxigro on Apples for Enhanced Yield and Improved Skin Color (from Rutgers, The State University of New Jersey) | UW-Madison | (315) | 0 |
| N/A | 10.3x-32091-130-62112 | Center for Minority Land and Community Security (from Tuskegee University) | UW-Madison | 164,143 | 0 |

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2005

| FEDERAL CATALOG NUMBER | OTHER IDENTIFYING NUMBER | FEDERAL PROGRAM | STATE AGENCY OR CAMPUS | EXPENDITURES | AMOUNT PROVIDED TO SUBRECIPIENTS |
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| <i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER (Note 2)</i> | | | | | |
| N/A | 10.03-223 | Characterization of Soybean Genotypes with Partial Resistance to Sclerotinia Rot (from University of Illinois-Urbana-Champaign) | UW-Madison | 14,912 | 0 |
| N/A | 10.03-002024 A 00 | Validation of Reduced Fungicide Strategy for Management of Cranberry Fruit Rot (from University of Massachusetts) | UW-Madison | 11,200 | 0 |
| N/A | 10.347 | Carrot Breeding Research (from Wisconsin Carrot Growers Association) | UW-Madison | 298 | 0 |
| N/A | 10.CK 1001 | Economical Impact of Wisconsin's Green Industry (from Wisconsin Landscape Federation, Inc.) | UW-Madison | 12,511 | 0 |
| N/A | 10.CK 1003 | Bud Morphology of Woody Ornamentals in Relation to Salinity Tolerance (from Wisconsin Nursery Association, Inc.) | UW-Madison | 435 | 0 |
| N/A | 10.AGR dtd 9/30/02 | Conventional vs. Slow Release Fertilization: Environmental and Production Trade-Offs (from Wisconsin Nursery Association, Inc.) | UW-Madison | 838 | 0 |
| N/A | 10.CK 1002 | Spruce Needle Drop: Cause and Control (from Wisconsin Nursery Association, Inc.) | UW-Madison | 44 | 0 |
| N/A | 10.CK 1005 | Viburnum Breeding Project for Ease of Propagation and Leaf Beetle Resistance (from Wisconsin Nursery Association, Inc.) | UW-Madison | 5,743 | 0 |
| N/A | 10.RD | Improved Management of Post Harvest Diseases (from Wisconsin Potato and Vegetable Growers Association) | UW-Madison | 34,874 | 0 |
| N/A | 10.AGR dtd 11/5/02 | Succulent Bean Research (from Wisconsin Potato and Vegetable Growers Association) | UW-Madison | 21,121 | 0 |
| N/A | 10.1026 | Anion Exchange Membrane Project (from Wisconsin State Cranberry Growers Association) | UW-Madison | 16,872 | 0 |
| N/A | 10.1027 | Cranberry Phosphorus (from Wisconsin State Cranberry Growers Association) | UW-Madison | 1,335 | 0 |
| N/A | 10.4777F | Identification of Genetic Factors Regulating Seed Dehiscence in Canola (from US Canola Association) | UW-Madison | 35,655 | 0 |
| N/A | 10.IS-3647-04CR | Improvement of Quality and Nutritional Value of Muscle Foods (from US-Israel Binational Agricultural Research and Development Foundation) | UW-Madison | 26,726 | 0 |
| Subtotal R&D Subgrants | | | | 1,905,846 | 0 |
| TOTAL R&D FROM U.S. DEPARTMENT OF AGRICULTURE | | | | 21,863,464 | 2,436,972 |
| U.S. DEPARTMENT OF COMMERCE: | | | | | |
| 11.303 | | Economic Development-Technical Assistance | UW-Milwaukee | 151,805 | 0 |
| 11.417 | | Sea Grant Support | UW-Madison | 1,465,984 | 21,452 |
| 11.417 | | Sea Grant Support (from UW-Madison) | UW-Milwaukee | 428,962 | 46,098 |
| 11.417 | | Sea Grant Support (from UW-Madison) | UW-Green Bay | 57,824 | 0 |
| 11.417 | | Sea Grant Support (from UW-Madison) | UW-La Crosse | 97,354 | 0 |
| 11.417 | | Sea Grant Support (from UW-Madison) | UW-Stevens Point | 48,914 | 0 |
| 11.417 | | Sea Grant Support (from UW-Madison) | UW-Superior | 42,155 | 0 |
| 11.417 | | Sea Grant Support (from UW-Madison) | UW Colleges | 19,470 | 0 |
| Total Federal Program 11.417 | | | | 2,160,663 | 67,550 |
| 11.431 | | Climate and Atmospheric Research | UW-Madison | 276,023 | 0 |
| 11.440 | | Environmental Sciences, Applications, Data, and Education | UW-Madison | 4,592,077 | 99,690 |
| 11.460 | | Special Oceanic and Atmospheric Projects | UW-Milwaukee | 11,941 | 0 |
| 11.609 | | Measurement and Engineering Research and Standards | UW-Madison | 4,053 | 0 |
| N/A | 11.50-DDNE-7-90008 | GOES Archive and Retrieval Services | UW-Madison | 34,049 | 0 |

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2005

| FEDERAL CATALOG NUMBER | OTHER IDENTIFYING NUMBER | FEDERAL PROGRAM | STATE AGENCY OR CAMPUS | EXPENDITURES | AMOUNT PROVIDED TO SUBRECIPIENTS |
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| <i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER (Note 2)</i> | | | | | |
| N/A | 11.50-DDNE-8-90079 | GOES Data Rescue | UW-Madison | 110,950 | 0 |
| N/A | 11.40-AB-NF-113390; AB133F-04-SE-0334 | Incentive Compatible Economic Approaches to Improved Fishery Management | UW-Madison | 40,625 | 0 |
| N/A | 11.NA04OAR4170022 | Knauss Fellowship 2004 | UW-Madison | 18,050 | 0 |
| N/A | 11.DG133E-04-CN-0040 | Support of the MCIDAS Software | UW-Madison | 48,959 | 0 |
| N/A | 11.WC133004SE1199 | Improved Spatial and Temporal Detail for Lake Wrie Total Phosphorus Loads | UW-Green Bay | 12,866 | 0 |
| Subtotal Direct R&D Grants | | | | 7,462,061 | 167,240 |
| R&D Subgrants: | | | | | |
| 11.419 | 11.WCMP 10/17/03 | Coastal Zone Management Administration Awards (from Southeast Wisconsin Regional Planning Commission) | UW-Parkside | 2,087 | 0 |
| 11.430 | 11.UAF 04-0113 | Undersea Research (from University of Alaska-Fairbanks) | UW-Madison | 28,200 | 0 |
| 11.430 | 11.528134 | Undersea Research (from University of Connecticut) | UW-Milwaukee | (39) | 0 |
| 11.552 | | Technology Opportunities Program (from Milwaukee Public Schools) | UW-Milwaukee | 3,910 | 0 |
| N/A | 11.AGR dtd 7/26/02 | Alternative Cover Assessment Program (from Desert Research Institute) | UW-Madison | 59,336 | 0 |
| N/A | 11.AGR dtd 9/23/04 | Stream-of-Variation Analysis System for Multistage Manufacturing Processes (from Dimensional Control Systems, Inc.) | UW-Madison | 319,882 | 0 |
| N/A | 11.GLOS-NOAA-01 | Regional Observation System Coordination for Development of Regional Association (from Great Lakes Commission) | UW-Madison | 5,483 | 0 |
| N/A | 11.RD | Establishment of Atmospheric Science Center (from Howard University) | UW-Madison | 2,636 | 0 |
| N/A | 11.AGR dtd 10/1/03 | Project 20/20 Grant (from Milwaukee Public Schools) | UW-Madison | 19,514 | 0 |
| N/A | 11.AGR dtd 9/9/02 | Polysiloxane Electrolytes for High-Performance Lithium Batteries (from Quallion, LLC) | UW-Madison | 55,435 | 0 |
| N/A | 11.1447-01 | Global Convective Diagnostic (from RS Information Systems, Inc.) | UW-Madison | 2,650 | 0 |
| N/A | 11.03-262 | Services of the NOAA Regional Climate Center (from University of Illinois) | UW-Madison | 1,681 | 0 |
| N/A | 11.10229139 | Measurement and Analysis of Organic Carbon, Elemental Carbon and Particle-Phase Organic Compounds in Particulate Matter Samples Collected During Asian Brown Cloud Study (from University of California-San Diego) | UW-Madison | 155,717 | 0 |
| N/A | 11.3000297423 | Aquatic Nuisance Species: Impacts, Barriers and Control of Round and Tubenose Gobies in the Great Lakes (from University of Michigan) | UW-Milwaukee | 20,855 | 0 |
| N/A | 11.PSA 4716 FRS 523605 | Fine-Scale Lake Trout Spawning Habitat Mapping at Lake Michigan's Mid-Lake Reefs (from University of Connecticut) | UW-Milwaukee | 9,238 | 0 |
| Subtotal R&D Subgrants | | | | 686,585 | 0 |
| TOTAL R&D FROM U.S. DEPARTMENT OF COMMERCE | | | | 8,148,646 | 167,240 |
| U.S. DEPARTMENT OF DEFENSE: | | | | | |
| 12.300 | | Basic and Applied Scientific Research | UW-Madison | 2,671,781 | 239,380 |
| 12.300 | | Basic and Applied Scientific Research | UW-Milwaukee | 74,395 | 0 |
| Total Federal Program 12.300 | | | | 2,746,176 | 239,380 |
| 12.420 | | Military Medical Research and Development | UW-Madison | 5,307,580 | 450,835 |
| 12.431 | | Basic Scientific Research | UW-Madison | 1,028,306 | 44,543 |

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2005

| FEDERAL CATALOG NUMBER | OTHER IDENTIFYING NUMBER | FEDERAL PROGRAM | STATE AGENCY OR CAMPUS | EXPENDITURES | AMOUNT PROVIDED TO SUBRECIPIENTS |
|--|-----------------------------|---|------------------------|--------------|----------------------------------|
| <i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER (Note 2)</i> | | | | | |
| 12.550 | | International Education-U.S. Colleges and Universities | UW-Madison | 102,106 | 0 |
| 12.630 | | Basic, Applied, and Advanced Research in Science and Engineering | UW-Madison | 1,796,402 | 566,800 |
| 12.800 | | Air Force Defense Research Sciences Program | UW-Madison | 1,963,184 | 244,935 |
| 12.800 | | Air Force Defense Research Sciences Program | UW-Milwaukee | 13,729 | 0 |
| Total Federal Program 12.800 | | | | 1,976,913 | 244,935 |
| 12.901 | | Mathematical Sciences Grants Program | UW-Madison | 118,986 | 0 |
| 12.901 | | Mathematical Sciences Grants Program | UW-Milwaukee | 12,492 | 0 |
| 12.901 | | Mathematical Sciences Grants Program | UW-Stout | 19 | 0 |
| Total Federal Program 12.901 | | | | 131,497 | 0 |
| 12.910 | | Research and Technology Development | UW-Madison | 835,289 | 47,649 |
| 12.910 | | Research and Technology Development | UW-Milwaukee | 889,013 | 0 |
| 12.910 | | Research and Technology Development | UW-Stevens Point | 6,314 | 0 |
| Total Federal Program 12.910 | | | | 1,730,616 | 47,649 |
| N/A | 12.RD | Arrtec Project Management Training (from UW System Admin) | UW-Madison | 43,026 | 0 |
| N/A | 12.RD | R&D from Army | UW-Madison | 4,211,330 | 786,380 |
| N/A | 12.RD | R&D from Navy | UW-Madison | 846,761 | 134,017 |
| N/A | 12.RD | R&D from Air Force | UW-Madison | 904,385 | 389,034 |
| N/A | 12.RD | R&D from Defense Advanced Research Projects Agency | UW-Madison | 1,029,672 | 334,504 |
| N/A | 12.RD | R&D | UW-Madison | 12,386 | 2,349 |
| N/A | 12.RD | R&D from Army Corps of Engineers | UW-La Crosse | 14,254 | 0 |
| N/A | 12.DOA 02/01/05 | Fort McCoy Landscape Design | UW-Stevens Point | 1,799 | 0 |
| N/A | 12.CK dtd 5/5/04; 2/10/04 | Chicago Canal Dispersal | UW Colleges | 539 | 0 |
| Subtotal Direct R&D Grants | | | | 21,883,748 | 3,240,426 |
| R&D Subgrants: | | | | | |
| 12.300 | 12.1048708 | Basic and Applied Scientific Research (from California Institute of Technology) | UW-Madison | (2,439) | 0 |
| 12.300 | 12.57995 | Basic and Applied Scientific Research (from Texas Engineering Experiment Station) | UW-Madison | (3,273) | 0 |
| 12.300 | 12.R910600 2102; 7103; 7202 | Basic and Applied Scientific Research (from University of Minnesota) | UW-Madison | 460,638 | 0 |
| 12.420 | 12.215; AGR dtd 4/26/05 | Military Medical Research and Development (from Research Foundation of State University of New York) | UW-Madison | 27,221 | 0 |
| 12.431 | 12.1036232 | Basic Scientific Research (from California Institute of Technology) | UW-Madison | 52,235 | 0 |
| 12.630 | 12.99RA0734-05 | Basic, Applied, and Advanced Research in Science and Engineering (from University of California-Davis) | UW-Madison | (3,373) | 0 |
| 12.800 | 12.0650-350-WW37 UWM | Air Force Defense Research Sciences Program (from Northwestern University) | UW-Madison | 43,720 | 0 |
| 12.800 | 12.117476/104529 | Air Force Defense Research Sciences Program (from University of Texas Health Science Center at San Antonio) | UW-Madison | 2,500 | 0 |
| 12.900 | 12.CG 9818 | Language Grant Program (from University of Maryland-Baltimore County) | UW-Milwaukee | (3,927) | 0 |
| 12.910 | 12.660-7558-203-2003253 | Research and Technology Development (from Clemson University) | UW-Madison | 29,868 | 16,293 |
| 12.910 | 12.43411-7301 | Research and Technology Development (from Cornell University) | UW-Madison | 19,851 | 0 |

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2005

| FEDERAL CATALOG NUMBER | OTHER IDENTIFYING NUMBER | FEDERAL PROGRAM | STATE AGENCY OR CAMPUS | EXPENDITURES | AMOUNT PROVIDED TO SUBRECIPIENTS |
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| <i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER (Note 2)</i> | | | | | |
| 12.910 | 12.AGR dtd 12/17/04; 6/26/03 | Research and Technology Development (from Medical College of Wisconsin, Inc.) | UW-Madison | 123,708 | 0 |
| 12.910 | 12.N66001-04-1-8923 | Research and Technology Development (from Medical College of Wisconsin, Inc.) | UW-Milwaukee | 55,506 | 0 |
| N/A | 12.AGR dtd 9/10/02 | Annual Junior Sciences, Engineering and Humanities Symposium (from Academy of Applied Science) | UW-Madison | 256 | 0 |
| N/A | 12.MDA972-03-9-0002 | Wavelength-Stabilized Aluminum-Free Active Super High Efficiency Diodes for Pumping Nd (from Alfalight, Inc.) | UW-Madison | 155,164 | 0 |
| N/A | 12.AGR dtd 9/19/02 | National Defense Science and Engineering Graduate Fellowship (from American Society for Engineering Education) | UW-Madison | (3,642) | 0 |
| N/A | 12.032855 | YBCO Coated Conductors with Reduced AC Losses (from American Superconductor Company) | UW-Madison | 45,097 | 0 |
| N/A | 12.AGR dtd 12/2/04; 1/23/04 | Hybrid Cooler System for Superconducting Electronics (from Atlas Scientific) | UW-Madison | 163,499 | 0 |
| N/A | 12.AGR dtd 9/20/01 | Development of Large Capacity Pulse-Tube Refrigerators (from Atlas Scientific) | UW-Madison | 452 | 0 |
| N/A | 12.AGR dtd 8/2/04 | Biologically Inspired Acoustic Source Localization (from Ausim, Inc.) | UW-Madison | 30,087 | 0 |
| N/A | 12.4153 | Geochronology of Igneous Rocks from the Chagres River Basin Panama (from Battelle Memorial Institute) | UW-Madison | 7,647 | 0 |
| N/A | 12.17841 | KIVA Modeling and Analysis of Engine Combustion (from BKM, Inc.) | UW-Madison | (14,288) | 0 |
| N/A | 12.AGR dtd 11/30/04 | High Frequency Mems Based TWTS Using Novel Interaction Circuits and Beam Sources (from Calabazas Creek Research, Inc.) | UW-Madison | 98,006 | 0 |
| N/A | 12.AGR dtd 5/9/03 | MEMS-Based TWTAS for Space Applications (from Calabazas Creek Research, Inc.) | UW-Madison | 23,939 | 0 |
| N/A | 12.119528-1140027 | Static Analysis to Empower Model Checking for Distributed Programs (from Carnegie Mellon University) | UW-Madison | 309,995 | 0 |
| N/A | 12.06815 | Critical Risk, Protective and Recovery Factors in Family Adaptation Following Prolonged War Induced Separation and Reunion (from Center for Naval Analyses) | UW-Madison | 3,330 | 0 |
| N/A | 12.06740 | Processes of Family Adaptation and Resiliency: Qualitative Investigation of Families of Repatriated American Prisoners of War and Their Families (from Center for Naval Analyses) | UW-Madison | 2,136 | 0 |
| N/A | 12.415500; 416447; 416816; 420112; 420445; 421734 | Model Development for Laser Induced Stresses (from Commonwealth Technology, Inc.) | UW-Madison | 51,743 | 0 |
| N/A | 12.35352-6087 | Complex Interactive Networks/Systems Initiative (from Cornell University) | UW-Madison | (2,621) | 0 |
| N/A | 12.45707-7793 | Integrated Radioisotope Powered Systems (from Cornell University) | UW-Madison | 38,815 | 0 |
| N/A | 12.AGR dtd 12/20/04 | Enhancement of Spray Cooling for High Heat Flux Electronics (from Cray Research) | UW-Madison | 59,451 | 0 |
| N/A | 12.42745SM | Biomolecular Motor-Liquid Crystal Imaging Program (from Geo Centers, Inc.) | UW-Madison | 70,018 | 0 |
| N/A | 12.101221 | Antimonide-Based Compound Semiconductors (from HRL Laboratories, LLC) | UW-Madison | 115,369 | 0 |
| N/A | 12.AGR dtd 4/14/04 | Meshfree Computational Heat Transfer for Automotive Applications (from Intact Solution, LLC) | UW-Madison | 1,092 | 0 |
| N/A | 12.3051283 | CFD Modeling for Ion Mobility Spectroscopy (from Massachusetts Institute of Technology) | UW-Madison | 2,963 | 0 |
| N/A | 12.MII-2002-01 | Modeling for Optimization of Template Fabrication Process (from Molecular Imprints, Inc.) | UW-Madison | 58,884 | 0 |

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2005

| FEDERAL CATALOG NUMBER | OTHER IDENTIFYING NUMBER | FEDERAL PROGRAM | STATE AGENCY OR CAMPUS | EXPENDITURES | AMOUNT PROVIDED TO SUBRECIPIENTS |
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| <i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER (Note 2)</i> | | | | | |
| N/A | 12.02-116-220131 | Subcellular Responses to Narrowband and Wideband Radio Frequency Radiation (from Old Dominion University Research Foundation) | UW-Madison | 96,106 | 0 |
| N/A | 12.S01-24 | Emergent Surveillance Plexus-Wireless Networking (from Pennsylvania State University) | UW-Madison | 83,517 | 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 | 37,918 | 0 |
| N/A | 12.414080 9581; 9575 | Microstructure Development of Mo-Si-B-Ti Alloys (from Pratt & Whitney) | UW-Madison | 119,949 | 0 |
| N/A | 12.PP 00132 | Testing PDA Air Filters for Antimicrobial Activity (from Product Development Assistance, Inc.) | UW-Madison | 212 | 0 |
| N/A | 12.AGR dtd 9/29/03 | Liquid Silicone Lithium Rechargeable Cell Development for Objective Force Warrior Applications (from Quallion, Inc.) | UW-Madison | 40,110 | 0 |
| N/A | 12.101403-02 | Damage Tolerant Amorphous Metal Alloys (from Questek Innovations, LLC) | UW-Madison | 14,377 | 0 |
| N/A | 12.SA4403-32439 | Electronic Sensing for Microfluidic Devices (from University of California-Berkeley) | UW-Madison | 99,706 | 0 |
| N/A | 12.70003-UWM | Engineered Tissue Constructs: Artificial Lymph Node (from Vax Design Corporation) | UW-Madison | 124,036 | 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 | 10,871 | 0 |
| N/A | 12.G-7424-1 | Theoretical and Numerical Study of Altocumulus Clouds (from Colorado State University) | UW-Milwaukee | 40,984 | 0 |
| N/A | 12.4500154352 | IGBT Device Characterization (from Newport News Shipbuilding) | UW-Milwaukee | 8,999 | 0 |
| N/A | 12.RD | Multiband Wide Area Fluorescence Detection System (from Nomadics, Inc.) | UW-Milwaukee | 47,380 | 0 |
| N/A | 12.DACW37-02-P-0220 | Mitigation for the Ambrough Slough Access Archaeological Site (from Strata Morph Geoporation, Inc.) | UW-La Crosse | 15,611 | 0 |
| Subtotal R&D Subgrants | | | | 2,759,403 | 16,293 |
| TOTAL R&D FROM U.S. DEPARTMENT OF DEFENSE | | | | 24,643,151 | 3,256,719 |
| U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT: | | | | | |
| 14.506 | | General Research and Technology Activity | UW-Milwaukee | 37,401 | 0 |
| R&D Subgrants: | | | | | |
| 14.219 | | Community Development Block Grants/Small Cities Program (from City of La Crosse) | UW-La Crosse | 1,801 | 0 |
| N/A | 14.RD | Increasing Residential Development Activity on Urban Brownfields: Examination of Redevelopment Methods, Developer Perceptions, and Future Prospects (from National Academies) | UW-Milwaukee | 27,482 | 0 |
| Subtotal R&D Subgrants | | | | 29,283 | 0 |
| TOTAL R&D FROM U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT | | | | 66,684 | 0 |
| U.S. DEPARTMENT OF THE INTERIOR: | | | | | |
| 15.035 | | Forestry on Indian Lands | UW-Stevens Point | 22,982 | 0 |
| 15.224 | | Cultural Resource Management | UW-La Crosse | 1,800 | 0 |
| 15.629 | | Great Apes Conservation Fund | UW-Madison | (67) | 0 |
| 15.805 | | Assistance to State Water Resources Research Institutes | UW-Madison | 171,703 | 0 |
| 15.807 | | Earthquake Hazards Reduction Program | UW-Madison | 25,176 | 0 |

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2005

| FEDERAL CATALOG NUMBER | OTHER IDENTIFYING NUMBER | FEDERAL PROGRAM | STATE AGENCY OR CAMPUS | EXPENDITURES | AMOUNT PROVIDED TO SUBRECIPIENTS |
|--|--------------------------|--|------------------------|--------------|----------------------------------|
| <i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER (Note 2)</i> | | | | | |
| 15.808 | | U.S. Geological Survey-Research and Data Collection | UW-Madison | 473,311 | 0 |
| 15.808 | | U.S. Geological Survey-Research and Data Collection | UW-La Crosse | 797 | 0 |
| 15.808 | | U.S. Geological Survey-Research and Data Collection | UW-Stevens Point | 72,145 | 0 |
| Total Federal Program 15.808 | | | | 546,253 | 0 |
| 15.810 | | National Cooperative Geologic Mapping Program | UW-Eau Claire | 10,947 | 0 |
| 15.811 | | Gap Analysis Program | UW-Stevens Point | 16,129 | 0 |
| 15.912 | | National Historic Landmark | UW-La Crosse | 4,831 | 0 |
| 15.916 | | Outdoor Recreation-Acquisition, Development and Planning | UW-La Crosse | 2,737 | 0 |
| 15.923 | | National Center for Preservation Technology and Training | UW-Oshkosh | 36,045 | 0 |
| 15.978 | | Upper Mississippi River System Long Term Resource Monitoring Program | UW-La Crosse | 657,940 | 0 |
| N/A | 15.RD | R&D from U.S. Fish and Wildlife Service | UW-Madison | 769 | 0 |
| N/A | 15.RD | R&D from U.S. Geological Survey | UW-Madison | 222,736 | 0 |
| N/A | 15.RD | R&D from National Park Service | UW-Madison | 104,314 | 0 |
| N/A | 15.RD | R&D | UW-Madison | 142,193 | 0 |
| N/A | 15.RD | Archeological Survey of Vole Property in Columbia County, Wisconsin | UW-Milwaukee | 2,955 | 0 |
| N/A | 15.RD | R&D | UW-La Crosse | 15,574 | 0 |
| N/A | 15.30181-3-J209 | Characterizing and Monitoring the Health and Long Meadow Lake Using the Wetland Health and Evaluation Project Methodology | UW-Stevens Point | 6,000 | 0 |
| N/A | 15.321453 4027; M023 | Sea Lamprey Assessment Peshtigo, Oconto and Twin Rivers | UW Colleges | 1,368 | 0 |
| Subtotal Direct R&D Grants | | | | 1,992,385 | 0 |
| R&D Subgrants: | | | | | |
| 15.904 | | Historic Preservation Fund Grants-In-Aid (from City of Spearfish, South Dakota) | UW-La Crosse | 10,564 | 0 |
| 15.904 | | Historic Preservation Fund Grants-In-Aid (from South Dakota Historic Preservation Office) | UW-La Crosse | 6,497 | 0 |
| N/A | 15.AV03-WI01 | Application for Full Membership of WisconsinView in AmericaView Inc. (from AmericaView, Inc.) | UW-Madison | 147,021 | 0 |
| N/A | 15.AGR dtd 12/26/02 | Modeling Spatial Structure of Northern Bobwhite Populations in Kansas (from Kansas Department of Wildlife and Parks) | UW-Madison | 8,190 | 0 |
| N/A | 15.R62900 40004 | Determine Paleo-Fire Regime as Basis for Native Plant Community Restoration (from University of Minnesota) | UW-Madison | 74 | 0 |
| N/A | 15.R21050 40049 | State of Knowledge and Future Monitoring of White-Tailed Deer Browsing Impacts in Great Lakes Network (from University of Minnesota) | UW-Madison | 455 | 0 |
| N/A | 15.D18962 71024 | Terrestrial Vegetation Structure and Dynamics (from University of Minnesota) | UW-Madison | 3,627 | 0 |
| N/A | 15.R23400 40061 | Wildlife Habituation: Automated Bibliography and Workshop/Symposium (from University of Minnesota) | UW-Madison | 26,362 | 0 |
| N/A | 15.AGR dtd 11/24/03 | Control and Compensation: Strategies for Managing Wolves Recovering in Human-Dominated Landscapes (from Wildlife Conservation Society) | UW-Madison | 4,949 | 0 |

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2005

| FEDERAL CATALOG NUMBER | OTHER IDENTIFYING NUMBER | FEDERAL PROGRAM | STATE AGENCY OR CAMPUS | EXPENDITURES | AMOUNT PROVIDED TO SUBRECIPIENTS |
|--|---------------------------------|--|------------------------|--------------|----------------------------------|
| <i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER (Note 2)</i> | | | | | |
| N/A | 15.RD | Archaeological Survey of Nitschke Mounds County Park (from Dodge County Planning and Development Department) | UW-Milwaukee | 4,365 | 0 |
| N/A | 15.301813J224 | Lake Trout Reproduction at Lake Michigan's Mid-Lake Reefs (from Great Lakes Fishery Commission) | UW-Milwaukee | 24,089 | 0 |
| Subtotal R&D Subgrants | | | | 236,193 | 0 |
| TOTAL R&D FROM U.S. DEPARTMENT OF THE INTERIOR | | | | 2,228,578 | 0 |
| U.S. DEPARTMENT OF JUSTICE: | | | | | |
| 16.541 | | Developing, Testing and Demonstrating Promising New Programs | UW-Madison | 871,014 | 498,260 |
| N/A | 16.2003-CK-WX-0255 | Families and Schools Together Project | UW-Madison | 100,960 | 6,374 |
| N/A | 16.2004-IJ-CX-K036 | Modeling Electric Current Flow Through Human Body | UW-Madison | 185,424 | 0 |
| N/A | 16.3L-USA25-0077; 4L-USA19-0104 | Services of Expert Advisor | UW-Madison | 50,986 | 0 |
| Subtotal Direct R&D Grants | | | | 1,208,384 | 504,634 |
| R&D Subgrants: | | | | | |
| 16.542 | 16.97-MU-FX-K012 | Part D-Research, Evaluation, Technical Assistance and Training (from George Washington University) | UW-Milwaukee | 141,818 | 0 |
| 16.560 | 16.C00005184-1 | National Institute of Justice Research, Evaluation, and Development Project Grants (from University of Missouri-Columbia) | UW-Madison | 7,766 | 0 |
| N/A | 16.C00000814-2 | Role of Forensic Science in Identification of Mistreatment Deaths in Long-Term Care Facilities (from University of Missouri-Columbia) | UW-Madison | 5,694 | 0 |
| Subtotal R&D Subgrants | | | | 155,278 | 0 |
| TOTAL R&D FROM U.S. DEPARTMENT OF JUSTICE | | | | 1,363,662 | 504,634 |
| U.S. DEPARTMENT OF LABOR: | | | | | |
| 17.002 | | Labor Force Statistics | UW-Milwaukee | 639 | 0 |
| R&D Subgrants: | | | | | |
| N/A | 17.AGR dtd 2/10/91; 2/10/90 | Evaluation of Industry Partnerships: Developing Workers for Jobs with a Future (from Workforce Development Board of South Central Wisconsin) | UW-Madison | 64,803 | 0 |
| N/A | 17.AGR dtd 10/4/77 | Supporting Jobs with a Future (from Workforce Development Board of South Central Wisconsin) | UW-Madison | 52,138 | 0 |
| Subtotal R&D Subgrants | | | | 116,941 | 0 |
| TOTAL R&D FROM U.S. DEPARTMENT OF LABOR | | | | 117,580 | 0 |
| U.S. DEPARTMENT OF STATE: | | | | | |
| R&D Subgrants: | | | | | |
| N/A | 19.AGR dtd 7/30/04 | Elementary School Curriculum Development and Teacher Education Project for Azerbaijan (from American Councils for International Education) | UW-Madison | 46,253 | 0 |
| N/A | 19.AGR dtd 4/3/03 | Enhancing Dairy Industry Development in Cyprus (from International Institute Graduate School) | UW-Madison | (549) | 0 |
| N/A | 19.818-17 | Who Votes Extremist in Eastern Europe? A New Look with New Data (from National Council for Eurasian and East European Research) | UW-Madison | 19,707 | 0 |
| TOTAL R&D FROM U.S. DEPARTMENT OF STATE | | | | 65,411 | 0 |

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2005

| FEDERAL CATALOG NUMBER | OTHER IDENTIFYING NUMBER | FEDERAL PROGRAM | STATE AGENCY OR CAMPUS | EXPENDITURES | AMOUNT PROVIDED TO SUBRECIPIENTS |
|--|--|---|------------------------|--------------|----------------------------------|
| <i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER (Note 2)</i> | | | | | |
| U.S. DEPARTMENT OF TRANSPORTATION: | | | | | |
| 20.205 | | Highway Planning and Construction (from UW-Madison) | UW-Milwaukee | (18,424) | 0 |
| N/A | 20.DTFH61-03-P-00275 | Development of Specification Test and Criterion for Fatigue of Asphalt Binders | UW-Madison | 3,714 | 0 |
| N/A | 20.DDEGRD-01-414; 02-410; 03-404; 03-423 | Dwight David Eisenhower Transportation Fellowship Program | UW-Madison | 97,115 | 0 |
| N/A | 20.DTRS99-G-0005 | Incorporating Road Safety into Pavement Management Maximizing Surface Friction for Road Safety Improvement | UW-Madison | 3,749 | 0 |
| N/A | 20.DTRS99-G-0005 | Optimal and Near-Optimal Resource Allocation for Transportation Infrastructure | UW-Madison | 44,654 | 0 |
| N/A | 20.DTRS99-G-0005 | Optimization of Transportation Investment and Operations | UW-Madison | 920,200 | 389,875 |
| N/A | 20.DTRS99-G-0005 | Synthesis of Best Practices for Development of Integrated Data and Information Management Approach | UW-Madison | 19,430 | 0 |
| N/A | 20.71491740 | Determination of Typical Resilient Modulus Values for Selected Soils Representative of the Soils Distributions of Wisconsin (from UW-Madison) | UW-Milwaukee | 33,870 | 0 |
| N/A | 20.CK C7329608 | Evaluation of Ramp Meter Effectiveness (from UW-Madison) | UW-Milwaukee | (4,119) | 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 | 167 | 0 |
| Subtotal Direct R&D Grants | | | | 1,100,356 | 389,875 |
| R&D Subgrants: | | | | | |
| 20.205 | 20.RE-0360-01 | Highway Planning and Construction (from Kansas Department of Transportation) | UW-Milwaukee | 51,311 | 0 |
| 20.205 | | Highway Planning and Construction (from CHZM Hill, Inc.) | UW-La Crosse | 10,108 | 0 |
| 20.205 | | Highway Planning and Construction (from Minnesota Department of Transportation) | UW-La Crosse | 4,374 | 0 |
| 20.600 | | State and Community Highway Safety (from Milwaukee Police Department) | UW-Milwaukee | 8,417 | 0 |
| 20.701 | 20.AL-26-7021 | University Transportation Centers Program (from University of Alabama-Birmingham) | UW-Milwaukee | 43,485 | 7,000 |
| N/A | 20.IPRF FAA-01-G-002-01-4-2 | Effects of Course Aggregate Clay Coatings on Concrete Performance (from Innovative Pavement Research Foundation) | UW-Madison | 12,094 | 0 |
| N/A | 20.HR-3-54-2 | Evaluation of Traffic Signal Displays for Protected Permissive Left-Turn Control (from Kittelson and Associates) | UW-Madison | 12,228 | 0 |
| N/A | 20.86100 | Safety and Operational Characteristics of Two-Way Left-Turn Lanes (from Minnesota Department of Transportation) | UW-Madison | 46,560 | 0 |
| N/A | 20.84374 | Volume Threshold for Installing Bridge Approach Guardrail (from Minnesota Department of Transportation) | UW-Madison | 15,649 | 0 |
| N/A | 20.20252 | Upper Midwest Freight Corridor Study Proposal (from Ohio Department of Transportation) | UW-Madison | 189,656 | 107,158 |
| N/A | 20.0092-04-05 | Guidelines for the Surface Preparation/Rehabilitation of Existing Concrete and Asphaltic Pavements (from Bloom Consultants, Inc.) | UW-Milwaukee | 20,358 | 0 |
| Subtotal R&D Subgrants | | | | 414,240 | 114,158 |
| TOTAL R&D FROM U.S. DEPARTMENT OF TRANSPORTATION | | | | 1,514,596 | 504,033 |
| GENERAL SERVICES ADMINISTRATION: | | | | | |
| R&D Subgrants: | | | | | |
| N/A | 39.AGR dtd 5/3/05 | Design and Development of Digital Talking Book System (from Visuaide, Inc.) | UW-Madison | 79,869 | 0 |

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2005

| FEDERAL CATALOG NUMBER | OTHER IDENTIFYING NUMBER | FEDERAL PROGRAM | STATE AGENCY OR CAMPUS | EXPENDITURES | AMOUNT PROVIDED TO SUBRECIPIENTS |
|--|-----------------------------------|---|---------------------------|--------------|--|
| <i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER (Note 2)</i> | | | | | |
| NATIONAL AERONAUTICS AND SPACE ADMINISTRATION: | | | | | |
| 43.001 | | Aerospace Education Services Program | UW-Green Bay | 607,354 | 0 |
| 43.001 | | Aerospace Education Services Program (from UW-Green Bay) | UW-Madison | 16,271 | 0 |
| 43.001 | | Aerospace Education Services Program (from UW-Green Bay) | UW-Milwaukee | 9,364 | 0 |
| 43.001 | | Aerospace Education Services Program (from UW-Milwaukee) | UW-La Crosse | 1,806 | 0 |
| 43.001 | | Aerospace Education Services Program (from UW-Green Bay) | UW-La Crosse | 20,778 | 0 |
| 43.001 | | Aerospace Education Services Program (from UW-Green Bay) | UW-Oshkosh | 3,093 | 0 |
| 43.001 | | Aerospace Education Services Program (from UW-Green Bay) | UW-Parkside | 13,027 | 0 |
| 43.001 | | Aerospace Education Services Program (from UW-Green Bay) | UW-Whitewater | 3,688 | 0 |
| Total Federal Program 43.001 | | | | 675,381 | 0 |
| 43.002 | | Technology Transfer | UW-La Crosse | 2,062 | 0 |
| N/A | 43.RD | R&D from Ames Research Center | UW-Madison | 428,133 | 0 |
| N/A | 43.RD | R&D from Glenn Research Center | UW-Madison | 178,650 | 0 |
| N/A | 43.RD | R&D from Goddard Space Flight Center | UW-Madison | 5,330,174 | 385,916 |
| N/A | 43.RD | R&D from Jet Propulsion Laboratory | UW-Madison | 493,878 | 0 |
| N/A | 43.RD | R&D from Johnson Space Center | UW-Madison | 14,810 | 0 |
| N/A | 43.RD | R&D from Langley Research Center | UW-Madison | 512,907 | 0 |
| N/A | 43.RD | R&D from Marshall Space Flight Center | UW-Madison | 970,463 | 658 |
| N/A | 43.RD | R&D from NASA Headquarters | UW-Madison | 545,802 | 238,832 |
| N/A | 43.RD | R&D | UW-Madison | 101,715 | 0 |
| N/A | 43.NNG04GD06G | R&D from Goddard Space Flight Center | UW-Eau Claire | 3,277 | 0 |
| N/A | 43.NAG5-13437 | Quantitative Morphology of Mars Pathfinder Rocks and Correlation with Multispectral Data | UW-Green Bay | 43,336 | 0 |
| N/A | 43.RD | R&D | UW-La Crosse | 350 | 0 |
| N/A | 43.NNG04GC43G | R&D from Goddard Space Flight Center | UW-Whitewater | 43,202 | 0 |
| N/A | 43.1256801 | R&D from Jet Propulsion Laboratory | UW-Whitewater | 10,852 | 0 |
| Subtotal Direct R&D Grants | | | | 9,354,992 | 625,406 |
| R&D Subgrants: | | | | | |
| 43.001 | 43.P757047-CO-02; 664922 | Aerospace Education Services Program (from University of Miami) | UW-Madison | 74,684 | 0 |
| N/A | 43.AGR dtd 1/23/04 | Two Stage Pulse-Tube for Spaceport of Liquid Hydrogen (from Atlas Scientific) | UW-Madison | 75,527 | 0 |
| N/A | 43.1267626 | JUNO Education and Public Outreach Plan (from California Institute of Technology) | UW-Madison | 19,810 | 0 |
| N/A | 43.03-103 | Les Spray Model Development (from CFD Research Corporation) | UW-Madison | 27,224 | 0 |
| N/A | 43.123108-01 | Fluxes of Carbon, Water and Energy in Boreal Forest-Peat Ecosystem (from Harvard University) | UW-Madison | 19,150 | 0 |
| N/A | 43.AGR dtd 5/7/04 | Supplies, Travel and Outreach for IAGT Geovisualization Project (from Institute for the Application of Geospatial Technology) | UW-Madison | 60 | 0 |
| N/A | 43.DO2060; 14224-1300; 35010-1300 | Continued Development and Testing of ST5000 Start Tracker (from Northrup Grumman Corporation) | UW-Madison | 199,222 | 0 |
| N/A | 43.AGR dtd 3/7/05; 4/7/04 | In-Situ/In-Flight Detection of Fluorescent Proteins using Imaging Spectroscopy Sensors (from Opto-Knowledge Systems, Inc.) | UW-Madison | 51,549 | 0 |
| N/A | 43.OTC-GS-0145 | Multifunction Fluid-Handling Surfaces Project (from Orbital Technologies) | UW-Madison | 54,975 | 0 |

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2005

| FEDERAL CATALOG NUMBER | OTHER IDENTIFYING NUMBER | FEDERAL PROGRAM | STATE AGENCY OR CAMPUS | EXPENDITURES | AMOUNT PROVIDED TO SUBRECIPIENTS |
|--|--------------------------|---|------------------------|--------------|----------------------------------|
| <i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER (Note 2)</i> | | | | | |
| N/A | 43.OTC-GS-0152 | Wavelength-Agile Optical Rocket Propulsion Sensor (from Orbital Technologies) | UW-Madison | 202,521 | 0 |
| N/A | 43.AGR dtd 10/1/03 | Monitoring Mutational Load: Novel Biodosimetry Method for Measuring Radiation-Induced Genetic Damage (from Promega Corporation) | UW-Madison | 205,173 | 0 |
| N/A | 43.4068SB | Accelerated Wound Healing Device using Light Emitting Diode Biostimulation to Support Long Term Human Exploration of Space (from Quantum Devices, Inc.) | UW-Madison | 6,932 | 0 |
| N/A | 43.44000 71484 | Advanced Satellite Aviation-Weather Product Tasks (from Science Applications International Corporation) | UW-Madison | 345,051 | 0 |
| N/A | 43.44000 58038 | Professional Technical Services for ASRATSS (from Science Applications International Corporation) | UW-Madison | 146,986 | 0 |
| N/A | 43.44000 96454 | Support for Near Real-Time Aerosol Transport for Infusion of Data into Environmental Applications (from Science Applications International Corporation) | UW-Madison | 128,011 | 0 |
| N/A | 43.GO3-4032X | X-ray Window to V838 Mon, a Bright Symbiotic Nova (from Smithsonian Astrophysical Observatory) | UW-Madison | 52,104 | 0 |
| N/A | 43.RD | R&D Subgrants (from Smithsonian Astrophysical Observatory) | UW-Madison | 65,302 | 0 |
| N/A | 43.HST-AR-09522-01-A | Dynamics of Stars and Gas in Double-Barred Galaxies (from Space Telescope Science Institute) | UW-Madison | 26,072 | 0 |
| N/A | 43.HST-GO-09425-30-A | Great Observatories Origins Deep Survey: Imaging with ACS (from Space Telescope Science Institute) | UW-Madison | 55,199 | 0 |
| N/A | 43.HST-GO-09754-01-A | Intergalactic O VI Absorption at Redshift (from Space Telescope Science Institute) | UW-Madison | 63,013 | 0 |
| N/A | 43.RD | R&D Subgrants (from Space Telescope Science Institute) | UW-Madison | 84,950 | 0 |
| N/A | 43.RD | Harriett G. Jenkins Predoctoral Fellowship Program (from United Negro College Fund Special Program Corp) | UW-Madison | 31,237 | 0 |
| N/A | 43.K-0-55025/3912 | Healing Response of Injured Rodent Knee Ligaments to Hindlimb Unweighting and Therapeutic Efficacy of Growth Hormone (from University of Houston) | UW-Madison | (1,549) | 0 |
| N/A | 43.CA 05-20 | Effects of Insect Defoliation on Regional Carbon Dynamics of Forests (from University of Maryland) | UW-Madison | 245 | 0 |
| N/A | 43.CG98-01 | Climatology of Tropospheric CO Over Central and Southeastern U.S. and Southwestern Pacific Ocean (from University of Maryland-Baltimore County) | UW-Madison | (1,197) | 0 |
| N/A | 43.668134/P443762-CO-07 | Infrared Algorithm Development for Ocean Observations with EOS/MODIS (from University of Miami) | UW-Madison | (3,129) | 0 |
| N/A | 43.213011-NASA011 | Biogeochemistry of Iron in Near-Neutral Ph Iron-Depositing Hot Spring with Phototrophic Microbial Mats (from University of Puget Sound) | UW-Madison | 23,684 | 0 |
| N/A | 43.C922185 | Gifts Sensor Module (from Utah State University Research Foundation) | UW-Madison | 451,945 | 0 |
| N/A | 43.125555-1110048 | Analysis for High-Dependability Computing (from Carnegie Mellon University) | UW-Milwaukee | 52,564 | 0 |
| N/A | 43.6434650 | Spatial and Temporal Variability in Fluxes, Sourcingregions and Atmospheric Transport of Impurities on the Southern Greenland Ice Sheet: Implications for Ice Sheet Elevation and Mass Balance (from Desert Research Institute) | UW-Milwaukee | 66,912 | 10,000 |
| N/A | 43.UTB05-04 | Periodic Standing Wave Approximation for Binary Coalescence (from University of Texas-Brownsville) | UW-Milwaukee | 76,834 | 0 |

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2005

| FEDERAL CATALOG NUMBER | OTHER IDENTIFYING NUMBER | FEDERAL PROGRAM | STATE AGENCY OR CAMPUS | EXPENDITURES | AMOUNT PROVIDED TO SUBRECIPIENTS |
|---|--------------------------------|--|------------------------|--------------|----------------------------------|
| <i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER (Note 2)</i> | | | | | |
| N/A | 43.G05-6006C; G04-5015B | Chandra X-ray Observatory Center (from Smithsonian Astrophysical Observatory) | UW-Eau Claire | 21,921 | 0 |
| N/A | 43.NAG5-13646; AGR dtd 3/23/05 | Wisconsin Initiative for Math Science Education (from Space Education Initiatives) | UW-Green Bay | 45,049 | 0 |
| Subtotal R&D Subgrants | | | | 2,668,031 | 10,000 |
| TOTAL R&D FROM NATIONAL AERONAUTICS AND SPACE ADMINISTRATION | | | | 12,023,023 | 635,406 |
| NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES: | | | | | |
| 45.024 | | Promotion of the Arts-Grants to Organizations and Individuals | UW-Madison | 15,470 | 0 |
| 45.129 | | Promotion of the Humanities-Federal/State Partnership (from Wisconsin Humanities Council) | UW-Madison | 1,954 | 0 |
| 45.149 | | Promotion of the Humanities-Division of Preservation and Access | UW-Madison | 562,171 | 832 |
| 45.160 | | Promotion of the Humanities-Fellowships and Stipends | UW-Milwaukee | 20,000 | 0 |
| 45.161 | | Promotion of the Humanities-Research | UW-Madison | 74,221 | 0 |
| N/A | 45.RE-04-04-0055-04 | Subject Specialists for Research Libraries | UW-Madison | 41,928 | 0 |
| N/A | 45.FT-52613-04 | Tearfully, He Came to Court: Medieval Law of Tears | UW-Madison | 5,000 | 0 |
| Subtotal Direct R&D Grants | | | | 720,744 | 832 |
| R&D Subgrants: | | | | | |
| N/A | 45.2005-1347-1 | Preservation Microfilming of Books and Serials Related to History of American Railroads (from University of Illinois-Urbana-Champaign) | UW-Madison | 24,670 | 0 |
| TOTAL R&D FROM NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES | | | | 745,414 | 832 |
| NATIONAL SCIENCE FOUNDATION: | | | | | |
| 47.041 | | Engineering Grants | UW-Madison | 6,041,160 | 161,326 |
| 47.041 | | Engineering Grants | UW-Milwaukee | 391,683 | 0 |
| 47.041 | | Engineering Grants | UW-Parkside | (787) | 0 |
| Total Federal Program 47.041 | | | | 6,432,056 | 161,326 |
| 47.049 | | Mathematical and Physical Sciences | UW-Madison | 21,766,935 | 1,093,336 |
| 47.049 | | Mathematical and Physical Sciences | UW-Milwaukee | 1,662,839 | 47,166 |
| 47.049 | | Mathematical and Physical Sciences | UW-Eau Claire | 324,973 | 0 |
| 47.049 | | Mathematical and Physical Sciences | UW-La Crosse | 243,687 | 0 |
| 47.049 | | Mathematical and Physical Sciences | UW-Oshkosh | 94,395 | 0 |
| 47.049 | | Mathematical and Physical Sciences | UW-Parkside | 29,928 | 0 |
| 47.049 | | Mathematical and Physical Sciences (from UW-Eau Claire) | UW-Stevens Point | 1,000 | 0 |
| 47.049 | | Mathematical and Physical Sciences | UW-Stout | 79,450 | 0 |
| 47.049 | | Mathematical and Physical Sciences (from UW-Eau Claire) | UW Colleges | 13,580 | 0 |
| Total Federal Program 47.049 | | | | 24,216,787 | 1,140,502 |
| 47.050 | | Geosciences | UW-Madison | 4,038,396 | 35,214 |
| 47.050 | | Geosciences | UW-Milwaukee | 424,070 | 31,330 |
| 47.050 | | Geosciences | UW-Eau Claire | 96,086 | 0 |
| 47.050 | | Geosciences | UW-La Crosse | 41,423 | 0 |
| Total Federal Program 47.050 | | | | 4,599,975 | 66,544 |

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2005

| FEDERAL CATALOG NUMBER | OTHER IDENTIFYING NUMBER | FEDERAL PROGRAM | STATE AGENCY OR CAMPUS | EXPENDITURES | AMOUNT PROVIDED TO SUBRECIPIENTS |
|--|--------------------------|--|------------------------|-------------------|----------------------------------|
| <i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER (Note 2)</i> | | | | | |
| 47.070 | | Computer and Information Science and Engineering | UW-Madison | 8,420,813 | 1,314,772 |
| 47.070 | | Computer and Information Science and Engineering | UW-Milwaukee | 22,205 | 0 |
| 47.070 | | Computer and Information Science and Engineering | UW-La Crosse | 156,284 | 0 |
| 47.070 | | Computer and Information Science and Engineering | UW-Parkside | 22,398 | 0 |
| 47.070 | | Computer and Information Science and Engineering | UW-Stout | 63,946 | 0 |
| Total Federal Program 47.070 | | | | <u>8,685,646</u> | <u>1,314,772</u> |
| 47.074 | | Biological Sciences | UW-Madison | 13,443,239 | 3,654,231 |
| 47.074 | | Biological Sciences | UW-Milwaukee | 381,480 | 0 |
| 47.074 | | Biological Sciences | UW-Eau Claire | 114,245 | 0 |
| 47.074 | | Biological Sciences | UW-La Crosse | 123,880 | 22,753 |
| 47.074 | | Biological Sciences | UW-Oshkosh | 172,673 | 0 |
| 47.074 | | Biological Sciences | UW-Parkside | 43,345 | 0 |
| 47.074 | | Biological Sciences | UW-Stout | 45,399 | 0 |
| 47.074 | | Biological Sciences | UW-Whitewater | 182,597 | 0 |
| Total Federal Program 47.074 | | | | <u>14,506,858</u> | <u>3,676,984</u> |
| 47.075 | | Social, Behavioral, and Economic Sciences | UW-Madison | 2,288,744 | 0 |
| 47.075 | | Social, Behavioral, and Economic Sciences | UW-Milwaukee | 19,331 | 0 |
| 47.075 | | Social, Behavioral, and Economic Sciences | UW-Eau Claire | 99,553 | 0 |
| 47.075 | | Social, Behavioral, and Economic Sciences | UW-Green Bay | 134,588 | 0 |
| 47.075 | | Social, Behavioral, and Economic Sciences | UW-La Crosse | 3,326 | 0 |
| 47.075 | | Social, Behavioral, and Economic Sciences | UW-Oshkosh | 40,978 | 0 |
| 47.075 | | Social, Behavioral, and Economic Sciences | UW-Stevens Point | 6,462 | 0 |
| Total Federal Program 47.075 | | | | <u>2,592,982</u> | <u>0</u> |
| 47.076 | | Education and Human Resources | UW-Madison | 19,858,687 | 8,006,849 |
| 47.076 | | Education and Human Resources | UW-Milwaukee | 3,035,679 | 1,653,070 |
| 47.076 | | Education and Human Resources | UW-Eau Claire | 97,933 | 0 |
| 47.076 | | Education and Human Resources | UW-La Crosse | (1,204) | 0 |
| 47.076 | | Education and Human Resources (from UW Colleges) | UW-La Crosse | (86) | 0 |
| 47.076 | | Education and Human Resources | UW-Oshkosh | 5,809 | 0 |
| 47.076 | | Education and Human Resources | UW-Parkside | 164,767 | 0 |
| 47.076 | | Education and Human Resources | UW-Stevens Point | 77,776 | 0 |
| 47.076 | | Education and Human Resources | UW-Superior | 172,696 | 43,535 |
| 47.076 | | Education and Human Resources | UW-Whitewater | 51,895 | 0 |
| Total Federal Program 47.076 | | | | <u>23,463,952</u> | <u>9,703,454</u> |
| 47.078 | | Polar Programs | UW-Madison | 36,973,252 | 15,149,271 |
| 47.078 | | Polar Programs | UW-Milwaukee | 40,043 | 0 |
| 47.078 | | Polar Programs | UW-Oshkosh | 110,164 | 0 |
| 47.078 | | Polar Programs (from UW-Madison) | UW-River Falls | 153,391 | 0 |
| Total Federal Program 47.078 | | | | <u>37,276,850</u> | <u>15,149,271</u> |
| 47.079 | | International Science and Engineering | UW-Madison | 1,769 | 0 |
| N/A | 47.SBE-0123666 | Advance Institutional Transformation Award | UW-Madison | 309,981 | 0 |
| N/A | 47.AST-0104432 | Astronomy and Astrophysics Postdoctoral Fellowship | UW-Madison | 5,252 | 0 |
| N/A | 47.DMS-0243588 | Cohomology and Actions of Finite Groups | UW-Madison | 34,980 | 0 |
| N/A | 47.ATM-0332099 | Collaborative Research: Global Climate Model Simulations of Extreme Cold Air Outbreaks | UW-Madison | 28,652 | 0 |
| N/A | 47.RD | Collaborative Research: Paleomagnetism and Geochronology of Mono Lake Event Recorded in Lava Flow Sequence of Santa Maria Volcano, Guatemala | UW-Madison | 2,773 | 0 |
| N/A | 47.RD | Graduate Research Fellowships | UW-Madison | 18,750 | 0 |

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2005

| FEDERAL CATALOG NUMBER | OTHER IDENTIFYING NUMBER | FEDERAL PROGRAM | STATE AGENCY OR CAMPUS | EXPENDITURES | AMOUNT PROVIDED TO SUBRECIPIENTS |
|--|--|--|------------------------|--------------|----------------------------------|
| <i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER (Note 2)</i> | | | | | |
| N/A | 47.ECS-0332777 | Hybrid Systems View of Inverse Problems in Power System Dynamics | UW-Madison | 70,980 | 56,154 |
| N/A | 47.OPP-0003289 | Ice Coring and Drilling Services | UW-Madison | 4,110,013 | 0 |
| N/A | 47.EEC-0332696 | Innovation Networks for Collaborative Product Development in Wisconsin Plastics Industry Cluster | UW-Madison | 228,457 | 0 |
| N/A | 47.EIA-0331337 | Integrated Dynamics of Cell-Cell Communication | UW-Madison | 66,238 | 0 |
| N/A | 47.PHY-8207267 | Nuclear Physics Research | UW-Madison | 6,965 | 0 |
| N/A | 47.SES-0114542 | School Science Epistemology and American Public in Twentieth Century | UW-Madison | (177) | 0 |
| N/A | 47.RD | Socio-Technical Environment for Learning and Learning-Activity Research | UW-Madison | 25,162 | 0 |
| N/A | 47.INT-0219792 | Collaborative Research | UW-Milwaukee | 18,538 | 0 |
| | | Subtotal Direct R&D Grants | | 126,703,439 | 31,269,007 |
| R&D Subgrants: | | | | | |
| 47.041 | 47.37839-6482 | Engineering Grants (from Cornell University) | UW-Madison | (4,569) | 0 |
| 47.041 | 47.744437 | Engineering Grants (from Ohio State University) | UW-Madison | 2,672 | 0 |
| 47.041 | 47.570058CN | Engineering Grants (from Texas A&M University) | UW-Madison | 50 | 0 |
| 47.041 | 47.CR-19126-427756; 4-477119; 5-47711x | Engineering Grants (from Virginia Polytechnic Institute and State University) | UW-Madison | 673,014 | 0 |
| 47.041 | 47.DMI-013128; 0340283 | Engineering Grants (from Juntech, Inc.) | UW-Milwaukee | 44,762 | 0 |
| 47.041 | 47.F006579 | Engineering Grants (from University of Michigan) | UW-Milwaukee | 11,603 | 0 |
| 47.049 | 47.AGR dtd 12/19/01 | Mathematical and Physical Sciences (from Colorado School of Mines) | UW-Madison | 22,864 | 0 |
| 47.049 | 47.G-37-A65-G3 | Mathematical and Physical Sciences (from Georgia Institute of Technology) | UW-Madison | 7,038 | 0 |
| 47.049 | 47.533000 | Mathematical and Physical Sciences (from Northeastern University) | UW-Madison | 114,783 | 0 |
| 47.049 | 47.0830-300 N665 736 | Mathematical and Physical Sciences (from Northwestern University) | UW-Madison | 83,946 | 0 |
| 47.049 | 47.UF01075 | Mathematical and Physical Sciences (from University of Florida) | UW-Madison | 214,957 | 0 |
| 47.049 | 47.Z422701 | Mathematical and Physical Sciences (from University of Maryland) | UW-Madison | 9,928 | 0 |
| 47.049 | 47.F009511 | Mathematical and Physical Sciences (from University of Michigan) | UW-Madison | 142,558 | 0 |
| 47.049 | 47.T5286054401; V5286049010 | Mathematical and Physical Sciences (from University of Minnesota) | UW-Madison | 30,572 | 0 |
| 47.049 | 47.5710001594 | Mathematical and Physical Sciences (from Massachusetts Institute of Technology) | UW-Milwaukee | 177,083 | 0 |
| 47.049 | 47.UF01074 | Mathematical and Physical Sciences (from University of Florida) | UW-Milwaukee | 209,015 | 0 |
| 47.049 | 47.DMR-0304487 | Mathematical and Physical Sciences (from Rose Hilman Institute of Technology) | UW-Stevens Point | 3,852 | 0 |
| 47.050 | 47.02-003 | Geosciences (from Arizona State University) | UW-Milwaukee | 16,897 | 0 |
| 47.050 | | Geosciences (from Carleton College) | UW-Oshkosh | 5,725 | 0 |
| 47.070 | 47.10242094-001 | Computer and Information Science and Engineering (from University of California-San Diego) | UW-Madison | 46,811 | 0 |
| 47.070 | 47.UF00111; UF-EIES-0205007 | Computer and Information Science and Engineering (from University of Florida) | UW-Madison | 324,761 | 0 |
| 47.070 | 47.02-229 | Computer and Information Science and Engineering (from University of Illinois) | UW-Madison | 379,004 | 0 |

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2005

| FEDERAL CATALOG NUMBER | OTHER IDENTIFYING NUMBER | FEDERAL PROGRAM | STATE AGENCY OR CAMPUS | EXPENDITURES | AMOUNT PROVIDED TO SUBRECIPIENTS |
|--|---|---|------------------------|--------------|----------------------------------|
| <i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER (Note 2)</i> | | | | | |
| 47.070 | 47.795PACS1077A1 157A-P1208A; EXP1208; EXP1209; AT31073; EOT1114; ET311100; NAS1115 | Computer and Information Science and Engineering (from University of Illinois-Urbana-Champaign) | UW-Madison | 853,800 | 18,005 |
| 47.070 | 47.88110 | Computer and Information Science and Engineering (from University of Southern California) | UW-Madison | 10,067 | 0 |
| 47.070 | 47.OR2951-001-02 | Computer and Information Science and Engineering (from University of Tennessee) | UW-Madison | 25,052 | 0 |
| 47.070 | 47.443601 | Computer and Information Science and Engineering (from University of Florida) | UW-Milwaukee | 53,089 | 0 |
| 47.070 | | Computer and Information Science and Engineering (from University of Illinois) | UW-La Crosse | 6,024 | 0 |
| 47.074 | 47.1455-26413 | Biological Sciences (from Brown University) | UW-Madison | 38,548 | 0 |
| 47.074 | 47.39023-6457 | Biological Sciences (from Cornell University) | UW-Madison | 3,233 | 0 |
| 47.074 | | Biological Sciences (from Hawaii Agriculture Research Center) | UW-Madison | 26,959 | 0 |
| 47.074 | 47.420-40-29 | Biological Sciences (from Iowa State University) | UW-Madison | 203,269 | 0 |
| 47.074 | 47.500-3708-1; 501-0827-1 | Biological Sciences (from Purdue University) | UW-Madison | 289,348 | 0 |
| 47.074 | 47.Y403043; Y404189 | Biological Sciences (from University of Arizona) | UW-Madison | 209,805 | 0 |
| 47.074 | 47.SA3769- 23564PG | Biological Sciences (from University of California) | UW-Madison | 192,744 | 0 |
| 47.074 | 47.991365-971 | Biological Sciences (from University of California-Davis) | UW-Madison | (1,045) | 0 |
| 47.074 | 47.UF01069 | Biological Sciences (from University of Florida) | UW-Madison | 85,733 | 0 |
| 47.074 | 47.RR167- 348/9266954; 445/8920507 | Biological Sciences (from University of Georgia) | UW-Madison | 195,976 | 0 |
| 47.074 | 47.C00004079-1 | Biological Sciences (from University of Missouri-Columbia) | UW-Madison | 299,631 | 0 |
| 47.074 | 47.25-6238-0164- 021 | Biological Sciences (from University of Nebraska) | UW-Madison | 2,386 | 0 |
| 47.074 | 47.048531-87A6 | Biological Sciences (from University of New Mexico) | UW-Madison | 9,600 | 0 |
| 47.074 | 47.UTA01-354; 05- 391 | Biological Sciences (from University of Texas-Austin) | UW-Madison | 241,208 | 0 |
| 47.074 | 47.2301050 | Biological Sciences (from University of Utah) | UW-Madison | 104,483 | 0 |
| 47.074 | 47.Y-05-0018 | Biological Sciences (from Yale University) | UW-Madison | 3,930 | 0 |
| 47.074 | | Biological Sciences (from University of Pennsylvania) | UW-Oshkosh | 16,603 | 0 |
| 47.074 | | Biological Sciences (from Clemson University) | UW-Parkside | 7,458 | 0 |
| 47.075 | 47.05-587 | Social, Behavioral, and Economic Sciences (from Arizona State University) | UW-Madison | 9,723 | 0 |
| 47.075 | 47.04-ENG-420776- UWM | Social, Behavioral, and Economic Sciences (from Auburn University) | UW-Madison | 20,142 | 0 |
| 47.075 | | Social, Behavioral, and Economic Sciences (from National Research Council) | UW-Madison | 20,846 | 0 |
| 47.075 | 47.31002-A | Social, Behavioral, and Economic Sciences (from Stanford University) | UW-Madison | 2,334 | 0 |
| 47.075 | 47.SA3388- 22382PG | Social, Behavioral, and Economic Sciences (from University of California-Berkeley) | UW-Madison | 76,604 | 0 |
| 47.076 | 47.1587-001 | Education and Human Resources (from American Institutes for Research) | UW-Madison | 39,047 | (1,780) |
| 47.076 | 47.AGR dtd 10/13/03; 11/16/98 | Education and Human Resources (from Council of Chief State School Officers) | UW-Madison | 452,721 | 3,150 |
| 47.076 | 47.122-0770A | Education and Human Resources (from Research Foundation of State University of New York) | UW-Madison | 29,147 | 0 |
| 47.076 | 47.640-5 | Education and Human Resources (from Shodor Education Foundation, Inc.) | UW-Madison | 9,686 | 0 |

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2005

| FEDERAL CATALOG NUMBER | OTHER IDENTIFYING NUMBER | FEDERAL PROGRAM | STATE AGENCY OR CAMPUS | EXPENDITURES | AMOUNT PROVIDED TO SUBRECIPIENTS |
|--|-----------------------------|--|------------------------|--------------|----------------------------------|
| <i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER (Note 2)</i> | | | | | |
| 47.076 | 47.00-522642 C 02 | Education and Human Resources (from University of Massachusetts) | UW-Madison | 541 | 0 |
| 47.076 | 47.CG004954-5 | Education and Human Resources (from University of Missouri) | UW-Madison | 228,509 | 53,470 |
| 47.076 | 47.411854-G | Education and Human Resources (from University of Rochester) | UW-Madison | 46,275 | 0 |
| 47.076 | 47.044442 | Education and Human Resources (from Ohio State University) | UW-Milwaukee | 33,397 | 0 |
| 47.076 | | Education and Human Resources (from Grand Valley State University) | UW-Oshkosh | 21,518 | 0 |
| 47.078 | 47.1016-06 | Polar Programs (from H.T. Harvey and Associates) | UW-Madison | (538) | 0 |
| 47.078 | 47.UAF 05-0008 | Polar Programs (from University of Alaska) | UW-Madison | 32,479 | 0 |
| N/A | 47.AGR dtd 10/2/04 | Evaluation of Seeding Methods and Surface Properties of Uncoated Mechanical Pump Seals (from Advanced Diamond Technologies, Inc.) | UW-Madison | 19,574 | 0 |
| N/A | 47.SUB-NSF-CA HRD 0420541 | Biogeochemical Nutrient Cycling Dynamics in Disturbed Cumberland Plateau Forest Ecosystem (from Alabama Agricultural and Mining University) | UW-Madison | 1,990 | 0 |
| N/A | 47.RD | Do Good Fences Make Good Neighbors? Pilot Research on Human Wildlife Conflict Around Kenya's Forest Parks (from American Association for the Advancement of Science) | UW-Madison | 2,154 | 0 |
| N/A | 47.RD | School and Neighborhood Context and School-Year and Summer Achievement (from American Education Research Association) | UW-Madison | 22,386 | 0 |
| N/A | 47.RD | Scale Up, Evaluation and Institutionalization of CRA Distributed Mentor Program (from Computing Research Association) | UW-Madison | 32,707 | 0 |
| N/A | 47.AGR dtd 3/29/01 | Experimental Design for Measuring Effects of Teachers Using Data on Enacted Curriculum in Math and Science Education (from Council of Chief State School Officers) | UW-Madison | 39,467 | 0 |
| N/A | 47.05-SC-NSF-1023 | Highly Integrated and Ultra-Sensitive Optical Nanoparticle-Based Sensing Systems Based on Nanoparticle Integration (from Duke University) | UW-Madison | 76,130 | 0 |
| N/A | 47.AGR dtd 4/6/04; 1155 | Optical Design for Development of Massively Parallel Oligonucleotide Synthesizer for Production of Genome Scale Reagent Sets in Pico-Molar Quantities (from Genetics Assemblies, Inc.) | UW-Madison | 18,319 | 0 |
| N/A | 47.8202-53659 | Building Framework of National Virtual Observatory (from Johns Hopkins University) | UW-Madison | 43,451 | 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 | 7,710 | 0 |
| N/A | 47.RD | Tax Policy and Low-Wage Markets: New Work on Employment, Effectiveness and Administration (from National Bureau of Economic Research, Inc.) | UW-Madison | 29,099 | 0 |
| N/A | 47.RD | Plant Genetic Structure as Controlling Factor in Community and Ecosystem Functioning (from Northern Arizona University) | UW-Madison | 113,221 | 0 |
| N/A | 47.501-0827-1 | Cell Wall Genomics Addendum (from Purdue University) | UW-Madison | 31,632 | 0 |
| N/A | 47.501-1401-01 | NMI Deployment: Nanohub (from Purdue University) | UW-Madison | 54,054 | 0 |
| N/A | 47.R37980-77600004 | Evaluation of CS-Camp (from Rice University) | UW-Madison | 4,376 | 0 |
| N/A | 47.37061-77600001 | Reduced Basis Methodologies for Computation, Analysis and Visualization of Bio-Molecular Simulations (from Rice University) | UW-Madison | (60) | 0 |
| N/A | 47.R37391-41600002 | Using Protein Crystals as Templates for Assembly of Nanostructured Solids (from Rice University) | UW-Madison | 23,441 | 0 |

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2005

| FEDERAL CATALOG NUMBER | OTHER IDENTIFYING NUMBER | FEDERAL PROGRAM | STATE AGENCY OR CAMPUS | EXPENDITURES | AMOUNT PROVIDED TO SUBRECIPIENTS |
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| <i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER (Note 2)</i> | | | | | |
| N/A | 47.41474 | Low Voltage Ultrafast Traveling Wave Modulator (from Structured Materials Industries, Inc.) | UW-Madison | 43,389 | 0 |
| N/A | 47.RD | Foundation Coalition Year 11 (from Texas A&M University) | UW-Madison | 35,616 | 0 |
| N/A | 47.418921-BA371; F001798 | Ocean Drilling Program Cruise Leg 208 (from Texas A&M Research Foundation) | UW-Madison | 18,013 | 0 |
| N/A | 47.S05-39688 | High Spectral Resolution Lidar for Hiaper (from University Corporation for Atmospheric Research) | UW-Madison | 346,153 | 0 |
| N/A | 47.Y541716 | Functional Genomics of Chromatin: Global Control of Plant Gene Expression (from University of Arizona) | UW-Madison | 40,718 | 0 |
| N/A | 47.10152751 | National Partnership for Academic Computing Infrastructure (from University of California-San Diego) | UW-Madison | 141,553 | 3,653 |
| N/A | 47.RD | Understanding and Cultivating Transition from Arithmetic to Algebraic Thinking (from University of Colorado) | UW-Madison | 193,278 | (246) |
| N/A | 47.UF-IFAS 0310151-1 | Microbial Observatory for Northern Temperate Lakes Long Term Ecological Research Site (from University of Florida) | UW-Madison | 49,429 | 0 |
| N/A | 47.04-250 | Disseminating and Supporting Middleware Infrastructure: Engagin and Expanding Scientific Grid Communities (from University of Illinois) | UW-Madison | 10,063 | 0 |
| N/A | 47.2003-07081-1 | Integrating Electrical, Economic and Environmental Factors into Flexible Power System Engineering (from University of Illinois-Urbana-Champaign) | UW-Madison | 55,309 | 0 |
| N/A | 47.AGR dtd 8/7/02 | Psychosocial Barriers and Enhancers to Internet Engagement Among American Indians (from University of Nebraska) | UW-Madison | 237 | 0 |
| N/A | 47.DMR-00351449 | Synergistic Partnership for Research and Education on Functional and Nanostructured Materials (from University of Puerto Rico-Mayaguez) | UW-Madison | 69,893 | 0 |
| N/A | 47.05-1065 | Collaborative Research on Primitive Magmatism and Crustal Genesis in an Island Arc (from University of South Carolina) | UW-Madison | 7,504 | 0 |
| N/A | 47.AGR dtd 12/26/02 | Production of Clean Fuels from Bio-Mass (from Virent Energy Systems) | UW-Madison | (3,239) | 0 |
| N/A | 47.8-477105 | CPES Undergraduate Research Projects (from Virginia Polytechnic Institute and State University) | UW-Madison | 30,372 | 0 |
| N/A | 47.K2003000904 | Access NSDL (from WGBH Educational Foundation) | UW-Madison | 81,996 | 0 |
| N/A | 47.A100172 | Constraints of Genesis of Continental Crust Via Arc Magmatism (from Woods Hole Oceanographic Institute) | UW-Madison | 10,257 | 0 |
| N/A | 47.101070-001 | FIBR: Function-Valued Traits in Natural Populations: Variations, Selection, and Evolution (from Washington State University) | UW-Milwaukee | 47,914 | 0 |
| Subtotal R&D Subgrants | | | | 8,115,764 | 76,252 |
| TOTAL R&D FROM NATIONAL SCIENCE FOUNDATION | | | | 134,819,203 | 31,345,259 |
| U.S. DEPARTMENT OF VETERANS AFFAIRS: | | | | | |
| N/A | 64.RD | Intergovernmental Personnel Assignment Agreement | UW-Madison | 483,277 | 0 |
| U.S. ENVIRONMENTAL PROTECTION AGENCY: | | | | | |
| 66.469 | | Great Lakes Program | UW-Madison | 52,928 | 0 |
| 66.469 | | Great Lakes Program | UW-Milwaukee | 46,003 | 29,647 |
| 66.469 | | Great Lakes Program | UW-Superior | 555,895 | 0 |
| Total Federal Program 66.469 | | | | 654,826 | 29,647 |

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2005

| FEDERAL CATALOG NUMBER | OTHER IDENTIFYING NUMBER | FEDERAL PROGRAM | STATE AGENCY OR CAMPUS | EXPENDITURES | AMOUNT PROVIDED TO SUBRECIPIENTS |
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| <i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER (Note 2)</i> | | | | | |
| 66.500 | | Environmental Protection-Consolidated Research | UW-Madison | 186,915 | 0 |
| 66.500 | | Environmental Protection-Consolidated Research (from UW-Green Bay) | UW-Madison | 41,967 | 0 |
| 66.500 | | Environmental Protection-Consolidated Research (from UW-Madison) | UW-Milwaukee | 35,062 | 0 |
| Total Federal Program 66.500 | | | | 263,944 | 0 |
| 66.509 | | Science to Achieve Results Research Program | UW-Madison | 335,217 | 35,327 |
| 66.513 | | Greater Research Opportunities Fellowship Program | UW-Milwaukee | 2,324 | 0 |
| 66.514 | | Science to Achieve Results Fellowship Program | UW-Madison | 1,757 | 0 |
| 66.516 | | P3 Award: National Student Design Competition for Sustainability | UW-Green Bay | 4,646 | 0 |
| 66.606 | | Surveys, Studies, Investigations and Special Purpose Grants | UW-Stevens Point | 100,243 | 0 |
| 66.808 | | Solid Waste Management Assistance Grants | UW-Madison | 26,015 | 0 |
| N/A | 66.U-91613301 | Direct Effects of Metals on Behavior, Sexual Development and Reproduction of Amphibians in Great Lakes Ecosystems | UW-Madison | 18,629 | 0 |
| N/A | 66.2C-R361-NAEX | Engineering Assessment of Geosynthetic Clay Liner in Landfill Covers | UW-Madison | 4,543 | 0 |
| N/A | 66.4C-R070-NAEX; EP-05-C-000037 | Fate and Transport of Prions from Chronic Wasting Disease-Infected Waste in Municipal Solid Waste Landfills | UW-Madison | 130,411 | 0 |
| N/A | 66.GL-96512101 | Lake Michigan in Motion | UW-Madison | 2,317 | 0 |
| N/A | 66.4C-R156-NAEX | Prion Fate in Wastewater Systems | UW-Madison | 83,945 | 0 |
| N/A | 66.3X-0395-NAEX | Analysis of Mine Tailings Data | UW-Green Bay | 7,791 | 0 |
| Subtotal Direct R&D Grants | | | | 1,636,608 | 64,974 |
| R&D Subgrants: | | | | | |
| 66.034 | 66.WU-HT-04-25/29426Q | Surveys Studies, Investigations, Demonstrations and Special Purpose Activities Relating to the Clean Air Act (from Washington University) | UW-Madison | 34,175 | 0 |
| 66.469 | 66.GL-97590101 | Great Lakes Program (from Case Western University) | UW-Green Bay | 2,633 | 0 |
| 66.472 | | Beach Monitoring and Notification Program Implementation Grants (from City of Milwaukee Health Department) | UW-Milwaukee | 6,812 | 0 |
| 66.500 | 66.G-5844-1 | Environmental Protection-Consolidated Research (from Colorado State University) | UW-Madison | 30,668 | 0 |
| 66.500 | 66.EPA82947901-136 | Environmental Protection-Consolidated Research (from Consortium for Plant Biotechnology Research, Inc.) | UW-Madison | 23,665 | 0 |
| 66.500 | 66.R-82867501 | Environmental Protection-Consolidated Research (from University of Minnesota) | UW-Green Bay | 264,785 | 0 |
| 66.509 | 66.D-48-6J3-G1 | Science to Achieve Results Research Program (from Georgia Institute of Technology) | UW-Madison | 13,410 | 0 |
| 66.509 | 66.551530P412208 | Science to Achieve Results Research Program (from Northeastern University) | UW-Milwaukee | 60,944 | 0 |
| 66.606 | 66.04-326 | Surveys, Studies, Investigations and Special Purpose Grants (from University of Illinois) | UW-Madison | 34,411 | 0 |
| 66.606 | 66.29604S | Surveys, Studies, Investigations and Special Purpose Grants (from Washington University) | UW-Madison | 155 | 0 |
| N/A | 66.03170007285-2003-1 | Fostering Adoption of IPM Practices in Processing Vegetable Industry Through Public-Industry Collaboration (from American Farmland Trust Center for Agriculture in the Environment) | UW-Madison | 7,143 | 0 |
| N/A | 66.3028 | Evaluation of Gross Alpha and Uranium Measurements for MCL Compliance (from American Waterworks Association Research Foundation) | UW-Madison | 26,487 | 0 |

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2005

| FEDERAL CATALOG NUMBER | OTHER IDENTIFYING NUMBER | FEDERAL PROGRAM | STATE AGENCY OR CAMPUS | EXPENDITURES | AMOUNT PROVIDED TO SUBRECIPIENTS |
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| <i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER (Note 2)</i> | | | | | |
| N/A | 66.3016 | Improved Mycobacterium Avium Complex Detection Methods (from American Waterworks Association Research Foundation) | UW-Madison | 25,328 | 0 |
| N/A | 66.AGR dtd 2/11/02 | Source Apportionment and Speciation of Particulate Matter for Exposure and Health Studies (from Health Effects Institute) | UW-Madison | 85,053 | 0 |
| N/A | 66.AGR dtd 12/26/03 | Analysis of Molecular Markers and Source Apportionment of PM2.5 Collected in the Midwest (from Lake Michigan Air Directors Consortium) | UW-Madison | 175,959 | 0 |
| N/A | 66.P014387-CO-01 | Testing of Total Mercury and Methyl Mercury in Lake Superior Sediments (from Lake Superior State University) | UW-Madison | 25,382 | 0 |
| N/A | 66.V970488 | Afferent Neural Response of Lung Exposed to Diesel Exhaust Particulates (from University of Arizona) | UW-Madison | (23,611) | 0 |
| N/A | 66.AGR dtd 8/17/99 | Lake Michigan Tributary Monitoring Project (from Great Lakes Commission) | UW-Green Bay | 117 | 0 |
| N/A | 66.AGR dtd 6/7/05 | Report of TMDL Related Efforts for Lower Green Bay (from Oneida Tribe of Indians of Wisconsin) | UW-Green Bay | 6,216 | 0 |
| Subtotal R&D Subgrants | | | | 799,732 | 0 |
| TOTAL R&D FROM U.S. ENVIRONMENTAL PROTECTION AGENCY | | | | 2,436,340 | 64,974 |
| U.S. NUCLEAR REGULATORY COMMISSION: | | | | | |
| N/A | 77.NRC-04-04-083 | ACR-700 Molten Fuel Moderator Interaction and Other Severe Accident Analysis | UW-Madison | 34,156 | 0 |
| R&D Subgrants: | | | | | |
| N/A | 77.641-0356-4-3 | Thermal Hydraulic Research (from Purdue University) | UW-Milwaukee | 17,810 | 0 |
| TOTAL R&D FROM U.S. NUCLEAR REGULATORY COMMISSION | | | | 51,966 | 0 |
| U.S. DEPARTMENT OF ENERGY: | | | | | |
| 81.049 | | Office of Science Financial Assistance Program | UW-Madison | 19,805,314 | 1,462,281 |
| 81.049 | | Office of Science Financial Assistance Program | UW-Milwaukee | 504,523 | 0 |
| Total Federal Program 81.049 | | | | 20,309,837 | 1,462,281 |
| 81.086 | | Conservation Research and Development | UW-Madison | 409,905 | 82,840 |
| 81.087 | | Renewable Energy Research and Development | UW-Madison | 780,807 | 60,028 |
| 81.112 | | Stewardship Science Grant Program | UW-Madison | 653,227 | 0 |
| 81.114 | | University Reactor Infrastructure and Education Support | UW-Madison | 260,544 | 0 |
| 81.121 | | Nuclear Energy Research, Development and Demonstration | UW-Madison | 348,086 | 202,540 |
| N/A | 81.RD | R&D | UW-Madison | 5,540,555 | 320,013 |
| Subtotal Direct R&D Grants | | | | 28,302,961 | 2,127,702 |
| R&D Subgrants: | | | | | |
| 81.049 | | Office of Science Financial Assistance Program (from Indiana University) | UW-Madison | 37,000 | 0 |
| 81.049 | 81.XCI-8-17063-01 | Office of Science Financial Assistance Program (from National Renewable Energy Lab) | UW-Milwaukee | 295 | 0 |
| 81.064 | | Office of Scientific and Technical Information (from Midwest Forensic Research Center) | UW-Platteville | 27,823 | 0 |
| 81.087 | 81.F012693 | Renewable Energy Research and Development (from University of Michigan) | UW-Madison | 237,034 | 0 |
| 81.089 | 81.03-01-SR105 | Fossil Energy Research and Development (from Clemson University) | UW-Madison | 199,022 | 0 |
| 81.114 | 81.2401-UW-DOE-4423 | University Reactor Infrastructure and Education Support (from Pennsylvania State University) | UW-Madison | 409,137 | 0 |

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2005

| FEDERAL CATALOG NUMBER | OTHER IDENTIFYING NUMBER | FEDERAL PROGRAM | STATE AGENCY OR CAMPUS | EXPENDITURES | AMOUNT PROVIDED TO SUBRECIPIENTS |
|--|--------------------------|--|------------------------|--------------|----------------------------------|
| <i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER (Note 2)</i> | | | | | |
| N/A | 81.612-10075 | Model Evaluation Tools for Assessing Magneto-Caloric Effect for Space Conditioning and Refrigeration Applications (from Air-Conditioning and Refrigeration Technology Institute) | UW-Madison | 72,593 | 13,326 |
| N/A | 81.611-10080 | Use of Water Vapor as Refrigerant (from Air-Conditioning and Refrigeration Technology Institute) | UW-Madison | 72 | 0 |
| N/A | 81.04-209-001 | Fabrication of High Voltage Grids and High Voltage Feedthroughs (from Alme and Associates) | UW-Madison | 19,861 | 0 |
| N/A | 81.5F-00201 | Completion of a Gold-Plated Mask (from Argonne National Laboratory) | UW-Madison | 5,001 | 0 |
| N/A | 81.3B-00062 | Cryogenic Support for Superconducting Undulator Magnet Development (from Argonne National Laboratory) | UW-Madison | 50,304 | 0 |
| N/A | 81.3F-00961 | Developing and Evaluating Candidate Materials for Generation IV Supercritical Water Reactors (from Argonne National Laboratory) | UW-Madison | 77,943 | 0 |
| N/A | 81.2F-01026 | Evaluation of Striction Properties of Ultrananocrystalline Diamond (from Argonne National Laboratory) | UW-Madison | (1,748) | 0 |
| N/A | 81.2J-00061 | High Spatial Resolution Fresnel Zone Plates (from Argonne National Laboratories) | UW-Madison | (2,369) | 0 |
| N/A | 81.3F-01463 | Integration of Transient, Scalable, Physically-Based Electric Motor Models (from Argonne National Laboratory) | UW-Madison | 6,181 | 0 |
| N/A | 81.1F-02269 | Maintenance and Support of Operational Arm Atmospheric Emitted Radiance Interferometer System (from Argonne National Laboratory) | UW-Madison | 55,976 | 0 |
| N/A | 81.3F-01322 | Nano-Scale Characterization of Ultrananocrystalline Diamond (from Argonne National Laboratory) | UW-Madison | (945) | 0 |
| N/A | 81.2F-00641 | Nanoporous Coatings for Energy Storage Materials (from Argonne National Laboratory) | UW-Madison | 1,340 | 0 |
| N/A | 81.3F-00221 | Neutron and Beta/Gamma Radiolysis of Supercritical Water (from Argonne National Laboratory) | UW-Madison | 148,328 | 0 |
| N/A | 81.5F-00121 | Research Plan (from Argonne National Laboratory) | UW-Madison | 9,927 | 0 |
| N/A | 81.10339 | Arm Atmospheric Emitted Radiance Interferometer Engineering Tasks (from Battelle Memorial Institute Pacific Northwest Division) | UW-Madison | 292,984 | 0 |
| N/A | 81.16400 | Instrumentation Support and Data Measurements for Lexington Experiment (from Battelle Memorial Institute) | UW-Madison | 28,813 | 0 |
| N/A | 81.29784 | Evaluation of Alternative Materials for Coated Particle Fuels for Generation IV Gas-Cooled Fast Reactor (from Bechtel Bettis Idaho, LLC) | UW-Madison | 203,680 | 0 |
| N/A | 81.37404 | Evaluation of Corrosion Resistance of Candidate Alloys for Application in Supercritical Water-Cooled Reactors (from Bechtel Bettis Idaho, LLC) | UW-Madison | 90,289 | 0 |
| N/A | 81.27466 | Generation IV Supercritical Water Reactor Candidate Alloy Corrosion Testing (from Bechtel Bettis Idaho, LLC) | UW-Madison | 38,135 | 0 |
| N/A | 81.39179 | Support for Gas-Fast Reactor Materials Development (from Bechtel Bettis Idaho, LLC) | UW-Madison | 5,239 | 0 |
| N/A | 81.4614 | Neutronics Consulting Support for Irradiation of Advanced Fusion Insulation Systems (from Composite Technology Development, Inc.) | UW-Madison | 17,000 | 0 |
| N/A | 81.552265 | Investigations of Superconductivity in High Purity Niobium in RF Applications (from Fermi National Accelerator Laboratory) | UW-Madison | (15,112) | 0 |
| N/A | 81.548923 | MINOS Experiment: MUON Subsystem Fabrication (from Fermi National Accelerator Laboratory) | UW-Madison | 6,044 | 0 |
| N/A | 81.559390 | Research on Superconducting Niobium for RF (from Fermi National Accelerator Laboratory) | UW-Madison | 57,401 | 0 |

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2005

| FEDERAL CATALOG NUMBER | OTHER IDENTIFYING NUMBER | FEDERAL PROGRAM | STATE AGENCY OR CAMPUS | EXPENDITURES | AMOUNT PROVIDED TO SUBRECIPIENTS |
|--|--------------------------------|---|---------------------------|--------------|--|
| <i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER (Note 2)</i> | | | | | |
| N/A | 81.546840 | US CMS Software and Computing Subsystem (from Fermi National Accelerator Laboratory) | UW-Madison | 82,969 | 0 |
| N/A | 81.TCS66531 | Thermodynamic Database Development and Kinetic Model Validation of As-Cast Microstructure (from General Motors Corporation) | UW-Madison | 51,078 | 0 |
| N/A | 81.A02600106495 | Locomotive Diesel Engine Combustion, Emissions and Spray Optimization Research (from GE Global Research Center) | UW-Madison | 63,726 | 0 |
| N/A | 81.AGR dtd 3/31/00; CK 6070 | Computational Science Graduate Fellowship (from Krell Institute) | UW-Madison | 43,291 | 0 |
| N/A | 81.6701557 | 3D Transient Electromagnetic Modeling of New Induction Logging Tool (from Lawrence Berkeley National Laboratory) | UW-Madison | (851) | 0 |
| N/A | 81.B534608 | Advance Testing and Parsing in Dyninst (from Lawrence Livermore National Laboratory) | UW-Madison | 41,087 | 0 |
| N/A | 81.B529197 | Development of Advanced Multi-Component Metallic Glass Alloys (from Lawrence Livermore National Laboratory) | UW-Madison | 88,598 | 0 |
| N/A | 81.B537460 | Dynamic Fragmentation Effects of Helium Bubbles on Fracture in Aged Materials (from Lawrence Livermore National Laboratory) | UW-Madison | 150,581 | 0 |
| N/A | 81.B525102 | Homogeneous Charge Compression Ignition Model (from Lawrence Livermore National Laboratory) | UW-Madison | 94,993 | 0 |
| N/A | 81.B545069 | Mesquite Software Development (from Lawrence Livermore National Laboratory) | UW-Madison | 92,462 | 0 |
| N/A | 81.B522280; B529215 | Nanosims Investigation of Earth's Earliest Crust (from Lawrence Livermore National Laboratory) | UW-Madison | 7,802 | 0 |
| N/A | 81.09520-001-05 | Measuring Energy Spectrum of Crab Nebula with Milagro Gamma-Ray Observatory (from Los Alamos National Laboratory) | UW-Madison | 3,208 | 0 |
| N/A | 81.84163-001-04-3I | Probing Nature's Particle Accelerators (from Los Alamos National Laboratory) | UW-Madison | 9,537 | 0 |
| N/A | 81.95898-001-04 81 | Support of Fuel Clad Materials for Transmutation (from Los Alamos National Laboratory) | UW-Madison | 2,982 | 0 |
| N/A | 81.10594-001-05 | Using Neutron Computed Tomography to Determine Influence of Pore Structure and Mineralogy on Two-Phase Flow and Transport in Fractured and Faulted Geologic Media (from Los Alamos National Laboratory) | UW-Madison | 17,525 | 0 |
| N/A | 81.RD | Naval Nuclear Propulsion Fellowship (from Medical University of South Carolina) | UW-Madison | 26,250 | 0 |
| N/A | 81.RD | Nuclear Engineering/Health Physics Fellowship (from Medical University of South Carolina) | UW-Madison | 16,925 | 0 |
| N/A | 81.XCX-3-32227 | Design and Test of Variable Speed Wind Turbine System (from National Renewable Energy Laboratory) | UW-Madison | 114,873 | 0 |
| N/A | 81.AGR dtd 6/30/00 | Fusion Energy Sciences Graduate Fellowship (from Oak Ridge Institute for Science and Education) | UW-Madison | 94,500 | 0 |
| N/A | 81.4000028809 | Historical Land Use and Carbon Emissions (from Oakridge National Laboratory) | UW-Madison | 20,190 | 0 |
| N/A | 81.882; 1111 | In-Process Hoteye-Based Monitoring and Root Cause Identification of Surface Defects in Multistage Hot Rolling Processes (from Og Technologies, Inc.) | UW-Madison | 38,283 | 0 |
| N/A | 81.R13741-72000004 | Incite: Edge-Based Traffic Processing and Service Inference for High-Performance Networks (from Rice University) | UW-Madison | 168,352 | 0 |
| N/A | 81.330891 | Alegria Code Fusion Burn Package Development (from Sandia National Laboratories) | UW-Madison | 49,192 | 0 |
| N/A | 81.27468 | Cubit Research, Web and Mesh Interface (from Sandia National Laboratories) | UW-Madison | 14,542 | 0 |

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2005

| FEDERAL CATALOG NUMBER | OTHER IDENTIFYING NUMBER | FEDERAL PROGRAM | STATE AGENCY OR CAMPUS | EXPENDITURES | AMOUNT PROVIDED TO SUBRECIPIENTS |
|--|--------------------------|--|------------------------|--------------|----------------------------------|
| <i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER (Note 2)</i> | | | | | |
| N/A | 81.RD | Excellence in Engineering Fellowships (from Sandia National Laboratories) | UW-Madison | 41,846 | 0 |
| N/A | 81.391500 | Mesh and Geometry Components for Terascale Simulation (from Sandia National Laboratories) | UW-Madison | 5,415 | 0 |
| N/A | 81.394470 | Perform AFM Measurements of Friction and Adhesion Between Self-Assembled Monolayers (from Sandia National Laboratories) | UW-Madison | 3,006 | 0 |
| N/A | 81.13261 | Virtual Geometry Functionality (from Sandia National Laboratories) | UW-Madison | 35,657 | 0 |
| N/A | 81.297000; 426334 | Z-Pinch IFE (from Sandia National Laboratories) | UW-Madison | 336,157 | 0 |
| N/A | 81.AGR dtd 7/24/00 | Graduate/Undergraduate Student Exchange Program (from South Carolina State University) | UW-Madison | 4,443 | 0 |
| N/A | 81.TUL-160-03/04 | Evaluating Integrated Models of Natural and Managed Ecosystems over Central and Southeastern U.S. (from Tulane University) | UW-Madison | 109,613 | 0 |
| N/A | 81.0205 G EE885 | Multiscale Modeling of Deformation, Fracture and Failure of Fusion (from University of California-Los Angeles) | UW-Madison | 34,989 | 0 |
| N/A | 81.10228759 | Parallel Protein Docking and Interaction Dynamics with Adaptive Mesh Solutions to Poisson-Boltzmann Equation (from University of California-San Diego) | UW-Madison | 63,273 | 0 |
| N/A | 81.UNR-02-40 | Adaptive Full-Spectrum Solar Energy Systems (from University of Nevada) | UW-Madison | 99,869 | 0 |
| N/A | 81.412163 | Radiation Hydrodynamics Computer Code Development (from University of Rochester) | UW-Madison | 242,378 | 0 |
| N/A | 81.OR-420-001-01 | Cross-Platform Infrastructure for Scalable Runtime Application Performance Analysis (from University of Tennessee) | UW-Madison | 86,704 | 0 |
| N/A | 81.AGR dtd 11/16/04 | Dynamic Adaptability in Support of Extreme Scale (from University of Texas-El Paso) | UW-Madison | 155,460 | 0 |
| N/A | 81.4000033866 | Advanced Materials for Space Reactor Shielding (from UT-Battelle, LLC) | UW-Madison | 54,618 | 0 |
| N/A | 81.4000031375 | Buffer Layer on Rabbits Using Solut Proc (from UT-Battelle, LLC) | UW-Madison | 4,968 | 0 |
| N/A | 81.4000017587 | Cryocooler Integration For D2 Pellet Injectors (from UT-Battelle, LLC) | UW-Madison | 677 | 0 |
| N/A | 81.4000035845 | Experimental Investigation of Lean Nox Trap Phenomenon (from UT-Battelle, LLC) | UW-Madison | 8,494 | 0 |
| N/A | 81.15463 | Generation and Analysis of Type II and Adenylate Cyclase Mutants of Shewanella Oneidensis (from Pacific Northwest National Laboratory) | UW-Milwaukee | 19,537 | 0 |
| Subtotal R&D Subgrants | | | | 4,676,447 | 13,326 |
| TOTAL R&D FROM U.S. DEPARTMENT OF ENERGY | | | | 32,979,408 | 2,141,028 |
| U.S. DEPARTMENT OF EDUCATION: | | | | | |
| 84.015 | | National Resource Centers and Fellowships Program for Language and Area or Language and International Studies | UW-Madison | (2,035) | 0 |
| 84.017 | | International Research and Studies | UW-Madison | 241,601 | 0 |
| 84.019 | | Overseas-Faculty Research Abroad | UW-Madison | 169 | 0 |
| 84.022 | | Overseas-Doctoral Dissertation | UW-Madison | 155,522 | 0 |
| 84.116 | | Fund for the Improvement of Postsecondary Education | UW-Madison | 84,844 | 13,879 |
| 84.116 | | Fund for the Improvement of Postsecondary Education | UW-Milwaukee | 12,185 | 4,629 |
| Total Federal Program 84.116 | | | | 97,029 | 18,508 |

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2005

| FEDERAL CATALOG NUMBER | OTHER IDENTIFYING NUMBER | FEDERAL PROGRAM | STATE AGENCY OR CAMPUS | EXPENDITURES | AMOUNT PROVIDED TO SUBRECIPIENTS |
|--|--------------------------|--|------------------------|--------------|----------------------------------|
| <i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER (Note 2)</i> | | | | | |
| 84.133 | | National Institute on Disability and Rehabilitation Research | UW-Madison | 1,375,839 | 478,412 |
| 84.133 | | National Institute on Disability and Rehabilitation Research | UW-Milwaukee | 498,442 | 5,559 |
| 84.133 | | National Institute on Disability and Rehabilitation Research | UW-Stout | 84,317 | 0 |
| 84.133 | | National Institute on Disability and Rehabilitation Research (from UW-Milwaukee) | UW-Stout | 1,077 | 0 |
| Total Federal Program 84.133 | | | | 1,959,675 | 483,971 |
| 84.217 | | TRIO-McNair Post-Baccalaureate Achievement (from UW-Whitewater) | UW-Madison | 2,800 | 0 |
| 84.220 | | Centers for International Business Education | UW-Madison | 322,766 | 0 |
| 84.220 | | Centers for International Business Education (from UW-Madison) | UW-Milwaukee | (10) | 0 |
| Total Federal Program 84.220 | | | | 322,756 | 0 |
| 84.282 | | Charter Schools | UW-Madison | 77,084 | 0 |
| 84.283 | | Comprehensive Centers | UW-Madison | 1,810,884 | 516,440 |
| 84.305 | | Education Research, Development and Dissemination | UW-Madison | 800,705 | 166,119 |
| 84.324 | | Research in Special Education | UW-Madison | 2,050,103 | 375,270 |
| 84.324 | | Research in Special Education | UW-Milwaukee | 28,750 | 0 |
| 84.324 | | Research in Special Education (from UW-Madison) | UW-Milwaukee | 188,769 | 0 |
| Total Federal Program 84.324 | | | | 2,267,622 | 375,270 |
| 84.325 | | Special Education-Personnel Preparation to Improve Services and Results for Children with Disabilities | UW-Madison | 17,546 | 3,908 |
| 84.327 | | Special Education-Technology and Media Services for Individuals with Disabilities | UW-Madison | 210,594 | 0 |
| 84.359 | | Early Reading First (from UW-Milwaukee) | UW-Madison | 24,348 | 0 |
| N/A | 84.R305 C050055 | Interdisciplinary Training Program for Predoctoral Research in Education Sciences | UW-Madison | 39 | 0 |
| Subtotal Direct R&D Grants | | | | 7,986,339 | 1,564,216 |
| R&D Subgrants: | | | | | |
| 84.019 | | Overseas-Faculty Research Abroad (from Council for International Exchange of Scholars) | UW-Milwaukee | 22,475 | 0 |
| 84.116 | 84.2848-UW-USDE-0032 | Fund for the Improvement of Postsecondary Education (from Pennsylvania State University) | UW-Madison | 2,449 | 0 |
| 84.116 | 84.AGR dtd 1/8/04 | Fund for the Improvement of Postsecondary Education (from Saint Xavier University) | UW-Madison | 102,003 | 0 |
| 84.133 | 84.2003-06470-0x | National Institute on Disability and Rehabilitation Research (from University of Illinois-Chicago) | UW-Madison | 24,685 | 0 |
| 84.133 | 84.H133E020729 | National Institute on Disability and Rehabilitation Research (from Marquette University) | UW-Milwaukee | 70,448 | 0 |
| 84.186 | 84.PR3-12285 C-011285 | Safe and Drug-Free Schools and Communities-State Grants (from Milwaukee Board of School Directors) | UW-Milwaukee | 15,450 | 0 |
| 84.305 | 84.AGR dtd 10/31/01 | Education Research, Development and Dissemination (from Claremont University) | UW-Madison | 45,895 | 0 |
| 84.305 | 84.2187-IWM-USDE-0167 | Education Research, Development and Dissemination (from Pennsylvania State University) | UW-Madison | 1,018 | 0 |
| 84.305 | 84.5-43287-B | Education Research, Development and Dissemination (from University of Pennsylvania) | UW-Madison | 36,378 | 0 |
| 84.305 | 84.601-0057-1 | Education Research, Development and Dissemination (from Purdue University) | UW-Milwaukee | 130,622 | 0 |
| 84.324 | 84.600108/200647 | Research in Special Education (from George Mason University) | UW-Madison | 56,585 | 0 |

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2005

| FEDERAL CATALOG NUMBER | OTHER IDENTIFYING NUMBER | FEDERAL PROGRAM | STATE AGENCY OR CAMPUS | EXPENDITURES | AMOUNT PROVIDED TO SUBRECIPIENTS |
|--|--------------------------|--|------------------------|--------------|----------------------------------|
| <i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER (Note 2)</i> | | | | | |
| 84.326 | | Special Education-Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities (from University of South Florida) | UW-Milwaukee | 164 | 0 |
| N/A | 84.AGR dtd 11/12/03 | Improving Alignment Tools for Enhanced, More Accessible Assessments (from Council of Chief State School Officers) | UW-Madison | 151,367 | 0 |
| N/A | 84.AGR dtd 3/28/03 | Small Learning Communities (from North Central Regional Educational Laboratory) | UW-Madison | 221,282 | 5,949 |
| N/A | 84.0620 520 W310 438 | Illinois Families Study: Assessing Educational Consequences of Welfare Reform (from Northwestern University) | UW-Madison | 26,405 | 0 |
| N/A | 84.04-1-171-2 | Aging with Dual Diagnosis: Families of Individuals with Developmental Disabilities and Severe Mental Health Problems (from University of Illinois) | UW-Madison | 19,238 | 0 |
| N/A | 84.04-1-171-4 | Aging Latino and African American Caregivers of Children with Developmental Disabilities (from University of Illinois-Chicago) | UW-Madison | 9,854 | 0 |
| N/A | 84.530802-D | Consortium for Policy Research in Education (from University of Pennsylvania) | UW-Madison | 846,613 | 286 |
| N/A | 84.5-40263-E | First Year Classical Literary Tibetan Primer (from University of Pennsylvania) | UW-Madison | 20,314 | 0 |
| N/A | 84.4-66320-03-235 | National Early Childhood Transition Research and Training Center (from University of Kentucky Research Foundation) | UW-Milwaukee | 129,828 | 0 |
| | | | | 1,933,073 | 6,235 |
| TOTAL R&D FROM U.S. DEPARTMENT OF EDUCATION | | | | 9,919,412 | 1,570,451 |
| NATIONAL ARCHIVES AND RECORDS ADMINISTRATION: | | | | | |
| 89.003 | | National Historical Publications and Records Grants | UW-Madison | (34) | 0 |
| N/A | 89.2005-010 | Documentary History of the Ratification of the Constitution | UW-Madison | 75,488 | 0 |
| | | | | 75,454 | 0 |
| U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES: | | | | | |
| 93.051 | | Alzheimer's Disease Demonstration Grants to States | UW-Milwaukee | 8,377 | 0 |
| 93.103 | | Food and Drug Administration-Research | UW-Madison | 167,621 | 0 |
| 93.110 | | Maternal and Child Health Federal Consolidated Programs | UW-Madison | (4,660) | 0 |
| 93.113 | | Biological Response to Environmental Health Hazards | UW-Madison | 2,892,430 | 12,678 |
| 93.113 | | Biological Response to Environmental Health Hazards | UW-Milwaukee | 133,849 | 5,577 |
| Total Federal Program 93.113 | | | | 3,026,279 | 18,255 |
| 93.114 | | Applied Toxicological Research and Testing | UW-Madison | 177,495 | 0 |
| 93.121 | | Oral Diseases and Disorders Research | UW-Madison | (27,686) | 0 |
| 93.136 | | Injury Prevention and Control Research and State and Community Based Programs | UW-Milwaukee | 16,597 | 0 |
| 93.172 | | Human Genome Research | UW-Madison | 2,587,461 | 5,082 |
| 93.173 | | Research Related to Deafness and Communication Disorders | UW-Madison | 7,426,237 | 353,234 |
| 93.173 | | Research Related to Deafness and Communication Disorders | UW-Milwaukee | 230,378 | 0 |
| Total Federal Program 93.173 | | | | 7,656,615 | 353,234 |
| 93.208 | | Great Lakes Human Health Effects Research | UW-Milwaukee | 2,062 | (45,000) |
| 93.213 | | Research and Training in Complementary and Alternative Medicine | UW-Madison | 465,373 | 0 |

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2005

| FEDERAL CATALOG NUMBER | OTHER IDENTIFYING NUMBER | FEDERAL PROGRAM | STATE AGENCY OR CAMPUS | EXPENDITURES | AMOUNT PROVIDED TO SUBRECIPIENTS |
|--|--------------------------|--|------------------------|--------------|----------------------------------|
| <i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER (Note 2)</i> | | | | | |
| 93.225 | | National Research Service Awards-Health Services Research Training | UW-Madison | 15,553 | 0 |
| 93.226 | | Research on Healthcare Costs, Quality and Outcomes | UW-Madison | 2,040,588 | 400,755 |
| 93.226 | | Research on Healthcare Costs, Quality and Outcomes | UW-Milwaukee | 12,384 | 0 |
| Total Federal Program 93.226 | | | | 2,052,972 | 400,755 |
| 93.230 | | Consolidated Knowledge Development and Application Program | UW-Madison | 223,229 | 51,038 |
| 93.233 | | National Center on Sleep Disorders Research | UW-Madison | 1,686,543 | 14,363 |
| 93.239 | | Policy Research and Evaluation Grants | UW-Madison | 404,190 | 0 |
| 93.242 | | Mental Health Research Grants | UW-Madison | 12,169,079 | 290,628 |
| 93.242 | | Mental Health Research Grants | UW-Milwaukee | 709,255 | 91,154 |
| Total Federal Program 93.242 | | | | 12,878,334 | 381,782 |
| 93.262 | | Occupational Safety and Health Program | UW-Madison | 572,001 | 0 |
| 93.262 | | Occupational Safety and Health Program | UW-Milwaukee | 962,929 | 567,507 |
| Total Federal Program 93.262 | | | | 1,534,930 | 567,507 |
| 93.273 | | Alcohol Research Programs | UW-Madison | 2,372,070 | 50,873 |
| 93.273 | | Alcohol Research Programs | UW-Milwaukee | 1,109,516 | 441,648 |
| Total Federal Program 93.273 | | | | 3,481,586 | 492,521 |
| 93.279 | | Drug Abuse and Addiction Research Programs | UW-Madison | 2,236,164 | 525 |
| 93.279 | | Drug Abuse and Addiction Research Programs | UW-Eau Claire | 57,989 | 0 |
| 93.279 | | Drug Abuse and Addiction Research Programs | UW-Oshkosh | 4,946 | 0 |
| Total Federal Program 93.279 | | | | 2,299,099 | 525 |
| 93.281 | | Mental Health Research Career/Scientist Development Awards | UW-Madison | 481,236 | 0 |
| 93.282 | | Mental Health National Research Service Awards for Research Training | UW-Madison | 281,592 | 0 |
| 93.282 | | Mental Health National Research Service Awards for Research Training | UW-Milwaukee | 36,625 | 0 |
| Total Federal Program 93.282 | | | | 318,217 | 0 |
| 93.283 | | Centers for Disease Control and Prevention-Investigations and Technical Assistance | UW-Madison | 233,732 | 0 |
| 93.286 | | Discovery and Applied Research for Technological Innovations to Improve Human Health | UW-Madison | 1,708,750 | 94,033 |
| 93.287 | | Bioengineering Research | UW-Madison | 91,324 | 0 |
| 93.307 | | Minority Health and Health Disparities Research | UW-Madison | 462,582 | 0 |
| 93.361 | | Nursing Research | UW-Madison | 2,000,694 | 195,471 |
| 93.361 | | Nursing Research | UW-Milwaukee | 413,955 | 24,981 |
| Total Federal Program 93.361 | | | | 2,414,649 | 220,452 |
| 93.389 | | National Center for Research Resources | UW-Madison | 19,163,778 | 2,066,312 |
| 93.389 | | National Center for Research Resources | UW-Milwaukee | 57,532 | 0 |
| Total Federal Program 93.389 | | | | 19,221,310 | 2,066,312 |

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2005

| FEDERAL CATALOG NUMBER | OTHER IDENTIFYING NUMBER | FEDERAL PROGRAM | STATE AGENCY OR CAMPUS | EXPENDITURES | AMOUNT PROVIDED TO SUBRECIPIENTS |
|--|--------------------------|--|------------------------|--------------|----------------------------------|
| <i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER (Note 2)</i> | | | | | |
| 93.390 | | Academic Research Enhancement Award | UW-Milwaukee | 49,768 | 0 |
| 93.390 | | Academic Research Enhancement Award | UW-La Crosse | 72,149 | 0 |
| 93.390 | | Academic Research Enhancement Award | UW-Stevens Point | 33,180 | 0 |
| Total Federal Program 93.390 | | | | 155,097 | 0 |
| 93.393 | | Cancer Cause and Prevention Research | UW-Madison | 8,413,280 | 263,274 |
| 93.394 | | Cancer Detection and Diagnosis Research | UW-Madison | 911,231 | 6,708 |
| 93.395 | | Cancer Treatment Research | UW-Madison | 6,116,207 | 257,030 |
| 93.396 | | Cancer Biology Research | UW-Madison | 4,885,610 | 14,691 |
| 93.397 | | Cancer Centers Support Grants | UW-Madison | 6,547,825 | 254,005 |
| 93.398 | | Cancer Research Manpower | UW-Madison | 1,064,059 | 43,635 |
| 93.399 | | Cancer Control | UW-Madison | 3,636,909 | 146,647 |
| 93.837 | | Heart and Vascular Diseases Research | UW-Madison | 9,273,444 | 181,038 |
| 93.838 | | Lung Diseases Research | UW-Madison | 8,312,068 | 636,556 |
| 93.839 | | Blood Diseases and Resources Research | UW-Madison | 806,596 | 113,569 |
| 93.839 | | Blood Diseases and Resources Research | UW-La Crosse | 35,667 | 0 |
| Total Federal Program 93.839 | | | | 842,263 | 113,569 |
| 93.846 | | Arthritis, Musculoskeletal and Skin Diseases Research | UW-Madison | 3,441,624 | 76,419 |
| 93.847 | | Diabetes, Endocrinology and Metabolism Research | UW-Madison | 6,168,308 | 169,717 |
| 93.847 | | Diabetes, Endocrinology and Metabolism Research | UW-Milwaukee | 210,781 | 0 |
| Total Federal Program 93.847 | | | | 6,379,089 | 169,717 |
| 93.848 | | Digestive Diseases and Nutrition Research | UW-Madison | 1,536,572 | 57,681 |
| 93.849 | | Kidney Diseases, Urology and Hematology Research | UW-Madison | 4,407,311 | 97,785 |
| 93.853 | | Extramural Research Programs in the Neurosciences and Neurological Disorders | UW-Madison | 9,589,455 | 896,100 |
| 93.855 | | Allergy, Immunology and Transplantation Research | UW-Madison | 3,623,783 | 185,941 |
| 93.856 | | Microbiology and Infectious Diseases Research | UW-Madison | 14,427,542 | 641,255 |
| 93.856 | | Microbiology and Infectious Diseases Research | UW-La Crosse | 65,549 | 0 |
| 93.856 | | Microbiology and Infectious Diseases Research | UW-Stevens Point | (2,048) | 0 |
| Total Federal Program 93.856 | | | | 14,491,043 | 641,255 |
| 93.859 | | Biomedical Research and Research Training | UW-Madison | 27,960,125 | 813,938 |
| 93.859 | | Biomedical Research and Research Training | UW-Parkside | 234,232 | 36,037 |
| Total Federal Program 93.859 | | | | 28,194,357 | 849,975 |
| 93.865 | | Child Health and Human Development Extramural Research | UW-Madison | 9,234,557 | 262,555 |
| 93.865 | | Child Health and Human Development Extramural Research | UW-La Crosse | 54,301 | 0 |
| Total Federal Program 93.865 | | | | 9,288,858 | 262,555 |
| 93.866 | | Aging Research | UW-Madison | 19,065,134 | 2,977,569 |
| 93.867 | | Vision Research | UW-Madison | 8,472,335 | 180,455 |
| 93.867 | | Vision Research | UW-Oshkosh | (147) | 0 |
| Total Federal Program 93.867 | | | | 8,472,188 | 180,455 |
| 93.879 | | Medical Library Assistance | UW-Madison | 1,525,465 | 237,559 |
| 93.884 | | Grants for Training in Primary Care Medicine and Dentistry | UW-Madison | 119,693 | 36,371 |

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2005

| FEDERAL CATALOG NUMBER | OTHER IDENTIFYING NUMBER | FEDERAL PROGRAM | STATE AGENCY OR CAMPUS | EXPENDITURES | AMOUNT PROVIDED TO SUBRECIPIENTS |
|--|-------------------------------|---|------------------------|--------------|----------------------------------|
| <i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER (Note 2)</i> | | | | | |
| 93.894 | | Resource and Manpower Development in the Environmental Health Sciences | UW-Madison | 102,570 | 0 |
| 93.894 | | Resource and Manpower Development in the Environmental Health Sciences (from UW-Milwaukee) | UW-Madison | 14,550 | 0 |
| 93.894 | | Resource and Manpower Development in the Environmental Health Sciences | UW-Milwaukee | 422,311 | 0 |
| Total Federal Program 93.894 | | | | 539,431 | 0 |
| 93.918 | | Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease | UW-Madison | 8 | 0 |
| 93.944 | | Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance | UW-Madison | 62,159 | 26,142 |
| 93.989 | | International Research and Research Training | UW-Madison | 129,159 | 10,015 |
| N/A | 93.RD | R&D from Office of the Secretary | UW-Madison | 27,645 | 0 |
| N/A | 93.RD | R&D from Office of the Public Health and Science | UW-Madison | 4,218 | 0 |
| N/A | 93.RD | R&D from Centers for Disease Control and Prevention | UW-Madison | 20,278 | 0 |
| N/A | 93.RD | R&D from Centers for Medicare and Medicaid Services | UW-Madison | 4,621,736 | 4,379,750 |
| N/A | 93.RD | R&D from National Institutes of Health | UW-Madison | 16,427,063 | 6,319,813 |
| Subtotal Direct R&D Grants | | | | 245,708,032 | 23,943,114 |
| R&D Subgrants: | | | | | |
| 93.051 | | Alzheimer's Disease Demonstration Grants to States (from Michigan Department of Community Health) | UW-Milwaukee | 16,000 | 0 |
| 93.051 | 93.FA-50250 | Alzheimer's Disease Demonstration Grants to States (from Minnesota Board on Aging) | UW-Milwaukee | 9,000 | 0 |
| 93.051 | 93.GR-05-16750-00 | Alzheimer's Disease Demonstration Grants to States (from Tennessee Commission on Aging and Disability) | UW-Milwaukee | 10,000 | 0 |
| 93.103 | 93.SA290-0405 | Food and Drug Administration-Research (from Illinois Institute of Technology) | UW-Madison | 33,119 | 0 |
| 93.113 | 93.1 R01 ES012707-01 | Biological Response to Environmental Health Hazards (from Medical College of Wisconsin, Inc.) | UW-Milwaukee | 15,720 | 0 |
| 93.136 | 93.R49/CCR 519614-03 | Injury Prevention and Control Research and State and Community Based Programs (from Medical College of Wisconsin, Inc.) | UW-Milwaukee | 3,011 | 0 |
| 93.172 | 93.AGR dtd 12/16/04; 11/18/03 | Human Genome Research (from NimbleGen Systems, Inc.) | UW-Madison | 111,291 | 0 |
| 93.173 | 93.0255-4342-4609 | Research Related to Deafness and Communication Disorders (from Mount Sinai School of Medicine) | UW-Madison | 21,131 | 0 |
| 93.173 | 93.4000061340 | Research Related to Deafness and Communication Disorders (from University of Iowa) | UW-Madison | 92,499 | 0 |
| 93.173 | 93.397724 | Research Related to Deafness and Communication Disorders (from University of Washington) | UW-Madison | 104,485 | 0 |
| 93.173 | 93.WU-05-21 | Research Related to Deafness and Communication Disorders (from Washington University) | UW-Madison | 995 | 0 |
| 93.173 | 93.02-331 | Research Related to Deafness and Communication Disorders (from University of Illinois) | UW-Milwaukee | 104,950 | 0 |
| 93.213 | 93.1829 | Research and Training in Complementary and Alternative Medicine (from Rutgers, The State University of New Jersey) | UW-Madison | 13,795 | 0 |
| 93.226 | | Research on Healthcare Costs, Quality and Outcomes (from Marshfield Clinic Research Foundation) | UW-Madison | 9,945 | 0 |
| 93.230 | 93.1HT79T113178 | Consolidated Knowledge Development and Application Program (from United Community Center) | UW-Milwaukee | 34,764 | 0 |
| 93.230 | 93.01-0359 | Consolidated Knowledge Development and Application Program (from University of Connecticut Health Center) | UW-Milwaukee | (690) | 0 |
| 93.242 | | Mental Health Research Grants (from Boston University) | UW-Madison | 324,030 | 0 |

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2005

| FEDERAL CATALOG NUMBER | OTHER IDENTIFYING NUMBER | FEDERAL PROGRAM | STATE AGENCY OR CAMPUS | EXPENDITURES | AMOUNT PROVIDED TO SUBRECIPIENTS |
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| <i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER (Note 2)</i> | | | | | |
| 93.242 | 93.1090048-132796; 800 | Mental Health Research Grants (from Carnegie Mellon University) | UW-Madison | 236,605 | 0 |
| 93.242 | 93.0001UWIS | Mental Health Research Grants (from Group Health Cooperative) | UW-Madison | 159,240 | 0 |
| 93.242 | 93.AGR dtd 10/21/04 | Mental Health Research Grants (from Loyola University) | UW-Madison | 12,517 | 0 |
| 93.242 | 93.AGR dtd 5/29/02 | Mental Health Research Grants (from Prairie Technologies) | UW-Madison | (1,123) | 0 |
| 93.242 | 93.AGR dtd 11/24/04 | Mental Health Research Grants (from University of Medicine and Dentistry of New Jersey) | UW-Madison | 22,076 | 0 |
| 93.242 | 93.106571-2 | Mental Health Research Grants (from University of Pittsburgh) | UW-Madison | 33,698 | 0 |
| 93.242 | 93.DKP1074574 | Mental Health Research Grants (from Yale University) | UW-Madison | 73,336 | 2,044 |
| 93.242 | 93.0001-2004 | Mental Health Research Grants (from Moltech Corporation) | UW-Milwaukee | 32,447 | 0 |
| 93.252 | 93.5 R01-MH070802-02 | Healthy Communities Access Program (from Tourette Syndrome Association) | UW-Milwaukee | 102,785 | 0 |
| 93.262 | 93.2005151 | Occupational Safety and Health Program (from University of Utah) | UW-Milwaukee | 443 | 0 |
| 93.266 | 93.AGR dtd 9/23/03; 10/2/01 | Rapid Expansion of Antiretroviral Therapy Programs for HIV-Infected Persons in Selected Countries in Africa and the Caribbean Under the President's Emergency Plan for AIDS Relief (from University of Chicago) | UW-Madison | 197 | 0 |
| 93.273 | 93.5-38650 | Alcohol Research Programs (from University of Pennsylvania) | UW-Madison | 31,146 | 0 |
| 93.273 | 93.R01 AA-12407 | Alcohol Research Programs (from Indiana University) | UW-Milwaukee | 80,029 | 0 |
| 93.273 | 93.5 R01 AA-13567 | Alcohol Research Programs (from Medical College of Wisconsin, Inc.) | UW-Milwaukee | 79,464 | 0 |
| 93.273 | 93.030616 JAN092 S1 | Alcohol Research Programs (from Meharry Medical College) | UW-Milwaukee | 63,669 | 0 |
| 93.273 | 93.5-42U-7901 | Alcohol Research Programs (from Research Triangle Institute Center for Economic Research) | UW-Milwaukee | 48,849 | 0 |
| 93.286 | 93.F009416 | Discovery and Applied Research for Technological Innovations to Improve Human Health (from University of Michigan) | UW-Madison | 84,983 | 0 |
| 93.361 | 93.CG005015-1 | Nursing Research (from University of Missouri) | UW-Eau Claire | 78,234 | 0 |
| 93.389 | 93.8412-76121-8 | National Center for Research Resources (from Johns Hopkins University) | UW-Madison | 142,165 | 0 |
| 93.389 | | National Center for Research Resources (from Temple University School of Medicine) | UW-Madison | 42,905 | 0 |
| 93.389 | 93.030423 DG061 S3 | National Center for Research Resources (from Meharry Medical College) | UW-Milwaukee | 13,424 | 0 |
| 93.393 | 93.3162-01-00; 02-00 | Cancer Cause and Prevention Research (from California Pacific Medical Center Research Institute) | UW-Madison | 77,343 | 0 |
| 93.393 | 93.744155 RF00957460 | Cancer Cause and Prevention Research (from Ohio State University Research Foundation) | UW-Madison | 56,693 | 0 |
| 93.393 | 93.4-66239-03-146 | Cancer Cause and Prevention Research (from University of Kentucky Research Foundation) | UW-Madison | 3,346 | 0 |
| 93.393 | 93.VUMC31202-R | Cancer Cause and Prevention Research (from Vanderbilt University) | UW-Madison | 9,932 | 0 |
| 93.394 | 93.25878 | Cancer Detection and Diagnosis Research (from University of Chicago) | UW-Madison | 35,262 | 0 |
| 93.394 | 93.R073245026 | Cancer Detection and Diagnosis Research (from University of Tennessee) | UW-Madison | 39,250 | 0 |
| 93.394 | | Cancer Detection and Diagnosis Research (from University of Texas MD Anderson Medical Center) | UW-Madison | 62,514 | 0 |
| 93.395 | 93.UWM 211-01 | Cancer Treatment Research (from Frontier Science and Technology Research Foundation) | UW-Madison | 12 | 0 |
| 93.395 | | Cancer Treatment Research (from National Childhood Cancer Foundation) | UW-Madison | 156,141 | 0 |

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2005

| FEDERAL CATALOG NUMBER | OTHER IDENTIFYING NUMBER | FEDERAL PROGRAM | STATE AGENCY OR CAMPUS | EXPENDITURES | AMOUNT PROVIDED TO SUBRECIPIENTS |
|--|------------------------------------|--|------------------------|--------------|----------------------------------|
| <i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER (Note 2)</i> | | | | | |
| 93.395 | 93.743831 RF00948615 | Cancer Treatment Research (from Ohio State University Research Foundation) | UW-Madison | 62,776 | 0 |
| 93.395 | 93.4-63155-00-49 | Cancer Treatment Research (from University of Kentucky) | UW-Madison | 95,536 | 0 |
| 93.395 | 93.4-65669-02-304 | Cancer Treatment Research (from University of Kentucky Research Foundation) | UW-Madison | 125,937 | 0 |
| 93.395 | 93.5-37851B | Cancer Treatment Research (from University of Pennsylvania) | UW-Madison | 229,040 | 0 |
| 93.395 | 93.WU-03-151/29435J | Cancer Treatment Research (from Washington University) | UW-Madison | 19,420 | 0 |
| 93.399 | | Cancer Control (from Medical College of Wisconsin, Inc.) | UW-Madison | 8,222 | 0 |
| 93.399 | 93.PFED-WIS-01 | Cancer Control (from NSABP Foundation, Inc.) | UW-Madison | 36,639 | 2,400 |
| 93.399 | 93.AGR dtd 6/1/01 | Cancer Control (from Southwest Oncology Group) | UW-Madison | 3,702 | 0 |
| 93.596 | | Child Care Mandatory and Matching Funds of the Child Care and Development Fund (from Milwaukee County Department of Health and Human Services) | UW-Milwaukee | 52,666 | 0 |
| 93.608 | 93.90CW1109-01 | Special Needs Post Adoption Services Evaluation (from Children's Service Society of Wisconsin) | UW-Milwaukee | 12,896 | 0 |
| 93.824 | 93.C1-5-05; C3-2-05 | Basic/Core Area Health Education Centers (from Southwest Wisconsin Area Health Education Center) | UW-Madison | 8,707 | 0 |
| 93.824 | 93.C6-1-05 | Basic/Core Area Health Education Centers (from Area Health Education Center System) | UW-Madison | 581 | 0 |
| 93.837 | 93.731983 | Heart and Vascular Diseases Research (from Medical College of Wisconsin, Inc.) | UW-Madison | 18,245 | 0 |
| 93.837 | 93.0600 370 FG18 953 | Heart and Vascular Diseases Research (from Northwestern University) | UW-Madison | 2,500 | 0 |
| 93.837 | 93.05-SC-NIH-1040 | Heart and Vascular Diseases Research (from Duke University) | UW-Milwaukee | 10,053 | 0 |
| 93.837 | | Heart and Vascular Diseases Research (from Medical College of Wisconsin, Inc.) | UW-Milwaukee | 26,448 | 0 |
| 93.838 | 93.173124 | Lung Diseases Research (from Brigham and Women's Hospital) | UW-Madison | 38 | 0 |
| 93.839 | 93.AGR dtd 12/13/05 | Blood Diseases and Resources Research (from Blood Center of Southeastern Wisconsin) | UW-Madison | 85,500 | 0 |
| 93.839 | 93.6380-5 | Blood Diseases and Resources Research (from Boston University School of Medicine) | UW-Madison | 3,938 | 0 |
| 93.839 | 93.130927 | Blood Diseases and Resources Research (from Duke University) | UW-Madison | 8,982 | 0 |
| 93.839 | 93.120902 | Blood Diseases and Resources Research (from Duke University Medical School) | UW-Madison | 38,797 | 3,633 |
| 93.846 | 93.AGR dtd 9/24/03 | Arthritis, Musculoskeletal and Skin Diseases Research (from Harvard University) | UW-Madison | 104,331 | 0 |
| 93.846 | 93.04-0150 | Arthritis, Musculoskeletal and Skin Diseases Research (from Stratatech Corporation) | UW-Madison | 102,174 | 0 |
| 93.847 | 93.04-C05 | Diabetes, Endocrinology and Metabolism Research (from George Washington University) | UW-Madison | 88,190 | 0 |
| 93.847 | 93.B6367 246501; 362503; 3625S3 | Diabetes, Endocrinology and Metabolism Research (from University of Minnesota) | UW-Madison | 211,392 | 0 |
| 93.849 | 93.21B-1032873 | Kidney Diseases, Urology and Hematology Research (from California Institute of Technology) | UW-Madison | 100,372 | 0 |
| 93.849 | 93.CK 00343539 | Kidney Diseases, Urology and Hematology Research (from Long Island Jewish Medical Center) | UW-Madison | (1,140) | 0 |
| 93.849 | 93.AGR dtd 5/31/05; 7/15/04 | Kidney Diseases, Urology and Hematology Research (from Mayo Clinic) | UW-Madison | 58,217 | 4,607 |
| 93.849 | | Kidney Diseases, Urology and Hematology Research (from Research Foundation of State University of New York) | UW-Madison | 5,323 | 0 |
| 93.853 | 93.GC172226 NGC | Extramural Research Programs in the Neurosciences and Neurological Disorders (from Boston University) | UW-Madison | 37,606 | 0 |

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2005

| FEDERAL CATALOG NUMBER | OTHER IDENTIFYING NUMBER | FEDERAL PROGRAM | STATE AGENCY OR CAMPUS | EXPENDITURES | AMOUNT PROVIDED TO SUBRECIPIENTS |
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| <i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER (Note 2)</i> | | | | | |
| 93.853 | 93.2623-01 | Extramural Research Programs in the Neurosciences and Neurological Disorders (from Health Research, Inc.) | UW-Madison | 61,684 | 0 |
| 93.853 | 93.4000503280 | Extramural Research Programs in the Neurosciences and Neurological Disorders (from University of Iowa) | UW-Madison | 13,186 | 0 |
| 93.853 | 93.AGR dtd 10/25/01; H6636365204; S6636365205 | Extramural Research Programs in the Neurosciences and Neurological Disorders (from University of Minnesota) | UW-Madison | 28,930 | 0 |
| 93.853 | 93.WU-02-118; 143 | Extramural Research Programs in the Neurosciences and Neurological Disorders (from Washington University) | UW-Madison | 11,839 | 0 |
| 93.855 | 93.0225/81224 | Allergy, Immunology and Transplantation Research (from Blood Center of Southeastern Wisconsin, Inc.) | UW-Madison | 5,377 | 0 |
| 93.855 | 93.5-24012-C2 | Allergy, Immunology and Transplantation Research (from Emory University) | UW-Madison | 2,822 | 0 |
| 93.855 | 93.CK 216086 | Allergy, Immunology and Transplantation Research (from New York Medical College) | UW-Madison | 46,713 | 0 |
| 93.856 | 93.78689 | Microbiology and Infectious Diseases Research (from Los Angeles Biomedical Research Institute at Harbor-UCLA Medical Center) | UW-Madison | 99,682 | 0 |
| 93.856 | 93.220201 | Microbiology and Infectious Diseases Research (from MCP Hahnemann/Drexel University) | UW-Madison | 57,296 | 0 |
| 93.856 | 93.AGR dtd 4/22/05; 6/24/04; 12/19/03 | Microbiology and Infectious Diseases Research (from Medical College of Wisconsin, Inc.) | UW-Madison | 221,688 | 0 |
| 93.856 | 93.3359SC | Microbiology and Infectious Diseases Research (from University of California-San Francisco) | UW-Madison | 166,443 | 0 |
| 93.856 | 93.26020/5-30157; 30380; 30039 | Microbiology and Infectious Diseases Research (from University of Chicago) | UW-Madison | 933,039 | 0 |
| 93.856 | 93.P021-040-H711-1082; M299-1082 | Microbiology and Infectious Diseases Research (from University of Cincinnati) | UW-Madison | 234,217 | 0 |
| 93.856 | 93.M6286171204 | Microbiology and Infectious Diseases Research (from University of Minnesota) | UW-Madison | 117,598 | 0 |
| 93.856 | 93.29297S/WU-02-74 | Microbiology and Infectious Diseases Research (from Washington University) | UW-Madison | 246,591 | 0 |
| 93.859 | 93.S020051; S030091 | Biomedical Research and Research Training (from Texas A&M Research Foundation) | UW-Madison | 90,862 | 0 |
| 93.859 | 93.10243986-001 | Biomedical Research and Research Training (from University of California) | UW-Madison | 3,064 | 0 |
| 93.859 | 93.3826SC | Biomedical Research and Research Training (from University of California-San Francisco) | UW-Madison | 236,583 | 0 |
| 93.859 | 93.03-340; 2003-02257-1 | Biomedical Research and Research Training (from University of Illinois) | UW-Madison | 283,590 | 0 |
| 93.865 | 93.AGR dtd 11/16/04 | Child Health and Human Development Extramural Research (from Mayo Clinic) | UW-Madison | 94,416 | 0 |
| 93.865 | 93.0600 370 HD08 676 | Child Health and Human Development Extramural Research (from Northwestern University) | UW-Madison | 38,417 | 0 |
| 93.865 | 93.F004676 | Child Health and Human Development Extramural Research (from University of Michigan) | UW-Madison | 225,154 | 0 |
| 93.865 | 93.2112036-02 120040; 123315 | Child Health and Human Development Extramural Research (from University of Utah) | UW-Madison | 82,763 | 0 |
| 93.866 | 93.5-30068-5703 | Aging Research (from Dartmouth College) | UW-Madison | 87,999 | 0 |
| 93.866 | 93.00RA5408-2 | Aging Research (from University of California-Davis) | UW-Madison | 10,361 | 0 |
| 93.866 | 93.4000090996 | Aging Research (from University of Iowa) | UW-Madison | 45,568 | 0 |
| 93.866 | 93.5-34425-B | Aging Research (from University of Pennsylvania) | UW-Madison | 40,672 | 0 |
| 93.867 | 93.DS772 | Vision Research (from Duke University) | UW-Madison | 5,648 | 0 |
| 93.867 | 93.AGR dtd 8/12/04 | Vision Research (from JAEB Center for Health Research) | UW-Madison | 9,652 | 0 |
| 93.867 | 93.8204-93061-7 | Vision Research (from Johns Hopkins University) | UW-Madison | 1,988 | 0 |

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2005

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| <i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER (Note 2)</i> | | | | | |
| 93.867 | 93.5-52085 | Vision Research (from University of North Carolina-Chapel Hill) | UW-Madison | 37,316 | 0 |
| 93.867 | 93.5-40026; 41275D; 41781; 42833D; 43507 | Vision Research (from University of Pennsylvania) | UW-Madison | 62,957 | 0 |
| 93.867 | 93.H28233; H30915 | Vision Research (from University of Southern California) | UW-Madison | 233,244 | 0 |
| 93.867 | 93.201-6-2150 | Vision Research (from University of Texas-Houston) | UW-Madison | 59,278 | 0 |
| 93.867 | 93.WU-99-29 | Vision Research (from Washington University) | UW-Madison | 12,645 | 0 |
| 93.867 | | Vision Research (from Wicab, Inc.) | UW-Milwaukee | 72,806 | 0 |
| 93.884 | 93.AGR dtd 9/27/02 | Grants for Training in Primary Care Medicine and Dentistry (from Aurora Health Care, Inc.) | UW-Madison | 4,303 | 0 |
| 93.933 | 93.1626 94 00014 | Demonstration Projects for Indian Health (from Great Lakes Inter-Tribal Council) | UW-Milwaukee | 64,903 | 0 |
| 93.938 | 93.C001139 | Cooperative Agreement to Support Comprehensive School Health Programs to Prevent the Spread of HIV and Other Important Health Problems (from Milwaukee Public Schools) | UW-Milwaukee | (68) | 0 |
| 93.941 | 93.AGR dtd 11/6/03 | HIV Demonstration, Research, Public and Professional Education Projects (from Medical College of Wisconsin, Inc.) | UW-Madison | 5,543 | 0 |
| 93.959 | | Block Grants for Prevention and Treatment of Substance Abuse (from United Community Center) | UW-Milwaukee | 21,356 | 0 |
| N/A | 93.9526-3878 | Randomized Controlled Trial of Fat Reduction, Calcium, Vitamin D Supplementation (from Albert Einstein College of Medicine) | UW-Madison | 39 | 0 |
| N/A | 93.6664 | Economic Substudy of National CT Colonography Trial (from American College of Radiology) | UW-Madison | 17,045 | 0 |
| N/A | 93.AGR dtd 5/27/04 | Outcomes and Quality of Life Measures for Acrin (from American College of Radiology) | UW-Madison | 56,090 | 0 |
| N/A | 93.AGR dtd 3/14/02 | Radiation Therapy Oncology Group (from American College of Radiology) | UW-Madison | 51,567 | 0 |
| N/A | 93.AGR dtd 4/1/04; 5/1/03 | Minority Fellowship in Neuroscience (from American Psychological Association) | UW-Madison | 43,590 | 0 |
| N/A | 93.AGR dtd 2/24/04 | Randomized Study of Two Interventions for Liquid Aspiration (from American Speech Language and Hearing Association) | UW-Madison | 94,998 | 0 |
| N/A | 93.AGR dtd 12/21/00 | National Stem Cell Center Resource (from American Type Culture Collection) | UW-Madison | 223,524 | 0 |
| N/A | 93.AGR dtd 4/16/02 | Interdisciplinary Faculty Development Program in Substance Abuse Education (from Association for Medical Education and Research in Substance Abuse) | UW-Madison | 18,936 | 0 |
| N/A | 93.AGR dtd 9/10/02 | Intergovernmental Personnel Assignment Agreement (from Association of Public Health Laboratories) | UW-Madison | (5,610) | 0 |
| N/A | 93.AGR dtd 5/4/04 | Role of CD4 and DN CD1D-Restricted T Cells in Type 1 Diabetes (from Brigham and Women's Hospital) | UW-Madison | 62,063 | 0 |
| N/A | 93.1020-48; 1048-48 | Healthy and Productive Organizations in Construction Industry (from Center to Protect Workers Rights) | UW-Madison | 45,023 | 0 |
| N/A | 93.65407 | Applications of Advanced Network Infrastructure in Health and Disaster Management (from Children's Hospital of Boston) | UW-Madison | 54,956 | 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 | 70,212 | 0 |
| N/A | 93.AGR dtd 7/17/03; 7/2/03 | Biology and Therapy of High Risk Neuroblastoma Patient Care Costs (from Children's Hospital of Los Angeles) | UW-Madison | 3,677 | 0 |
| N/A | 93.203-216C | Translational Control of GLI (from Children's Memorial Institute for Education and Research) | UW-Madison | 35,921 | 0 |

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2005

| FEDERAL CATALOG NUMBER | OTHER IDENTIFYING NUMBER | FEDERAL PROGRAM | STATE AGENCY OR CAMPUS | EXPENDITURES | AMOUNT PROVIDED TO SUBRECIPIENTS |
|--|--------------------------------|--|------------------------|--------------|----------------------------------|
| <i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER (Note 2)</i> | | | | | |
| N/A | 93.AGR dtd 6/11/04 | Molecular Mechanisms of Schwann Cell Myelination (from Cleveland Clinic Foundation) | UW-Madison | 11,753 | 0 |
| N/A | 93.AGR dtd 12/2/04; 9/29/03 | Multicenter Randomized Trial of DSRS vs. TIPS (from Cleveland Clinic Foundation) | UW-Madison | 17,260 | 0 |
| N/A | 93.117161 | Action for Heart Failure and Controlled Trial Investigating Outcomes of Exercise Training (from Duke University) | UW-Madison | 7,893 | 0 |
| N/A | 93.CK 30000491579 | American College of Oncology Surgeons Group (from Duke University) | UW-Madison | 13,973 | 0 |
| N/A | 93.AGR dtd 4/7/04 | Discovery of Anti-Bioweapon Agents from BAC Libraries (from Emetagen, LLC) | UW-Madison | 94,748 | 0 |
| N/A | 93.RD | Summer Research Opportunity Program (from Federation of American Societies for Experimental Biology) | UW-Madison | 3,925 | 0 |
| N/A | 93.R00193 | Spaced Retrieval: Cognitive Intervention for Traumatic Brain Injury (from Florida State University) | UW-Madison | 6,890 | 0 |
| N/A | 93.3016 | Children's Cancer Group Chairman's Award (from Foundation for the Children's Oncology Group) | UW-Madison | 16,987 | 0 |
| N/A | 93.574354 | Nutritional Biomarkers Study (from Fred Hutchinson Cancer Research Center) | UW-Madison | 380,293 | 0 |
| N/A | 93.UWM450-00 | Westat Leadership Funds (from Frontier Science and Technology Foundation) | UW-Madison | 10,349 | 0 |
| N/A | 93.AGR dtd 8/10/04 | Development of Oligonucleotide Error Filter: Critical Subsystem for Practical Automatic Gene Synthesizer (from Genetic Assemblies, Inc.) | UW-Madison | 20,000 | 0 |
| N/A | 93.AGR dtd 3/4/04 | Development of Allergy Diagnostic (from Gentel Biosurfaces, Inc.) | UW-Madison | 7,660 | 0 |
| N/A | 93.AGR dtd 3/12/04 | Evaluation of Allergy-Specific Antibody Screening Technique (from Gentel Biosurfaces, Inc.) | UW-Madison | 7,318 | 0 |
| N/A | 93.96-S03 | Epidemiology of Diabetes Intervention and Complications (from George Washington University) | UW-Madison | 95,729 | 0 |
| N/A | 93.AGR dtd 8/11/04; 9/17/03 | Improving American Indian Cancer Surveillance and Data Reporting in Wisconsin (from Great Lakes Inter-Tribal Council, Inc.) | UW-Madison | 41,956 | 0 |
| N/A | 93.AGR dtd 8/11/04; 9/23/03 | Obesity Prevention in Wisconsin American Indian Children (from Great Lakes Inter-Tribal Council, Inc.) | UW-Madison | 98,450 | 0 |
| N/A | 93.40144 | Adherence Intervention for Incarcerated Persons Living with HIV (from Group Health Cooperative) | UW-Madison | 32,781 | 0 |
| N/A | 93.27469-110 | GOG Contract (from Gynecologic Oncology Group) | UW-Madison | 74,812 | 0 |
| N/A | 93.CK 9971 | Randomized, Investigator-Blinded Trial of Novel Antiseptic Urinary-Collection-System Device (from ICET, Inc.) | UW-Madison | 13,321 | 0 |
| N/A | 93.2002-10-0567 | Dose Finding Study of IDEC-Y2B8 with Stem Cell Support (from IDEC Pharmaceuticals Corporation) | UW-Madison | 1,170 | 0 |
| N/A | 93.39503-0116 | Evaluation of Lupui's Bridges First Program (from Indiana University) | UW-Madison | 10,791 | 0 |
| N/A | 93.AGR dtd 8/15/03 | Novel Preservation Fluid for Organ Transplantation (from Inotek Pharmaceuticals Corporation) | UW-Madison | 19,514 | 0 |
| N/A | 93.AGR dtd 10/15/04 | Transgenic Antivirals for Bovine Leukemia Virus (from Iogenetics, LLC) | UW-Madison | 44,971 | 0 |
| N/A | 93.AGR dtd 6/1/03 | Diabetic Retinopathy Clinic Research Network Steering Committee (from JAEB Center for Health Research) | UW-Madison | 7,633 | 0 |
| N/A | 93.8212-32599 | Collaborative Ocular Melanoma Study (from Johns Hopkins University) | UW-Madison | (2,455) | 0 |
| N/A | 93.8301-39361 | MR Tracking of Magnetically Labeled Stem Cells (from Johns Hopkins University) | UW-Madison | 21,608 | 0 |
| N/A | 93.JK010504 | Gene Methylation and Therapeutic Response in Lung Cancer (from Lovelace Respiratory Research Institute) | UW-Madison | 15,884 | 0 |
| N/A | 93.AGR dtd 7/7/03 | Wisconsin Geriatric Education Center (from Marquette University) | UW-Madison | 15,305 | 0 |

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2005

| FEDERAL CATALOG NUMBER | OTHER IDENTIFYING NUMBER | FEDERAL PROGRAM | STATE AGENCY OR CAMPUS | EXPENDITURES | AMOUNT PROVIDED TO SUBRECIPIENTS |
|--|---------------------------------------|--|------------------------|--------------|----------------------------------|
| <i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER (Note 2)</i> | | | | | |
| N/A | 93.AGR dtd 6/25/03; 10/4/02 | Cardiac Channel Mutations in Sudden Infant Death Syndrome (from Mayo Clinic) | UW-Madison | (11,998) | 0 |
| N/A | 93.AGR dtd 9/6/01 | Early Therapeutics Development (from Mayo Clinic) | UW-Madison | 84,675 | 0 |
| N/A | 93.AGR dtd 9/8/03 | Paracrine Dysregulation of Oocyte Competence in PCOS (from Mayo Clinic) | UW-Madison | 220,862 | 0 |
| N/A | 93.AGR dtd 2/24/04 | Immunization-Induced AMI and CMI Against Malaria (from MCP Hahnemann/Drexel University) | UW-Madison | 73,748 | 0 |
| N/A | 93.220244 | Neurochemistry and Neurophysiology of Methylphenidate (from MCP Hahnemann University) | UW-Madison | 50,943 | 0 |
| N/A | 93.638930-000; 743508 | Cellular and Molecular Basis for Tri Cariotoxicity (from Medical College of Wisconsin, Inc.) | UW-Madison | 118,492 | 0 |
| N/A | 93.631209-000; 2202636; 578649 | Development of Mass Spectrometry Tools for Individual Cell Proteome Analysis (from Medical College of Wisconsin, Inc.) | UW-Madison | 378,069 | 0 |
| N/A | 93.6285820-000 | Retinol Binding Protein and Heart Development (from Medical College of Wisconsin, Inc.) | UW-Madison | 6,497 | 0 |
| N/A | 93.AGR dtd 1/13/04; 0255-5411-4609 | G Protein-Effector Interactions in Gustation (from Mount Sinai School of Medicine) | UW-Madison | 30,420 | 0 |
| N/A | 93.AGR dtd 10/27/04 | Agreement for Services (from National Association of Health Data Organizations) | UW-Madison | 52,314 | 0 |
| N/A | 93.12358 | Study Chair Support for Phase I Consortium Study (from National Childhood Cancer Foundation) | UW-Madison | (6,000) | 0 |
| N/A | 93.AGR dtd 6/6/02 | Development of Maskless Array Synthesizer (from NimbleGen Systems, Inc.) | UW-Madison | 83,948 | 0 |
| N/A | 93.0600 370 E333 453; E334 927 | Genes, Androgens and Intrauterine Environment (from Northwestern University) | UW-Madison | 327,109 | 135,743 |
| N/A | 93.0600 370 F329 333 | Northwestern Adult AIDS Clinical Trials Unit (from Northwestern University) | UW-Madison | 10,366 | 3,743 |
| N/A | 93.2003-216C | Translational Control of GLI (from Northwestern University) | UW-Madison | 3,560 | 0 |
| N/A | 93.F 0321 3766 | CC Diode Testing (from Pixelvision) | UW-Madison | 650 | 0 |
| N/A | 93.AGR dtd 4/26/05 | Isotopic Analyzer for Early Detection of Disease (from Picarro, Inc.) | UW-Madison | 18,040 | 0 |
| N/A | 93.AGR dtd 12/1/03 | Prodermx: Topical Protector Against Radiation Dermatitis in Cancer Patients (from Procetus Biopharm, Inc.) | UW-Madison | 28,061 | 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 | 146 | 0 |
| N/A | 93.AGR dtd 8/27/04 | Enhancing Native American Participation in RT Trials (from Rapid City Regional Hospital) | UW-Madison | 40,370 | 0 |
| N/A | 93.R41 HD045109- 01 | Generating Muscle-Actuated Simulations of GAIT (from Realistic Dynamics, Inc.) | UW-Madison | 25,902 | 0 |
| N/A | 93.3-4xU-6613 | Evaluating Use of Quality Indicators in Long Term Care Survey Process (from Research Triangle Institute) | UW-Madison | 127,815 | 0 |
| N/A | 93.1-52U-8270 | Implementation of Medicare CAHPS Disenrollment Survey (from Research Triangle Institute) | UW-Madison | 6,115 | 0 |
| N/A | 93.AGR dtd 1/28/03 | Randomized Controlled Trial of Homocysteine (from Rhode Island Hospital) | UW-Madison | 110,680 | 0 |
| N/A | 93.MH62621 SF 2593 | Neuropeptide Y Receptors and Hypothalamic Function (from Rosalind Franklin University of Medicine and Science) | UW-Madison | 38,457 | 0 |
| N/A | 93.22XS096 | Correlative Studies for Clinical Protocol P5912 (from Science Applications International Corporation) | UW-Madison | 7,225 | 0 |
| N/A | 93.24XS090 | Correlative Studies for Triapine Clinical Protocols (from Science Applications International Corporation) | UW-Madison | 1,172 | 0 |
| N/A | 93.22XS082A | Study of Medi-522 in Patients with Advanced Tumors (from Science Applications International Corporation) | UW-Madison | 63,090 | 0 |
| N/A | 93.5-70864; 73577 | Cooperative Humoral and Cellular Immunity Against HIV/SIV (from Scripps Research Institute) | UW-Madison | 304,299 | 0 |

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2005

| FEDERAL CATALOG NUMBER | OTHER IDENTIFYING NUMBER | FEDERAL PROGRAM | STATE AGENCY OR CAMPUS | EXPENDITURES | AMOUNT PROVIDED TO SUBRECIPIENTS |
|--|---------------------------------|---|------------------------|--------------|----------------------------------|
| <i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER (Note 2)</i> | | | | | |
| N/A | 93.5-72868 | High-Throughput Identification of Bont Inhibitors (from Scripps Research Institute) | UW-Madison | 14,419 | 0 |
| N/A | 93.5-75505 | Large Scale Antibody and T Cell Epitope Discovery Program (from Scripps Research Institute) | UW-Madison | 72,996 | 0 |
| N/A | 93.AACTG-27-5152S-01 | Endothelial Function in HIV-Infected Subjects Prior to and after Starting a Potent Antiretroviral Regimen (from Social and Scientific Systems, Inc.) | UW-Madison | 73,863 | 0 |
| N/A | 93.AGR dtd 1/7/03 | Family Medicine Curriculum Project (from Society of Teachers of Family Medicine) | UW-Madison | 14,657 | 0 |
| N/A | 93.AGR dtd 10/22/04 | Device for Promoting Survival of Cogested Tissue Flaps (from Spectrocon International) | UW-Madison | 9,528 | 0 |
| N/A | 93.PY-2344 | Sleep Disordered Breathing, Apoe and Lipid Metabolism (from Stanford University) | UW-Madison | 30,872 | 0 |
| N/A | 93.PY-0796 | Spectrum of Narcolepsy and Its Symptoms (from Stanford University) | UW-Madison | 194,752 | 0 |
| N/A | 93.N01-CN-95015-MAO | Prevention of Sporadic Colorectal Adenomas with Celecoxib (from Strang Cancer Prevention Center) | UW-Madison | 99,566 | 0 |
| N/A | 93.7 | Characterization of NIKS Express Cell Lines Therapeutic Anti-Microbial Human Skin Substitute (from Stratatech Corporation) | UW-Madison | 29,973 | 0 |
| N/A | 93.S2717AG80845 | Subcontract Proposal in Support of Solicitation Nih-Niaid-Dmid-04-34 (from Systems Research and Applications Corporation) | UW-Madison | 422,355 | 0 |
| N/A | 93.AGR dtd 1/12/04 | Creation of Nonhuman Embryo Gene Expression Resource (from Temple University) | UW-Madison | (2,043) | 0 |
| N/A | 93.AGR dtd 2/16/05 | Profiles for Perioperative Applications (from Third Wave Technologies, Inc.) | UW-Madison | 28,569 | 0 |
| N/A | 93.AGR dtd 9/26/02 | Analyses and Applications of GFAP Transcription (from University of Alabama-Birmingham) | UW-Madison | 4,307 | 0 |
| N/A | 93.AGR dtd 8/20/01 | Study of Safety and Efficacy of Interferon Gamma-1B Plus Voriconazole vs. Placebo Plus Voriconazole in Treatment of Invasive Aspergillosis (from University of Alabama) | UW-Madison | 216 | 0 |
| N/A | 93.AGR dtd 8/20/01 | Surveillance for Invasive Fungal Infections in Transplant Recipients (from University of Alabama) | UW-Madison | 91,791 | 0 |
| N/A | 93.980472-04 | Protocols for Maturing and Freezing Monkey Oocytes (from University of California) | UW-Madison | 49,762 | 0 |
| N/A | 93.AGR dtd 2/21/05 | Mechanisms of Psychosocial Suppression of Cortisol (from University of California-Riverside) | UW-Madison | 156,413 | 0 |
| N/A | 93.3376SC; 3171SC; 3169SC | Immune Tolerance Network (from University of California-San Francisco) | UW-Madison | 959,850 | 0 |
| N/A | 93.3674SC | Immunosuppression Withdrawal in Liver Transplant Recipients (from University of California-San Francisco) | UW-Madison | 67,890 | 0 |
| N/A | 93.24303 | Alterations of Circadian Timing in Sleep and Aging (from University of Chicago) | UW-Madison | 39,910 | 0 |
| N/A | 93.24303 | Clostridium Botulinum and Neurotoxin Core Facility (from University of Chicago) | UW-Madison | 75,359 | 0 |
| N/A | 93.AGR dtd 12/27/04 | Multi-Center Trial of Academic Hospitalists (from University of Chicago) | UW-Madison | 2,334 | 0 |
| N/A | 93.FY05-121-001 | Improving Nursing Home Enforcement (from University of Colorado Health Sciences) | UW-Madison | 147,275 | 0 |
| N/A | 93.35777 | Linguistic Phenotype in Familial Dyslexia (from University of Denver) | UW-Madison | 27,802 | 0 |
| N/A | 93.E9129/495174/E0002185; 30228 | Midwest AIDS Training and Education Center (from University of Illinois-Chicago) | UW-Madison | 256,952 | 21,887 |
| N/A | 93.04-314 | Illinois Families Study: Contextual and Individual Determinants of Child Maltreating Reporting (from University of Illinois-Urbana-Champaign) | UW-Madison | (9,009) | 0 |

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2005

| FEDERAL CATALOG NUMBER | OTHER IDENTIFYING NUMBER | FEDERAL PROGRAM | STATE AGENCY OR CAMPUS | EXPENDITURES | AMOUNT PROVIDED TO SUBRECIPIENTS |
|---|----------------------------|---|------------------------|--------------|----------------------------------|
| <i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER (Note 2)</i> | | | | | |
| N/A | 93.4000517143 | Midwest Collaboration on Child Language Impairment (from University of Iowa) | UW-Madison | 56,262 | 0 |
| N/A | 93.N01-AI-65299 S01615 | Stability Studies of Botulinum Toxin (from University of Maryland-Baltimore) | UW-Madison | 22,819 | 0 |
| N/A | 93.AGR dtd 9/3/03 | Health Observances and Public Education Partnership (from University of Medicine and Dentistry of New Jersey) | UW-Madison | 17,747 | 0 |
| N/A | 93.M708716 | Co-Stimulation Blockade for Renal Transplantation (from University of Miami) | UW-Madison | (61,168) | 0 |
| N/A | 93.662253 | Eye Disease in Cuban-American and Puerto Rican Adults (from University of Miami) | UW-Madison | 356 | 0 |
| N/A | 93.3000389976 | Comparison of Back and Neck Fatigue in Stoop vs. Prone Postures while Performing Simulated Manual Agricultural Task (from University of Michigan) | UW-Madison | 1,190 | 0 |
| N/A | 93.3000454177 | Comparison of Biomechanical Effects of Eccentric and Concentric Exertions (from University of Michigan) | UW-Madison | 19,911 | 0 |
| N/A | 93.076672 | Bases of Normal and Disordered Reading (from University of Southern California) | UW-Madison | 103,100 | 0 |
| N/A | 93.RD | Gynecologic Oncology Group (from University of Texas Southwestern Medical Center) | UW-Madison | 771 | 0 |
| N/A | 93.777111 | HIV-1 Shedding from Female Genital Tract (from University of Washington) | UW-Madison | 9,757 | 0 |
| N/A | 93.VUMC CA 9184 | Genes of Pancreas Function and Development Characterization and Isolation of Islet Stem Cells from Human ES Cells (from Vanderbilt University) | UW-Madison | (2,823) | 1,646 |
| N/A | 93.524516/PO P560127 | Cryptosporidium Parvum Genome Sequencing Project (from Virginia Commonwealth University) | UW-Madison | 437 | 0 |
| N/A | 93.AGR dtd 7/1/04; 2/10/04 | Action to Control Cardiovascular Risk in Diabetes: Accord Eye Study (from Wake Forest University) | UW-Madison | 245,855 | 0 |
| N/A | 93.WHIMS-Madison | Women's Health Initiative Memory Study Follow Up (from Wake Forest University) | UW-Madison | 23,236 | 0 |
| N/A | 93.AGR dtd 9/23/03 | Evaluation of Onsite Oral Fluid Drug Testing Devices (from Walsh Group) | UW-Madison | 22,860 | 0 |
| N/A | 93.05-W090 | Expansion and Distribution of Human Embryonic Stem Cells (from Wicell Research Institute, Inc.) | UW-Madison | 78,757 | 0 |
| N/A | 93.RD | Wisconsin Stem Cell Research Center (from Wicell Research Institute) | UW-Madison | 214,679 | 0 |
| N/A | 93.11418 | Research Initiative: Continuing the Momentum (from Spina Bifida Association of America) | UW-Milwaukee | 4,691 | 0 |
| N/A | 93.46237 | Secondary Conditions and Adaptation in Spina Bifida (from Indiana University) | UW-Milwaukee | 135,813 | 0 |
| N/A | 93.Subaward 2 | Combining Brief and Pharmacotherapies for Alcoholism (from Columbia University) | UW-Milwaukee | 19,927 | 0 |
| N/A | 93.N01-LM-3-3512 | Contract for Research Services (from Stanford University) | UW-La Crosse | 104,144 | 0 |
| N/A | 93.WILHB0233-02 | R&D (from Kenosha County) | UW-Parkside | 5,548 | 0 |
| N/A | 93.0600 520 D327 | R&D (from Northwestern University) | UW-Parkside | (92) | 0 |
| Subtotal R&D Subgrants | | | | 16,258,553 | 175,703 |
| TOTAL R&D FROM U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES | | | | 261,966,585 | 24,118,817 |

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2005

| FEDERAL CATALOG NUMBER | OTHER IDENTIFYING NUMBER | FEDERAL PROGRAM | STATE AGENCY OR CAMPUS | EXPENDITURES | AMOUNT PROVIDED TO SUBRECIPIENTS |
|--|--------------------------------|--|---------------------------|--------------|--|
| <i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER (Note 2)</i> | | | | | |
| 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 | 597 | 0 |
| 94.005 | 94.A57380; A68711 | Learn and Serve America-Higher Education (from Minnesota Higher Education Services Office) | UW-Madison | 20,296 | 0 |
| | | | | 20,893 | 0 |
| U.S. DEPARTMENT OF HOMELAND SECURITY: | | | | | |
| | | R&D Subgrants: | | | |
| N/A | 97.6223 | Countywide Flood Mitigation Planning (from Dane County) | UW-Madison | 18 | 0 |
| N/A | 97.M000277 | Virtual Center for Network and Security Data (from University of Michigan) | UW-Madison | 129,085 | 0 |
| N/A | 97.90922 | Risk Assessment Management (from University of Southern California) | UW-Madison | 280,574 | 0 |
| | | | | 409,677 | 0 |
| U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT: | | | | | |
| N/A | 98.RD | R&D | UW-Madison | 1,719,003 | 1,066,294 |
| | | R&D Subgrants: | | | |
| N/A | 98.AGR dtd 2/24/03 | Mexican-U.S. Dairyland Partnership Between Queretaro and Wisconsin: Dairy Training, Research and Extension for Economic Development and Trade (from American Council on Education) | UW-Madison | 66,331 | 3,545 |
| N/A | 98.LAG-I-00-98-00031 | Property Rights and Natural Resources Management (from ARD, Inc.) | UW-Madison | 29,731 | 0 |
| N/A | 98.AGR dtd 6/17/04 | Building Environmental Context for Sustainable Development: Enlisting Local Governments and Citizens in Watershed-Based Approach (from Association Liaison Office for University Cooperation in Development) | UW-Madison | 52,789 | 12,687 |
| N/A | 98.AGR dtd 2/25/05 | Developing Sustainable Tomato Production for Guatemalan Farmers (from Association Liaison Office for University Cooperation in Development) | UW-Madison | 25,283 | 20,000 |
| N/A | 98.AGR dtd 10/17/01 | Evaluation of Yak Crossbreeds as High Altitude Milk Cows (from Association Liaison Office for University Cooperation in Development) | UW-Madison | (244) | 0 |
| N/A | 98.AGR dtd 9/25/01 | Local Initiatives for Watershed Management (from Association Liaison Office for University Cooperation in Development) | UW-Madison | 6,830 | 0 |
| N/A | 98.4050-98-S-002 | Broadening Access and Strengthening Input Market Systems (from Development Alternatives, Inc.) | UW-Madison | 77,342 | 0 |
| N/A | 98.RX2050-835 90G1-B | Central American Scholarship Program (from Georgetown University) | UW-Madison | (6,463) | 0 |
| N/A | 98.TA-MOU-01-C21-008 | Molecular Marker Assisted Breeding for Resistance to Whitefly-Transmitted Geminiviruses (from Hebrew University of Jerusalem) | UW-Madison | 8,297 | 0 |
| N/A | 98.TMG/LTC-9-00 | Assistance to CILSS in Establishment of Land Tenure Observatories in Member Countries (from Mitchell Group, Inc.) | UW-Madison | (213) | 0 |
| N/A | 98.AGR dtd 2/27/04 | Identifying Pathways into and out of Poverty: Kwazulu-Natal, South Africa (from Nathan Associates) | UW-Madison | 44,707 | 0 |
| N/A | 98.AGR dtd 3/12/02 | Documentation of Cooperative Development Methodology (from National Cooperative Business Association) | UW-Madison | (2,577) | 0 |

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2005

| FEDERAL CATALOG NUMBER | OTHER IDENTIFYING NUMBER | FEDERAL PROGRAM | STATE AGENCY OR CAMPUS | EXPENDITURES | AMOUNT PROVIDED TO SUBRECIPIENTS |
|--|--------------------------|---|------------------------|-----------------------|----------------------------------|
| <i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER (Note 2)</i> | | | | | |
| N/A | 98.120-20-24 | Community Planning for Sustainable Livestock-Based Forested Ecosystems in Latin America (from University of California-Davis) | UW-Madison | 760 | 1,035 |
| N/A | 98.RC710-013/2265417 | Genetic Approaches to Eliminate Aflatoxin Contamination of Peanuts (from University of Georgia) | UW-Madison | 180,799 | 110,190 |
| N/A | 98.RC710-006/5912994 | Sustainable Agriculture and Natural Resource Management Systems (from University of Georgia) | UW-Madison | 51,785 | 18,181 |
| N/A | 98.CAUNV47800 | Developing Institutions and Capacity for Sheep and Fiber Marketing in Central Asia (from University of Wyoming) | UW-Madison | 34,438 | 0 |
| N/A | 98.CAUNV47803 | Global Livestock Collaborative Research-Developing Institutions and Capacity for Sheep and Fiber Marketing in Central Asia (from University of Wyoming) | UW-Madison | 26,697 | 0 |
| N/A | 98.19126A-425632 | Agricultural Transitions in West Agrica: Impacts on Agropastoral Livelihoods, Livestock Mobility and Environment (from Virginia Polytechnic Institute and State University) | UW-Madison | 6,856 | 0 |
| N/A | 98.19126-425632 | Consolidation and Continuity of Sanrem Activities in Southeast Asia (from Virginia Polytechnic Institute and State University) | UW-Madison | 7,655 | 0 |
| | | | | 610,803 | 165,638 |
| Subtotal R&D Subgrants | | | | | |
| TOTAL R&D FROM U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT | | | | 2,329,806 | 1,231,932 |
| U.S. CIVILIAN RESEARCH AND DEVELOPMENT FOUNDATION: | | | | | |
| N/A | 99.RPI-2553-NO-03 | Experimental Investigation of High-Beta Plasma Confinement in Gas-Dynamic Trap | UW-Madison | 3,332 | 0 |
| TOTAL RESEARCH AND DEVELOPMENT CLUSTER | | | | \$ 518,355,431 | \$ 67,978,297 |

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2005

| FEDERAL CATALOG NUMBER | OTHER IDENTIFYING NUMBER | FEDERAL PROGRAM | STATE AGENCY OR CAMPUS | EXPENDITURES | AMOUNT PROVIDED TO SUBRECIPIENTS |
|--|--------------------------|--|------------------------|--------------|----------------------------------|
| <i>STUDENT FINANCIAL AID (SFA) CLUSTER</i> | | | | | |
| U.S. DEPARTMENT OF EDUCATION: | | | | | |
| 84.007 | | Federal Supplemental Educational Opportunity Grants | UW-Madison | \$ 2,843,670 | \$ 0 |
| 84.007 | | Federal Supplemental Educational Opportunity Grants (Note 2) | UW-Milwaukee | 1,836,752 | 0 |
| 84.007 | | Federal Supplemental Educational Opportunity Grants | UW-Eau Claire | 753,544 | 0 |
| 84.007 | | Federal Supplemental Educational Opportunity Grants | UW-Green Bay | 464,214 | 0 |
| 84.007 | | Federal Supplemental Educational Opportunity Grants | UW-La Crosse | 412,057 | 0 |
| 84.007 | | Federal Supplemental Educational Opportunity Grants (Note 2) | UW-Oshkosh | 417,988 | 0 |
| 84.007 | | Federal Supplemental Educational Opportunity Grants (Note 2) | UW-Parkside | 480,196 | 0 |
| 84.007 | | Federal Supplemental Educational Opportunity Grants | UW-Platteville | 286,364 | 0 |
| 84.007 | | Federal Supplemental Educational Opportunity Grants | UW-River Falls | 409,255 | 0 |
| 84.007 | | Federal Supplemental Educational Opportunity Grants | UW-Stevens Point | 736,088 | 0 |
| 84.007 | | Federal Supplemental Educational Opportunity Grants | UW-Stout | 506,715 | 0 |
| 84.007 | | Federal Supplemental Educational Opportunity Grants (Note 2) | UW-Superior | 194,634 | 0 |
| 84.007 | | Federal Supplemental Educational Opportunity Grants (Note 2) | UW-Whitewater | 563,827 | 0 |
| 84.007 | | Federal Supplemental Educational Opportunity Grants | UW Colleges | 487,328 | 0 |
| | | Total Federal Program 84.007 | | 10,392,632 | 0 |
| 84.032 | | Federal Family Education Loans (Note 17) | UW-Madison | 121,721,813 | 0 |
| 84.032 | | Federal Family Education Loans (Note 17) | UW-Green Bay | 13,702,940 | 0 |
| 84.032 | | Federal Family Education Loans (Note 17) | UW-La Crosse | 26,870,426 | 0 |
| 84.032 | | Federal Family Education Loans (Notes 2, 17) | UW-Oshkosh | 33,044,435 | 0 |
| 84.032 | | Federal Family Education Loans (Notes 2, 17) | UW-Parkside | 11,927,948 | 0 |
| 84.032 | | Federal Family Education Loans (Note 17) | UW-Platteville | 16,668,508 | 0 |
| 84.032 | | Federal Family Education Loans (Note 17) | UW-River Falls | 15,142,149 | 0 |
| 84.032 | | Federal Family Education Loans (Note 17) | UW-Stevens Point | 19,992,110 | 0 |
| 84.032 | | Federal Family Education Loans (Note 17) | UW-Stout | 27,118,563 | 0 |
| 84.032 | | Federal Family Education Loans (Note 17) | UW Colleges | 12,739,856 | 0 |
| | | Total Federal Program 84.032 | | 298,928,748 | 0 |
| 84.033 | | Federal Work-Study Program | UW-Madison | 3,103,110 | 0 |
| 84.033 | | Federal Work-Study Program (Note 2) | UW-Milwaukee | 776,666 | 0 |
| 84.033 | | Federal Work-Study Program | UW-Eau Claire | 1,025,060 | 0 |
| 84.033 | | Federal Work-Study Program | UW-Green Bay | 264,441 | 0 |
| 84.033 | | Federal Work-Study Program | UW-La Crosse | 442,289 | 0 |
| 84.033 | | Federal Work-Study Program (Note 2) | UW-Oshkosh | 540,825 | 0 |
| 84.033 | | Federal Work-Study Program (Note 2) | UW-Parkside | 106,551 | 0 |
| 84.033 | | Federal Work-Study Program | UW-Platteville | 377,706 | 0 |
| 84.033 | | Federal Work-Study Program | UW-River Falls | 475,605 | 0 |
| 84.033 | | Federal Work-Study Program | UW-Stevens Point | 932,671 | 0 |
| 84.033 | | Federal Work-Study Program | UW-Stout | 681,515 | 0 |
| 84.033 | | Federal Work-Study Program (Note 2) | UW-Superior | 226,516 | 0 |
| 84.033 | | Federal Work-Study Program (Note 2) | UW-Whitewater | 520,161 | 0 |
| 84.033 | | Federal Work-Study Program | UW Colleges | 370,099 | 0 |
| | | Total Federal Program 84.033 | | 9,843,215 | 0 |

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2005

| FEDERAL CATALOG NUMBER | OTHER IDENTIFYING NUMBER | FEDERAL PROGRAM | STATE AGENCY OR CAMPUS | EXPENDITURES | AMOUNT PROVIDED TO SUBRECIPIENTS |
|--|--------------------------|--|------------------------|--------------|----------------------------------|
| <i>STUDENT FINANCIAL AID (SFA) CLUSTER</i> | | | | | |
| 84.038 | | Federal Perkins Loan Program-Federal Capital Contributions (Note 16) | UW-Madison | 13,950,004 | 0 |
| 84.038 | | Federal Perkins Loan Program-Federal Capital Contributions (Notes 2, 16) | UW-Milwaukee | 3,672,800 | 0 |
| 84.038 | | Federal Perkins Loan Program-Federal Capital Contributions (Note 16) | UW-Eau Claire | 2,839,044 | 0 |
| 84.038 | | Federal Perkins Loan Program-Federal Capital Contributions (Note 16) | UW-Green Bay | 803,026 | 0 |
| 84.038 | | Federal Perkins Loan Program-Federal Capital Contributions (Note 16) | UW-La Crosse | 1,664,769 | 0 |
| 84.038 | | Federal Perkins Loan Program-Federal Capital Contributions (Notes 2, 16) | UW-Oshkosh | 1,600,494 | 0 |
| 84.038 | | Federal Perkins Loan Program-Federal Capital Contributions (Notes 2, 16) | UW-Parkside | 425,443 | 0 |
| 84.038 | | Federal Perkins Loan Program-Federal Capital Contributions (Note 16) | UW-Platteville | 2,124,693 | 0 |
| 84.038 | | Federal Perkins Loan Program-Federal Capital Contributions (Note 16) | UW-River Falls | 1,352,729 | 0 |
| 84.038 | | Federal Perkins Loan Program-Federal Capital Contributions (Note 16) | UW-Stevens Point | 3,988,419 | 0 |
| 84.038 | | Federal Perkins Loan Program-Federal Capital Contributions (Note 16) | UW-Stout | 2,468,527 | 0 |
| 84.038 | | Federal Perkins Loan Program-Federal Capital Contributions (Notes 2, 16) | UW-Superior | 480,966 | 0 |
| 84.038 | | Federal Perkins Loan Program-Federal Capital Contributions (Notes 2, 16) | UW-Whitewater | 2,180,794 | 0 |
| 84.038 | | Federal Perkins Loan Program-Federal Capital Contributions (Note 16) | UW Colleges | 338,759 | 0 |
| Total Federal Program 84.038 | | | | 37,890,467 | 0 |
| 84.063 | | Federal Pell Grant Program | UW-Madison | 9,179,253 | 0 |
| 84.063 | | Federal Pell Grant Program (Note 2) | UW-Milwaukee | 12,704,252 | 0 |
| 84.063 | | Federal Pell Grant Program | UW-Eau Claire | 4,736,617 | 0 |
| 84.063 | | Federal Pell Grant Program | UW-Green Bay | 2,897,610 | 0 |
| 84.063 | | Federal Pell Grant Program | UW-La Crosse | 3,498,414 | 0 |
| 84.063 | | Federal Pell Grant Program (Note 2) | UW-Oshkosh | 5,468,891 | 0 |
| 84.063 | | Federal Pell Grant Program (Note 2) | UW-Parkside | 3,489,798 | 0 |
| 84.063 | | Federal Pell Grant Program | UW-Platteville | 3,614,904 | 0 |
| 84.063 | | Federal Pell Grant Program | UW-River Falls | 3,236,094 | 0 |
| 84.063 | | Federal Pell Grant Program | UW-Stevens Point | 5,621,347 | 0 |
| 84.063 | | Federal Pell Grant Program | UW-Stout | 4,237,474 | 0 |
| 84.063 | | Federal Pell Grant Program (Note 2) | UW-Superior | 2,373,288 | 0 |
| 84.063 | | Federal Pell Grant Program (Note 2) | UW-Whitewater | 4,926,994 | 0 |
| 84.063 | | Federal Pell Grant Program | UW Colleges | 6,522,206 | 0 |
| Total Federal Program 84.063 | | | | 72,507,142 | 0 |
| 84.268 | | Federal Direct Student Loans (Notes 2, 17) | UW-Milwaukee | 85,827,114 | 0 |
| 84.268 | | Federal Direct Student Loans (Note 17) | UW-Eau Claire | 24,141,592 | 0 |
| 84.268 | | Federal Direct Student Loans (Notes 2, 17) | UW-Superior | 9,262,812 | 0 |
| 84.268 | | Federal Direct Student Loans (Notes 2, 17) | UW-Whitewater | 30,453,274 | 0 |
| Total Federal Program 84.268 | | | | 149,684,792 | 0 |

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2005

| FEDERAL CATALOG NUMBER | OTHER IDENTIFYING NUMBER | FEDERAL PROGRAM | STATE AGENCY OR CAMPUS | EXPENDITURES | AMOUNT PROVIDED TO SUBRECIPIENTS |
|---|--------------------------|---|------------------------|--------------------------------|----------------------------------|
| <i>STUDENT FINANCIAL AID (SFA) CLUSTER</i> | | | | | |
| Other Federal Financial Assistance: | | | | | |
| N/A | 84.SFA | Administrative Cost Allowance (Note 18) | UW-Madison | 1,162,477 | 0 |
| N/A | 84.SFA | Administrative Cost Allowance (Notes 2, 18) | UW-Milwaukee | 341,147 | 0 |
| N/A | 84.SFA | Administrative Cost Allowance (Note 18) | UW-Eau Claire | 246,825 | 0 |
| N/A | 84.SFA | Administrative Cost Allowance (Note 18) | UW-Green Bay | 59,302 | 0 |
| N/A | 84.SFA | Administrative Cost Allowance (Note 18) | UW-La Crosse | 121,177 | 0 |
| N/A | 84.SFA | Administrative Cost Allowance (Notes 2, 18) | UW-Oshkosh | 150,851 | 0 |
| N/A | 84.SFA | Administrative Cost Allowance (Notes 2, 18) | UW-Parkside | 64,168 | 0 |
| N/A | 84.SFA | Administrative Cost Allowance (Note 18) | UW-Platteville | 103,912 | 0 |
| N/A | 84.SFA | Administrative Cost Allowance (Note 18) | UW-River Falls | 121,842 | 0 |
| N/A | 84.SFA | Administrative Cost Allowance (Note 18) | UW-Stevens Point | 153,162 | 0 |
| N/A | 84.SFA | Administrative Cost Allowance (Note 18) | UW-Stout | 198,055 | 0 |
| N/A | 84.SFA | Administrative Cost Allowance (Notes 2, 18) | UW-Superior | 59,331 | 0 |
| N/A | 84.SFA | Administrative Cost Allowance (Notes 2, 18) | UW-Whitewater | 197,937 | 0 |
| N/A | 84.SFA | Administrative Cost Allowance (Note 18) | UW Colleges | 102,237 | 0 |
| Total Administrative Cost Allowance | | | | <u>3,082,423</u> | <u>0</u> |
| TOTAL SFA FROM U.S. DEPARTMENT OF EDUCATION | | | | <u>582,329,419</u> | <u>0</u> |
| U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES: | | | | | |
| 93.108 | | Health Education Assistance Loans (Note 17) | HEAB | 0 | 0 |
| 93.108 | | Health Education Assistance Loans (Note 17) | 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 16) | UW-Madison | 845,962 | 0 |
| 93.364 | | Nursing Student Loans (Note 16) | UW-Madison | 340,987 | 0 |
| 93.364 | | Nursing Student Loans (Notes 2, 16) | UW-Milwaukee | 410,790 | 0 |
| 93.364 | | Nursing Student Loans (Notes 2, 16) | UW-Oshkosh | 582,582 | 0 |
| Total Federal Program 93.364 | | | | <u>1,334,359</u> | <u>0</u> |
| 93.925 | | Scholarships for Health Professions Students from Disadvantaged Backgrounds | UW-Madison | 112,446 | 0 |
| 93.925 | | Scholarships for Health Professions Students from Disadvantaged Backgrounds (Note 2) | UW-Milwaukee | 116,296 | 0 |
| 93.925 | | Scholarships for Health Professions Students from Disadvantaged Backgrounds | UW-Eau Claire | 20,352 | 0 |
| 93.925 | | Scholarships for Health Professions Students from Disadvantaged Backgrounds (Note 2) | UW-Parkside | 5,815 | 0 |
| Total Federal Program 93.925 | | | | <u>254,909</u> | <u>0</u> |
| TOTAL SFA FROM U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES | | | | <u>2,435,230</u> | <u>0</u> |
| TOTAL STUDENT FINANCIAL AID CLUSTER | | | | <u>\$ 584,764,649</u> | <u>\$ 0</u> |
| TOTAL EXPENDITURES OF FEDERAL AWARDS | | | | <u>\$ 8,221,628,514</u> | <u>\$ 1,958,070,976</u> |

Notes to the State of Wisconsin

Schedule of Expenditures of Federal Awards ■

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Purpose

The Schedule of Expenditures of Federal Awards presents a summary of the State of Wisconsin's expenditures financed by the federal government for the fiscal year ended June 30, 2005. 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 and inventory records and from federal reports submitted by the state agencies to the various federal grantor agencies. The State's accounting records are maintained on a budgetary basis, in accordance with Wisconsin Statutes. State statutes and state accounting policies require that disbursements be recognized in the fiscal year in which

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

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

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

C. State Agencies and UW Campuses Included

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

1. Department of Health and Family Services (DHFS)
2. Department of Workforce Development (DWD)
3. University of Wisconsin (UW) System
4. Department of Transportation (DOT)
5. Department of Public Instruction (DPI)
6. Department of Administration (DOA)
7. Department of Natural Resources (DNR)
8. Department of Commerce (Commerce)
9. Department of Military Affairs (DMA)
10. Wisconsin Technical College System Board (WTCSB)
11. Department of Veterans Affairs (DVA)
12. Department of Justice (DOJ)
13. Department of Agriculture, Trade and Consumer Protection (DATCP)
14. Wisconsin State Elections Board (Elections Board)
15. Department of Corrections (DOC)
16. Higher Educational Aids Board (HEAB)
17. Wisconsin Historical Society (WHS)
18. Wisconsin Arts Board (Arts Board)
19. Child Abuse and Neglect Prevention Board (CANPB)
20. Public Service Commission (PSC)
21. Educational Communications Board (ECB)
22. Board of Commissioners of Public Lands (Public Lands)
23. Board on Aging and Long-Term Care (BOALTC)
24. 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 and the University of Wisconsin Hospitals and Clinics Authority were not included in the scope of this single audit because the single audits of those authorities are performed separately by other auditors.

2. MAJOR FEDERAL GRANT PROGRAMS

As shown in the following table, the federal financial assistance expended by the State of Wisconsin during FY 2004-05 was \$9,222,056,532, consisting of \$8,177,767,553 in cash assistance and \$43,860,961 in noncash assistance reported in the Schedule of Expenditures of Federal Awards, and \$1,000,428,018 in outstanding loan balances. Not included in the amount of noncash assistance is the value of donated federal surplus personal property (catalog #39.003) described in Note 12. The loan balances are described in more detail in Notes 11, 13, 16, and 17.

Federal cash and noncash assistance, other than loan balances, expended by the State of Wisconsin during FY 2004-05 was \$8,221,628,514. The major grant threshold, as defined by OMB Circular A-133, was \$24,664,886. All federal programs with expenditures exceeding the threshold of \$24,664,886 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 \$24,664,886 are labeled as type B programs. For each low-risk

type A program that is not audited as a major program, one high-risk type B program is selected to be audited as a major program. As provided for in OMB Circular A-133, the number of high-risk type B programs to be audited is limited to one-half of the total number of type B programs assessed as being high-risk.

Federal Financial Assistance
FY 2004-05

| Catalog Number | Name of Federal Program | Amount |
|---|--|------------------------|
| Cash Assistance | | \$8,177,767,553 |
| Noncash Assistance: | | |
| 10.550 | Food Donation | 23,524,128 |
| 10.569 | Emergency Food Assistance Program (Food Commodities) | 5,384,289 |
| 93.268 | Immunization Grants | 14,952,544 |
| Total Noncash Assistance | | 43,860,961 |
| Total Cash and Noncash Assistance as Shown in Schedule | | 8,221,628,514 |
| Loan Balances as of June 30, 2005: | | |
| 20.205 | Highway Planning and Construction | 994,488 |
| 66.458 | Capitalization Grants for Clean Water State Revolving Funds | 695,872,269 |
| 66.468 | Capitalization Grants for Drinking Water State Revolving Funds | 115,996,389 |
| 84.038 | Federal Perkins Loan Program | 176,421,200 |
| 93.108 | Health Education Assistance Loans | 559,735 |
| 93.264 | Nurse Faculty Loan Program | 210,163 |
| 93.342 | Health Professions Student Loans | 5,952,695 |
| 93.364 | Nursing Student Loans | 4,421,079 |
| Total Loan Balances | | 1,000,428,018 |
| Total Federal Financial Assistance | | \$9,222,056,532 |

The State of Wisconsin administered 26 major federal programs that were tested for compliance with federal requirements for FY 2004-05. The total federal assistance, including noncash assistance and loan balances under these major grant programs, constituted 70.5 percent of the total federal financial assistance during the audit period. The major federal programs for FY 2004-05, as determined by the risk-based approach, are listed in the following table.

Major Federal Programs in FY 2004-05

| Catalog Number | Federal Program | Expenditures | State Recipient |
|------------------|---|------------------------|-------------------------------------|
| 10.557 | Special Supplemental Nutrition Program for Women, Infants, and Children | \$ 64,052,300 | DHFS |
| 11.419 | Coastal Zone Management Administration Awards | 4,627,601 | DOA |
| 17.225 | Unemployment Insurance | 905,407,172 | DWD |
| 17.258/.259/.260 | WIA Cluster | 50,393,050 | DWD/UW-Milwaukee/ UW-Oshkosh |
| 20.106 | Airport Improvement Program | 61,423,300 | DOT |
| 20.205/23.005 | Highway Planning and Construction Cluster ¹ | 544,864,575 | DOT |
| 81.042 | Weatherization Assistance for Low-Income Persons | 6,529,554 | DOA |
| 84.010 | Title I Grants to Local Educational Agencies | 147,793,334 | DPI |
| 84.027/.173 | Special Education Cluster | 180,637,326 | DPI |
| 84.126 | Rehabilitation Services—Vocational Rehabilitation Grants to States | 53,212,093 | DWD |
| 84.287 | Twenty-First Century Community Learning Centers | 9,237,669 | DPI/UW-Milwaukee/ UW-Extension |
| 93.003 | Public Health and Social Services Emergency Fund | 3,198,996 | DHFS |
| 93.558 | Temporary Assistance for Needy Families | 291,203,201 | DWD/UW-Milwaukee/ UW-Oshkosh |
| 93.563 | Child Support Enforcement | 70,757,785 | DWD |
| 93.568 | Low-Income Home Energy Assistance | 69,514,326 | DOA |
| 93.575/.596 | Child Care Cluster | 145,908,869 | DWD/UW-Milwaukee/ UW-La Crosse |
| 93.658 | Foster Care—Title IV-E | 76,046,138 | DHFS/UW-Oshkosh/ UW-Extension |
| 93.659 | Adoption Assistance | 41,851,716 | DHFS |
| 93.767 | State Children’s Insurance Program | 91,406,145 | DHFS |
| 93.775/.777/.778 | Medicaid Cluster | 2,817,199,332 | DHFS/DOJ |
| 93.889 | National Bioterrorism Hospital Preparedness Program | 4,469,576 | DHFS |
| 93.959 | Block Grants for Prevention and Treatment of Substance Abuse | 25,568,894 | DHFS/UW-Milwaukee/ UW-Extension |
| 96.001/.006 | Disability Insurance/SSI Cluster | 27,988,811 | DHFS/DWD |
| 97.004/.042/.067 | Homeland Security Grants Program Cluster | 31,292,628 | DOA/DMA/UW-Madison/ UW-La Crosse |
| Various | Research and Development Cluster | 518,355,431 | UW System |
| Various | Student Financial Aid Cluster ² | 105,685,817 | UW-Milwaukee |
| Various | Student Financial Aid Cluster ² | 41,806,066 | UW-Oshkosh |
| Various | Student Financial Aid Cluster ² | 16,499,919 | UW-Parkside |
| Various | Student Financial Aid Cluster ² | 12,597,547 | UW-Superior |
| Various | Student Financial Aid Cluster ² | 38,842,987 | UW-Whitewater |
| | | \$6,458,372,158 | |

¹ Does not include the amount of loans outstanding as of June 30, 2005 (see Note 11).

² Does not include the amount of loans outstanding as of June 30, 2005 (see Notes 16 and 17).

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

The student financial aid cluster is defined by OMB Circular A-133 as including those programs of general student assistance in which institutions participate, such as those authorized by Title IV of the Higher Education Act of 1965, as amended, which are administered by the U.S. Department of Education, and similar programs provided by other federal agencies. It does not include programs that provide fellowships or similar awards to students on a competitive basis, or for specified studies or research. 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 2004-05 audit, the student financial aid cluster was audited as a major program at UW-Milwaukee, UW-Oshkosh, UW-Parkside, UW-Superior, and UW-Whitewater.

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 federal agency.

4. AMOUNT PROVIDED TO SUBRECIPIENTS

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

5. POTENTIAL FEDERAL SANCTIONS AND DISALLOWANCES

As of June 30, 2005, there are potential federal sanctions and disallowances for the Food Stamps program, Medical Assistance Program, and Aid to Families with Dependent Children program resulting from federal reviews. The status of findings in our prior single audits is discussed in the agency narratives.

A. Food Stamps

The U.S. Department of Agriculture assesses a sanction against a state if its annual error rate for eligibility and benefit determinations exceeds the national average for Food Stamps (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 \$12,766,521.

Sanctions for Food Stamps Program
As of June 30, 2005

| FFY(s) | Wisconsin’s Combined Error Rate | National Average Error Rate | Sanctions Assessed to Date |
|--------------|---------------------------------|-----------------------------|----------------------------|
| 1994–1996 | 10.51% – 12.10% | 9.2%–10.32% | \$1,200,000 |
| 1997 | 13.70 | 9.88 | 2,340,053 |
| 1998 | 14.58 | 10.69 | 689,391 |
| 1999 | 13.42 | 9.88 | 606,446 |
| 2000 | 12.72 | 8.91 | 1,671,222 |
| 2001 | 13.14 | 8.66 | 2,873,308 |
| 2002 | 12.69 | 8.26 | 3,386,101 |
| 2003 | 9.32 | 6.64 | 0 |
| 2004 | 6.65 | 5.88 | 0 |
| Total | | | \$12,766,521 |

The Food Stamp Reauthorization Act of 2002 made substantial changes to the Quality Control system that measures the State's payment accuracy in issuing food stamp benefits. Effective for the FFY 2002-03 Quality Control review period, a new two-year sanction system was implemented. Under this new system, a sanction amount shall be established whenever, for two consecutive years, there is a 95 percent statistical probability that a state's payment error rate exceeds 105 percent of the national performance measure for payment error rates. For FFY 2002-03, Wisconsin's error rate exceeded the tolerance level. However, for FFY 2003-04, Wisconsin's payment error rate fell within the tolerance level; therefore, no sanctions will be established. Complete error rate and sanction information is not yet available for FFY 2004-05.

Wisconsin is required to spend the sanctioned amounts on payment accuracy activities, outreach activities, and federally approved activities for improving Food Stamps operations. Through FY 2004-05, the State had spent \$10,275,540 on these activities.

B. Medical Assistance Program

The U.S. Department of Health and Human Services' Office of Inspector General (OIG) conducted a review of school-based services provided under the Medical Assistance Program (catalog #93.778) during FY 1999-2000. The federal OIG review concluded that providers did not always maintain the required supporting documentation and recommended that the Department of Health and Family Services refund the federal share, or \$315,474, of costs that were not allowed. As of June 30, 2005, the Department of Health and Family Services had not refunded the federal share. The Department of Health and Family Services intends to return the federal share in FFY 2005-06.

C. Aid to Families with Dependent Children

A federal review of Aid to Families with Dependent Children (AFDC) (catalog #93.560) overpayment recoveries received between July 1, 1996, and September 30, 2001, concluded that the Department of Workforce Development's practices for reporting and remitting AFDC overpayment recoveries to the federal government were not in accordance with federal requirements. The U.S. Department of Health and Human Services recommended that the State refund the federal share, or \$10,711,338 of these recoveries. In its May 2002 response, the Department of Workforce Development contended that it followed the instructions included in the FFY 1998-99 federal transmittal documents and, therefore, was in compliance with federal requirements until the issuance of a FFY 1999-2000 federal transmittal document. The Department of Workforce Development 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. The Department of Workforce Development continues to negotiate with the federal government to resolve this issue.

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

During FY 2004-05, the Department of Health and Family Services received \$23,161,723 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 the Department of Health and Family Services to extend program benefits to 37,364 more people than could have been served during FY 2004-05 in the absence of the rebate contracts.

7. 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 \$2,809,023 that was supported by funds returned to the State.

8. STATE CRIMINAL ALIEN ASSISTANCE PROGRAM

During FY 2004-05, the Department of Corrections received \$1,473,682 in awards from the U.S. Department of Justice under the State Criminal Alien Assistance Program (catalog #16.606). This grant is awarded to cover the costs previously incurred by the State for housing undocumented criminal aliens in the State's correctional system. There are no restrictions imposed on the use of the funds, and the grant program guidelines state that the funds should be treated as being expended as of the date received. As mandated by the Wisconsin Legislature, the Department of Corrections did not spend the \$1,473,682 during FY 2004-05, but rather deposited the funds directly to the General Fund to automatically lapse and be available for appropriation by the Legislature. In the Schedule of Expenditures of Federal Awards, the expenditure of these funds is shown under DOC; however, because the funds were lapsed to the General Fund for appropriation by the Legislature, no expenditures were recorded by the Department of Corrections for this grant for FY 2004-05.

9. UNEMPLOYMENT INSURANCE

FY 2004-05 expenditures for Unemployment Insurance (catalog #17.225) include \$805,043,287 in benefits funded by the Wisconsin Unemployment Reserve Fund, \$36,291,407 in federally funded regular benefits, \$1,622,534 in refunds of overpayments related to federally funded temporary extended benefits, and \$65,695,012 in federally funded administrative costs.

10. HIGHWAY PLANNING AND CONSTRUCTION

Expenditures for Highway Planning and Construction (catalog #20.205) include \$27.5 million in project charges that have been incurred in excess of the federally approved project budget amount. The Wisconsin Department of Transportation will seek federal approval for increases to project budgets, and federal reimbursements are expected in the next fiscal year.

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

The Wisconsin Department of Transportation received \$15,000 during FY 2004-05 and \$1,485,000 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. The Department of Transportation has issued \$1,500,000 in loans to local municipalities; \$994,488 remains outstanding as of June 30, 2005.

During FY 1994-95, the Department of Transportation received \$70,400 in loan funds from the Federal Railways Administration under Local Rail Freight Assistance (catalog #20.308). It has issued the full amount of these loan funds to railroads. As of June 30, 2005, all loans have been repaid.

12. DONATION OF FEDERAL SURPLUS PERSONAL PROPERTY

The Department of Administration is responsible for administration of the Donation of Federal Surplus Personal Property program (catalog #39.003). It has contracted with Wisconsin Technical College System Foundation, Inc., to receive and distribute the federal surplus property. As of July 1, 2004, the Foundation had on hand property with an initial cost to the federal government of \$2,470,902. During FY 2004-05, the Foundation received from the federal government surplus personal property having an initial cost to the federal government of \$27,272,274. During the period, property with an initial cost of \$19,471,562 was distributed, leaving property with an initial cost to the federal government of \$10,271,614 on hand as of June 30, 2005. The Department of Administration 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.

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

The State of Wisconsin Environmental Improvement Fund is an enterprise fund of the State and is jointly administered by the Department of Natural Resources and the Department of Administration. Included in the Environmental Improvement Fund is the Clean Water Fund Direct Loan Program, funded primarily by the federal government under the

Capitalization Grants for Clean Water State Revolving Funds (catalog #66.458) and Capitalization Grants for Drinking Water State Revolving Funds (catalog #66.468). As of June 30, 2005, loans outstanding were \$695,872,269 and \$115,996,389, respectively. Federal reporting requirements for the Clean Water Fund Direct Loan Program include financial statements prepared in accordance with generally accepted accounting principles, as well as information regarding loan recipients, loan amounts, loan terms, project categories of eligible costs, and similar details on other forms of assistance. The Department of Natural Resources and the Department of Administration have previously provided this information to the U.S. Environmental Protection Agency in the following documents:

- the Environmental Improvement Fund program's FY 2004-05 and FY 2003-04 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 2004-05, prepared by the Department of Natural Resources; and
- the State Revolving Fund annual report for FY 2004-05, prepared by the Department of Natural Resources and the Department of Administration.

Copies of these documents are available from:

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

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

14. SOCIAL SERVICES BLOCK GRANT

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

Expenditures reported in the schedule for the Social Services Block Grant include \$16,775,625 transferred from the federal award for Temporary Assistance for Needy Families (catalog #93.558).

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

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

16. LOANS COLLECTED BY THE UNIVERSITY OF WISCONSIN

The expenditures in the schedule for various student loan programs consist of loans advanced to students and collection costs charged to the loan funds during FY 2004-05. 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), Nurse Faculty Loan Program (catalog #93.264), Health Professions Student Loans (catalog #93.342), and Nursing Student Loans (catalog #93.364) funds consisted of the following student loan receivable balances:

| | Outstanding Balance, <u>June 30, 2005</u> |
|------------------------------------|---|
| Perkins Loans: | |
| UW-Madison and UW-Green Bay | \$ 68,679,937 |
| UW-Milwaukee | 17,580,678 |
| UW-Eau Claire | 15,517,482 |
| UW-La Crosse | 7,117,906 |
| UW-Oshkosh | 6,880,254 |
| UW-Parkside | 2,873,965 |
| UW-Platteville | 6,389,270 |
| UW-River Falls | 5,944,485 |
| UW-Stevens Point | 17,158,957 |
| UW-Stout | 13,921,781 |
| UW-Superior | 1,742,422 |
| UW-Whitewater | 10,592,329 |
| UW Colleges | <u>2,021,734</u> |
| Total Perkins Loans | \$176,421,200 |
| Nurse Faculty Loan Program: | |
| UW-Milwaukee | \$ 210,163 |

| | Outstanding Balance, <u>June 30, 2005</u> |
|--|---|
| Health Professions Student Loans: | |
| UW-Madison | \$ 5,952,695 |
| Nursing Student Loans: | |
| UW-Madison | \$ 1,290,089 |
| UW-Milwaukee | 1,298,282 |
| UW-Oshkosh | <u>1,832,708</u> |
| Total Nursing Student Loans | \$ 4,421,079 |

17. 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 2004-05 are shown in the schedule. However, because lending institutions across the country maintain the loan balances and are responsible for loan collections, the total outstanding loan balance for FFEL is not available.

UW-Milwaukee, UW-Eau Claire, UW-Superior, and UW-Whitewater participate in Federal Direct Loans (catalog #84.268) instead of FFEL. The Federal Direct Loans program is similar to FFEL except that the UW campuses, rather than lending institutions, are responsible for disbursing the loans. In addition, the loan funds are provided by the U.S. Department of Education. The Federal Direct Loans amounts advanced to students during FY 2004-05 are included in the schedule. However, the total outstanding loan balance for the Federal Direct Loans program is maintained by the U.S. Department of Education, which is responsible for loan collection.

Before July 1, 1998, UW-Madison participated in Health Education Assistance Loans (HEAL) (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. Because lending institutions across the country maintain the loan balances and are responsible for loan collections, the total outstanding loan balance for the HEAL program at UW-Madison is not available.

The Higher Educational Aids Board also provided student loans funded by the HEAL program to eligible medical and dental students at qualifying universities or colleges in Wisconsin. These student loans are insured as to payment by the U.S. Department of Health and Human Services if a claim is filed after default, death, disability, or bankruptcy. The Higher Educational Aids Board did not receive any federal funds for claims from the U.S. Department of Health and Human Services in FY 2004-05. No new loans were made during the fiscal year, and no new loans will be made in the future. As of June 30, 2005, the balance of HEAL loans outstanding at the Higher Educational Aids Board was \$559,735.

18. ADMINISTRATIVE COST ALLOWANCE

Included in the student financial aid cluster are the total expenditures for the administrative cost allowance provided by Federal Supplemental Educational Opportunity Grants (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.

19. PROGRAM INCOME

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

■ ■ ■ ■

Appendix 1

Federal Expenditures under the Twelve Largest Federal Grant Programs
FY 2000-01 through FY 2004-05

| <u>Grant Program/Primary Recipient</u> | <u>FY 2000-01</u> | <u>FY 2001-02</u> | <u>FY 2002-03</u> | <u>FY 2003-04</u> | <u>FY 2004-05</u> | <u>Dollar Change FY 2000-01 through FY 2004-05</u> | <u>Percentage Change FY 2000-01 through FY 2004-05</u> |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|--|--|
| Medicaid Cluster/DHFS | \$2,355,546,243 | \$2,500,342,126 | \$2,848,978,878 | \$2,837,040,384 | \$2,817,199,332 | \$461,653,089 | 19.6% |
| Unemployment Insurance/DWD ¹ | 745,520,799 | 1,125,078,278 | 1,258,874,970 | 1,132,318,958 | 905,407,172 | 159,886,373 | 21.4 |
| Student Financial Aid Cluster/UW System | 396,698,400 | 435,935,091 | 484,121,456 | 543,552,454 | 584,764,649 | 188,066,249 | 47.4 |
| Highway Planning and Construction Cluster/DOT | 534,118,901 | 583,835,193 | 561,814,343 | 547,951,423 | 544,864,575 | 10,745,674 | 2.0 |
| Research and Development Cluster/UW System | 329,355,524 | 368,546,653 | 429,426,035 | 473,433,302 | 518,355,431 | 188,999,907 | 57.4 |
| Food Stamp Cluster/DHFS ² | 175,511,322 | 223,586,181 | 256,077,737 | 300,675,131 | 341,376,655 | 165,865,333 | 94.5 |
| Temporary Assistance for Needy Families/DWD | 299,281,750 | 350,286,728 | 347,629,766 | 285,748,919 | 291,203,201 | (8,078,549) | -2.7 |
| Special Education Cluster/DPI | 98,836,923 | 106,804,196 | 146,258,814 | 166,029,106 | 180,637,326 | 81,800,403 | 82.8 |
| Title I Grants to Local Educational Agencies/DPI | 128,768,891 | 121,976,693 | 144,902,728 | 148,162,923 | 147,793,334 | 19,024,443 | 14.8 |
| Child Care Cluster/DWD | 134,222,598 | 157,076,786 | 162,544,383 | 153,673,242 | 145,908,869 | 11,686,271 | 8.7 |
| Child Nutrition Cluster/DPI | 83,637,580 | 93,462,724 | 97,612,886 | 104,493,624 | 110,338,742 | 26,701,162 | 31.9 |
| State Children's Insurance Program/DHFS | 36,465,728 | 76,348,028 | 90,772,753 | 93,382,581 | 91,406,145 | 54,940,417 | 150.7 |

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

² Includes electronic food stamp benefits and administrative expenditures.

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 2004-05 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: Mr. Kenneth Thyberg, Audit Liaison
Bureau of Fiscal Services
1 West Wilson Street
P.O. Box 7850
Madison, Wisconsin 53707-7850
(608) 261-6315
fax: (608) 264-9874
e-mail: *thybekr@dhfs.state.wi.us*

Department of Workforce Development

Ms. Roberta Gassman, Secretary
Audit Contact: Mr. Kipp Sonnentag, Controller
Bureau of Finance
201 East Washington Avenue, Room G400
P.O. Box 7946
Madison, Wisconsin 53707-7946
(608) 266-7272
fax: (608) 267-7952
e-mail: *kipp.sonnentag@dwd.state.wi.us*

Department of Transportation

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

Department of Public Instruction

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

Department of Administration

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

Department of Natural Resources

Mr. 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

Ms. Mary P. Burke, Secretary
Audit Contact: Mr. Barry Wanner, Acting Director
Bureau of Fiscal and Procurement Services
201 West Washington Avenue, 6th Floor
P.O. Box 7970
Madison, Wisconsin 53707-7970
(608) 264-7836
fax: (608) 266-0182
e-mail: *bwanner@commerce.state.wi.us*

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

Wisconsin Technical College System Board

Mr. Dan Clancy, President
Audit Contact: Mr. Norman Kenney, Associate Vice President
Office of Agency Management
345 West Washington Avenue, 2nd Floor
P.O. Box 7874
Madison, Wisconsin 53707-7874
(608) 266-1766
fax: (608) 266-1690
e-mail: norman.kenney@wtcssystem.org

Department of Veterans Affairs

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

Department of 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*

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
P.O. Box 2973
Madison, Wisconsin 53701-2973
(608) 266-0404
fax: (608) 267-0500
e-mail: *sharrie.hauge@seb.state.wi.us*

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*

Higher Educational Aids Board

Ms. Connie Hutchison, 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. Ellsworth H. Brown, Director
Audit Contacts: Mr. David Seligman, Administrator
 Mr. Paul Hamilton, Accountant
Division of Administrative Services
816 State Street, Room 325
Madison, Wisconsin 53706
(608) 264-6434
(608) 264-6426
fax: (608) 264-6433
e-mail: *dhseligman@whs.wisc.edu*
 pjhamilton@whs.wisc.edu

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*

Child Abuse and Neglect Prevention Board

Ms. Mary Anne Snyder, Executive Director
Audit Contact: Mr. Kenneth Thyberg, 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) 261-6315
fax: (608) 264-9874
e-mail: *thybekr@dhfs.state.wi.us*

Public Service Commission

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

Educational Communications Board

Ms. Wendy Wink, Executive Director
Audit Contact: Mr. Shawn Garvey, Director of Fiscal Services
Finance and Administrative Services Division
3319 West Beltline Highway
P.O. Box 4296
Madison, Wisconsin 53713-4296
(608) 264-9668
fax: (608) 264-9622
e-mail: *sgarvey@ecb.state.wi.us*

Board of Commissioners of Public Lands

Ms. Tia Nelson, Executive Secretary
Audit Contact: Ms. Denise Nechvatal, Accountant
125 South Webster Street, Room 200
P.O. Box 8943
Madison, Wisconsin 53703-8943
(608) 266-3788
fax: (608) 267-2787
email: *denise.nechvatal@bcpl.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 L. Morgan, Secretary
Audit Contact: Mr. Anthony Timmons, Director
Financial and 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*

Appendix 3

University of Wisconsin Campus Contact Information

Listed below are the University of Wisconsin campuses included in the scope of the FY 2004-05 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: Ms. Susan Fischer, Director
Office of Student Financial Services
University of Wisconsin-Madison
432 North Murray Street
Madison, Wisconsin 53706-1496
(608) 263-3202
fax: (608) 262-9068
e-mail: susan.fischer@finaid.wisc.edu

UW-Madison for other federal compliance:

Audit Contact: Mr. Robert Andresen, Assistant Director, Post Award Services
Office for Research and Sponsored Programs
University of Wisconsin-Madison
750 University Avenue, Room 450
Madison, Wisconsin 53706-1490
(608) 262-2896
fax: (608) 262-5111
e-mail: randresen@rsp.wisc.edu

UW-Milwaukee:

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

UW-Eau Claire:

Ms. Vicki Lord Larson, Interim Chancellor
Audit Contact: Ms. Valerie Wing, Internal Auditor
University of Wisconsin-Eau Claire
Schofield 101C
Eau Claire, Wisconsin 54701
(715) 836-5407
fax: (715) 836-2020
e-mail: *wingvc@uwec.edu*

UW-Green Bay:

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

UW-La Crosse:

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

UW-Oshkosh:

Mr. Richard H. Wells, Chancellor
Audit Contact: Mr. Shawn H. Kelly, Internal Auditor
University of Wisconsin-Oshkosh
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