

An Audit

# **State of Wisconsin 2005-06**

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State Auditor – Janice Mueller

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# CONTENTS

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<b>Letter of Transmittal</b>	<b>1</b>
<b>Introduction</b>	<b>3</b>
<b>Auditor's Report</b>	<b>7</b>
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	
<b>Auditor's Report</b>	<b>11</b>
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	
<b>Statewide Issues</b>	<b>15</b>
<b>Department of Health and Family Services</b>	<b>23</b>
<b>Department of Workforce Development</b>	<b>41</b>
<b>University of Wisconsin System</b>	<b>55</b>
<b>Department of Transportation</b>	<b>81</b>
<b>Department of Public Instruction</b>	<b>85</b>
<b>Department of Commerce</b>	<b>89</b>
<b>Department of Veterans Affairs</b>	<b>93</b>

<b>Elections Board</b>	<b>97</b>
------------------------	-----------

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<b>State of Wisconsin Schedule of Findings and Questioned Costs for the Year Ended June 30, 2006</b>	<b>101</b>
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<b>State of Wisconsin Summary Schedule of Prior Audit Findings</b>	<b>117</b>
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<b>State of Wisconsin Schedule of Expenditures of Federal Awards for the Year Ended June 30, 2006</b>	<b>121</b>
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<b>Notes to the State of Wisconsin Schedule of Expenditures of Federal Awards</b>	<b>201</b>
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## **Appendices**

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- Appendix 1—Federal Expenditures under the Twelve Largest Federal Programs
- Appendix 2—State Agency Contact Information
- Appendix 3—University of Wisconsin Campus Contact Information



STATE OF WISCONSIN  
Legislative Audit Bureau

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Janice Mueller  
State Auditor

March 30, 2007

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

Dear Senator Sullivan and Representative Jeskewitz:

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

This audit covers \$9.4 billion in federal financial assistance that state agencies administered in fiscal year (FY) 2005-06. We assessed the propriety of revenues and expenditures and tested internal controls and compliance with laws and regulations for 16 federal programs that were selected for review using risk-based assessment criteria established by the federal government.

Our report contains the auditor's reports on internal control over financial reporting and on compliance with program requirements and our unqualified audit opinion on the State of Wisconsin Schedule of Expenditures of Federal Awards. We also discuss the results of our follow-up to prior audit findings. Overall, state agencies have complied with federal grant requirements and have taken steps to address findings included in last year's single audit report. However, we report internal control deficiencies and several areas of federal noncompliance, and we question \$14,697 in costs charged to the federal programs, in addition to \$4.4 million already returned. The federal government will contact state agencies to resolve the findings and questioned costs included in our report.

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

Respectfully submitted,

Janice Mueller  
State Auditor

JM/BN/ss



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## Introduction ■

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The State of Wisconsin administered \$9.4 billion in federal financial assistance during fiscal year (FY) 2005-06, consisting of \$8.3 billion in cash assistance and \$43.8 million in noncash assistance reported in the Schedule of Expenditures of Federal Awards, and \$1.1 billion in outstanding loan balances. As a condition of receiving federal funds, the State must meet the audit requirements of the federal Single Audit Act of 1984, as amended, and federal Office of Management and Budget (OMB) Circular A-133. We performed this audit for FY 2005-06 at the request of the various state agencies that received federal financial assistance, and to meet our audit responsibilities under s. 13.94, Wis. Stats.

We are required by federal rules to render an opinion on the State's financial statements;

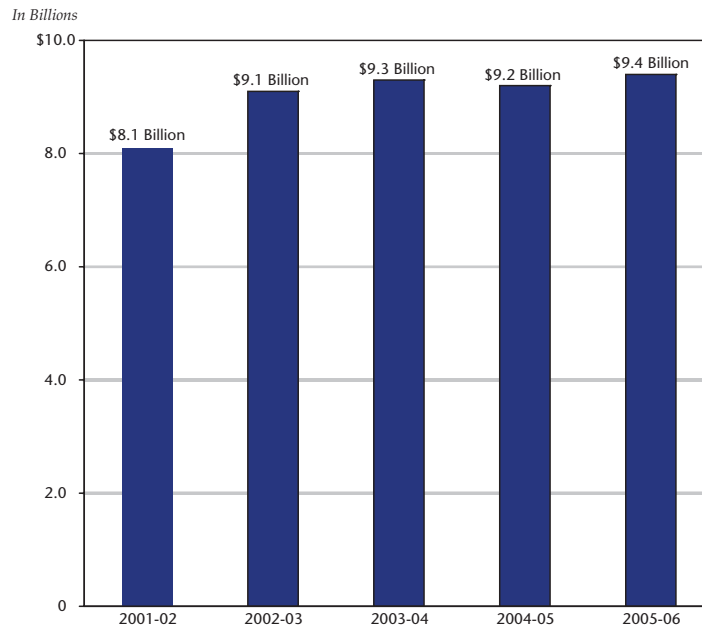
- issue a report on the State's internal control and compliance related to financial reporting; and
- issue a report on the State's compliance with requirements applicable to each major program, on its internal control over compliance, and on its schedule of expenditures of federal awards.

Our unqualified opinion on the State's FY 2005-06 financial statements was included in the Comprehensive Annual Financial Report issued by the Wisconsin Department of Administration (DOA) in December 2006 and is available from the State Controller's Office. The other required auditor's reports, along with the agencies' responses to our findings and their corrective action plans, are included in this single audit report, which we have submitted to the federal government along with other required information. Doing so fulfills the State's single audit report distribution requirements under OMB Circular A-133.

Federal financial assistance has increased from \$8.1 billion in FY 2001-02 to \$9.4 billion in FY 2005-06, or \$1.3 billion in the five-year period shown in Figure 1. A significant increase in FY 2002-03 resulted in part from additional but temporary federal funding to help states address budget shortfalls. However, since then, the amount of federal funds administered by the State has not changed significantly.

Figure 1

**Total Federal Financial Assistance**  
FY 2001-02 through FY 2005-06



While funding under some federal programs increased during FY 2005-06, funding under other programs decreased. For example, funding for the Highway Planning and Construction Cluster, administered by the Department of Transportation (DOT), increased by \$83.8 million during FY 2005-06, and funding for the Food Stamp Cluster, which helps low-income households buy food and is administered by the Department of Health and Family Services (DHFS), increased by \$37.9 million. However, FY 2005-06 funding for other federal grant programs that provide benefits and assistance payments to individuals either 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 \$883.9 million in FY 2005-06. Expenditures under the Medicaid Cluster and Temporary Assistance for Needy Families (TANF), which provide assistance payments to qualifying individuals, declined by \$39.7 million and \$33.2 million, respectively, during FY 2005-06.



As shown in Table 1, the State expended \$8.3 billion in federal cash and noncash assistance during FY 2005-06. The 12 largest federal programs accounted for 81.8 percent of total expenditures. Appendix 1 provides detail on the federal funds expended under these 12 programs over the past five years.

DHFS is responsible for administering 3 of the 12 largest federal grant programs, including the Medicaid Cluster, which is the largest federal program administered by the State and accounts for 33.4 percent of Wisconsin's federal cash and noncash assistance. The largest portion of the Medicaid Cluster is the Medical Assistance (MA) program. During FY 2005-06, the State expended \$2.8 billion in federal funds under this program, plus an additional \$1.7 billion it provided in general purpose revenue (GPR) and from the Medical Assistance Trust Fund. In addition, DHFS disbursed \$379.3 million in federal funds and benefits under the Food Stamp Cluster and \$88.2 million under the State Children's Insurance Program (CHIP), which helps to provide health insurance to uninsured children and low-income families.

Table 1  
Federal Expenditures  
FY 2005-06

Federal Program	Primary Grant Recipient	FY 2005-06 Expenditures	Percentage of Federal Expenditures
Medicaid Cluster	DHFS	\$2,777,501,391	33.4%
Unemployment Insurance <sup>1</sup> (UI)	DWD	883,872,586	10.6
Highway Planning and Construction Cluster	DOT	628,706,080	7.6
Student Financial Aid Cluster	UW System	618,949,329	7.4
Research and Development Cluster	UW System	524,857,734	6.3
Food Stamp Cluster	DHFS	379,297,253	4.6
Temporary Assistance for Needy Families (TANF)	DWD	258,025,873	3.1
Special Education Cluster	DPI	204,962,570	2.5
Title I Grants to Local Educational Agencies	DPI	158,031,876	1.9
Child Care Cluster	DWD	150,302,614	1.8
Child Nutrition Cluster	DPI	122,018,300	1.5
State Children's Insurance Program (CHIP)	DHFS	88,227,049	1.1
Subtotal		6,794,752,655	81.8
Other Federal Programs		1,506,975,740	18.2
<b>Total</b>		<b>\$8,301,728,395<sup>2</sup></b>	<b>100.0%</b>

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

<sup>2</sup> Represents cash and noncash assistance, such as food commodities, but does not include \$1.1 billion in outstanding loan balances. Cash and noncash assistance plus outstanding loan balances equal the total federal financial assistance administered by the State of Wisconsin during FY 2005-06, which was \$9.4 billion.

The Department of Workforce Development (DWD) is responsible for 3 more of the 12 largest federal grant programs administered by the State. In addition to administering UI, DWD is responsible for TANF, for which it disbursed \$258.0 million in federal funds, and the Child Care Cluster, for which it disbursed \$150.3 million.

Other state agencies administering large federal grant programs include University of Wisconsin (UW) System, which expended \$618.9 million for student financial aid and \$524.9 million under a variety of research and development grants; DOT, which expended \$628.7 million for the Highway Planning and Construction Cluster; and the Department of Public Instruction (DPI), which expended \$485.0 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 more than 770 individual grant programs and 860 research and development grants. Federal rules allow the auditor to use judgment to select those grant programs that may contain a higher risk of noncompliance with federal regulations. OMB Circular A-133 categorizes federal programs as "type A" (large programs) and "type B" (smaller programs). For the State of Wisconsin, type A programs are those for which the State expended \$24.9 million or more in federal funds. We reviewed and tested the type A programs that we believe are subject to a higher risk of noncompliance. Federal rules allow the auditor to test lower-risk type A programs every three years, rather than each year. In addition, we audited a selection of type B programs, which are those with expenditures under the \$24.9 million threshold.

Our compliance review focused on the 11 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 53.0 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 06-4).

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

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# Auditor's Report ■

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

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the State of Wisconsin as of and for the year ended June 30, 2006, which collectively comprise the State's basic financial statements and have issued our report thereon dated December 15, 2006. 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 2005-06. Our report was modified to include a reference to other auditors. We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Other auditors audited the financial statements of the Wisconsin Department of Transportation Revenue Bond Program and Commercial Paper Program; the Badger Tobacco Asset Securitization Fund; the Environmental Improvement Fund; the College Savings Program Trust; the Wisconsin Housing and Economic Development Authority; the University of Wisconsin Hospitals and Clinics Authority; and the University of Wisconsin Foundation, as described in our opinion on the State of Wisconsin's financial statements. While the financial statements of the Wisconsin Housing and Economic Development Authority were audited in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards*, the financial statements of the other funds and component units were audited in accordance with auditing standards generally

accepted in the United States of America, but not in accordance with *Government Auditing Standards*. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that were reported on separately by those auditors.

## **INTERNAL CONTROL OVER FINANCIAL REPORTING**

In planning and performing our audit, we considered the State's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion 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 and management responses are described in Section II of the Schedule of Findings and Questioned Costs as findings WI-06-29 through WI-06-36.

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 above is a material weakness.


## **COMPLIANCE AND OTHER MATTERS**

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

We noted certain additional matters, 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 independent auditor's report, upon submission to the Joint Legislative Audit Committee, is a matter of public record and its distribution is not limited. However, because we do not express an opinion on internal control over financial reporting or on compliance, this report is not intended to be used by anyone other than these specified parties.

December 15, 2006

LEGISLATIVE AUDIT BUREAU  
by   
Bryan Naab  
Audit Director



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# Auditor's Report ■

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

## COMPLIANCE

We have audited the State of Wisconsin's compliance with the types of compliance requirements described in the U.S. Office of Management and Budget *Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended June 30, 2006. 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, 2006. 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 \$137.8 million and \$639,980, 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, 2006. 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, 2006. 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-06-1 through WI-06-6, WI-06-9 through WI-06-19, WI-06-22 through WI-06-24, and WI-06-26 through WI-06-28.

### **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-06-1 through WI-06-3, WI-06-6 through WI-06-11, WI-06-14, WI-06-17, WI-06-18, WI-06-20, WI-06-21, and WI-06-24 through WI-06-28.



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, 2006, which collectively comprise the State of Wisconsin's basic financial statements and have issued our report thereon dated December 15, 2006. 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 22, 2007

LEGISLATIVE AUDIT BUREAU

by 

Bryan Naab  
Deputy State Auditor for Financial Audit



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## Statewide Issues ■

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As part of our current audit, we followed up on issues identified in 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 and with lapses from internal service funds. In addition, we reviewed federal cash management procedures at the Department of Administration and identified concerns related to the State's agreement with the U.S. Treasury under the Cash Management Improvement Act.

### **Finding WI-06-1: 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 DOA. During FY 2005-06, 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 that are sufficient to recover its costs but not generate profits. For each internal service fund or billable service, federal rules allow DOA to maintain a working capital reserve of not more than 60 days' operating expenses. Ideally, user rates would be adjusted in the event a fund or service generated a balance in excess of the allowed reserve, to reduce the excess balance and free grant funds to be used on other grant-related

activity. In the event the excess balance is not reduced or the funds are used for other purposes, federal rules require the State to return the federal government's share.

DOA continues its efforts to address prior-audit concerns related to setting billing rates for central services. However, because significant excess balances have accumulated in some internal service funds, the federal government has requested that its share of those balances be returned. During FY 2005-06, the State also continued to lapse some of the excess balances from the internal service funds to its General Fund, and the federal government's share of those lapses has recently been returned. We note the State could have avoided the need to return these funds had it used the preferred practice of reducing user charges.

### **Rate-Setting Process**

DOA's Division of Enterprise Technology administers the Technology Services internal service fund, which primarily accounts for centralized mainframe computer processing, telecommunications, and networking services. Within this fund, the Division has established cost pools and billing rates for various mainframe computer services, such as for the central processing unit (CPU) and report generation (EOS). We have expressed concern since our FY 1998-99 audit with the Division's procedures to establish mainframe computer billing rates. In our prior audit, we reported that CPU, some storage, and some telecommunications rates were 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 and other services (Finding WI-05-1).

As part of its corrective action, DOA reassigned rate-setting responsibility to its Division of Administrative Services and indicated that it has implemented a new rate-setting process for FY 2006-07 that includes:

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

As a result of this new process, many FY 2006-07 user rates were adjusted. For example, rates for CPU and EOS services were reduced by 22 percent and 58 percent, respectively. DOA estimates that the rate reductions for these two services will decrease the program position by \$2.8 million during FY 2006-07. DOA also combined the CPU and EOS cost pools, although these services are billed separately, because it believes they are related and their users are generally the same. Finally, DOA staff indicated that they intend to monitor activity for all cost pools and, if warranted, consider issuing rebates to user agencies or making during-the-year rate adjustments for future services.

DOA indicates that this rate-setting methodology has been discussed with the U.S. Department of Health and Human Services (DHHS). We will test the new rate-setting process during next year's single audit.

During our current audit period, DOA's Division of Enterprise Technology continued to use the rate-setting method used in prior years, which did not include consideration of each cost pool's beginning program position. As a result, some cost pools continued to have significant surpluses. For example, the CPU cost pool's program position increased \$7.4 million, to \$46.3 million as of June 30, 2006, from \$38.9 million as of June 30, 2005. This balance is significantly more than the allowable 60-day reserve. While DOA does not calculate the allowable reserve for each cost pool, based on the available information, we estimate the allowable reserve related to the CPU cost pool to be \$5.3 million as of June 30, 2006.

We reported in our prior audit that excess balances existed in various cost pools as of June 30, 2005. In resolving this issue, the federal government issued a final determination dated September 20, 2006, that concluded DOA must return \$23.1 million, including interest, to the federal government from various cost pools in the Technology Services fund. The federal government also determined on August 15, 2006, that an excess balance existed in the Financial Services fund, a separate internal service fund, and that the federal share, \$390,000, must be returned. DOA has appealed both of these determinations, arguing that the bases used by the federal government in its determinations did not include all relevant activity.

The deadline for DOA's briefs in support of its appeals has been extended to April 30, 2007, to allow the parties to attempt to reach settlement agreements for both determinations. To assist in the settlement negotiations, DOA plans to recalculate and resubmit the reconciliations required for internal service funds by OMB Circular A-87 for the period from July 1, 2001 to June 30, 2005. These reconciliations include excess balance calculations. In addition, DOA plans to submit the reconciliations for FY 2005-06, which is the most current information available, and which DOA believes should be the basis for any final determinations of excess balances. The final amount, if any, to be paid by the State to the federal government to resolve these concerns is unknown at this time.

## Lapses to the General Fund

As we have reported in prior single audits, before FY 2006-07, the State did not follow the preferred rate-setting practice of considering any surplus or deficit program positions in cost pools when it established user rates. Instead, it continued to overcharge state agencies for various central services. As a result, a surplus position accumulated in some of the internal service funds. Lapses were made from some of the internal service funds to the General Fund as part of the State's efforts to address budget deficits. In our prior single audit, we questioned costs and recommended that DOA work with the federal government to determine the federal share of the amounts lapsed (Finding WI-05-1).

In a letter dated August 15, 2006, DHHS made its final determination regarding the FY 2003-04 lapse from the Financial Services fund and all lapses that occurred during FY 2004-05. On September 8, 2006, DOA remitted \$413,581 to DHHS, representing the federal share of those lapses. This payment did not include any interest, because DOA has appealed the interest calculation. Through FY 2004-05, DOA lapsed a total of \$30.7 million to the General Fund from the internal service funds, and has paid \$15.5 million back to the federal government for its share of those lapses, excluding interest. Had DOA adjusted user rates to reduce the balances in the internal service funds, user agencies could have effectively kept these funds for other grant-related activity.

To address ongoing General Fund budget shortfalls, the State continued to lapse balances from certain internal service funds during FY 2005-06. The largest of these lapses was \$8.3 million from the Technology Services fund. Based on the methodology used to settle prior-years' questioned costs, DOA estimated the federal share of these lapses to be \$4.3 million and returned that amount to the federal government on February 16, 2007. We do not question this amount. However, we do question an undetermined amount because, as previously discussed, the State may have overcharged federal grants for mainframe computer and other central services during FY 2005-06.

### Recommendation

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*We recommend the Wisconsin Department of Administration continue to:*

- *work with the U.S. Department of Health and Human Services to resolve concerns with the Department of Administration's rate-setting process, including obtaining approval of its new rate-setting methodology implemented in FY 2006-07; and*
- *take into consideration the surplus or deficit balances that accumulate in each cost pool when setting user rates.*

### Finding WI-06-1: Internal Service Funds Rate-Setting and Lapses

#### *Multiple Programs*

*Questioned Costs:* Undetermined

**DOA Response and Corrective Action Plan:** DOA acknowledges that the Division of Enterprise Technology's rate-setting process should include the effect of surplus or deficit balances of individual cost pools when establishing future billing rates. As indicated by the auditors, DOA has already taken corrective action and implemented a new rate-setting process for FY 2006-07. The Division will continue to work toward realigning rates for billable services with the cost of providing those services. As DOA stated last year, 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 be considered in order to provide a measure of stability and predictability and to not cause detriment to appropriation balances.

As indicated by the auditors, DOA has appealed two final determinations from DHHS that concluded excessive balances existed in the Financial Services fund and in various cost pools in the Technology Services fund. At this point in time, DOA has recalculated and resubmitted reconciliations under OMB Circular A-87 for FYs 2001-02, 2002-03, 2003-04, 2004-05, and 2005-06. Currently, DOA and DHHS are in the process of negotiating settlement agreements for both determinations.

## **Finding WI-06-2: Federal Cash Management**

As required by the Cash Management Improvement Act (CMIA), the State has entered into an agreement with the U.S. Treasury to ensure that neither the State nor the federal government is able to earn interest income at the expense of the other. For each of the State's major federal programs, the CMIA agreement specifies the timing for federal reimbursements of allowable grant expenditures, based on estimated-check clearance patterns. Check clearance patterns reflect the time between the State's issuance of checks and other forms of payment and when they clear the State's bank account.

DOA administers the cash management system to request federal reimbursement for the majority of the grant programs covered by the CMIA agreement. DOA is responsible for estimating the check clearance patterns for these grant programs based on prior years' actual clearance patterns, and ensuring that federal draws are made in accordance with the terms of the CMIA agreement. In addition, as required by the CMIA agreement, DOA annually prepares the CMIA Annual Report, which includes, for each major grant program, the amount of interest income earned at the expense of the federal government or the State because federal reimbursements were drawn either earlier or later than allowed under the CMIA agreement.

Overall, DOA has requested federal reimbursement in accordance with the CMIA agreement. However, we found that during FY 2005-06, DOA did not draw federal funds for the Medical Assistance (MA) Program (CFDA #93.778) and the State Children's Insurance Program (CHIP) (CFDA #93.767) according to the terms of the CMIA agreement. Based on data for the prior year, DOA estimated that MA and CHIP payments would clear the State's bank in 3.72 days during FY 2005-06. Therefore, the CMIA agreement required DOA to draw 28 percent of the federal

share of FY 2005-06 MA and CHIP payments on the third day following payment, with the remaining 72 percent to be drawn on the fourth day following payment.

However, during FY 2005-06, DOA continued to draw federal reimbursements based on the estimated clearance pattern used to draw federal reimbursements during FY 2004-05. As a result, DOA drew 40 percent of the federal share of weekly MA and CHIP payments on the third day following payment, and the remaining 60 percent on the fourth day following payment. Because the State received federal reimbursements more quickly than permitted under the CMIA agreement, it earned interest at the expense of the federal government.

In March 2006, we discussed our concerns with staff of the State Controller’s Office within DOA, who explained that because of an oversight, the electronic spreadsheet used to calculate the amounts to draw had not been updated for the estimated FY 2005-06 clearance patterns. These staff estimated that for the period July 1, 2005 through March 29, 2006, the State earned \$61,493 in interest at the expense of the federal government. The State Controller’s Office attempted to compensate and, between March 30 and April 19, 2006, delayed federal draws longer than required under the CMIA agreement, resulting in the federal government earning an estimated \$14,682 in interest at the expense of the State. From April 20 through June 30, 2006, the State Controller’s Office drew federal funds for MA and CHIP grants in accordance with the current CMIA agreement.

We do not question any costs because this interest was included in the CMIA Annual Report for FY 2005-06, filed in December 2006, as required under the CMIA agreement.

**Recommendation**

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*We recommend the Wisconsin Department of Administration ensure federal reimbursements are drawn through the State’s cash management system in accordance with the agreement required under the Cash Management Improvement Act.*

**Finding WI-06-2: Federal Cash Management**

***State Children’s Insurance Program (CFDA #93.767)***

<u>Award Numbers</u>	<u>Award Years</u>
050605WI5021	2006
050505WI5021	2005

***Questioned Costs:*** None

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

<u>Award Numbers</u>	<u>Award Years</u>
050605WI5028	2006
050505WI5028	2005
050605WI5048	2006
050505WI5048	2005

***Questioned Costs:*** None



**DOA Response and Corrective Action Plan:** DOA agrees that during FY 2005-06, federal funds were not drawn according to the agreement between the U.S. Treasury and the State and, as a result, the State earned interest at the expense of the federal government. In addition, in June 2006, the State Controller’s Office determined that an error was made in calculating the clearance pattern included in the FY 2006 Treasury–State agreement, which indicated that 28 percent of the federal Medical Assistance and State Children’s Insurance Program funds were to be drawn on day three. The correct clearance pattern would have resulted in 32 percent of the weekly expenditures being drawn on day three. To compensate, the interest was calculated based on the corrected clearance pattern and included an adjustment in the FY 2005-06 CMIA Annual Report and Direct Cost Claim that was submitted to the federal government in December 2006.

To prevent similar errors in the future, State Controller’s Office staff will ensure that the annual revisions to the Treasury-State agreement are incorporated into the draw calculations on July 1.

**Statewide Issues  
Summary of Findings and Questioned Costs  
FY 2005-06**

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

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-06-2	93.767	State Children’s Insurance Program	Federal Cash Management	\$ 0
WI-06-2	93.778	Medical Assistance Program	Federal Cash Management	0

**Noncompliance Findings Affecting Multiple Programs**

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-06-1		Multiple Programs	Internal Service Funds Rate-Setting and Lapses *	Undetermined

\* Repeat finding from audit report 06-4.

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



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# Department of Health and Family Services ■

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The Wisconsin Department of Health and Family Services provides a wide range of services to clients in communities and institutions, regulates certain care providers, and supervises and consults with local public and voluntary agencies. It administers state and federal programs involving public health, mental health, substance abuse, long-term care, services to the disabled, medical assistance, and children's services. DHFS disbursed \$6.8 billion during FY 2005-06; 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 programs. We tested compliance with grant requirements for four type A programs and one type B program. Overall, internal controls were adequate, and the agency complied with the grant requirements for the programs we tested. However, we have findings related to Foster Care—Title IV-E (CFDA #93.658); Adoption Assistance (CFDA #93.659); the Medical Assistance (MA) Program (CFDA #93.778); and the State Children's Insurance Program (CHIP) (CFDA #93.767). In addition, we identified concerns related to subrecipient monitoring. We also followed up on the progress DHFS has made in implementing Findings WI-05-2 through WI-05-9 of our FY 2004-05 single audit report.

## **Finding WI-06-3: Federal Reporting and Claiming of Expenditures—Foster Care and Adoption Assistance**

During FY 2005-06, DHFS disbursed \$77.2 million in federal funds under the Foster Care—Title IV-E program, which helps the State provide safe, appropriate substitute care for children who are under its jurisdiction and need temporary placement and care outside their homes. DHFS also disbursed \$42.6 million in federal funds under

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

During our FY 2003-04 audit (report 05-5), we reported various errors in the quarterly reports and made recommendations for improvement. In our FY 2004-05 audit (report 06-4), we reported that DHFS had taken or was in the process of taking corrective actions to address those concerns, and we did not repeat our recommendations because we noted improvements in the quarterly report that we reviewed. In addition, as part of its corrective action plan, DHFS performed a detailed review of the quarterly reports from September 2003 through September 2005, which identified concerns that included calculation errors, errors in keying information into spreadsheets, and eligible costs that should have been but were not claimed for federal reimbursement. As a result of these efforts, DHFS requested and received an additional \$3.0 million in federal reimbursement under the Foster Care—Title IV-E and Adoption Assistance programs.

In January 2006, the position responsible for preparing the quarterly reports became vacant. DHFS assigned report preparation responsibility to a staff person with knowledge of the Foster Care—Title IV-E and Adoption Assistance programs, but new to the quarterly reporting process. We performed a detailed review of the report for the quarter ending December 31, 2005, and more limited reviews of the reports for the quarters ending March 31, 2006, and June 30, 2006. We identified a variety of errors, which resulted in both under-claims and over-claims of federal reimbursement. For example, during our review of the report for the quarter ending December 31, 2005, we found:

- errors in keying information into an electronic spreadsheet that summarized expenditures, resulting in an under-claim of \$6,733 for federal reimbursement under the Adoption Assistance program;
- errors in spreadsheet formulas allocating costs to the Foster Care—Title IV-E program for the DHFS time study, which resulted in an under-claim for federal reimbursement of \$6,367 for the quarter reviewed and continued for the quarterly reports ending March 31, 2006, and June 30, 2006, when they resulted in an additional under-claim of \$9,517 in federal reimbursement;

- double application of the federal reimbursement rate to costs for foster parent liability insurance payments, resulting in an under-claim of \$2,531 in federal reimbursements under the Foster Care—Title IV-E program during the quarter we reviewed, and an additional under-claim of \$1,344 in federal reimbursements for the quarter ending March 31, 2006; and
- spreadsheet formula errors that excluded certain children from the population used to calculate the eligibility rates used to determine the federal share of administrative costs for November 2005 and December 2005. As a result, the calculated eligibility rates were too high, and DHFS over-claimed \$34,776 for federal reimbursement under the Foster Care—Title IV-E program.

We discussed the reporting errors with DHFS staff, who noted that the reports had been reviewed by a supervisor, although the review did not detect all the errors in this complex report. We do not question any costs, because DHFS has corrected for the errors we found in the reports for quarters ending September 30, 2006, and December 31, 2006.

As noted, the preparation of the quarterly expenditure report is complex and time-consuming. In addition, the manual process used to prepare the report is susceptible to human error, which can result in inaccurate federal reimbursement claims. Given the number of errors we noted during our review and the concerns noted during the review completed by DHFS, we believe further steps should be taken to ensure the accuracy of the quarterly report. Such steps could include a more detailed supervisory review and automating the data entry of spreadsheet amounts. Staff have noted that they are currently exploring options that could automate entry of selected amounts.

#### Recommendation

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

- *take steps to ensure future Foster Care—Title IV-E and Adoption Assistance quarterly reports are accurately prepared, such as implementing a review process that periodically tests the detail of selected amounts and calculations; and*
- *continue to explore options that would reduce the manual entry of data into electronic spreadsheets.*

#### **Finding WI-06-3: Federal Reporting and Claiming of Expenditures**

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

<u>Award Number</u>	<u>Award Year</u>
G0601WI1401	2006

**Questioned Costs:** None

*Adoption Assistance* (CFDA #93.659)

<u>Award Number</u>	<u>Award Year</u>
G0601WI1407	2006

*Questioned Costs:* None

**DHFS Response and Corrective Action Plan:** The Bureau of Fiscal Services (BFS) agrees with the recommendations but has some additional comments.

The complexity of the Foster Care—Title IV-E claim must be recognized. The amount of extra staff review requires a difficult balance of scarce resources. However, BFS has already implemented steps to ensure future quarterly reports are accurately prepared. These steps included a restructuring of the responsibilities of the position responsible for the preparation of the Foster Care—Title IV-E and Adoption Assistance federal report, and the development and implementation of a supervisory review tool for that federal report. The position restructuring allows report preparation to focus on quarterly claims, increasing accuracy. Use of the review tool was implemented with the preparation of the June 2006 quarterly report, and the review tool will be used before the December 2006 quarterly report is submitted. The findings included in the FY 2005-06 single audit report will be compared to the staff and supervisory review to ensure the tool is comprehensive enough to address potential areas for error. Implementation of the preceding steps has already had a positive effect on the accuracy of the quarterly report.

BFS is also exploring a number of options that would reduce the manual entry of data into electronic spreadsheets. These options include areas such as eligibility rate calculations and expense accumulation.

**Finding WI-06-4: Licensing of Foster Care Providers**

Federal regulations specify that foster care benefits may be paid to a foster care provider only if the provider is fully licensed by the State and if members in the foster family household pass criminal background checks. Licensing of foster care providers and treatment homes is the responsibility of the counties, with the exception of Milwaukee County, where licensing is the responsibility of DHFS. DHFS has contracted with Lutheran Social Services for licensing most foster care providers, and with Children’s Service Society for pre-adoptive foster care providers in Milwaukee County.

State statutes require that foster care providers renew their licenses every two years. As part of the licensing process, applicants are required at least once every four years to submit a form disclosing crimes and offenses committed by the provider and other members of the household who are at least 12 years old. In addition, the Wisconsin Department of Justice is to perform a criminal records check on the provider and other members of the household who are at least 18 years old. Background checks are not required for those under 18, so long as the disclosure form did not indicate any crimes and offenses. The disclosure forms and criminal records checks are necessary to reduce the possibility of placing children in unsafe foster homes.

We reviewed 15 Milwaukee County foster home provider files to test for licensing and criminal records check requirements. All providers had the appropriate criminal background check completed by the Wisconsin Department of Justice. However, two of the provider files did not contain the disclosure forms, as required under the licensing requirements of the State. We discussed the omissions with DHFS staff, who agreed that the forms should have been obtained.

While the disclosure forms should have been obtained as a part of the licensing process, we do not question costs because the deficiencies appear to be administrative in nature, and the criminal records checks performed by the Wisconsin Department of Justice did not prevent the licensure of these providers.

#### Recommendation

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*We recommend the Wisconsin Department of Health and Family Services ensure that licenses are issued only after properly prepared background disclosure forms are received.*

#### **Finding WI-06-4: Licensing of Foster Care Providers**

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

<u>Award Number</u>	<u>Award Year</u>
G0601WI1401	2006

**Questioned Costs:** None

**DHFS Response and Corrective Action Plan:** The auditors found 2 of the 15 foster care licensing files reviewed were missing the required background disclosure forms. The two providers were pre-adoptive homes licensed by contractor staff. The Bureau of Milwaukee Child Welfare has directed the contractor to implement a quality improvement plan to ensure that disclosure forms are included in the licensing files for pre-adoptive homes.

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## Finding WI-06-5: Subrecipient Monitoring

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

We reviewed a selection of the 2004 audit reports and found that DHFS had not met the 180-day guideline for 50 of 72, or 69 percent, of the reports reviewed. Of these 50 reports, as of January 2007, DHFS had finalized its review of 29 reports, but not within the 180-day guideline, and was in the process of finalizing 8 other reports. However, 13 reports were still only in the initial review stages.

Staff in the Office of Audit explained that the required reviews were not completed in a timely manner due to the loss of two staff and one contractor. Staff told us that one of the staff positions was recently filled and that this individual now performs initial screenings of subrecipient audit reports upon receipt in an effort to identify and prioritize those with significant issues. DHFS indicates that additional resources will be provided and that the remaining staff position will be filled.

### Recommendation

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

### Finding WI-06-5: Subrecipient Monitoring

#### *Multiple Programs*

*Questioned Costs:* None

**DHFS Response and Corrective Action Plan:** DHFS recognizes that some delays have occurred in reviewing and resolving subrecipient audits. DHFS has identified four steps that will be taken: (1) seek legislative support to amend Chapter 46, Wis. Stats., to raise the threshold for provider audits from \$25,000 to \$100,000, which will reduce staff workload in addressing lower risk audits; (2) administratively waive more provider audits under Chapter 46, Wis. Stats., where appropriate; (3) find further efficiencies in the process of reviewing and resolving audits; and (4) proceed to fill the vacant position.

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## Prior Audit Follow-Up

As part of our current audit, we followed up on DHFS's progress in addressing Finding WI-05-2 through Finding WI-05-9 of our FY 2004-05 single audit report. DHFS has addressed our concerns related to quality assurance of eligibility determinations and overpayments to out-of-home care service providers for the Foster Care—Title IV-E program and retroactive adjustments for reimbursements for child care agencies under Foster Care—Title IV-E and MA programs. DHFS has also taken some steps to address our concerns related to eligibility of Adoption Assistance cases, though work continues in this area. However, DHFS needs to continue its efforts for 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, continued efforts are needed to reconcile the benefit expenditures for MA and CHIP.

### Quality Assurance of Foster Care Eligibility Determinations

DHFS is responsible for determining whether foster children's costs in out-of-home care are reimbursable under the Foster Care—Title IV-E program. 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 DHFS's Division of Children and Family Services.

DHFS has contracted with a private firm 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. The private firm's staff are located in each of the five regional DHFS offices and 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 firm, 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. Staff review information in the child's paper case file and in WiSACWIS, assess whether the eligibility determination or redetermination is accurate, follow up with the private contractor or central DHFS staff regarding any discrepancies, and track completed reviews. However, in our prior audit, we found that the quality assurance review did not detect inaccurate eligibility determinations for 2 of the 30 cases we selected for review (Finding WI-05-3).

To address our prior audit concerns, DHFS central staff continue to meet with regional staff to ensure a consistent process is used between regions in performing the quality assurance reviews and to discuss problems and concerns. It appears that these corrective actions have been effective. We reviewed 20 cases from the Northeast Regional Office and 10 cases from the Southern Regional Office that were subject to a quality assurance review, and found all 30 cases had an appropriate eligibility determination.

### **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 CARS system, and the nonprofit organizations request and receive monthly reimbursements from DHFS for contract costs. In addition, contractors are required to submit monthly 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 salaries, 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 program.

In our prior audit, we reported that DHFS made an overpayment of \$541,604 under a calendar year 2004 contract with an out-of-home-care service provider (Finding WI-05-4). DHFS recouped the overpayment and adjusted the claim for federal reimbursement on the December 2005 quarterly Foster Care—Title IV-E report. To prevent similar overpayments, we recommended that DHFS enforce its established procedures to compare the financial information submitted to the Bureau of Milwaukee Child Welfare with the reimbursement request submitted through the CARS system.

DHFS has implemented corrective actions. Procedures to compare the CARS reimbursement requests to the financial information submitted by the contractor continue to be in place. In addition, effective March 2006, DHFS requires staff to contact a provider if an additional CARS reimbursement request is submitted for a previously reported time period. This procedure should ensure that subsequent reimbursement requests are for costs in addition to, and not duplicative, of previously reported costs.

### **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 the Foster Care—Title IV-E and MA programs. The remainder is funded by the State.

Prior to September 2006, it was DHFS's policy to claim federal funds under the Foster Care—Title IV-E and MA programs on an estimated basis during the calendar year in which services are provided. DHFS would then complete 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. Since our FY 2000-01 audit, we have noted that because of various difficulties, DHFS's Bureau of Fiscal Services had not complied with this policy and had not completed retroactive claim adjustments since March 1996 (Finding WI-05-8).

As included in the prior audit report, DHFS's corrective action plan specified that it would continue to work on processing the retroactive claims. However, after our report was issued and after DHFS's discussions with the federal government, DHFS provided the federal government an amended corrective action plan indicating that it had changed its policy and discontinued the retroactive claims adjustments. DHFS concluded that the adjustments are not necessary because the child care agencies should be considered vendors, and that payments based on either the prior year's audited financial information or estimated costs for new child care agencies are considered reasonable and necessary under the Foster Care—Title IV-E and MA programs.

While DHFS has not received a final resolution letter from the federal government, it is DHFS's understanding that, based upon oral discussions with federal staff, the federal government agrees with the amended corrective action plan. Therefore, we consider this finding resolved.

### **Adoption Assistance Eligibility**

The Adoption Assistance program provides monthly subsidy payments to adoptive parents for approximately 8,100 children with special needs. Monthly subsidy payments are established at the time of adoption and continue until the child attains the age of 18 or, if the child is a full-time high school student, when the child either turns 19 or graduates. Payments also end if the adoptive parents no longer support the child, such as if the child enlists in the military or gets married. The federal government shares in the monthly subsidy payment for federally eligible children based on the federal matching rate, which was 57.65 percent for federal fiscal year (FFY) 2005-06.

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

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

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

DHFS continues to implement corrective actions. Beginning in September 2006, DHFS began requiring contractor staff with expertise in the eligibility requirements for the program to recommend an eligibility determination for all new adoption assistance cases. As a part of this process, contractor staff enter an eligibility recommendation directly into WiSACWIS and subsequently send the case to regional staff for review and approval. Prior to this time, while the contractor was involved in the process of making the eligibility determination, its role was more limited.

In addition, as of January 2007, DHFS has reviewed cases for more than 1,500 children who entered the adoption assistance program from January 2004 through March 2006. This review identified 63 cases eligible for federal reimbursement that were initially determined to be ineligible for federal reimbursement. The review also identified 66 cases ineligible for federal reimbursement that were initially determined to be eligible for federal reimbursement. The review of these cases was completed by September 2006 and resulted in a net amount of \$26,503 being returned to the federal government.

Finally, DHFS has also completed an initial review of cases for children entering the adoption assistance program prior to 2004. DHFS staff are continuing to review the results of this initial review before it makes any changes to the eligibility determinations. Once this review is complete, DHFS intends to update the eligibility determinations in WiSACWIS and return or claim federal reimbursement for the two years prior to when the revised determination is entered. We will follow up on the results of these reviews during our next audit.

### **Finding WI-06-6: Computer Data Matches**

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

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

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

During our two prior audits, we found that DHFS did not perform any data matches with the IRS, which had suspended its data match agreement with DHFS in 2002. DHFS did, however, perform the required data matches for SWICA, UC, SSI benefits, SSA benefits, and SSA social security number verification.

SSI and SSA benefit data matches automatically updated CARES, but the SWICA, UC, and SSA social security number verification data matches required case workers in the counties and tribes to resolve any identified discrepancies and appropriately update information in CARES. However, our prior audits found that DHFS did not ensure compliance with the federal requirements that county and tribal caseworkers 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 (Finding WI-05-6).

During our current audit, we followed up on the efforts of DHFS to address data matching concerns. DHFS staff told us that the agency had resumed the IRS data matches. However, federal regulations prohibit access to IRS information by outside personnel, including auditors. We were provided with reports that had identifying information removed and that showed these data matches had been performed, but we were not able to test the IRS data matches.

DHFS has also taken steps to address concerns related to timely follow-up of identified discrepancies from the SWICA, UC, and SSA social security number verification data matches. For example:

- In April 2006, DHFS began performing second party reviews of MA cases through the Income Maintenance Quality Assurance system, which is a Web-based application for second party reviews. DHFS selects a random sample of MA cases and requires the counties and tribes to review them. According to DHFS staff, 22,336 county and tribal reviews have been completed through February 15, 2007.

- In January 2006, DHFS began quality-control reviews in CARES to determine whether workers had followed up on the discrepancies to data matches. Quality Assurance staff have performed 591 reviews through December 2006.
- DHFS added a chapter to the online CARES WorkerWeb Process Help guide that describes the data matches the county and tribal workers have in CARES and what they are to do with them.
- DHFS issued an operations memo in March 2006, establishing a new policy with regard to MA verification of self-declared income and when to use data matches to determine whether self-declared income is questionable.

Because all of the corrective actions were not implemented during our audit period, follow-up for all data matches during our audit period could be expected to be incomplete. 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, 2005 through June 30, 2006. We found 2 exceptions for the 20 social security number data match verifications, 10 timeliness exceptions for the 20 SWICA data matches, and 6 timeliness exceptions for the 20 UC data matches.

Based on the documentation we reviewed during our audit period, the State did not comply with federal regulations and follow up on all data match discrepancies within the required time frames. As a result, it is not known whether the most accurate information available was used to make eligibility determinations, and it is possible that some individuals received services for which they were not eligible, and for which DHFS received federal reimbursements. Therefore, we question an undetermined amount related to the MA program.

**☑ Recommendation**

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*We recommend the Wisconsin Department of Health and Family Services continue its efforts to ensure counties and tribes follow up in a timely manner on discrepancies identified through data matches between CARES and other databases.*

**Finding WI-06-6: Computer Data Matches**

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

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

***Questioned Costs:*** Undetermined

**DHFS Response and Corrective Action Plan:** In general, the Bureau of Eligibility Management (BEM) agrees with the recommendation and that the amount of error in question is “undetermined.” BEM will continue past efforts described by the auditors including:

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

In addition, BEM is:

- Developing new CARES WorkerWeb instructions to describe in more detail what workers are to do to correctly process data matches and dispositions, as well as the requirements for timely processing;
  - Exploring the capabilities offered by available software. For example, New Hampshire had implemented a quality assurance tool referred to as the “Worker Dashboard.” This tool makes data match information readily available to the worker on a daily basis in an easy-to-follow format;
  - Enhancing the automated process that calculates cost-savings for federal reporting purposes;
  - Automatically requiring the worker to view and complete pages pertinent for completing specific data matches; and
  - Exploring ways to assist the worker in focusing on discrepancies that affect MA eligibility.
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### **Finding WI-06-7: Reconciliation of Quarterly Report to the Cash Management System: Medical Assistance and the State Children's Insurance Program**

In addition to MA, DHFS administers the CHIP program, which funds a program to provide health insurance for uninsured families whose incomes fall below a certain level, which is known as BadgerCare. 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 the progress of DHFS in completing timely reconciliations between information included in the quarterly financial reports and information included in the cash management system. In our prior report, we found that while DHFS was current on reconciliations for MA and CHIP administrative expenditures, it had made only limited progress in reconciling MA and CHIP benefit expenditures. In addition, those efforts had been temporarily suspended until the fiscal agent could resolve differences between amounts included on certain reports used to prepare the quarterly financial reports and amounts included in the report used to draw federal reimbursements. DHFS agreed with our prior audit recommendation to reconcile MA and CHIP benefit expenditures, although it could not commit to completing the reconciliations by August 31, 2006, because it needed information from the fiscal agent and because of competing priorities (Finding WI-05-9).



During our current audit, we found that DHFS continues to be current in its reconciliations of MA and CHIP administrative expenditures. We also reviewed its efforts for corrective actions related to benefit reconciliations. The fiscal agent investigated its own reports and identified errors in both those used to prepare the quarterly CMS-64 and CMS-21 reports and those used to draw federal reimbursements. The reports used to prepare the CMS-64 and CMS-21 reports inappropriately claimed certain family care expenditures under the CHIP program, rather than under the MA program. In addition, the reports used to draw federal reimbursements misclassified certain expenditures. Because federal participation rates may differ depending on the expenditure classification, the State therefore may have drawn more, or less, in federal reimbursements than it should have drawn. The fiscal agent corrected and re-ran the reports and provided the results to DHFS staff for use in reconciling benefit expenditures.

Using the revised reports, DHFS staff have reconciled CHIP benefit expenditures for FFY 1999-2000 through FFY 2004-05. They are in the process of completing the reconciliation for FFY 2005-06 expenditures. In addition, DHFS staff continue to work with fiscal agent staff to resolve reconciliation items as they arise, and they have started reconciling MA benefit expenditures for FFY 1999-2000 through FFY 2005-06. As a result of these efforts, DHFS identified \$103,974 of Family Care expenditures that it claimed, and for which it received reimbursement under CHIP since FFY 1999-2000. That amount will be returned to the federal government on the report certified for the quarter ending December 31, 2006. In addition, DHFS has identified approximately \$200,000 in CHIP benefit expenditures that were claimed on the CMS-21 report, but for which DHFS has yet to draw federal reimbursement.

These results demonstrate the importance of timely reconciliations of amounts claimed and amounts received through the cash management system. DHFS indicated that it intends to complete the reconciliations of MA and CHIP benefit expenditures through FFY 2005-06 by June 2007, and to complete future reconciliations of benefit expenditures on a quarterly basis, as is currently done for administrative expenditures.

Because DHFS has not completed its reconciliations, it has not ensured that federal reimbursements received agree with amounts claimed. Therefore, there could be some over-claimed or under-claimed MA benefit expenditures related to FFY 2005-06 and prior years, and over-claimed or under-claimed CHIP benefit expenditures related to FFY 2005-06.

#### **Recommendation**

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*We recommend the Wisconsin Department of Health and Family Services continue with its planned efforts to reconcile, by June 30, 2007, 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.*

**Finding WI-06-7: Reconciliation of Quarterly Report to the Cash Management System**

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

<u>Award Numbers</u>	<u>Award Years</u>
050605WI5021	2006
050605WI5R21	2006

*Questioned Costs:* Undetermined

*Medical Assistance Program (CFDA #93.778)*

<u>Award Numbers</u>	<u>Award Years</u>
050605WI5028	2006
050505WI5028	2005
050405WI5028	2004
050305WI5028	2003
050205WI5028	2002
050105WI5028	2001
050005WI5028	2000
059905WI5028	1999

*Questioned Costs:* Undetermined

**DHFS Response and Corrective Action Plan:** DHFS will continue to work on the reconciliation of expenditures. DHFS will be working with the State's fiscal agent to ensure needed information is received from the new Interchange system. This information is critical to complete the reconciliations in an efficient and effective manner. As indicated in previous audits, DHFS will balance this effort with other high-priority demands for federal reporting and accounting.

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**Wisconsin Department of Health and Family Services  
Summary of Findings and Questioned Costs  
FY 2005-06**

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

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-06-3	93.658	Foster Care—Title IV-E	Federal Reporting and Claiming of Expenditures	\$ 0
WI-06-4	93.658	Foster Care—Title IV-E	Licensing of Foster Care Providers	0
WI-06-3	93.659	Adoption Assistance	Federal Reporting and Claiming of Expenditures	0
WI-06-7	93.767	State Children’s Insurance Program	Reconciliation of Quarterly Report to the Cash Management System*	Undetermined
WI-06-6	93.778	Medical Assistance Program	Computer Data Matches*	Undetermined
WI-06-7	93.778	Medical Assistance Program	Reconciliation of Quarterly Report to the Cash Management System*	Undetermined

**Noncompliance Findings Affecting Multiple Programs**

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-06-5		Multiple Programs	Subrecipient Monitoring	\$ 0

\* Repeat finding from audit report 06-4.

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



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# Department of Workforce Development ■

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The Wisconsin Department of Workforce Development administers programs for unemployment insurance, workers' compensation, equal rights in employment and housing, apprenticeship job training, employment services and training, income maintenance, vocational rehabilitation, and other related programs. DWD also administers Wisconsin Works (W-2), Wisconsin's work-based public assistance program that is designed to help participants achieve self-sufficiency. Excluding unemployment insurance benefits, DWD disbursed \$1.98 billion during FY 2005-06; direct federal grants financed \$677.0 million of that amount. In addition, during FY 2005-06 the Wisconsin Unemployment Reserve Fund financed \$789.4 million in unemployment insurance benefits and \$29.8 million in federally funded benefits.

As part of our standard audit procedures, we reviewed DWD's internal controls over revenues, expenditures, and the administration of federal programs. We tested compliance with grant requirements for three type A programs received directly from the federal government, and we followed up on the progress DWD made in addressing findings WI-05-10 through WI-05-12 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 Social Security—Disability Insurance (SSDI) (CFDA #96.001) and the use of Temporary Assistance for Needy Families (TANF) (CFDA #93.558) funds for the State's Earned Income Tax Credit (EITC), which is available to certain low-income working families with at least one qualifying child and, under federal regulations, may be funded in part through TANF. In addition, we continue to have concerns related to computer data matches for the TANF program and to the 60-month limit that individuals may receive assistance payments under that program.

## Finding WI-06-8: SSA Reimbursement Claims

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

Through the Vocational Rehabilitation Reimbursement Program, the Social Security Administration (SSA) reimburses states for the costs of certain vocational rehabilitation services provided to clients receiving Supplemental Security Income (SSI) and SSDI. Based on available accounting records, DWD received \$1.4 million during FY 2005-06 in reimbursements from SSA for vocational rehabilitation services provided to these clients. However, we have concerns because DWD did not claim SSA reimbursement for the costs of additional clients eligible for federal reimbursement.

Clients who are eligible for disability benefits under SSI or SSDI are presumed to be eligible for vocational rehabilitation services, provided the clients intend to achieve gainful employment. Federal rules allow DWD to recover the costs associated with the vocational rehabilitation services from SSA if, among other things, the clients achieve "substantial gainful activity" for at least 9 months within a 12-month period following receipt of services, reimbursement claims are submitted to SSA within 12 months after the clients met the substantial gainful activity requirements, and the clients did not participate in the AAA Take Charge program, which is a work-incentive program that is also funded by SSA. SSI and SSDI clients with direct rehabilitation costs of less than \$10,000 are eligible to voluntarily participate in the AAA Take Charge program. DWD is notified of the client's participation in the AAA Take Charge program through a monthly AAA Take Charge report received from a subcontractor of SSA.

It is a long-standing state policy that state agencies maximize federal reimbursements in order to reduce the need to expend state resources. It would be expected that DWD would establish a sound system of internal controls to ensure that it claims SSA reimbursement for all eligible cases and that reimbursement claims are submitted within 12 months after the clients fulfill their gainful activity requirements. However, while DWD has established written procedures, it is apparent the procedures are not consistently followed, resulting in serious internal control deficiencies.

To determine the extent to which DWD could have sought federal reimbursement but did not, we tested 59 cases that were most likely to be eligible for SSA reimbursement. Our 59 test cases were selected from the 521 SSI and SSDI cases that closed during the first two quarters of FY 2005-06. We determined that 30 of these cases were eligible for reimbursement, which DWD failed to seek for 19 cases. In 12 of these 19 cases, DWD did not review the AAA Take Charge report, as required by its own written procedures, but instead assumed the client was participating because direct rehabilitation costs were below \$10,000; in the remaining 7 cases, monitoring appears to have been inadequate to determine whether the requirement for substantial gainful activity was met.

We discussed our concerns with staff, who agreed that current procedures are ineffective for consistently determining whether program requirements have been met. In January 2007, DWD claimed \$408,510 from SSA for the 19 eligible cases we identified. However, for 12 of these cases, the 12-month claim submission deadline had elapsed by that time. DWD requested that SSA grant a waiver of the 12-month deadline and is currently awaiting the federal government's response. Staff acknowledge that an additional but undetermined number of clients could still be claimed for reimbursement.

#### Recommendation

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*We recommend the Wisconsin Department of Workforce Development take immediate action to ensure claims for all eligible vocational rehabilitation services related to cases closed during FY 2005-06 are appropriately submitted to the Social Security Administration in a timely manner. In addition, for cases closed during FY 2005-06 and in the future, the Department should:*

- *review cases with costs less than \$10,000 to determine whether clients did not participate in the AAA Take Charge program and, therefore, may be eligible for SSA reimbursement;*
- *consistently determine whether cases meet the substantial gainful activity requirement and are eligible for SSA reimbursement; and*
- *claim all eligible SSA reimbursements in a timely manner.*

#### **Finding WI-06-8: SSA Reimbursement Claims**

##### *Social Security—Disability Insurance (CFDA #96.001)*

<u>Award Number</u>	<u>Award Year</u>
N/A	N/A

**Questioned Costs:** None

**DWD Response and Corrective Action Plan:** DWD agrees with the recommendation and has developed a Vocational Rehabilitation—SSA reimbursement claim follow-up plan to ensure compliance.

DWD staff will review and analyze all FY 2005-06 successfully closed SSDI and SSI cases to determine if the cases meet substantial gainful activity (SGA) earnings. If the cases meet SGA and if the case costs are more than \$10,000, the claims will be sent to SSA by March 30, 2007.

For future cases with costs less than \$10,000, DWD staff will review the AAA Take Charge monthly report and if the consumer fails to apply for the AAA Take Charge option within thirty days of notification, DWD will send the claim to SSA if earnings are at SGA.

For those cases without wage documentation in the Integrated Rehabilitation Information System (IRIS) or in the unemployment insurance wage data base, DWD staff will use other collateral resources to determine whether SSA work incentives are being used to reduce SGA earnings. If the consumer is in a supported employment job, has an approved plan for achieving self support, or has impairment-related work expenses or blind work expense, DWD staff will document this information in IRIS that will indicate earnings are below SGA due to work incentives and that a claim will not be sent to SSA.

For those cases that have documentable wages at or above the SGA level but not for nine of twelve months, or are within \$500 of the SGA level for a quarter, DWD staff will follow up on these cases each month. Since unemployment insurance wage data are updated on a quarterly basis, follow-up will occur by the 20th of April, July, October, and January of each year after the unemployment insurance quarter closes.

For those cases with a history of wages not meeting SGA after one year from the date of review, these cases will not receive follow-up.

DWD staff will use the Microsoft Outlook electronic calendar as a "tickler system" to set up reminder dates to review cases that need follow-up so that SSA reimbursements are claimed in a timely manner.

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### **Finding WI-06-9: Use of TANF Funds for the State Earned Income Tax Credit**

DWD is charged with administering the TANF program, which is awarded to the State on a federal fiscal year basis. Since FY 1998-99, the Wisconsin Legislature has appropriated TANF funds to fund a portion of the State's EITC, which is provided to qualifying families regardless of whether they earn enough wages to have Wisconsin taxes withheld, and is therefore a form of assistance that benefits needy families. Federal regulations allow TANF funds to be used for the "refundable" portion of the EITC, which they define as the portion that exceeds the taxpayer's state income tax liability. During our current audit period, the State received \$59.5 million in TANF funds for this purpose.

As part of our audit, we reviewed to ensure that the State charged only allowable costs of the EITC to the TANF program. Because TANF funds are awarded on a federal fiscal year basis and because certain qualified aliens are eligible for the EITC but are not eligible for TANF, DWD needs to both determine the refundable portion of the EITC paid during the federal fiscal year and to determine that portion provided to certain qualified aliens to ensure it did not draw TANF funds in excess of the allowable amount.



When we requested that DWD provide documentation to show that TANF funds were only used to fund the refundable portion of the state EITC paid during the federal fiscal year, less the amount provided to certain qualified aliens, DWD provided us with a report it received from the Department of Revenue (DOR), which administers the State's EITC. That report agreed with amounts recorded on the State's central accounting system, but we are concerned because it summarized the EITC on a state fiscal year basis, rather than on a federal fiscal year basis, and it did not specify the EITC paid to qualified aliens. Neither DWD nor DOR maintained documentation to support estimates of the EITC paid to qualified aliens. In addition, DWD was not able to provide a report that accurately summarized the refundable and nonrefundable portions of the EITC.

Because DWD could not provide documentation of the refundable portion of the EITC paid to eligible individuals during the federal fiscal year, it is possible that the State received more TANF funds during the federal fiscal year than were allowable. However, it is unlikely for FFY 2005-06, because available information indicates the State received less TANF funds than the allowable amount. However, it is possible that questioned costs existed for FY 2003-04. We note that in a separate report, DOR calculated, after making various adjustments, that the refundable portion of the FY 2003-04 EITC was 79.1 percent. Assuming this percentage applies to the total EITC of \$73.0 million paid during FY 2003-04, the refundable portion would be \$57.7 million, which is less than the \$57.9 million DWD claimed during the year.

Further adjustments are needed to take into consideration the EITC paid to qualified aliens, and for timing differences because the federal fiscal year ends on September 30, while the state fiscal year ends on June 30. However, we do not question any costs during our current audit because any excess federal reimbursements the State may have received relate to prior fiscal years.

### Recommendation

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*We recommend the Wisconsin Department of Workforce Development work with the Department of Revenue to determine whether the amounts charged to the TANF program during FFY 2003-04 for the State's earned income tax credit program are allowable under federal regulations, and return any excess charges to the federal government.*

#### **Finding WI-06-9: Use of TANF Funds for the State Earned Income Tax Credit**

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

<u>Award Number</u>	<u>Award Year</u>
G-0401WITANF	2004

**Questioned Costs:** None

**DWD Response and Corrective Action Plan:** DWD agrees with this recommendation and will continue to work with DOR to validate the accuracy of the TANF charges for FFY 2003-04 related to the State's earned income tax credit.

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## **Prior Audit Follow-Up**

We followed up on DWD's progress in addressing findings WI-05-10 through WI-05-12 in our prior single audit report. DWD has addressed concerns related to case file documentation. However, we continue to have concerns related to the Income Eligibility and Verification System (IEVS) computer data matches and to the 60-month limit on individual assistance payments under the TANF program.

### **Finding: WI-06-10: Computer Data Matches**

As the State's administering agency for the TANF program, DWD is responsible for determining the eligibility of individuals who apply for assistance and maintaining program integrity. For purposes of administering this program, DWD has entered into contracts that require counties and W-2 agencies to obtain information from program applicants and enter it into the statewide computer system used for determining eligibility for various income maintenance programs, Client Assistance for Reemployment and Economic Support (CARES).

Section 1137 of the Social Security Act requires states to verify the reasonableness of wage and other information provided by applicants and used in making eligibility determinations through IEVS. As part of this requirement, DWD is required to compare data recorded in CARES with information in other computer databases, including:

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

During our two prior audits, we found that DWD did not perform any data matches with the IRS, which had suspended its data match agreement with DWD in 2002, or with the INS, which had not yet programmed its computers to allow for data matches. The required data matches were performed for SWICA, UC, SSI, SSA benefits, and SSA social security number verification.

SSI and SSA benefit data matches automatically updated CARES, but the SWICA, UC, and SSA social security number verification data matches required case workers in the counties and W-2 agencies to resolve any identified discrepancies and appropriately 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. Our prior audit testing found that 13 of the 20 SWICA data match discrepancies and 1 of 20 SSA social security number verification data match discrepancies were not even reviewed within at least 180 days of the time of our prior audit fieldwork (Finding WI-05-11).

During our current audit, we followed up on DWD's efforts to address data matching concerns. DWD staff told us that the INS still has not programmed its computers to allow for data matches and, therefore, DWD is still unable to perform matches with INS data. We were also told that DWD has resumed the IRS data matches. However, federal regulations prohibit access to IRS information by outside personnel, including auditors. We were provided with reports that had identifying information removed and that showed these data matches had been performed, but we were not able to test the IRS data matches.

DWD has begun to take steps to address concerns related to timely follow-up of identified discrepancies from the SWICA, UC, and SSA social security number verification data matches. For example, starting in August 2006, staff in the Bureau of Wisconsin Works have been reviewing online CARES reports that identify whether a data match discrepancy has been acted upon within the 45-day time frame. In addition, DWD is monitoring the disposition of data match discrepancies. We will test the effectiveness of these newly implemented procedures during next year's audit.

Because corrective actions were not implemented until after our audit period, follow-up for all data matches during our audit period could be expected to be incomplete. 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, unemployment compensation, and SSA for social security number verification—from July 1, 2005 through June 30, 2006. We found 2 exceptions for the 20 social security number data match verifications, 13 timeliness exceptions for the 20 SWICA data matches, and 9 timeliness exceptions for the 20 UC data matches.

Because county and W-2 agency caseworkers 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.

As reported in our prior audit, the U.S. Department of Health and Human Services (DHHS) had followed up on our FY 2003-04 audit findings and penalized

DWD \$4,730,282 for not performing the required data matches with the IRS and not following up on discrepancies in a timely manner. DWD disputed the penalty and negotiated with the federal government to resolve it. On March 30, 2006, DWD’s claim for reasonable cause was denied by DHHS. On May 25, 2006, DWD submitted its corrective compliance plan describing corrective actions to establish and continue IRS data matches, including a time line for when such actions will be completed. On July 13, 2006, DHHS accepted DWD’s corrective compliance plan and stated the federal government will not impose the \$4,730,282 penalty if DWD complies with the compliance plan by September 30, 2007.

**☑ Recommendation**

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*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.*

**Finding WI-06-10: Computer Data Matches**

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

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

**Questioned Costs:** Undetermined

**DWD Response and Corrective Action Plan:** DWD agrees with the recommendation and continues to strive for timely follow-up through the development and implementation of policy and procedures. DWD has taken the following measures to address concerns related to the timely follow-up on data match discrepancies:

- DWD issued an operations memo in August 2006 requiring W-2 agencies, including counties, to act on their IEVS data match discrepancies;
- DWD created six monitoring reports to help W-2 agencies and counties monitor and track the completion of their data matches, and
- DWD implemented a procedure where the Division of Workforce Solutions central office and regional office staff monitor the timeliness of the data match dispositions and contact the W-2 agency staff as necessary to ensure timely follow-up.

As part of DWD's efforts to further improve how the counties and W-2 agencies respond to their alerts and dispositions related to data matches, DWD plans to:

- develop training materials and tools and also provide training on IEVS data matches to counties and W-2 agencies; and
  - create a new screen in CARES to allow all county and W-2 agency workers to access and follow up on data matches.
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### **Finding WI-06-11: TANF 60-Month Limit**

Federal TANF rules impose a 60-month lifetime limit for cash assistance. However, states may extend assistance 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, there are occasions when a case worker retroactively determines that an individual was eligible for cash assistance in a prior month. In these cases, the case worker is to make a special entry that will allow CARES to count the additional months in which assistance payments were made for purposes of tracking the 60-month limit.

During our prior audit, we found that case workers did not consistently make the necessary entries into CARES for months when retroactive eligibility was granted. We identified two cases for which DWD provided \$2,512 in assistance payments for four months before it had approved an extension. We did not question any costs, because the extensions were approved and it would be reasonable to assume that they would have been approved earlier if the caseworkers had entered the additional months of retroactive eligibility into CARES. However, because of the failure to properly enter additional months of retroactive eligibility into CARES, it was possible for cash assistance to be provided in excess of 60 months for cases for which extensions had been denied (Finding WI-05-10).

During our current audit, we were told that DWD has taken the following steps to address our prior audit concerns:

- DWD ran a report in CARES that identified cases that had been denied extensions and where workers retroactively determined eligibility and an entry was not made to count the assistance payment as part of the 60-month limit. DWD provided this report to the counties and W-2 agencies for their review. The counties and W-2 agencies were required to report the results of their review to DWD by February 2007;

- in an operations memo issued December 19, 2006, DWD updated its policy for tracking the 60-month limit in CARES to include any retroactive eligibility determinations; and
- in the operations memo issued December 19, 2006, DWD also required W-2 agencies and counties to review all cases approaching 54 months, to determine whether all months of cash assistance payments had been correctly counted in the 60-month limit.

We will test the effectiveness of DWD’s corrective actions during our next year’s single audit.

Because corrective actions were not implemented until after our audit period, concerns in this area could be expected to continue during our audit period. For our current audit, we selected six cases that reached the 60-month limit. Based on the available information, it is unlikely that case workers had made all of the necessary entries into CARES for months for which retroactive eligibility was granted in these cases. While DWD made benefit payments in excess of the 60-month limit, we do not question any costs for five of the cases, because any benefit payments were made under approved extensions. However, for one case, DWD paid \$3,309 in benefits for seven months in excess of the 60-month limit, even though no extension was approved. Therefore, we question \$1,895, which is the federal share of the unallowed benefit payments.

**Recommendation**

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

**Finding WI-06-11: TANF 60-Month Limit**

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

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

***Questioned Costs: \$1,895***

**DWD Response and Corrective Action Plan:** DWD agrees with this recommendation and has implemented additional review requirements for cases approaching 54 months of cash assistance payments and additional tracking measures for cases with retroactive eligibility determinations to ensure compliance with the TANF 60-month limit.

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## Case File Documentation for the TANF Program and the Child Care Cluster

DWD administers W-2, Wisconsin's work-based public assistance program that is designed to help needy families achieve self-sufficiency. This program is funded, in part, by the TANF program and the Child Care Cluster (CFDA #s 93.575 and 93.596). As part of our current audit, we followed up on DWD's progress in addressing Finding WI-05-12 included in our prior single audit report related to case file documentation.

The TANF program provides time-limited assistance to needy families with children so the children can be cared for in their own homes or in the homes of relatives; to end dependence of needy parents on government benefits by promoting job preparation, work, and marriage; to prevent and reduce out-of-wedlock pregnancies, including establishing prevention and reduction goals; and to encourage the formation and maintenance of two-parent families. The Child Care Cluster is used to increase the availability, affordability, and quality of child care services for low-income families where the parents are working or attending training or educational programs.

Generally, federal regulations for TANF and Child Care allow states some flexibility in establishing eligibility requirements and in determining the level of documentation required 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, or scan into electronic case files, documentation that these eligibility requirements were met; or enter documentation, in electronic format in the case comments in CARES that confirms the eligibility requirements were verified.

During our prior three audits, we reported internal control concerns related to the counties' and W-2 agencies' compliance with DWD's case file documentation requirements, and identified case files that were deficient in supporting one or more eligibility requirements, or were not made available for our review (Findings WI-05-12, WI-04-15, and WI-03-17). Of particular concern was a higher rate of noncompliance for cases in Milwaukee County, representing potentially serious internal control and compliance weaknesses.

DWD continues to implement corrective actions to address concerns in this area. For instance:

- On December 17, 2004, DWD, jointly with 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.

- DWD implemented the Electronic Case File system, which contains electronically scanned documents used for verifying and documenting eligibility status. As of December 31, 2006, all counties and W-2 agencies are using the Electronic Case File system to scan ongoing information, and are in the process of scanning information previously maintained only in hard copy format.
  
- DWD continues to implement a new eligibility review process for TANF and Child Care cases. As part of this process, staff within the Division of Workforce Solutions plan, on a monthly basis, to review 98 randomly selected case files maintained by the W-2 agencies and counties to determine whether all of the TANF and Child Care eligibility verification documentation requirements were met. DWD completed a pilot case file review in December 2006 and a more comprehensive review in January 2007. In addition, DWD plans to review eligibility documentation verification items with checklists that will be used in this process starting in April 2007.

These corrective actions appear to have been effective in addressing our concerns. 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 2005-06. We reviewed both the hard copy case files and electronic information available in CARES and found no documentation exceptions for ten TANF eligibility requirements and for five Child Care eligibility requirements we selected for review.



**Wisconsin Department of Workforce Development  
Summary of Findings and Questioned Costs  
FY 2005-06**

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

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-06-9	93.558	Temporary Assistance for Needy Families	Use of TANF Funds for the State Earned Income Tax Credit	\$ 0
WI-06-10	93.558	Temporary Assistance for Needy Families	Computer Data Matches*	Undetermined
WI-06-11	93.558	Temporary Assistance for Needy Families	TANF 60-Month Limit*	1,895

**U.S. Social Security Administration**

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-06-8	96.001	Social Security—Disability Insurance	SSA Reimbursement Claims	\$ 0

\* Repeat finding from audit report 06-4.

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



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## University of Wisconsin System ■

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The University of Wisconsin System, which provides postsecondary academic education for approximately 163,000 students, consists of 13 campuses, UW Colleges, UW-Extension, and UW System Administration. The 18-member Board of Regents establishes policies to govern UW System and plans for the future of public higher education in Wisconsin. Each of the 13 campuses awards bachelor's and master's degrees; UW-Madison and UW-Milwaukee also confer doctoral degrees. UW Colleges are 13 two-year branch campuses that offer general education associate degrees and course credits that transfer to other degree-granting universities. UW-Extension, in cooperation with the UW campuses, provides continuing education courses in classrooms and via distance education, as well as wide-ranging public service programs to Wisconsin residents. UW System Administration is the UW President's staff to assist the Board of Regents in establishing policies; reviewing policy administration; and planning the programmatic, financial, and physical development of the UW System.

UW System, which had operating costs that totaled approximately \$3.5 billion, disbursed \$1.2 billion in federal financial assistance during FY 2005-06, including \$524.9 million in awards under the research and development cluster and \$618.9 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 2005-06 focused on the research and development cluster at UW-Madison 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 42.2 percent of federal funds disbursed by UW System during FY 2005-06. Of that amount, 95.5 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 49.8 percent of federal funds disbursed by UW System during FY 2005-06. 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 2005-06 audit, we audited the student financial aid cluster as a major program at UW-Eau Claire, UW-La Crosse, UW-Platteville, UW-Stevens Point and UW-Stout. We documented and tested controls used in administering the student financial aid programs and tested compliance with grant requirements for the student financial aid programs at these five campuses.

In addition, for our FY 2005-06 audit, the Cooperative Extension Service (CFDA #10.500) grant, which is administered by UW-Extension, was selected for review as a high-risk type B program.

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-Madison, UW-Milwaukee, UW-Green Bay, UW-Parkside, UW-River Falls, UW-Superior, or UW System Administration; consequently, this report does not include subsections for these components of UW System.

Finally, we included the Wisconsin Humanities Council in our FY 2005-06 audit of UW System and audited Promotion of the Humanities—Federal/State Partnership (CFDA #45.129) as if it were 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-Eau Claire

UW-Eau Claire, which provides instruction to 10,600 students seeking undergraduate or graduate degrees, had operating costs totaling \$123.9 million in FY 2005-06. Federal grant expenditures for that period totaled \$38.5 million, including \$865,200 for the research and development cluster and \$34.7 million for the student financial aid cluster.

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

### **Finding WI-06-12: Return of Student Financial Aid Funds**

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

During our audit, we found UW-Eau Claire staff incorrectly determined the amount of financial aid earned for students who withdrew during the 2006 spring semester by including a 9-day institutional break period in the return calculation. Turnover of staff in the business office may have contributed to this error. As a result, incorrect amounts were calculated to be returned to the financial aid programs. Based on our original selection of five students who withdrew during the spring semester, we found:

- the unsubsidized Stafford Loan Program received \$61 more than it should have from UW-Eau Claire;
- the subsidized Stafford Loan Program received \$75 more than it should have from UW-Eau Claire and \$44 less than required from students;
- the Perkins Loan Program received \$73 more than it should have from UW-Eau Claire and \$52 more than required from students; and
- the Pell Grant Program received \$64 more than required from students.

Upon notification of these errors, UW-Eau Claire staff recalculated the amounts to be returned to the financial aid programs for all students who previously had return calculations completed for the 2006 spring semester. UW-Eau Claire staff decided not to collect \$440 in overpayments to the financial aid programs since the amount was immaterial. However, UW-Eau Claire did reimburse \$137 to students for amounts they overpaid.

We also noted that because UW-Eau Claire included the 9-day institutional break in its calculations, it inaccurately determined the 60 percent cut-off date after which return calculations do not need to be completed. To determine the magnitude of the change in the cut-off date, we selected five students who withdrew during this time frame and recalculated the amount of student financial aid that should have been returned. We found:

- the unsubsidized Stafford Loan Program received \$703 less than it should have from UW-Eau Claire and \$381 less than required from students;
- the subsidized Stafford Loan Program received \$4,203 less than it should have from UW-Eau Claire and \$1,243 less than required from students;
- the Perkins Loan Program received \$216 less than it should have from UW-Eau Claire and \$364 less than required from students; and
- the Pell Grant Program received \$68 less than required from students.

Upon notification of these errors, UW-Eau Claire staff performed a recalculation and determined that \$11,982 needed to be returned to the financial aid programs for all students who withdrew during the 2006 spring semester. Since UW-Eau Claire adjusted the financial aid program accounts accordingly, we do not question any costs.

#### Recommendation

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

#### **Finding WI-06-12: Return of Student Financial Aid Funds**

##### *Student Financial Aid Cluster*

<u>Award Number</u>	<u>Award Year</u>
Various	2006

**Questioned Costs:** None

**UW-Eau Claire Response and Corrective Action Plan:** UW-Eau Claire concurs with the comments and recommendation. The concerns result from a one-time institutional error when a University staff member incorrectly used the wrong refund/return calculation worksheet. When notified of the error, the University conducted a 100 percent review of applicable refunds and corrected any erroneous return adjustments for the term. Procedural modifications were implemented utilizing Department of Education internet software to verify and confirm return of Title IV aid calculations. In the future, a second staff member will review calendars each term to confirm that refund/return worksheets correctly incorporate institutional breaks. Corrections and procedural modifications were completed while the audit was still in progress.

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

UW-La Crosse, which provides instruction to 8,800 students seeking undergraduate or graduate degrees, had operating costs totaling \$104.7 million in FY 2005-06. Federal grant expenditures for that period totaled \$38.7 million, including \$1.6 million for the research and development cluster and \$35.0 million for the student financial aid cluster.

We documented and tested UW-La Crosse's internal controls used in administering the student financial aid cluster. In addition, we tested compliance with grant requirements for the student financial aid cluster. Overall, UW-La Crosse's internal controls appear adequate to ensure compliance with grant requirements for the student financial aid cluster. However, we identified concerns regarding UW-La Crosse's reporting of student enrollment changes.

### **Finding WI-06-13: Enrollment Reporting**

The National Student Loan Data System (NSLDS) periodically provides UW-La Crosse 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-La Crosse uses a third-party servicer for NSLDS reporting, UW-La Crosse is ultimately responsible for timely and accurate enrollment reporting. It is important that this information is accurate since financial institutions may use NSLDS enrollment data to determine eligibility for transfer students or to determine when students' grace periods begin and when students must begin repaying their loans.

During our audit, we selected ten students who received federal student loans and had withdrawn or graduated during the audit period. We found that enrollment status changes for two of these students were not reported on the NSLDS roster file

that immediately followed their withdrawals. Both students continued to be reported as enrolled for 91 days after the NSLDS roster file was created. As a result, transfer students may have appeared ineligible for financial aid at their new institution and students no longer enrolled would not have been required to begin repaying their loans in a timely manner.

### Recommendation

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

#### **Finding WI-06-13: Enrollment Reporting**

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

<u>Award Number</u>	<u>Award Year</u>
Various	2006

***Questioned Costs:*** None

**UW-La Crosse Response and Corrective Action Plan:** The Clearinghouse sends reports, on behalf of UW-La Crosse, to NSLDS six times per year. For the two exceptions noted by the auditor, the student's withdrawal dates had just missed the reporting cycles (either UW-La Crosse to the Clearinghouse or the Clearinghouse to NSLDS or both) and did not meet the 60-day requirement. UW-La Crosse has revised its reporting schedules to report more frequently to both agencies. The Clearinghouse will now receive information five times a semester and UW-La Crosse has asked that the Clearinghouse report to NSLDS every month. These changes should pick up any changes in enrollment.

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## **University of Wisconsin-Oshkosh**

UW-Oshkosh, which provides instruction to 11,000 students seeking undergraduate or graduate degrees, had operating costs totaling \$124.9 million in FY 2005-06. Federal grant expenditures for that period totaled \$53.4 million, including \$633,200 for the research and development cluster and \$46.9 million for the student financial aid cluster.

During our current audit, we followed up on the efforts of UW-Oshkosh to address our concerns included in our FY 2004-05 single audit report. We found that UW-Oshkosh addressed our concerns regarding community service jobs within the Federal Work-Study (FWS) Program. However, we continue to note a concern regarding federal reporting within UW-Oshkosh's Fiscal Operations Report and Application to Participate (FISAP).



## Finding WI-06-14: Federal Reporting

After each academic year, UW-Oshkosh is required to complete the FISAP to report financial activity for the Perkins Loan, Federal Supplemental Educational Opportunity Grants (FSEOG), and FWS financial aid programs. The FISAP is used as a basis for determining future financial aid awards from the U.S. Department of Education. Therefore, it is critical for information in the FISAP to be 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 prior 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 re-create supporting documentation from its student financial aid system, the re-created amounts often did not agree with the FISAP and were occasionally inconsistent with other information previously provided by UW-Oshkosh staff. We recommended UW-Oshkosh review the underlying data within its financial aid system to ensure its accuracy; determine the correct amounts that should have been reported on the FISAP for FY 2004-05 and submit a corrected version to the U.S. Department of Education; and maintain supporting documentation for all amounts on each year's FISAP for the required minimum of three years after the end of the award year (Finding WI-05-13).

In its corrective action plan, UW-Oshkosh agreed to take steps to ensure that underlying data were accurate, to make appropriate corrections to the FISAP, and to resubmit a fully corrected FY 2004-05 FISAP by June 30, 2006. In addition, UW-Oshkosh staff agreed to maintain FY 2004-05 and future fiscal years' supporting documentation for the FISAP for three years, as required by federal regulations.

During our current audit, we reviewed the resubmitted FY 2004-05 FISAP and discussed with staff the steps they had taken to resolve this finding. While UW-Oshkosh staff performed some reconciliations to ensure that underlying data were accurate, we continued to note errors in the resubmitted FY 2004-05 FISAP. We found that UW-Oshkosh had corrected Part II, Section E; however, various line items in Part II, Section F and Part VI, Section A did not match documentation provided by UW-Oshkosh staff. In addition, we reviewed the FY 2005-06 FISAP and found the following instances in which supporting documentation provided by UW-Oshkosh did not match what was reported on the FISAP:

- In Part II, Section E, Line 24, schools must report the total expended for grants and scholarships during the FY 2005-06 award year. The amount reported was \$1,650 less than what was noted on supporting documentation.
- In Part II, Section F, Lines 26-40, schools must provide income information on eligible aid applicants enrolled during the FY 2005-06 award year. Several amounts reported on the FISAP did not match the supporting documentation. For example,

UW-Oshkosh reported having 3,295 aid applicants who were dependent undergraduate students with incomes of \$60,000 or more. However, supporting documentation showed that only 2,273 students should have been reported.

- In Part VI, Section A, Lines 1-18, schools must report the distribution of program recipients and expenditures by type of student. We noted several amounts for the Perkins Loan and FWS programs that did not trace to the supporting documentation. For example, UW-Oshkosh reported 697 students received \$896,904 in awards under the FWS program while supporting documentation indicates that 553 students received \$839,268 under the FWS program.

For both the FY 2004-05 resubmitted FISAP and the FY 2005-06 FISAP, we noted that most of the documentation we received from UW-Oshkosh was created just before it was provided to us for audit. Therefore, in addition to not ensuring the amounts in the FISAP were correct, it appears that UW-Oshkosh did not maintain supporting documentation for three years, as required by federal regulations. These potential errors in the FISAP could affect future financial aid award funding levels at UW-Oshkosh.

**Recommendation**

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*We recommend the University of Wisconsin-Oshkosh determine the correct amounts that should be reported on the Fiscal Operations Report and Application to Participate for FY 2004-05 and for FY 2005-06 and submit corrected versions of these reports to the U.S. Department of Education. Further, we recommend the University of Wisconsin-Oshkosh 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.*

**Finding WI-06-14: Federal Reporting**

***Student Financial Aid Cluster***

<u>Award Numbers</u>	<u>Award Years</u>
Various	2005
Various	2006

***Questioned Costs:*** None

**UW-Oshkosh Response and Corrective Action Plan:** UW-Oshkosh agrees with the findings and will submit corrected FY 2004-05 and FY 2005-06 FISAPs by April 30, 2007. UW-Oshkosh will review existing procedures and develop and implement new procedures to ensure supporting documentation is accurate and maintained for three years as required by federal regulations.

The UW-Oshkosh Financial Aid Office will analyze, with the assistance of the university's information technology staff, data generated from the PeopleSoft Module queries and implement program changes as necessary to ensure production of correct data. This will result in accurate reconciliation of data for FISAP reporting.

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## **Community Service Jobs**

Federal regulations require each institution to spend 7.0 percent of its allocated FWS funds for community service jobs. During our prior audit, we found UW-Oshkosh only used 4.0 percent of its allocated FWS funds for community service job expenditures, falling short of the FWS requirement by \$19,736. At the time of our audit, UW-Oshkosh staff had indicated that they were unable to meet the requirement because some community service employers decided to discontinue participation in the FWS program, while others hired fewer students than in prior years. We recommended UW-Oshkosh implement procedures to ensure the FWS program requirement for community service jobs is met (Finding WI-05-14).

The U.S. Department of Education issued its final audit determination letter related to this finding during November 2006, and determined UW-Oshkosh was liable to return \$19,736 in FWS funding plus a \$247 penalty. After the final audit determination letter was received, UW-Oshkosh reviewed its FWS programs and identified two student employment programs that met the requirements for community service activities, but had not previously been reported as community service jobs. UW-Oshkosh submitted this additional information to the Department of Education, which determined it sufficient to resolve the finding. UW-Oshkosh was directed to correct the FY 2004-05 FISAP amounts for FWS community service expenditures, but it was not required to repay funds to the Department of Education.

## **University of Wisconsin-Platteville**

UW-Platteville, which provides instruction to 6,500 students seeking undergraduate or graduate degrees, had operating costs totaling \$76.9 million in FY 2005-06. Federal grant expenditures for that period totaled \$24.8 million, including \$29,000 for the research and development cluster and \$23.6 million for the student financial aid cluster.

We documented and tested UW-Platteville's internal controls used in administering the student financial aid cluster. In addition, we tested compliance with grant requirements for the student financial aid cluster. Overall, UW-Platteville's internal controls appear adequate to ensure compliance with grant requirements for the student financial aid cluster. However, we identified concerns regarding in-house collection efforts and return of student financial aid funds.

### **Finding WI-06-15: In-House Collection Efforts**

Schools must exercise due care and diligence in the collection of loans, including notifying borrowers when payments are overdue. According to federal regulations for the Perkins Loan program, overdue notices must be sent to borrowers when loan payments are 15, 45, and 60 days past due. UW-Platteville has contracted with a vendor to send these notices. If a satisfactory response is not received on the initial notices, UW-Platteville sends four-, five-, and six-month delinquent letters and sends a final demand letter when the loan is seven months past due. Federal regulations then require the institution to either use its own personnel or engage a collection agency for more aggressive collection efforts, such as litigation. In addition, 34 CFR 647.45 requires that institutions attempt to contact borrowers at least annually if two years of aggressive collection efforts are unsuccessful.

During our audit, we reviewed the loans of 10 borrowers in default status. We discovered that in seven of these cases, UW-Platteville had not fully carried out the required billing procedures. We found that:

- For four borrowers, UW-Platteville did not communicate changes in the status of the borrowers' accounts to the contracted billing service, resulting in required account billings not being sent. In one case, a borrower's bankruptcy judgment was settled in August 2004, but her Perkins loans were not forgiven. UW-Platteville did not inform the contracted billing service that billings should resume, resulting in a 21-month period of inactivity on the account.
- For two borrowers, UW-Platteville never sent final demand letters. As a result, more aggressive collection steps, such as sending the accounts to collection agencies or pursuing litigations, were not taken. No action was taken on these accounts for 6 months and 17 months, respectively.
- One borrower was not contacted by UW-Platteville on the required annual basis. The borrower had not been contacted by UW-Platteville for 26 months.

#### **Recommendation**

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*We recommend the University of Wisconsin-Platteville:*

- *review all Perkins loans not in good standing to ensure appropriate collection efforts have been taken to comply with federal regulations; and*
- *implement procedures to periodically review the status of all defaulted Perkins loans.*

**Finding WI-06-15: In-House Collection Efforts*****Federal Perkins Loan Program*** (CFDA #84.038)

<u>Award Number</u>	<u>Award Year</u>
Various	2006

***Questioned Costs:*** None

**UW-Platteville Response and Corrective Action Plan:** To ensure compliance with federal regulations, UW-Platteville has completed a comprehensive review of all Perkins loans not in good standing. UW-Platteville will implement a system of procedures to periodically review the status of all defaulted loans.

**Finding WI-06-16: Return of Student Financial Aid Funds**

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

During our audit, we reviewed records of five students who withdrew from UW-Platteville during the fall semester and five who withdrew during the spring semester. We found UW-Platteville staff incorrectly determined the amount of financial aid earned for all five students who withdrew during the spring semester by including a 9-day institutional break period in the return calculation. As a result, incorrect amounts were returned to the financial aid programs. We found the unsubsidized and subsidized Stafford Loan programs received \$52 less and \$104 less, respectively, than they should have. The Pell Grant program received \$66 more than it should have, and the FSEOG program received \$5 more than it should have.

 **Recommendation**

*We recommend the University of Wisconsin-Platteville:*

- *review all 35 spring semester student withdrawals in FY 2005-06 and, based on federal and state regulations for returns, determine whether additional funds should be remitted to or collected from the U.S. Department of Education and UW-Platteville students; and*

- *establish written policies and procedures related to spring semester return calculations, which may be affected by institutional break periods, to ensure compliance with federal and state regulations.*

#### **Finding WI-06-16: Return of Student Financial Aid Funds**

##### ***Student Financial Aid Cluster***

<u>Award Number</u>	<u>Award Year</u>
Various	2006

***Questioned Costs:*** Undetermined

**UW-Platteville Response and Corrective Action Plan:** UW-Platteville overlooked the requirement to exclude institutional breaks greater than five days from the enrollment period. The Financial Aid Office has recalculated all spring semester withdrawals and determined the correct amounts to be remitted to or collected from the U.S. Department of Education and UW-Platteville students.

UW-Platteville has incorporated in its Return of Title IV Funds policy and procedures to exclude scheduled breaks of five days or more when determining the number days in the enrollment period.

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

UW-Stevens Point, which provides instruction to 8,600 students seeking undergraduate or graduate degrees, had operating costs totaling \$125.8 million in FY 2005-06. Federal grant expenditures for that period totaled \$39.8 million, including \$491,300 for the research and development cluster and \$34.0 million for the student financial aid cluster.

We documented and tested UW-Stevens Point's internal controls used in administering the student financial aid cluster. In addition, we tested compliance with grant requirements for the student financial aid cluster. Overall, UW-Stevens Point's internal controls appear adequate to ensure compliance with grant requirements for the student financial aid cluster. However, we identified concerns regarding approval of FWS time sheets, federal reporting within UW-Stevens Point's FISAP, forbearance documentation, reconciliation procedures, and override capabilities in the student financial aid system.

## Finding WI-06-17: Federal Work-Study Time Sheets

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

UW-Stevens Point uses an electronic time-reporting system for students to report their hours worked. With this system, the supervisor's approval is applied electronically. However, off-campus employers do not have access to the electronic time-reporting system to approve students' time sheets. As an alternative procedure, students working for an off-campus employer are required to provide a screen print of their timecard to their supervisor for review and approval.

We have two concerns related to supervisor approval of FWS students' time sheets. First, UW-Stevens Point does not maintain documentation of the off-campus employer approvals. Rather, UW-Stevens Point assumes the time sheets have been approved, unless the off-campus employer notifies them of an error. Second, UW-Stevens Point's system allows the central payroll clerk to process time sheets even though supervisory approvals have not been applied. We reviewed 16 time sheets for students working on-campus and found 7 had not been approved by the supervisor. As a result, students were paid for the hours indicated on their time sheet, without documented supervisory approval.

### Recommendation

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

## Finding WI-06-17: Federal Work-Study Time Sheets

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

<u>Award Number</u>	<u>Award Year</u>
N/A	2006

*Questioned Costs:* Undetermined

**UW-Stevens Point Response and Corrective Action Plan:** UW-Stevens Point will implement the following regarding student time sheets going forward:

- All off-campus employers must approve their student's time sheet by e-mail or by signing a copy of the time sheet. One of these forms must be to the payroll office prior to payroll processing in order for the time sheet to be paid.

- All on-campus students' time sheets must be approved electronically by the supervisor prior to the payroll processing in order for the time sheet to be paid.

Time sheets that are not approved prior to payroll processing will be printed out and then removed from the system. The printed time sheets will be paid upon receipt of the supervisor's approval.

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### **Finding WI-06-18: Federal Reporting**

After each academic year, UW-Stevens Point is required to complete the FISAP to report financial activity for the Perkins Loan, FSEOG, and FWS financial aid programs. The FISAP is used as a basis for determining future financial aid awards from the U.S. Department of Education. Therefore, it is critical for information in the FISAP to be 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, UW-Stevens Point provided us with several reports generated by the financial aid system that agreed with the information reported in Part VI, Section A on its FY 2004-05 FISAP. In Part VI, Section A, schools must report the number of students and total amount disbursed to those students by aid type during the FY 2004-05 award year. In an effort to substantiate the accuracy of the system-generated reports, we requested and reviewed the data underlying the reports. We identified several differences between the underlying data and the FISAP. For example, UW-Stevens Point reported 698 students received \$981,484 in awards under the FSEOG program. However, the data we were provided showed that 749 students received awards of \$1,596,761 under the FSEOG program. It is unclear what caused these differences. Further, we found that UW-Stevens Point had not tested to ensure the financial aid system reports were being accurately compiled.

In addition to this concern, we noted errors in three other sections of the FISAP. In each of these instances, the figures reported in the FISAP did not agree with the supporting documentation that was provided to us by UW-Stevens Point staff. Significant discrepancies are as follows:

- In Part II, Section D, schools must disclose the unduplicated number of students enrolled at any time during the 12-month period. UW-Stevens Point reported that 470 graduate/professional students were enrolled during FY 2004-05. However, the documentation we reviewed indicated that 257 graduate/professional students were enrolled during FY 2004-05.



- In Part V, Section G, schools must report the number of students employed in FWS jobs during the 2004-05 award year that met the definition of community service in the Higher Education Act of 1965, as amended, Part C, Section 441(c). UW-Stevens Point reported a total of 527 students. However, the documentation we reviewed indicated that 182 students were employed in FWS community service jobs.
- In Part V, Section H, schools must report the number of FWS students employed as reading tutors of children or in family literacy activities during the 2004-05 award year. UW-Stevens Point reported a total of 79 students. However, the documentation we reviewed indicated that 40 students were employed as reading tutors of children or in family literacy activities.

These potential errors in the FISAP could affect future financial aid award funding levels at UW-Stevens Point.

#### Recommendation

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*We recommend the University of Wisconsin-Stevens Point:*

- *review the underlying data within its financial aid system to ensure it is being compiled accurately for reporting in the Fiscal Operations Report and Application to Participate;*
- *determine the correct amounts to be reported on the Fiscal Operations Report and Application to Participate for FY 2004-05, and submit a corrected 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.*

#### **Finding WI-06-18: Federal Reporting**

##### *Student Financial Aid Cluster*

<u>Award Number</u>	<u>Award Year</u>
Various	2005

**Questioned Costs:** None

**UW-Stevens Point Response and Corrective Action Plan:** UW-Stevens Point concurs with this finding and recommendations. The Financial Aid Director will be more conscientious in the future to document enrollment and retain this documentation. UW-Stevens Point will review the data to ensure the system is compiling it correctly for FISAP purposes.

UW-Stevens Point will correct and resubmit the FISAP to the Department of Education for any errors noted, including the following:

- Part V, Section G, number of students employed in FWS community service jobs during the 2004-05 award year, 527, is not correct. We concur with the audit total of 182 students.
- Part V, Section H, number of FWS students employed as reading tutors, 79, is not correct. UW-Stevens Point concurs with the audit total of 40 students.

Finally, UW-Stevens Point will develop and implement policies for maintaining supporting documentation for all amounts on each year's FISAP for the required minimum of three years after the end of the award year.

### **Finding WI-06-19: Forbearance Documentation**

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

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

UW-Stevens Point staff appear to understand the federal regulations related to forbearances; however, they have not established written policies and procedures to ensure staff understand what is expected in processing these requests.

#### **Recommendation**

*We recommend the University of Wisconsin-Stevens Point establish and implement a policy that requires borrowers to request forbearances in writing along with the necessary supporting documentation.*

**Finding WI-06-19: Forbearance Documentation***Federal Perkins Loan Program* (CFDA #84.038)

<u>Award Number</u>	<u>Award Year</u>
Various	2006

*Questioned Costs:* None

**UW-Stevens Point Response and Corrective Action Plan:** UW-Stevens Point will establish procedures that require borrowers to request forbearances in writing along with the necessary supporting documentation.

**Finding WI-06-20: Reconciliation Procedures**

UW-Stevens Point initiates student financial aid transactions on the financial aids system. Twice each week, the financial aids system interfaces with the accounts receivable system and the general ledger to update student accounts with financial aid disbursements. To ensure student financial aid transactions are properly recorded, it is important that regular reconciliations are completed between the financial aid system, accounts receivable system, and general ledger. In addition, federal regulations require that documentation related to the administration of federal grants be maintained for three years from the date the grant period ends.

We found that UW-Stevens Point does not reconcile all financial aid programs and, for some reconciliations, documentation is not being maintained. For the Perkins Loan, FSEOG, and Pell programs, UW-Stevens Point uses an automated reconciliation process that identifies any discrepancies between the financial aid system, the accounts receivable system, and the general ledger. Staff were able to show us reconciliations that were completed for the periods March through May 2006. However, staff indicated that reconciliations from before March 2006 had been completed and then discarded.

For student loan programs, including loans received under the Federal Family Education Loans program, UW-Stevens Point staff complete a monthly reconciliation to ensure that deposits reconcile to the general ledger system. However, this reconciliation does not take into consideration the student financial aid system or the accounts receivable system. Therefore, UW-Stevens Point is not assured that transactions related to loan programs are being appropriately recorded on these systems. Further, UW-Stevens Point staff were unable to explain the reconciliation process or provide underlying supporting documentation for the amounts included in the reconciliation. Staffing changes in the Bursar's Office may have contributed to the concerns we identified.

**☑ Recommendation**

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*We recommend the University of Wisconsin-Stevens Point retain all student financial aid reconciliations and related supporting documentation for the retention period established in federal regulations. Further, we recommend UW-Stevens Point ensure its reconciliation procedures are adequate to ensure that transactions related to loan programs, including the Federal Family Education Loans program, are properly recorded on the student financial aid system, accounts receivable system, and the general ledger.*

**Finding WI-06-20: Reconciliation Procedures*****Student Financial Aid Cluster***

<u>Award Number</u>	<u>Award Year</u>
Various	2006

**Questioned Costs:** None

**UW-Stevens Point Response and Corrective Action Plan:** UW-Stevens Point will retain all student financial aid reconciliations and related supporting documentation. The reconciliation report only prints discrepancies. This will be included in written procedures for all student financial aid program reconciliations. UW-Stevens Point will work with its information technology staff to request the addition to the current automated reconciliation program of the loan programs that currently are being reconciled manually.

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**Finding WI-06-21: Financial Aid System Override Capability**

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

Currently, six staff in the financial aid office, including the financial aid director, have the ability to use the override code. We are concerned because UW-Stevens Point has not implemented procedures to monitor and approve usage of the override code or to document when and why the override code is used. We also found that once the override code is used, the user may remove the code from the system so that its use may not be evident without some type of system log. Therefore, users could manually override the system's calculated amounts and

inappropriately grant aid to ineligible applicants without being detected. While we did not identify any noncompliance in the awarding process, we believe this is a weakness in internal controls.

### Recommendation

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*We recommend the University of Wisconsin-Stevens Point develop and implement policies and procedures to document proper use of the override code, log and monitor the use of the override code, and maintain documentation in student files to support the use of the override code.*

#### **Finding WI-06-21: Financial Aid System Override Capability**

##### *Student Financial Aid Cluster*

<u>Award Number</u>	<u>Award Year</u>
Various	2006

**Questioned Costs:** None

**UW-Stevens Point Response and Corrective Action Plan:** UW-Stevens Point will work on developing policies and procedures for monitoring the use of the override code. UW-Stevens Point will review the possibility for the Banner System to log the use of the override code. If the Banner System is unable to log the use of the override code, alternative procedures will be developed.

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## **University of Wisconsin-Stout**

UW-Stout, which provides instruction to 7,900 students seeking undergraduate or graduate degrees, had operating costs totaling \$109.4 million in FY 2005-06. Federal grant expenditures for that period totaled \$42.4 million, including \$230,300 for the research and development cluster and \$38.4 million for the student financial aid cluster.

We documented and tested UW-Stout'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-Stout's internal controls appear adequate to ensure compliance with grant requirements for the student financial aid cluster. However, we identified concerns regarding UW-Stout's reporting of student enrollment changes.

## Finding WI-06-22: Enrollment Reporting

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

During our audit, we selected ten students who received federal student loans and had withdrawn or graduated during the audit period. We found that enrollment status changes for seven of these students were not reported on the NSLDS roster file that immediately followed their withdrawals. The seven students continued to be reported as enrolled for between 37 and 179 days after the NSLDS roster files were created. As a result, transfer students may have appeared ineligible for financial aid at their new institution and students no longer enrolled would not have been required to begin repaying their loans in a timely manner.

### Recommendation

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

## Finding WI-06-22: Enrollment Reporting

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

<u>Award Number</u>	<u>Award Year</u>
Various	2006

**Questioned Costs:** None

**UW-Stout Response and Corrective Action Plan:** UW-Stout currently reports to the National Student Loan Clearinghouse three times a semester. This is the original schedule established when the regulations were implemented. Upon review of the memo from the Legislative Audit Bureau, and after reviewing the enrollment data on the sample students, UW-Stout plans to modify its reporting schedule by increasing the number of times it reports to the National Student Loan Clearinghouse to five times each semester. Reporting more frequently will eliminate the possibility of failing to report enrollment changes within the required time lines.

In addition, UW-Stout will work closely with the Clearinghouse to review the data on these students. UW-Stout will clarify the enrollment data submitted to the Clearinghouse, as well as the time frame in which the Clearinghouse reports the changes to ensure future enrollment changes for students who receive federal student loans are provided to the NSLDS in a timely manner.

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## **University of Wisconsin-Whitewater**

UW-Whitewater, which provides instruction to 10,600 students seeking undergraduate or graduate degrees, had operating costs totaling \$114.8 million in FY 2005-06. Federal grant expenditures for that period totaled \$43.5 million, including \$235,200 for the research and development cluster and \$40.6 million for the student financial aid cluster. During our current audit, we followed up and found that UW-Whitewater has implemented our prior audit recommendations regarding student eligibility and awards.

### **Student Eligibility and Awards**

Federal regulations stipulate that after students have completed their second year, 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 at least 2.0. Therefore, to be consistent with federal requirements, a student is not eligible to receive federal financial aid if he or she fails to earn a minimum GPA of 2.0 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 four prior audits, we found that UW-Whitewater did not comply with federal regulations and required only 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 2004-05, UW-Whitewater had disbursed federal financial aid to several students who did not meet the campus graduation requirement of a 2.0 GPA. During our FY 2004-05 audit, UW-Whitewater developed a satisfactory academic progress policy that was consistent with its graduation requirements, which it planned to implement for FY 2005-06. Further, UW-Whitewater returned amounts questioned from FY 2001-02 through FY 2003-04. However, since it had continued to award student financial aid to students who did not meet satisfactory academic progress during FY 2004-05, we recommended UW-Whitewater review all financial aid awards disbursed during FY 2004-05, to determine whether federal aid was awarded to ineligible students, and reimburse the appropriate federal financial aid program if necessary (Finding WI-05-15).

During our current audit, we found that UW-Whitewater appropriately reimbursed the student financial aid program \$24,009 for amounts questioned during our FY 2004-05 audit. In addition, we found that UW-Whitewater has implemented its new policy on satisfactory academic progress. In testing this new policy, we identified one transfer student and one re-admitted student who did not meet the minimum satisfactory academic progress standards and, thus, were inappropriately awarded aid totaling \$5,418. However, each of these situations is unusual and after we discussed them with UW-Whitewater staff, they agreed to implement manual review procedures to ensure re-admitted and transfer students meet the satisfactory academic progress requirements.

## **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 \$80.9 million in FY 2005-06. Federal grant expenditures for that period totaled \$23.9 million, including \$69,000 for the research and development cluster and \$22.2 million for the student financial aid cluster. During our current audit, we followed up and found that UW Colleges has implemented our prior audit recommendations regarding reporting of student enrollment changes.

### **Enrollment Reporting**

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. It is important that this information is accurate since financial institutions may use NSLDS enrollment data to determine when students' grace periods begin and when they must begin repaying their loans.

During our two prior audits, we reported that although roster files were submitted within 30 days, the files were not correctly updated for all enrollment status changes. During our FY 2004-05 audit, we found UW Colleges was working with the third-party servicer and monitoring the NSLDS reports but had not yet fully resolved the concern. We recommended UW Colleges continue to work with and monitor the third-party servicer to ensure enrollment status changes are provided to NSLDS in a timely manner (Finding WI-05-16).

During our current audit, we found UW Colleges has taken corrective action on this finding. Working with the third-party servicer, UW Colleges identified and corrected a problem with how the electronic processing and schedule were established. We selected 15 students who withdrew during the fall 2006 semester and found the enrollment status had been reported accurately and in a timely



manner for all but one of the students. The one exception related to a student who had registered late, then withdrew before the student's initial enrollment had been reported to NSLDS. UW Colleges had already detected this error and manually corrected the enrollment data.

## **University of Wisconsin-Extension**

UW-Extension, in cooperation with the other UW campuses, provides continuing education courses in classrooms and via distance education, as well as a wide-ranging public service program to Wisconsin residents. UW-Extension had operating costs totaling \$101.2 million in FY 2005-06, with \$13.8 million in federal grant expenditures.

We documented and tested UW-Extension's internal controls used in administering the Cooperative Extension Service grant. In addition, we tested compliance with grant requirements for that program. Overall, UW-Extension's internal controls appear adequate to ensure compliance with grant requirements for the Cooperative Extension Service grant. However, we identified concerns regarding unallowable costs for tuition reimbursement.

### **Finding WI-06-23 Allowable Costs**

During FY 2005-06, UW-Extension expended \$11.5 million under the Cooperative Extension Service grant program. The grant's objective is to identify and solve farm, home, and community problems through the practical application of research findings of colleges and universities. Federal regulations for this program identify specific items that are unallowable to be charged to this grant. For example, United States Code: 7 U.S.C. 345 states that grant funds may not be used to pay for employee tuition reimbursement for college courses.

In our testing of grant expenditures, we found that UW-Extension charged \$12,802 in employee tuition reimbursement expenditures to the Cooperative Extension Service grant during FY 2005-06. UW-Extension had interpreted that federal rules in the U.S. Department of Agriculture (USDA) Administrative Handbook for Cooperative Extension Work allowed these expenditures, which related to tuition paid for college-level courses taken by UW-Extension staff, to be charged to this grant. However, based on our review of the federal regulations and subsequent discussions with the USDA, we have determined these are not allowable expenditures to charge to the Cooperative Extension Service grant. Therefore, we question \$12,802 in employee tuition reimbursement expenditures that we identified as being charged to the grant during FY 2005-06.

### **Recommendation**

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*We recommend the University of Wisconsin-Extension take steps to ensure only allowable expenditures are charged to the Cooperative Extension Service grant.*

**Finding WI-06-23: Allowable Costs**

*Cooperative Extension Service* (CFDA #10.500)

<u>Award Number</u>	<u>Award Year</u>
Various	2006

**Questioned Costs:** \$12,802

**UW-Extension Response and Corrective Action Plan:** UW-Extension agrees with the recommendation, given the interpretation USDA has given with regard to Chapter III, Financial Operations, Administrative Handbook for Cooperative Extension Work, Section K—Use of Federal and Offset Funds, 3. *Unallowable Expenditures*, d. Salaries or expenditures relating to the offering or conducting of college courses of instruction for credit. UW-Extension believes USDA’s interpretation has further clarified this by adding “directly or indirectly”. Both USDA and the auditor have implied the tuition reimbursement is indirectly supporting the offering and conducting of college courses of instruction for credit.

However, UW-Extension had been working under the Administrative Handbook for Cooperative Extension Work, Chapter IV—Cooperative Extension Employment regarding tuition reimbursement for employees. In Section I. *Study Leave or Paid Leave for Education*, it reads in part, “Payment may also be made for tuition costs for courses attended by employees participating in study to better equip them to perform their assigned responsibilities.”

UW-Extension recognizes this conflict and will work directly with USDA to resolve it. In the meantime, UW-Extension plans to transfer the expenditures from the Cooperative Extension Service grant to other discretionary funds.

**University of Wisconsin System  
Summary of Findings and Questioned Costs  
FY 2005-06**

U.S. Department of Agriculture

***University of Wisconsin-Extension***

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-06-23	10.500	Cooperative Extension Service	Allowable Costs	\$ 12,802

U.S. Department of Education

**University of Wisconsin-Eau Claire**

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-06-12	Various	Student Financial Aid Cluster	Return of Student Financial Aid Funds	\$ 0

**University of Wisconsin-La Crosse**

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-06-13	84.032	Federal Family Education Loans	Enrollment Reporting	\$ 0

**University of Wisconsin-Oshkosh**

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-06-14	Various	Student Financial Aid Cluster	Federal Reporting*	\$ 0

**University of Wisconsin-Platteville**

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-06-15	84.038	Federal Perkins Loan Program	In-House Collection Efforts	\$ 0
WI-06-16	Various	Student Financial Aid Cluster	Return of Student Financial Aid Funds	Undetermined

**University of Wisconsin-Stevens Point**

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-06-17	84.033	Federal Work-Study Program	Federal Work-Study Time Sheets	Undetermined
WI-06-18	Various	Student Financial Aid Cluster	Federal Reporting	\$ 0
WI-06-19	84.038	Federal Perkins Loan Program	Forbearance Documentation	0
WI-06-20	Various	Student Financial Aid Cluster	Reconciliation Procedures	0
WI-06-21	Various	Student Financial Aid Cluster	Financial Aid System Override Capability	0

**University of Wisconsin-Stout**

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-06-22	84.032	Federal Family Education Loans	Enrollment Reporting	\$ 0

\* Repeat finding from audit report 06-4.

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



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## Department of Transportation ■

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The Wisconsin Department of Transportation is responsible for providing leadership in the development and operation of a safe and efficient transportation system in Wisconsin. DOT administers both state and federal transportation programs, including those affecting highways, bridges, airports, harbors, and railroads. DOT disbursed \$2.0 billion during FY 2005-06; federal grants financed \$723.8 million of that amount.

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

### **Finding WI-06-24: Materials Testing**

DOT uses a variety of materials, such as asphalt pavement, concrete pavement, and coated high-strength bar steel reinforcements, in highway construction projects. Each type of material must meet minimum specifications. Under 23 CFR 637.207, the Federal Highway Administration requires the State to have a quality acceptance program to ensure highway project materials meet minimum specifications. For example, for every 50,000 pounds of coated high-strength bar steel reinforcements used in a project, the State is required to test for certain attributes, such as the strength of the bar.

The State's quality acceptance program includes materials testing completed by vendors and manufacturers, as well as by DOT staff. DOT's Construction and Materials Manual contains DOT's material sampling, testing, and acceptance policies and procedures. Included in the manual is the Materials Testing and Acceptance Guide Index, which contains the minimum federal requirements for testing and acceptance of materials.

Manufacturers complete testing of their materials and provide a certification to DOT that the materials testing has been completed and the material meets established criteria. In addition, to confirm the reliability of the manufacturer's testing, DOT performs acceptance sampling and testing at various testing laboratories in each DOT region. Staff at the testing laboratories enter the test results into the Material Tracking System (MTS), which is maintained by DOT and used to track and monitor test results. It is the responsibility of DOT project managers to ensure that manufacturer certifications are received, required materials testing is completed, and MTS is updated for certifications and testing results on a timely basis.

In DOT's central office in Madison, the Independent Program Assurance Coordinator is responsible for annually testing 5 percent of the completed projects to ensure that materials testing is performed as required by federal regulations. The Independent Program Assurance Coordinator will notify the appropriate DOT project manager if required materials testing has not been completed.

However, it appears these procedures are not effective in ensuring materials testing is completed as required by federal regulations. We selected 14 highway projects completed between August 2005 and October 2006, to determine whether DOT performed the required materials testing for each project. The central Independent Program Assurance Coordinator provided us with a summary of the major required materials testing for each project including which materials had test results or materials certifications entered on MTS. Based on the information provided by DOT, 355 tests or certifications were required for major materials on these 14 highway projects.

We found that, as of February 2007, MTS showed data for only 274 tests or certifications even though the construction projects have been completed for between 5 and 18 months. The remaining 81 tests or certifications, or 23 percent of those required, either have not been completed or have been completed but not entered on MTS. As a result, DOT is not assured that all materials testing is being completed before completion of construction projects, or that materials used in the projects met the minimum federal specifications.

We have communicated concerns to DOT related to materials testing since at least FY 1999-2000. However, this area has been given a lower priority than others. It is important that DOT take steps to address this concern and ensure that materials testing is being completed and recorded on MTS.

**Recommendation**

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*We recommend the Wisconsin Department of Transportation ensure its established procedures are being followed to ensure that required materials testing is completed and that materials used in highway construction projects meet the minimum federal specifications.*

**Finding WI-06-24: Materials Testing**

*Highway Planning and Construction (CFDA #20.205)*

<u>Award Number</u>	<u>Award Year</u>
Various	Various

**Questioned Costs:** None

**Department of Transportation Response and Corrective Action Plan:**

The DOT Bureau of Technical Services, Quality Management Services Section agrees with the recommendation. Quality Management Services Section staff have reviewed the noted testing deficiencies and determined that the majority of them involve sampling and testing of a few types of materials and documentation of materials testing certifications/reports.

To raise the priority of this issue, Quality Management Services Section staff will share the findings of this audit with the Regional Technical Services and Project Development Chiefs. Quality Management Services Section staff will emphasize to them that the DOT project managers are responsible for ensuring all required materials testing is completed and MTS is updated on a timely basis. To assist project managers and personnel in their identification of sampling and testing requirements for their specific contract/project, DOT is implementing a new Web-based tool called E-guide.

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**Wisconsin Department of Transportation  
Summary of Findings and Questioned Costs  
FY 2005-06**

**U.S. Department of Transportation**

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-06-24	20.205	Highway Planning and Construction	Materials Testing	\$ 0

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





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## Department of Public Instruction ■

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The Wisconsin Department of Public Instruction is responsible for providing direction for public elementary and secondary education in Wisconsin and for ensuring access to public library services to all Wisconsin citizens. DPI disbursed \$5.9 billion during FY 2005-06; direct federal grants to the State financed \$679.2 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 programs. We tested its compliance with grant requirements for one type A program—Improving Teacher Quality State Grants (CFDA #84.367)—and one type B program—English Language Acquisition Grants (CFDA #84.365). Overall, DPI has appropriate procedures to administer its federal programs. However, we identified one concern related to DPI's lack of documentation for its awards determination process for discretionary grants under the English Language Acquisition Grants program. We also followed up on the progress DPI has made in addressing Finding WI-05-17 of our prior single audit report related to the Special Education Cluster (CFDA #s 84.027 and 84.173).

### **Finding WI-06-25: Discretionary Award Procedures**

DPI administers the English Language Acquisition Grants program, which provides funding to improve the education of children and youth with limited English proficiency (LEP) by helping them learn English and meet state academic standards. In addition, the program provides enhanced instructional opportunities for immigrant children and youth.

During FY 2005-06, DPI was awarded \$6.2 million under this grant program. DPI must subgrant at least 95 percent of the funds to local educational agencies, which include school districts and charter schools. While most of the funding is allocated based on a formula specified by federal regulations, up to 15 percent may be provided as subgrants to schools that have experienced a significant increase in the percentage or number of immigrant children and youth. DPI created a discretionary award program to target funding to schools that have had significant increases in immigrant populations. During FY 2005-06, DPI awarded \$606,870 to schools for these discretionary grant awards.

To request discretionary funding under this grant, schools submit applications to DPI. DPI staff review the applications to determine whether each school's proposed use of funding meets the intent of the discretionary award program, whether the school is eligible based on changes in its immigrant population, and the amount to award, if any.

However, we found DPI does not maintain documentation to support either the decision to award discretionary funding to schools or the amount awarded. Further, while staff appear to be knowledgeable about grant requirements, DPI has not established written guidelines for determining whether a school meets the criteria to be awarded a discretionary grant. Written guidelines not only help to ensure that grants are awarded on a fair and consistent basis, they are important in the event of staff turnover, which recently occurred with staff administering this grant.

For seven of the ten applications we reviewed, DPI staff approved discretionary funding at an amount different than requested by the school. However, DPI staff did not document their justification for adjusting the schools' requested award amounts and were unable to provide us with an explanation for the adjustments.

While we are concerned with the lack of documentation related to how award amounts were determined, we did not identify unallowable costs during our review of the applications and testing of payments to the schools. Therefore, we did not question costs related to the awards that were made.

### Recommendation

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*We recommend the Wisconsin Department of Public Instruction develop and implement written policies and procedures for granting discretionary awards under the English Language Acquisition Grants program and maintain documentation related to awarding decisions.*

#### **Finding WI-06-25: Discretionary Award Procedures**

##### ***English Language Acquisition Grants (CFDA #84.365)***

<u>Award Number</u>	<u>Award Year</u>
T365A050049	2005

***Questioned Costs:*** None

**DPI Response and Corrective Action Plan:** DPI agrees with the Legislative Audit Bureau’s finding and recommendation. This particular discretionary grant program is unique in that a fixed dollar amount is set aside for eligible grantees, to be awarded based on the number of eligible students. Grant awards are made based on eligible students and initial applications. Students eligible for this grant include immigrant children and youth that have resided in the United States for less than three years. If the student count changes or the grant award recipient does not submit a final student claim, those funds are then made available to the other eligible grantees. Hence, as this grant is based on both student count and available funds, the dollar amount of the total grant provided to a school may differ from the initial approved award amount. Grant award documents are issued based on the actual amount the grantee is eligible to receive.

Grant funds are not paid out until claims are received on an approved application. If the dollars available change, the grant award document will reflect the new award amount. DPI’s intention is to document this existing practice prior to the next grant cycle for this discretionary grant program. The process and documentation will be consistent with DPI’s current policies and procedures related to discretionary grant programs, and with state and federal regulations.

## **Prior Audit Follow-Up**

We followed up on DPI’s progress in addressing Finding WI-05-17 in our prior single audit report and found that DPI has addressed our concerns.

### **Special Education Cluster—Earmarking**

DPI administers the Special Education Cluster, which consists of two federal programs: Special Education—Grants to States and Special Education—Preschool Grants. 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.

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. However, during our FY 2004-05 audit, we found 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. As a result, 201 school districts received smaller awards than they would have if current poverty statistics had been used. In response to our prior audit recommendation, DPI has implemented procedures to ensure the most current U.S. Census Bureau information is used in distributing the funding. In addition, DPI has been working with the U.S. Department of Education, which required that DPI provide additional funding to those school districts that had received smaller awards in the prior year. DPI used available funding under the discretionary portion of the Special Education Cluster to fund these awards.

**Wisconsin Department of Public Instruction  
Summary of Findings and Questioned Costs  
FY 2005-06**

**U.S. Department of Education**

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-06-25	84.365	English Language Acquisition Grants	Discretionary Award Procedures	\$ 0

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



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## Department of Commerce ■

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The Wisconsin Department of Commerce provides development assistance in areas such as marketing, business and community finance, exporting, small business advocacy, and manufacturing assessments. Commerce also issues professional credentials for the construction trades and administers safety and building codes. Commerce disbursed \$205.9 million during FY 2005-06; federal grants to the State financed \$58.6 million of that amount.

As part of our standard audit procedures, we reviewed Commerce's internal controls over revenues, expenditures, and the administration of federal programs. We tested compliance with grant requirements for the Community Development Block Grants/State's Program (CDBG) (CFDA #14.228), the only type A major program administered by Commerce. Overall, Commerce's internal controls were adequate, and the agency complied with the federal requirements for the major program we tested. However, we identified concerns related to subrecipient monitoring.

### **Finding WI-06-26: Subrecipient Monitoring**

Under CDBG, Commerce provided \$37.0 million in subgrants to local governments and non-profit organizations during FY 2005-06 to provide decent housing, a suitable living environment, and expanded economic opportunities, principally for persons of low and moderate income. OMB Circular A-133 and *State Single Audit Guidelines*, published by the Wisconsin Department of Administration, require the Department of Commerce, as a subgrantor of federal funds, to ensure that subrecipients required to have audits submit audit reports within nine months after the end of their fiscal years and to issue management decisions on any findings within six months of receipt of the reports. It is important that Commerce obtain and review the various audit reports to ensure they have been prepared in

accordance with the required auditing standards and to resolve any instances of noncompliance or questioned costs in a timely manner.

During our current audit, we found that Commerce had adequate procedures to determine which local governments were required to submit audit reports. However, at the time of our initial fieldwork in May 2006, Commerce had not taken the necessary actions to ensure that all audit reports that should have been received were, in fact, received. As of May 2006, Commerce had received only 3 of the 14 reports for fiscal years ending during 2004 from local governments that were required to submit audit reports. In addition, while Commerce had received 21 audit reports from non-profit organizations, it had not determined whether all required audit reports were, in fact, received.

Commerce did perform desk reviews of the 24 audit reports it had received. In its review, Commerce identified reports from three non-profit organizations that had audit findings related to Commerce programs. However, Commerce did not provide us any documentation that it followed up with the subrecipients to resolve the findings for these three reports and provide formal management decisions, as would be expected to fulfill its subrecipient monitoring responsibilities. Commerce financial staff told us they supplied copies of the audit exceptions to program staff, with the expectation that they would follow up with the subrecipients. However, it is unclear what, if any, follow-up was performed with the subrecipients.

We discussed our concerns with Commerce staff at the time of our initial fieldwork. In February 2007, we performed follow-up procedures and found that Commerce had developed procedures to ensure that all audit reports are received. In addition, it had received reports from 9 of the 11 local governments it had expected reports from, and determined that it was not the cognizant agency for another local government. For the last report, Commerce inquired and was told that the audit had not yet been completed.

**Recommendation**

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*We recommend the Wisconsin Department of Commerce ensure all required subrecipient audit reports are received and reviewed in a timely manner. In addition, we recommend that the Department formally issue management decisions on audit findings within six months after receipt of the audit report and ensure that the subrecipient takes timely and appropriate corrective action on all audit findings.*

**Finding WI-06-26: Subrecipient Monitoring**

***Community Development Block Grants/State’s Program (CFDA #14.228)***

<u>Award Numbers</u>	<u>Award Years</u>
B-04-DC-55-0001	2004
B-05-DC-55-0001	2005

**Questioned Costs:** None

**Commerce Response and Corrective Action Plan:** Commerce agrees. Commerce has implemented a policy and a procedure to ensure that all audit reports from local governments are received in a timely manner. Commerce will implement policies and procedures to ensure that all required non-profit subrecipients either submit an audit report or a statement explaining why they are not subject to an audit. Commerce will follow up with subrecipients when the documents are not received in a timely manner. Commerce will continue to conduct informal desk reviews of all audit reports received and will issue a formal management decision statement whenever Commerce is determined to be the cognizant agency or when a finding in the audit report is directly related to awards made by Commerce.

**Wisconsin Department of Commerce  
Summary of Findings and Questioned Costs  
FY 2005-06**

**U.S. Department of Housing and Urban Development**

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-06-26	14.228	Community Development Block Grants/State's Program	Subrecipient Monitoring	\$ 0

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

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## Department of Veterans Affairs ■

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The Wisconsin Department of Veterans Affairs (DVA) administers several programs for veterans that include primary mortgage and economic assistance loan programs, and grant programs that provide education and assistance to veterans. DVA also operates the Wisconsin Veterans Home at King, Wisconsin, which offers skilled nursing care and retirement options to veterans and their spouses. In August 2001, DVA opened a second nursing home in Union Grove, Wisconsin. DVA disbursed \$142.2 million during FY 2005-06; direct federal grants to the State financed \$25.4 million of that amount.

As part of our standard audit procedures, we reviewed DVA's internal controls over revenues, expenditures, and the administration of federal programs. We tested compliance with grant requirements for one type B program: Grants to States for Construction of State Home Facilities (CFDA #64.005). Overall, DVA has appropriate procedures to administer this federal program. However, we identified concerns related to Davis-Bacon Act requirements.

### **Finding WI-06-27: Davis-Bacon Act**

DVA disbursed \$9.9 million in federal funds during FY 2005-06 under the Grants to States for Construction of State Home Facilities program. This program provides funding for up to 65 percent of the cost to acquire, construct, or improve state nursing home facilities that provide domiciliary or nursing home care to veterans. DVA has received several awards under this grant program that have helped fund various construction projects.

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

- include the federal prevailing wage rate requirements in construction contracts along with a listing of the prevailing wages;
- require the contractors or subcontractors to submit to the State copies of their payroll records and to certify that they are in compliance with the Davis-Bacon Act requirements; and
- upon receipt of the copies of the payroll records, verify that the prevailing wages were, in fact, paid to the laborers and mechanics.

The Division of State Facilities within the Department of Administration oversees and manages the State's construction projects, including DVA's nursing home construction projects. As a part of our FY 2005-06 audit, we reviewed the contract and other documents related to the construction of a 120-bed nursing home in Union Grove, Wisconsin, which was partially funded under the Grants to States for Construction of State Home Facilities program. As of June 2006, DVA had spent \$18.5 million in state and federal funds on the construction of this facility.

In reviewing the contract documents for this project, we found that the contracts properly included the provision for prevailing wage rates and schedules of prevailing wage rates issued by the Wisconsin Department of Workforce Development. However, the State did not require the contractors to provide copies of their payroll records nor require the contractors to certify that they were in compliance with Davis-Bacon Act requirements. As a result, the State is not assured that, in fact, the contractors or subcontractors working on the Union Grove nursing home project complied with the federal prevailing wage rate requirements. Staff in the Division of State Facilities informed us that because few construction projects include federal funding, they were unaware of the requirements to obtain payroll records and the certification that the contractor is in compliance with Davis-Bacon Act requirements.

#### Recommendation

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*We recommend the State of Wisconsin ensure compliance with the Davis-Bacon Act requirements by:*

- *requiring contractors to provide payroll records for construction projects funded by federal funds;*

- *requiring contractors to certify that they are in compliance with Davis-Bacon Act requirements; and*
- *reviewing the provided payroll records to ensure that, in fact, the contractors paid prevailing wages to laborers and mechanics who worked on federally funded construction projects.*

**Finding WI-06-27: Davis-Bacon Act**

***Grants to States for Construction of State Home Facilities***  
(CFDA #64.005)

<u>Award Number</u>	<u>Award Year</u>
FA1 55-023	2005

**Questioned Costs:** None

**Department of Administration Response and Corrective Action Plan:**  
The Division of State Facilities in the Department of Administration agrees with the finding. The Division has revised its policy and has added a provision to the standard construction contract that requires the contractor to certify that they are in compliance with the wage rate requirements of the contract. In addition, the Division will require contractors to submit payroll records to the State of Wisconsin’s construction representative who will review the records for compliance with the prevailing wage requirements of the contract. Payments to the contractor will be approved only after this review.

**Wisconsin Department of Veterans Affairs  
Summary of Findings and Questioned Costs  
FY 2005-06**

**U.S. Department of Veterans Affairs**

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-06-27	64.005	Grants to States for Construction of State Home Facilities	Davis-Bacon Act	\$ 0

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



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## Elections Board ■

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The Wisconsin State Elections Board is responsible for administering and enforcing the State's election and campaign finance laws. The Elections Board disbursed \$14.9 million during FY 2005-06; direct federal grants to the State financed \$12.1 million of that amount.

As part of our standard audit procedures, we reviewed the Election Board's internal controls over revenues, expenditures, and the administration of federal programs. We tested its compliance with grant requirements for the Help America Vote Act Requirements Payments (CFDA #90.401), which is a type B program. Overall, the Elections Board has appropriate procedures to administer this federal program. However, we identified one concern related to federal reporting.

### **Finding WI-06-28: Federal Reporting**

During FY 2005-06, the Elections Board spent \$11.6 million under the Help America Vote Act Requirements Payments program to meet the Uniform and Nondiscriminatory Elections Technology and Administration Requirements in Title III of the Help America Vote Act of 2002 (HAVA). FY 2005-06 expenditures to meet these requirements largely consisted of costs related to implementation of Wisconsin's statewide voter registration system. As required by this federal program, the Elections Board annually submits to the U.S. Election Assistance Commission a financial status report summarizing the state and federal expenditures related to this program. The Elections Board submitted its first financial status report for FFY 2003-04.

We reviewed FFY 2004-05 financial status report, which the Elections Board submitted in March 2006, to ensure the reported amounts agreed with amounts recorded on WiSMART, the State's central accounting system, and other supporting documentation. We noted two concerns. First, the Elections Board failed to report the State's share of expenditures on the financial status report. The State's share of outlays during FFY 2004-05 consisted of approximately \$180,000 in salary and fringe benefit costs for four agency staff working on HAVA-related activities. We discussed this with agency staff, who told us that the State's share of expenditures was omitted from the financial status report due to unfamiliarity with the reporting requirements.

Second, the Elections Board reported \$6,439,789 in federal expenditures on the financial status report, which was \$3,320 less than the total recorded on WiSMART. Elections Board staff were unable to explain this variance at the time of our fieldwork.

### Recommendation

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*We recommend the Wisconsin State Elections Board:*

- *determine the exact amount of eligible state matching expenditures;*
- *follow federal reporting requirements and accurately and completely report both the State's share and the federal government's share of the Help America Vote Act Requirements Payments in the financial status reports; and*
- *correct and resubmit previously submitted financial status reports.*

#### **Finding WI-06-28: Federal Reporting**

##### *Help America Vote Act Requirements Payments (CFDA #90.401)*

<u>Award Number</u>	<u>Award Year</u>
N/A	N/A

*Questioned Costs:* None

**Elections Board Response and Corrective Action Plan:** On January 26, 2007, the State Elections Board submitted amended financial status reports to the U.S. Election Assistance Commission for FFYs 2003-04 and 2004-05. The amended reports documented the maintenance of effort, interest earned, and state matching expenditures for HAVA Section 251 requirements payments for those federal fiscal years. Copies of the submitted reports were provided to the auditors.

The instructions and training provided by the U.S. Election Assistance Commission prior to the completion of the original reports did not provide guidance or direction that this information was required in the reports. State Elections Board staff were tracking this information and were able to provide it with the amended reports. The expenditure match calculation was set out in the original state plan developed pursuant to HAVA Section 254.

The auditors noted that the State Elections Board reported federal expenditures for FFY 2004-05 that was \$3,320 less than the amount reflected in WiSMART for the same period. After a thorough review of all expenditures during that period, State Elections Board staff identified the discrepancies. The FFY 2005-06 financial status report will reflect the correcting entries.

**Wisconsin State Elections Board  
Summary of Findings and Questioned Costs  
FY 2005-06**

**U.S. Election Assistance Commission**

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-06-28	90.401	Help America Vote Act Requirements Payments	Federal Reporting	\$ 0

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

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# State of Wisconsin Schedule of Findings and Questioned Costs for the Year Ended June 30, 2006 ■

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

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

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

As required by OMB Circular A-133, the Wisconsin Legislative Audit Bureau is providing the following summary information related to the State of Wisconsin's single audit for FY 2005-06:

### **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?	No

**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:	\$24,905,185
Auditee qualified as a low-risk auditee?	Yes

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

CFDA Number	Name of Federal Program or Cluster
10.500	Cooperative Extension Service
14.228	Community Development Block Grants/State’s Program
20.205/23.005	Highway Planning and Construction Cluster
64.005	Grants to States for Construction of State Home Facilities
84.126	Rehabilitation Services—Vocational Rehabilitation Grants to States
84.365	English Language Acquisition Grants
84.367	Improving Teacher Quality State Grants
90.401	Help America Vote Act Requirements Payments
93.283	Centers for Disease Control and Prevention—Investigations and Technical Assistance
93.558	Temporary Assistance for Needy Families
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/.776/.777/.778	Medicaid Cluster
Various	Research and Development Cluster
Various	Student Financial Aid Cluster, limited to:
	UW-Eau Claire
	UW-La Crosse
	UW-Platteville
	UW-Stevens Point
	UW-Stout

## SECTION II—Financial Statement Findings

This section of the schedule includes all reportable conditions related to internal control over financial reporting 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. Findings WI-05-21, WI-05-22, WI-05-24, and WI-05-25 from report 06-4 have been resolved. Repeat findings from audit report 06-4 are indicated with an asterisk (\*).

### **Finding WI-06-29: Program Change Controls at the University of Wisconsin\***

***Criteria:***

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

***Condition:***

While UW-Madison has made some improvements in its procedures for making computer program changes, an independent review of program changes is not performed to assess the reasonableness of the changes. 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, resulting in undetected erroneous or fraudulent information, and could conceal those changes.

***Cause:***

Controls were not originally developed to ensure proper oversight before programs are moved to production. Due to limited resources, not all necessary improvements have been made.

***Recommendation:***

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

*Management Response:*

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

**Finding WI-06-30: 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:*

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

*Recommendation:*

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

*Management Response:*

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.

### **Finding WI-06-31: Programmer Access to Critical Production Programs and Data at the Department of Transportation\***

*Criteria:*

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

*Condition:*

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

*Questioned Costs:*

None

*Context:*

The Department of Transportation maintains accounting and other systems critical to agency operations. These systems enable the Department to collect and expend \$2 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-06-32: Programmer Access to the State's Central Accounting System and Central Payroll System Data and Programs\******Criteria:***

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

***Condition:***

Programmers for the State's central accounting system and central payroll system have access to production data and programs that would allow them to make unauthorized or inadvertent changes to the data stored in the data sets. The Department of Administration has begun several projects that, when completed, may mitigate risks in some areas. However, these are long-term projects and data remained at risk during FY 2005-06.

***Questioned Costs:***

None

***Context:***

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

***Effect:***

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

***Cause:***

The Department of Administration requires computer programmers to perform production and data control duties and does not believe the benefits of separating these duties outweigh the related costs. As of the end of FY 2005-06, the Department has not implemented compensating controls in this area.

***Recommendation:***

In prior audits, we have expressed our concerns regarding access 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:*

Within the Department of Administration, the State Controller's Office continues to discuss with the Division of Enterprise Technology potential ways to mitigate the risk of programmer access to data. As a potential solution, the Division indicates that it is testing new software that identifies when a programmer gains access to data files and automatically records the date, time, and programmer user ID each time data are accessed. The Division states that the programmer would be required to log reasons why the access to data was required and what coding was changed. The State Controller's Office believes that if the Division's tests are successful and the software in question implemented properly, including the manual logging, this solution will provide adequate control over programmer access risk.

### **Finding WI-06-33: 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 to our FY 2004-05 audit, the Department indicated that it had taken steps to review and document new procedures to provide more stringent computer change controls. However, due to other priorities, the Department has not implemented the newly developed procedures. As a result, at least 13 programmers continue to have the ability to make a change and move computer programs into production without review or oversight.

*Questioned Costs:*

None

*Context:*

The Department of Revenue maintains critical systems to collect and process approximately \$14.6 billion in taxes annually for the State of Wisconsin, and to issue tax refund checks.

*Effect:*

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

*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, due to other priorities, it has not implemented the new procedures that it developed to fully address concerns in this area.

*Recommendation:*

Because the Department of Revenue continues to make progress, we make no new recommendation. However, we encourage the Department to fully implement its recently developed procedures to improve controls over the access to computer programs.

*Management's Response:*

The responsibility for implementing the new procedures for limiting programmers' access to move software from test into production is being given a higher priority for implementation. The Department of Revenue expects that it will be following an enterprise procedure after services consolidation is completed, but the Department will implement its new policy, procedures, and documentation standard on a priority basis. The project has been initiated and will be monitored regularly.

### **Finding WI-06-34: Integrity of the Injured Patients and Families Compensation Fund Provider System**

*Criteria:*

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

*Condition:*

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

*Questioned Costs:*

None

*Context:*

We provided a separate audit communication to the Office of the Commissioner of Insurance identifying in detail our concerns related to the integrity of the provider system and various system access control weaknesses that could compromise data integrity. The Fund is focusing its efforts on developing a new system rather than making major changes with the current system.



*Effect:*

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

*Cause:*

The Fund's request for budget authority during the 2005-2007 biennium for the development of a new provider system to replace the aging current system was denied. Further, the Legislature's Joint Committee on Finance also denied the Fund's subsequent request under s. 13.10, Wis. Stats., because it did not deem the replacement of the aging provider system an emergency. As a result, there have been an increased number of patches to fix problems that continue to arise with the current system.

*Recommendation:*

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

*Management Response:*

The Office of the Commissioner of Insurance will continue to focus its efforts on developing a new system that will appropriately address the system data integrity and control concerns noted. The Office of the Commissioner of Insurance has included a budget item in its 2007-2009 biennial budget request for additional budget authority to complete the new system by FY 2008-09. If this budget request is not approved, the Office of the Commissioner of Insurance still plans to move toward the development of a new system, but is unsure of the timeline for completion without the additional budgetary authority.

### **Finding WI-06-35: Cash Reconciliations at the Department of Employee Trust Funds**

*Criteria:*

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

*Condition:*

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

*Questioned Costs:*

None

*Context:*

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

*Effect:*

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

*Cause:*

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

*Recommendation:*

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

*Management's Response:*

When the State's central accounting system was implemented, account balances were established that were inconsistent with the Department's historical records. The Department agrees that it would be desirable for the State's central accounting system to have the most accurate possible balances for the Department's programs. The Department has already contacted the State Controller's Office and they have agreed to commence work on reconciliation of cash balances between the systems.

**Finding WI-06-36: 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 is coordinating 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, therefore, a statewide plan is not available.

*Questioned Costs:*

None

***Context:***

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

***Effect:***

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

***Cause:***

Because of budget restrictions and the limited availability of staff, the State has not been able to devote sufficient resources to complete development of its business resumption plans and to test 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 State and the Department of Administration are committed to a permanent, ongoing Continuity of Operations Program (COOP) and Continuity of Government (COG) plan to ensure that there are effective business continuity plans in place to enable agencies to continue providing time sensitive, critical services even if an emergency disrupts normal operations.

The State has made tremendous progress since June of 2005. Twenty-four agencies have completed agency level plans and detailed plans for 249 time sensitive business services. The Department of Administration has committed resources and positions to provide the central direction, coordination, training, assistance, monitoring and evaluation to ensure that the plans are developed, maintained and tested in an effective and coordinated manner.

To date, 12 of the 24 agencies have completed the initial round of training for their agency command center personnel, plan leads and employees assigned to implement their individual business service plans. Eight of the 12 have completed their initial round of agency command center and individual business service plan tabletop exercises. One of the 12, the State of Wisconsin Investment Board, successfully completed a full scale operational exercise involving its agency command center and all 11 business service plans. The Board successfully executed over \$300 million in investment trades from its alternate site during the exercise.

The State is committed to working with the remaining agencies to complete their initial training and exercises as quickly as possible. Beginning in 2007, the State will move into a regular annual cycle of plan review, updates, refresher training, and exercises, with the exercises becoming increasingly more sophisticated. Each round will strengthen and improve agency level and business service plans as lessons learned in the exercises are incorporated into the next plan update. Over time, multi-agency exercises will be held to simulate an emergency event affecting two or more agencies.

The initial group of 24 agencies includes all of the State’s major agencies, except for the UW System. The State is working with the UW System and the remaining smaller agencies in the executive branch to develop COOP plans, conduct initial training and exercises, and then begin a regular annual cycle of plan review, updates, refresher training, and exercises. It is expected that the smaller agencies will complete their plans in 2007. The UW System has a three-year time table to complete COOP plans for all 26 campuses and the UW-Extension by the end of 2009.

That State is also working on finalizing a state-level Continuity of Government plan that will document state-level management, coordination, and communications in the event an emergency affects two or more state agencies. In addition, the State and agencies have begun work on pandemic continuity supplements to their COOP plans to identify the steps agencies will take to prepare for, respond, and recover from an influenza pandemic.

The State believes that this ongoing centrally directed, monitored, and coordinated program will ensure that state agencies will have and will maintain effective business resumption 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 06-4 are marked with an asterisk (\*).

#### U.S. DEPARTMENT OF AGRICULTURE

##### University of Wisconsin-Extension

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-06-23 p. 77	10.500	Cooperative Extension Service	Allowable Costs	\$ 12,802
TOTAL U.S. DEPARTMENT OF AGRICULTURE				\$ 12,802

#### U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

##### Wisconsin Department of Commerce

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-06-26 p. 89	14.228	Community Development Block Grants/State’s Program	Subrecipient Monitoring	\$ 0
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				\$ 0

U.S. DEPARTMENT OF TRANSPORTATION

**Wisconsin Department of Transportation**

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-06-24 p. 81	20.205	Highway Planning and Construction	Materials Testing	\$ 0
TOTAL U.S. DEPARTMENT OF TRANSPORTATION				\$ 0

U.S. DEPARTMENT OF VETERANS AFFAIRS

**Wisconsin Department of Veterans Affairs**

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-06-27 p. 93	64.005	Grants to States for Construction of State Home Facilities	Davis-Bacon Act	\$ 0
TOTAL U.S. DEPARTMENT OF VETERANS AFFAIRS				\$ 0

U.S. DEPARTMENT OF EDUCATION

**University of Wisconsin-Eau Claire**

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-06-12 p. 57	Various	Student Financial Aid Cluster	Return of Student Financial Aid Funds	\$ 0

**University of Wisconsin-La Crosse**

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-06-13 p. 59	84.032	Federal Family Education Loans	Enrollment Reporting	\$ 0

**University of Wisconsin-Oshkosh**

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-06-14 p. 61	Various	Student Financial Aid Cluster	Federal Reporting*	\$ 0

**University of Wisconsin-Platteville**

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-06-15 p. 64	84.038	Federal Perkins Loan Program	In-House Collection Efforts	\$ 0
WI-06-16 p. 65	Various	Student Financial Aid Cluster	Return of Student Financial Aid Funds	Undetermined

**University of Wisconsin-Stevens Point**

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-06-17 p. 67	84.033	Federal Work-Study Program	Federal Work-Study Time Sheets	Undetermined
WI-06-18 p. 68	Various	Student Financial Aid Cluster	Federal Reporting	\$ 0
WI-06-19 p. 70	84.038	Federal Perkins Loan Program	Forbearance Documentation	0
WI-06-20 p. 71	Various	Student Financial Aid Cluster	Reconciliation Procedures	0
WI-06-21 p. 72	Various	Student Financial Aid Cluster	Financial Aid System Override Capability	0

**University of Wisconsin-Stout**

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-06-22 p. 74	84.032	Federal Family Education Loans	Enrollment Reporting	\$ 0

**Wisconsin Department of Public Instruction**

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-06-25 p. 85	84.365	English Language Acquisition Grants	Discretionary Award Procedures	\$ 0

TOTAL U.S. DEPARTMENT OF EDUCATION

\$ 0  
Plus an Undetermined Amount

**U.S. ELECTION ASSISTANCE COMMISSION**

**Wisconsin State Elections Board**

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-06-28 p. 97	90.401	Help America Vote Act Requirements Payments	Federal Reporting	\$ 0

TOTAL U.S. ELECTION ASSISTANCE COMMISSION

\$ 0

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

**Statewide Issues**

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-06-2 p. 19	93.767	State Children’s Insurance Program	Federal Cash Management	\$ 0
WI-06-2 p. 19	93.778	Medical Assistance Program	Federal Cash Management	0

**Wisconsin Department of Health and Family Services**

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-06-3 p. 23	93.658	Foster Care—Title IV-E	Federal Reporting and Claiming of Expenditures	\$ 0
WI-06-4 p. 26	93.658	Foster Care—Title IV-E	Licensing of Foster Care Providers	0
WI-06-3 p. 23	93.659	Adoption Assistance	Federal Reporting and Claiming of Expenditures	0
WI-06-7 p. 36	93.767	State Children’s Insurance Program	Reconciliation of Quarterly Report to the Cash Management System*	Undetermined
WI-06-6 p. 32	93.778	Medical Assistance Program	Computer Data Matches*	Undetermined
WI-06-7 p. 36	93.778	Medical Assistance Program	Reconciliation of Quarterly Report to the Cash Management System*	Undetermined

**Wisconsin Department of Workforce Development**

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-06-9 p. 44	93.558	Temporary Assistance for Needy Families	Use of TANF Funds for the State Earned Income Tax Credit	\$ 0
WI-06-10 p. 46	93.558	Temporary Assistance for Needy Families	Computer Data Matches*	Undetermined
WI-06-11 p. 49	93.558	Temporary Assistance for Needy Families	TANF 60-Month Limit*	1,895

**TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES**

\$ 1,895  
Plus an Undetermined Amount

**116 ■■■■ SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

**U.S. SOCIAL SECURITY ADMINISTRATION**

**Wisconsin Department of Workforce Development**

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-06-8 p. 42	96.001	Social Security—Disability Insurance	SSA Reimbursement Claims	\$ 0
<b>TOTAL U.S. SOCIAL SECURITY ADMINISTRATION</b>				\$ 0

**NONCOMPLIANCE FINDINGS AFFECTING MULTIPLE PROGRAMS**

**Statewide Issues**

<u>Finding Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-06-1 p. 15	Multiple Programs	Internal Service Funds Rate-Setting and Lapses *	Undetermined

**Wisconsin Department of Health and Family Services**

<u>Finding Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-06-5 p. 28	Multiple Programs	Subrecipient Monitoring	\$ 0

**TOTAL NONCOMPLIANCE FINDINGS AFFECTING MULTIPLE GRANTS** Undetermined

**TOTAL QUESTIONED COSTS FOR THE STATE OF WISCONSIN** \$ 14,697  
Plus an Undetermined Amount

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# State of Wisconsin Summary Schedule of Prior Audit Findings ■

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The Summary Schedule of Prior Audit Findings summarizes the status of the federal audit findings reported in Section III of the State of Wisconsin Schedule of Findings and Questioned Costs for the year ended June 30, 2005 (report 06-4). The status of prior financial statement findings is reported in Section II of the State of Wisconsin Schedule of Findings and Questioned Costs for the year ended June 30, 2006. If the prior concern was adequately addressed, the Summary Schedule of Prior Audit Findings indicates that the corrective action described in the prior audit report was taken or materially taken, that corrective action is no longer needed, or that the concern has been resolved with the federal government. Otherwise, there is a reference to the page number of the single audit report where a repeat finding is presented or description of remaining corrective actions.

If the audit finding was repeated from prior years, the Summary Schedule of Prior Audit Findings includes the finding reference number for the first year and all subsequent years that the finding was reported. 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>
06-4	FY 2004-05	WI-05.**
05-5	FY 2003-04	WI-04.**
04-2	FY 2002-03	WI-03.**
03-5	FY 2001-02	WI-02.**
02-7	FY 2000-01	WI-01.**
01-8	FY 1999-2000	WI-00.**
00-5	FY 1998-99	WI-99.**
99-12	FY 1997-98	WI-98.**

**118 ■ ■ ■ ■ SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

**U.S. DEPARTMENT OF AGRICULTURE**

**Wisconsin Department of Health and Family Services**

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Status of Finding</u>
WI-05-5	10.557	Special Supplemental Nutrition Program for Women, Infants, and Children	Service Organization Report on Internal Controls	Corrective Action Taken

**U.S. DEPARTMENT OF EDUCATION**

**University of Wisconsin-Oshkosh**

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Status of Finding</u>
WI-05-13	Various	Student Financial Aid Cluster	Federal Reporting	Not Corrected, See Page 61
WI-05-14	84.033	Federal Work-Study Program	Community Service Jobs	Corrective Action Taken

**University of Wisconsin-Whitewater**

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Status of Finding</u>
WI-05-15 WI-04-20 WI-03-33 WI-02-28	Various	Student Financial Aid Cluster	Student Eligibility and Awards	Corrective Action Taken

**University of Wisconsin Colleges**

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Status of Finding</u>
WI-05-16 WI-04-21	Various	Student Financial Aid Cluster	Enrollment Reporting	Corrective Action Taken

**Wisconsin Department of Public Instruction**

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Status of Finding</u>
WI-05-17	84.027	Special Education—Grants to States	Earmarking	Corrective Action Taken
WI-05-17	84.173	Special Education—Preschool Grants	Earmarking	Corrective Action Taken

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

**Wisconsin Department of Health and Family Services**

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Status of Finding</u>
WI-05-3	93.658	Foster Care—Title IV-E	Quality Assurance of Eligibility Determinations	Corrective Action Taken
WI-05-4	93.658	Foster Care—Title IV-E	Overpayment to Out-of-Home-Care Service Provider	Corrective Action Taken
WI-05-8 WI-04-9 WI-03-4 WI-02-10 WI-01-4	93.658	Foster Care—Title IV-E	Reimbursements for Child Care Agencies	Corrective Action No Longer Needed
WI-05-2	93.659	Adoption Assistance	Adoption Assistance Eligibility	Corrective Action Planned for FY 2006-07, See Page 31
WI-04-3	93.659	Adoption Assistance	Failure to Claim Adoption Assistance Contract Costs	Corrective Action Taken
WI-05-9 WI-04-10 WI-03-11 WI-02-14	93.767	State Children’s Insurance Program	Reconciliation of Quarterly Report to the Cash Management System	Partially Corrected, See Page 36
WI-05-6 WI-04-5	93.778	Medical Assistance Program	Computer Data Matches	Partially Corrected, See Page 32
WI-05-8 WI-04-9 WI-03-4 WI-02-10 WI-01-4	93.778	Medical Assistance Program	Reimbursements for Child Care Agencies	Corrective Action No Longer Needed
WI-05-9 WI-04-10 WI-03-11 WI-02-14 WI-01-7 WI-00-7 WI-99-3 WI-98-4	93.778	Medical Assistance Program	Reconciliation of Quarterly Report to the Cash Management System	Partially Corrected, See Page 36
WI-05-7 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>CFDA Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Status of Finding</u>
WI-05-10	93.558	Temporary Assistance for Needy Families	TANF 60-month Limit	Not Corrected, See Page 49
WI-05-11 WI-04-12	93.558	Temporary Assistance for Needy Families	Computer Data Matches	Partially Corrected, See Page 46
WI-05-12 WI-04-15 WI-03-17	93.558	Temporary Assistance for Needy Families	Case File Documentation	Materially Corrected
WI-04-15 WI-03-17	93.575	Child Care and Development Block Grant	Case File Documentation	Materially Corrected
WI-04-15 WI-03-17	93.596	Child Care Mandatory and Matching Funds of the Child Care and Development Fund	Case File Documentation	Materially Corrected

**Wisconsin Department of Corrections**

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Federal Program</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	Resolved with the Federal Government

**NONCOMPLIANCE FINDINGS AFFECTING MULTIPLE PROGRAMS**

**Statewide Issues**

<u>Finding Number</u>	<u>Federal Program</u>	<u>Finding</u>	<u>Status of Finding</u>
WI-05-1 WI-04-1 WI-03-1 WI-02-3	Multiple Programs	Lapses to the General Fund	Partially Corrected, See Page 15
WI-05-1 WI-04-2 WI-03-2 WI-02-4 WI-01-48 WI-00-46 WI-99-44	Multiple Programs	Rate-Setting Process	Partially Corrected, See Page 15
WI-03-3	Multiple Programs	Repayment of Prior-Year Questioned Costs	Resolved with the Federal Government

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# State of Wisconsin Schedule of Expenditures of Federal Awards for the Year Ended June 30, 2006 ■

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The Schedule of Expenditures of Federal Awards presents a summary of the State of Wisconsin's expenditures financed by the federal government. For the fiscal year ended June 30, 2006, the State of Wisconsin administered \$9.4 billion in federal financial assistance, consisting of \$8.3 billion in cash assistance, as presented in the schedule; \$43.8 million in noncash assistance; and \$1.1 billion in outstanding loan balances, as described in Note 2 to the schedule.

As summarized on page 122, 24 state agencies, including the University of Wisconsin System, expended federal awards during FY 2005-06. We selected 16 federal programs, which are listed in Note 2 to the schedule, for review according to the risk-based approach required by OMB Circular A-133.

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

- 1) individual programs and other clusters, which are presented on pages 123 through 159;
- 2) the research and development (R&D) cluster, presented on pages 160 through 197; and
- 3) the student financial aid (SFA) cluster, presented on pages 198 through 200.

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**SUMMARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
BY WISCONSIN STATE AGENCY OR CAMPUS  
FOR THE YEAR ENDED JUNE 30, 2006**

STATE AGENCY OR CAMPUS	INDIVIDUAL PROGRAMS AND OTHER CLUSTERS	RESEARCH AND DEVELOPMENT CLUSTER	STUDENT FINANCIAL AID CLUSTER	TOTAL
Department of Health and Family Services	\$ 3,712,124,471	\$ 0	\$ 0	\$ 3,712,124,471
Department of Workforce Development	1,496,188,595	0	0	1,496,188,595
Department of Transportation	723,804,117	0	0	723,804,117
Department of Public Instruction	679,184,698	0	0	679,184,698
Department of Administration	152,920,387	0	0	152,920,387
Department of Natural Resources	94,239,540	0	0	94,239,540
Department of Commerce	58,600,750	0	0	58,600,750
Department of Military Affairs	37,537,437	0	0	37,537,437
Wisconsin Technical College System Board	32,671,743	0	0	32,671,743
Department of Veterans Affairs	25,408,399	0	0	25,408,399
Department of Agriculture, Trade and Consumer Protection	13,201,191	0	0	13,201,191
Department of Justice	13,039,088	0	0	13,039,088
Wisconsin State Elections Board	12,142,761	0	0	12,142,761
Department of Corrections	3,226,977	0	0	3,226,977
Higher Educational Aids Board	1,667,747	0	0	1,667,747
Wisconsin Historical Society	924,765	0	0	924,765
Wisconsin Arts Board	631,489	0	0	631,489
Child Abuse and Neglect Prevention Board	519,025	0	0	519,025
Public Service Commission	286,782	0	0	286,782
Educational Communications Board	206,226	0	0	206,226
Board of Commissioners of Public Lands	40,952	0	0	40,952
Board on Aging and Long-Term Care	0	0	0	0
Department of Revenue	0	0	0	0
Total State Agencies	<u>7,058,567,140</u>	<u>0</u>	<u>0</u>	<u>7,058,567,140</u>
UW-Madison	42,842,548	501,120,835	158,972,086	702,935,469
UW-Milwaukee	10,880,739	16,663,355	112,160,963	139,705,057
UW-Eau Claire	2,901,412	865,200	34,712,467	38,479,079
UW-Green Bay	1,062,052	1,058,192	19,079,199	21,199,443
UW-La Crosse	2,113,359	1,581,312	35,020,460	38,715,131
UW-Oshkosh	5,856,075	633,171	46,927,229	53,416,475
UW-Parkside	1,294,189	253,557	17,315,288	18,863,034
UW-Platteville	1,173,063	29,000	23,590,478	24,792,541
UW-River Falls	1,335,782	250,746	22,625,171	24,211,699
UW-Stevens Point	5,318,290	491,344	34,005,831	39,815,465
UW-Stout	3,749,685	230,324	38,443,063	42,423,072
UW-Superior	922,516	1,376,675	13,340,562	15,639,753
UW-Whitewater	2,625,757	235,217	40,596,925	43,457,899
UW Colleges	1,639,171	68,806	22,159,607	23,867,584
UW-Extension	13,811,361	0	0	13,811,361
UW System Administration	1,229,525	0	0	1,229,525
Wisconsin Humanities Council	598,668	0	0	598,668
Total UW System	<u>99,354,192</u>	<u>524,857,734</u>	<u>618,949,329</u>	<u>1,243,161,255</u>
<b>TOTAL STATE OF WISCONSIN</b>	<b><u>\$ 7,157,921,332</u></b>	<b><u>\$ 524,857,734</u></b>	<b><u>\$ 618,949,329</u></b>	<b><u>\$ 8,301,728,395</u></b> <sup>1</sup>

<sup>1</sup> In addition to this amount of cash expenditures and noncash assistance during FY 2005-06, the State administered \$1.1 billion in outstanding loan balances as of June 30, 2006.

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2006

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
<b>U.S. OFFICE OF NATIONAL DRUG CONTROL POLICY:</b>					
Other Federal Financial Assistance:					
N/A	07.xIPMLP	High Intensity Drug Trafficking Area	DOJ	\$ 406,260	\$ 0
<b>PEACE CORPS:</b>					
Other Federal Financial Assistance:					
N/A	08.164-2040	Peace Corps Publicity/Recruitment Program	UW-Madison	1,469	0
N/A	08.164-91-4418	Peace Corps Publicity/Recruitment Program	UW-Stevens Point	863	0
TOTAL PEACE CORPS				2,332	0
<b>U.S. DEPARTMENT OF AGRICULTURE:</b>					
10.025		Plant and Animal Disease, Pest Control, and Animal Care	DNR	938,558	0
10.025		Plant and Animal Disease, Pest Control, and Animal Care	DATCP	4,203,281	0
Total Federal Program 10.025				5,141,839	0
10.069		Conservation Reserve Program	DNR	136,564	0
10.072		Wetlands Reserve Program	DNR	147,426	0
10.153		Market News	DATCP	22,039	0
10.156		Federal-State Marketing Improvement Program	DATCP	1,825,759	1,536,333
10.162		Inspection Grading and Standardization	DATCP	25,890	0
10.163		Market Protection and Promotion	DATCP	386,794	0
10.200		Grants for Agricultural Research, Special Research Grants	UW-Madison	(3,237)	0
10.200		Grants for Agricultural Research, Special Research Grants	UW-Stevens Point	52,425	0
10.200		Grants for Agricultural Research, Special Research Grants	UW-Extension	20,974	0
Total Federal Program 10.200				70,162	0
10.217		Higher Education Challenge Grants	UW-Madison	39,063	0
10.217		Higher Education Challenge Grants (from UW-River Falls)	UW-Platteville	6,683	0
10.217		Higher Education Challenge Grants	UW-River Falls	151,448	0
10.217		Higher Education Challenge Grants (from UW-River Falls)	UW-Stevens Point	13,924	0
Total Federal Program 10.217				211,118	0
10.220		Higher Education Multicultural Scholars Program	UW-River Falls	4	0
10.224		Fund for Rural America-Research, Education, and Extension Activities (from UW-Madison)	UW-Extension	(61)	0
10.302		Initiative for Future Agriculture and Food Systems (from UW-Madison)	UW-Extension	3,663	0
10.303		Integrated Programs	UW-Madison	384,003	324,950
10.303		Integrated Programs (from UW-Madison)	UW-Superior	3,530	0
10.303		Integrated Programs	UW-Extension	381,304	240,472
10.303		Integrated Programs (from UW-Madison)	UW-Extension	176,338	0
Total Federal Program 10.303				945,175	565,422
10.304		Homeland Security-Agricultural	UW-Madison	334,702	0
10.435		State Mediation Grants	DATCP	239,708	0
10.475		Cooperative Agreements with States for Intrastate Meat and Poultry Inspection	DATCP	3,531,290	0

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2006

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
10.500		Cooperative Extension Service (Note 2)	UW-Madison	1,385,971	0
10.500		Cooperative Extension Service (Note 2) (from UW-Extension)	UW-Madison	448,209	28,000
10.500		Cooperative Extension Service (Note 2)	UW-Platteville	428,030	43,325
10.500		Cooperative Extension Service (Note 2) (from UW-Extension)	UW-River Falls	9,716	0
10.500		Cooperative Extension Service (Note 2) (from UW-Extension)	UW-Stevens Point	10,000	0
10.500		Cooperative Extension Service (Note 2) (from UW-Extension)	UW-Stout	228,088	38,168
10.500		Cooperative Extension Service (Note 2)	UW-Extension	11,463,359	1,467,815
10.500		Cooperative Extension Service (Note 2) (from UW-Madison)	UW-Extension	13,568	0
Total Federal Program 10.500				13,986,941	1,577,308
10.550		Food Donation	DPI	21,109,117	21,109,117
Food Stamp Cluster:					
10.551		Food Stamps (Note 5)	DHFS	338,553,881	0
10.561		State Administrative Matching Grants for Food Stamp Program	DHFS	40,743,372	29,792,396
Total Food Stamp Cluster				379,297,253	29,792,396
Child Nutrition Cluster:					
10.553		School Breakfast Program	DPI	16,799,764	16,799,764
10.555		National School Lunch Program	DPI	101,022,049	101,022,049
10.556		Special Milk Program for Children	DPI	1,148,332	1,148,332
10.559		Summer Food Service Program for Children	DPI	3,048,155	2,959,021
Total Child Nutrition Cluster				122,018,300	121,929,166
10.557		Special Supplemental Nutrition Program for Women, Infants, and Children (Note 6)	DHFS	69,384,728	15,286,324
10.558		Child and Adult Care Food Program	DPI	35,115,894	34,768,362
10.560		State Administrative Expenses for Child Nutrition	DPI	2,021,783	0
10.565		Commodity Supplemental Food Program	DHFS	295,603	285,816
Emergency Food Assistance Cluster:					
10.568		Emergency Food Assistance Program (Administrative Costs)	DHFS	964,115	918,070
10.569		Emergency Food Assistance Program (Food Commodities)	DHFS	3,636,135	0
Total Emergency Food Assistance Cluster				4,600,250	918,070
10.572		WIC Farmers' Market Nutrition Program	DHFS	715,636	49,188
10.574		Team Nutrition Grants	DPI	233,011	15,138
10.576		Senior Farmers Market Nutrition Program	DATCP	287,720	0
10.582		Fresh Fruit and Vegetable Program	DPI	9,598	9,598
10.601		Market Access Program	DATCP	61,810	12,309
10.603		Emerging Markets Program	UW-Platteville	99,687	0
10.603		Emerging Markets Program	UW-Whitewater	44,584	0
Total Federal Program 10.603				144,271	0
10.664		Cooperative Forestry Assistance	DNR	4,134,536	757,685
10.664		Cooperative Forestry Assistance	DATCP	701,831	0
10.664		Cooperative Forestry Assistance	UW-Stevens Point	8,925	0
Total Federal Program 10.664				4,845,292	757,685



STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2006

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
Schools and Roads Cluster:					
10.665		Schools and Roads-Grants to States	DNR	1,908,067	1,908,067
		Total Schools and Roads Cluster		1,908,067	1,908,067
10.680		Forest Health Protection	DNR	50,000	0
10.769		Rural Business Enterprise Grants	DATCP	50,000	50,000
10.769		Rural Business Enterprise Grants	UW-Stout	27,614	0
		Total Federal Program 10.769		77,614	50,000
10.771		Rural Cooperative Development Grants	DATCP	119,578	74,977
10.771		Rural Cooperative Development Grants	UW-Madison	78	0
		Total Federal Program 10.771		119,656	74,977
10.773		Rural Business Opportunity Grants	DATCP	6,554	0
10.901		Resource Conservation and Development	DATCP	360,513	327,739
10.902		Soil and Water Conservation	DNR	(47)	0
10.902		Soil and Water Conservation	UW-Madison	33,540	0
10.902		Soil and Water Conservation	UW-River Falls	7,655	0
10.902		Soil and Water Conservation	UW-Stevens Point	1,219,334	22,002
10.902		Soil and Water Conservation	UW-Extension	128,562	0
10.902		Soil and Water Conservation (from UW-Platteville)	UW-Extension	16,522	0
		Total Federal Program 10.902		1,405,566	22,002
10.903		Soil Survey	UW-Madison	1,450	0
10.912		Environmental Quality Incentives Program	UW-Extension	12,885	0
10.914		Wildlife Habitat Incentive Program	DNR	26,106	105,430
10.950		Agricultural Statistics Reports	DATCP	92,770	0
10.960		Technical Agricultural Assistance	UW-Madison	419,979	0
10.962		Cochran Fellowship Program-International Training-Foreign Participant	UW-River Falls	21,533	0
Other Federal Financial Assistance:					
N/A	10.AG56A2P05003	Conduct Eagle/Osprey Surveys	DNR	1,275	0
N/A	10.4356A240100	Monitor Chequamegon Wolf Packs	DNR	4,510	0
N/A	10.F54331762	Nicolet/Chequamegon National Forests	DNR	87,108	0
N/A	10.03DG106UMBC	Upper Mississippi Basin Coordination	DNR	76,455	0
N/A	10.AID-CSD-3204	Basic Ordering Agreement in Connection with Foreign Assistance Programs	UW-Madison	1,643	0
N/A	10.AGR dtd 6/3/06; 6/2/06	Family Nutrition Program/Wisconsin Nutrition Educational Network (from UW-Extension)	UW-Madison	170,103	0
N/A	10.T-5-3655-100; 110	FY 2005 RSA Task Order Agreements	UW-Madison	9,746	0
N/A	10.FSIS-C-62-2003	Meat and Poultry Small and Very Small HACCP Education Initiative	UW-Madison	5,848	0
N/A	10.AGR dtd 5/15/06	Revision of "Management of Wisconsin Soils" Publication (from UW-Extension)	UW-Madison	1,451	0
N/A	10.00-52103-9650	Partnerships for Livestock Environmental Management Assessment Systems	UW-Madison	205,423	201,661
N/A	10.57-3655-5-0073	Plant Sciences Building Exhaust Upgrade	UW-Madison	682	0
N/A	10.07-06	Potato Pest Management (from UW-Extension)	UW-Madison	773	0
N/A	10.58-3148-6-065	Technical Specialist for USDA International Efforts to Combat Avian and Pandemic Influenza	UW-Madison	17,623	0

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2006

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
N/A	10.	Veterinary Diagnostic Lab	UW-Madison	253,966	0
N/A	10.02-CA-11132762-076; 05-PA-11090100-020	International Seminar on Watersheds Management	UW-Stevens Point	68,006	0
N/A	10.69-5F48-3-213	Nutrient Management Initiative in Wisconsin-Comprehensive Nutrient Management Plans	UW-Extension	144,273	0
Subtotal Direct Programs				672,700,857	231,302,108
Subgrants:					
10.156		Federal-State Marketing Improvement Program (from Dairy Business Innovative Center)	UW-River Falls	9,168	0
10.200	10.25-6205-0030-023; 0040-020; 0042-012; 0042-020	Grants for Agricultural Research, Special Research Grants (from University of Nebraska-Lincoln)	UW-Madison	92,040	0
10.206	10.Q6286224301	Grants for Agricultural Research-Competitive Research Grants (from University of Minnesota)	UW-Madison	58,423	0
10.217	10.44090-7461	Higher Education Challenge Grants (from Cornell University)	UW-Madison	7,361	0
10.217	10.2005-04383-02	Higher Education Challenge Grants (from University of Illinois)	UW-Madison	9,639	0
10.303	10.61-42561	Integrated Programs (from Michigan State University)	UW-Madison	23,141	0
10.303	10.103100/535956	Integrated Programs (from University of Rhode Island)	UW-Madison	(1,335)	0
10.303	10.E3479049501	Integrated Programs (from University of Minnesota)	UW-Extension	18,698	0
10.303	10.022105/0541	Integrated Programs (from University of Rhode Island)	UW-Extension	37,479	0
10.500		Cooperative Extension Service (Note 2) (from University of Nebraska)	DATCP	5,191	0
10.500	10.25-6309-0027-021; 6324-0053-025; 0053-26	Cooperative Extension Service (Note 2) (from University of Nebraska)	UW-Madison	21,977	0
10.500	10.2002-45201-01528; 2005-45201-03332	Cooperative Extension Service (Note 2) (from National 4-H Council)	UW-Extension	23,371	0
10.766	10.CK 70265	Community Facilities Loans and Grants (from Chief Dull Knife College)	UW-Madison	1,808	0
N/A	10.P514834	UV-B Monitoring (from Colorado State University)	DNR	418	0
N/A	10.6019-0246	North Central Plant Diagnostic Network Training (from University of Florida)	UW-Madison	707	0
N/A	10.1082	Wisconsin Dairy Biosafety and Quality Assurance Project-Animal ID Component (from Wisconsin Livestock Identification Consortium)	UW-Madison	4,512	0
N/A	10.Bussan	Improving Potato Management Practices for Enhanced Storability through an Understanding of Plant and Tuber Physiology (from Wisconsin Potato and Vegetable Growers Association)	UW-Madison	8,135	0
Subtotal Subgrants				320,733	0
TOTAL U.S. DEPARTMENT OF AGRICULTURE				673,021,590	231,302,108
<b>U.S. DEPARTMENT OF COMMERCE:</b>					
11.303		Economic Development-Technical Assistance	UW-Stout	146,508	0
11.400		Geodetic Surveys and Services	DOT	1,080,539	0
11.407		Interjurisdictional Fisheries Act of 1986	DNR	11,823	0
11.417		Sea Grant Support	UW-Madison	31,004	0
11.417		Sea Grant Support (from UW-Madison)	UW-Milwaukee	11,851	0
Total Federal Program 11.417				42,855	0

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2006

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
11.419		Coastal Zone Management Administration Awards	DOA	3,072,761	2,654,160
11.473		Coastal Services Center	UW-Madison	10,206	10,000
11.550		Public Telecommunications Facilities Planning and Construction	ECB	206,226	0
11.550		Public Telecommunications Facilities Planning and Construction	UW-Extension	74,251	0
Total Federal Program 11.550				280,477	0
11.552		Technology Opportunities Program	DATCP	190,403	0
11.609		Measurement and Engineering Research and Standards	UW-Platteville	7,400	0
11.609		Measurement and Engineering Research and Standards	UW-Stout	11,035	0
Total Federal Program 11.609				18,435	0
11.611		Manufacturing Extension Partnership	UW-Stout	673,348	129,901
Other Federal Financial Assistance:					
N/A	11.SB134105W0600	8th International Colloquium on Atomic Spectra and Oscillator	UW-Madison	4,000	0
Subtotal Direct Programs				5,531,355	2,794,061
Subgrants:					
11.429	11.NA160M2411	Marine Sanctuary Program (from Consortium for Oceanographic Research and Education)	UW-Milwaukee	15,001	0
11.611		Manufacturing Extension Partnership (from Wisconsin Center for Manufacturing and Productivity, Inc.)	UW-Stout	199,886	53,750
Subtotal Subgrants				214,887	53,750
TOTAL U.S. DEPARTMENT OF COMMERCE				5,746,242	2,847,811
<b>U.S. DEPARTMENT OF DEFENSE:</b>					
12.106		Flood Control Projects	Public Lands	40,952	40,952
12.113		State Memorandum of Agreement Program for the Reimbursement of Technical Services	DNR	234,624	0
12.400		Military Construction, National Guard	DOT	83,562	0
12.400		Military Construction, National Guard	DMA	2,201,262	0
Total Federal Program 12.400				2,284,824	0
12.401		National Guard Military Operations and Maintenance Projects	DMA	23,730,689	0
12.401		National Guard Military Operations and Maintenance Projects	DVA	131,520	0
Total Federal Program 12.401				23,862,209	0
12.404		National Guard Civilian Youth Opportunities	DMA	2,100,141	0
Other Federal Financial Assistance:					
N/A	12.N3569795 MDPMIPR	Troops to Teachers	DVA	153,664	0
N/A	12.W911NF-04-1	Junior Symposiums	UW-La Crosse	7,753	0
Subtotal Direct Programs				28,684,167	40,952

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2006

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
Subgrants:					
12.002		Procurement Technical Assistance for Business Firms (from Wisconsin Procurement Institute)	UW-Stout	16,405	0
N/A	12.021000079	Academic Advanced Distributed Learning Co-Laboratory (from Concurrent Technologies Corporation)	UW System Admin	101,858	0
N/A	12.N61339-02-2- 0004	Cooperative Agreement Advanced Distributed Learning Initiative (from Joint ADL Co-Laboratory)	UW System Admin	613,186	0
Subtotal Subgrants				731,449	0
TOTAL U.S. DEPARTMENT OF DEFENSE				29,415,616	40,952
<b>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT:</b>					
14.171		Manufactured Home Construction and Safety Standards	Commerce	46,032	0
14.228		Community Development Block Grants/State's Program (Notes 2, 7)	Commerce	37,704,431	37,008,704
14.228		Community Development Block Grants/State's Program (Note 2)	UW-Stout	2,100	0
Total Federal Program 14.228				37,706,531	37,008,704
14.231		Emergency Shelter Grants Program	Commerce	2,132,244	2,054,219
14.235		Supportive Housing Program	Commerce	906,419	506,801
14.239		HOME Investment Partnerships Program	Commerce	14,951,163	14,202,171
14.241		Housing Opportunities for Persons with AIDS	Commerce	413,544	403,060
14.243		Opportunities for Youth-Youthbuild Program	Commerce	24,709	24,693
14.250		Rural Housing and Economic Development	Commerce	272,257	0
14.512		Community Development Work-Study Program	UW-Milwaukee	71,456	0
14.900		Lead-Based Paint Hazard Control in Privately-Owned Housing	DOA	650,449	576,301
Other Federal Financial Assistance:					
N/A	14.COPC-WI-00-24	New Directions for the Community Partnerships	UW-Parkside	5,000	0
Subtotal Direct Programs				57,179,804	54,775,949
Subgrants:					
14.218	14.AGR dtd 1/2/02	Community Development Block Grants/Entitlement Grants (from Waukesha County)	UW-Extension	187,910	0
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				57,367,714	54,775,949
<b>U.S. DEPARTMENT OF THE INTERIOR:</b>					
15.226		Payments in Lieu of Taxes	DNR	880,256	880,256
Fish and Wildlife Cluster:					
15.605		Sport Fish Restoration	DNR	8,009,889	853,315
15.611		Wildlife Restoration	DNR	6,962,599	0
Total Fish and Wildlife Cluster				14,972,488	853,315
15.608		Fish and Wildlife Management Assistance	DNR	84,259	81,425
15.614		Coastal Wetlands Planning, Protection and Restoration Act	DNR	26,029	575,250
15.615		Cooperative Endangered Species Conservation Fund	DNR	66,673	0
15.616		Clean Vessel Act	DNR	831,058	14,745
15.622		Sportfishing and Boating Safety Act	DNR	60,750	60,750
15.623		North American Wetlands Conservation Fund	DNR	179,304	0
15.628		Multi-State Conservation Grants	UW-Stevens Point	204,190	0
15.633		Landowner Incentive	DNR	55,914	0

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2006

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
15.634		State Wildlife Grants	DNR	1,125,375	0
15.635		Neotropical Migratory Bird Conservation	DNR	16,710	0
15.805		Assistance to State Water Resources Research Institutes (from UW-Madison)	UW-Extension	31,233	0
15.808		U.S. Geological Survey-Research and Data Collection	UW-Madison	33,646	0
15.809		National Spatial Data Infrastructure Cooperative Agreements Program	DOA	3,535	0
15.809		National Spatial Data Infrastructure Cooperative Agreements Program	UW-Madison	13,844	0
Total Federal Program 15.809				17,379	0
15.810		National Cooperative Geologic Mapping Program	UW-Extension	188,243	0
15.904		Historic Preservation Fund Grants-In-Aid	WHS	745,363	0
15.916		Outdoor Recreation-Acquisition, Development and Planning	DNR	3,405,560	2,155,195
15.922		Native American Graves Protection and Repatriation Act	WHS	40,071	0
15.978		Upper Mississippi River System Long Term Resource Monitoring Program	DNR	429,258	0
Other Federal Financial Assistance:					
N/A	15.05BIA	Fire Protection	DNR	67,307	0
N/A	15.1443CA6281970 06	Ice Age Reserve	DNR	784,942	0
N/A	15.98210-2-G428	NAWCA-GHRA Phase IV	DNR	5,348	0
N/A	15.WI2672	NAWCA-Southeast Coastal III	DNR	458,000	0
N/A	15.30181-3-J218	Plum Creek Wetland Restoration	DNR	9,366	0
N/A	15.30182-3-J24	Population Monitoring Upper Mississippi	DNR	6,656	0
N/A	15.02HQAG0112	Chronic Wasting Disease Information Management Technical Assistance	UW-Madison	124,065	0
N/A	15.PAA 05 7046	"Holding onto the Green Zone" Toolkit Development: Publication and Distribution Activities	UW-Madison	32	0
N/A	15.301386M004	Inventory and Condition Assessment of FWS Archaeological Materials	UW-Madison	7,479	0
N/A	15.973104J007	Online Course Program Evaluation	UW-Stevens Point	18,832	0
N/A	15.R62816L0023	Assessment Report on Bifurcation Route Options for Ice Age Scenic Trail	UW-Extension	1,658	0
Subtotal Direct Programs				24,877,444	4,620,936
Subgrants:					
N/A	15.AGR dtd 1/31/02	Project Agreement (from Great Lakes Indian Fish and Wildlife Commission)	UW-Madison	3,879	0
TOTAL U.S. DEPARTMENT OF THE INTERIOR				24,881,323	4,620,936
<b>U.S. DEPARTMENT OF JUSTICE:</b>					
16.000		State Forfeiture Sharing	DOT	11,347	0
16.000		State Forfeiture Sharing	DOJ	860,709	0
Total Federal Program 16.000				872,056	0
16.203		Comprehensive Approaches to Sex Offender Management Discretionary Grant	DOC	124,231	0
16.523		Juvenile Accountability Incentive Block Grants	DOA	2,391,959	1,970,113

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2006

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
16.525		Grants to Reduce Violent Crimes Against Women on Campus	UW-Parkside	56,243	0
16.525		Grants to Reduce Violent Crimes Against Women on Campus	UW-Stout	83,184	0
Total Federal Program 16.525				139,427	0
16.527		Supervised Visitation, Safe Havens for Children	DOA	211,077	198,352
16.540		Juvenile Justice and Delinquency Prevention-Allocation to States	DOA	917,247	662,252
16.541		Part E-Developing, Testing and Demonstrating Promising New Programs	DOA	287,720	269,718
16.543		Missing Children's Assistance	DOJ	274,850	58,509
16.544		Gang-Free Schools and Communities-Community-Based Gang Intervention	DOA	1,128,790	991,543
16.548		Title V-Delinquency Prevention Program	DOA	168,062	148,331
16.549		Part E-State Challenge Activities	DOA	145,404	125,000
16.550		State Justice Statistics Program for Statistical Analysis Centers	DOA	81,454	0
16.554		National Criminal History Improvement Program	DOA	493,839	347,657
16.560		National Institute of Justice Research, Evaluation, and Development Project Grants	DOA	28,506	0
16.560		National Institute of Justice Research, Evaluation, and Development Project Grants	DOJ	739,785	18,751
Total Federal Program 16.560				768,291	18,751
16.575		Crime Victim Assistance	DOJ	6,847,992	6,392,019
16.576		Crime Victim Compensation	DOJ	1,015,905	0
16.579		Edward Byrne Memorial Formula Grant Program	DOA	5,778,638	5,336,156
16.580		Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program	DOA	597,734	0
16.580		Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program	DOJ	1,190,700	4,399
Total Federal Program 16.580				1,788,434	4,399
16.582		Crime Victim Assistance/Discretionary Grants	DOJ	4,249	0
16.586		Violent Offender Incarceration and Truth in Sentencing Incentive Grants	DOC	1,315,297	0
16.588		Violence Against Women Formula Grants	DOA	2,460,670	2,134,750
16.589		Rural Domestic Violence and Child Victimization Enforcement Grant Program	DOA	558,890	466,270
16.590		Grants to Encourage Arrest Policies and Enforcement of Protection Orders	DOA	322,651	146,118
16.592		Local Law Enforcement Block Grant Program	DOA	361,476	361,476
16.593		Residential Substance Abuse Treatment for State Prisoners	DOA	683,478	660,959
16.606		State Criminal Alien Assistance Program (Note 8)	DOC	1,243,892	0
16.607		Bulletproof Vest Partnership Program	DOT	8,108	8,108
16.609		Community Prosecution and Project Safe Neighborhoods	DOA	756,445	691,232
16.710		Public Safety Partnership and Community Policing Grants	DOJ	36,103	0
16.712		Police Corps	DOA	107,476	76,276
16.727		Enforcing Underage Drinking Laws Program	DOT	276,926	120,847
16.727		Enforcing Underage Drinking Laws Program (from UW System Admin)	UW-Eau Claire	1,730	0
Total Federal Program 16.727				278,656	120,847

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2006

CFDA 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	18,836	0
16.733		National Incident Based Reporting System	DOA	214,882	214,882
16.738		Edward Byrne Memorial Justice Assistance Grant Program	DOA	1,216,225	1,147,689
Other Federal Financial Assistance:					
N/A	16.2004-105; 2003-99	Domestic Cannabis Eradication/Suppression Program	DOJ	302,828	77,079
N/A	16.GL-WIE-0109	Drug Enforcement Administration-State and Local Task Force Agreement	DOJ	5,164	0
N/A	16.GL-WIE-051	Organized Crime Drug Enforcement Task Force	DOJ	18,340	0
N/A	16.2004 UMWX0077	COPS Universal Hiring Program	UW-Madison	53,773	0
N/A	16.J41003C-0029	Oxford Prison Educational Program	UW Colleges	93,808	0
Subtotal Direct Programs				33,496,623	22,628,486
Subgrants:					
16.560		National Institute of Justice Research, Evaluation, and Development Project Grants (from Brandeis University)	DHFS	27,753	0
16.575		Crime Victim Assistance (from Children's Hospital of Wisconsin)	UW-Milwaukee	5,894	0
16.710		Public Safety Partnership and Community Policing Grants (from Cooperative Educational Service Agency #2)	UW-Oshkosh	44,792	0
N/A	16.AGR dtd 9/13/99	Victim Advocate Project (from Racine County)	UW-Parkside	1,196	0
Subtotal Subgrants				79,635	0
TOTAL U.S. DEPARTMENT OF JUSTICE				33,576,258	22,628,486
<b>U.S. DEPARTMENT OF LABOR:</b>					
17.002		Labor Force Statistics	DWD	2,216,336	0
17.005		Compensation and Working Conditions	UW-Madison	12,214	0
17.203		Labor Certification for Alien Workers	DWD	125,262	0
Employment Services Cluster:					
17.207		Employment Service/Wagner-Peyser Funded Activities	DWD	14,804,427	0
17.801		Disabled Veterans' Outreach Program	DWD	1,926,020	0
17.804		Local Veterans' Employment Representative Program	DWD	1,621,698	0
Total Employment Services Cluster				18,352,145	0
17.225		Unemployment Insurance (Note 9)	DWD	883,872,586	0
17.235		Senior Community Service Employment Program	DHFS	2,144,208	1,935,914
17.245		Trade Adjustment Assistance	DWD	11,548,405	0
WIA Cluster:					
17.258		WIA Adult Program	DWD	11,584,893	9,757,497
17.259		WIA Youth Activities	DWD	14,168,065	14,589,092
17.260		WIA Dislocated Workers	DWD	23,590,445	19,698,939
Total WIA Cluster				49,343,403	44,045,528
17.261		WIA Pilots, Demonstrations, and Research Projects	DWD	460,356	(33,666)
17.261		WIA Pilots, Demonstrations, and Research Projects	UW-Milwaukee	260,752	0
17.261		WIA Pilots, Demonstrations, and Research Projects	UW-Stout	21	0
Total Federal Program 17.261				721,129	(33,666)
17.266		Work Incentives Grants	DWD	2,148,038	1,754,235

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2006

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
17.504		Consultation Agreements	Commerce	609,658	0
17.504		Consultation Agreements	UW-Madison	2,472,158	0
		Total Federal Program 17.504		3,081,816	0
17.600		Mine Health and Safety Grants	Commerce	161,317	0
17.720		Disability Employment Policy Development	UW-Stout	37,432	0
Other Federal Financial Assistance:					
N/A	17.W9J58155; 68155	BLS Occupational Safety and Health Statistics	UW-Madison	90,158	0
N/A	17.E9F5-3755	Collection of Occupational Injury and Illness Data	UW-Madison	31,275	0
N/A	17.E9F5-1955	OSHA 21(D) Consultation Program	UW-Madison	327,253	0
		Subtotal Direct Programs		974,212,977	47,702,011
Subgrants:					
17.258	17.V05-WIA-U0040 M1; V06-WIAADT- U0080	WIA Adult Program (from Private Industry Council of Milwaukee County, Inc.)	UW-Milwaukee	74,242	0
N/A	17.WDC 02-44-A	Workforce Development Center (from Racine County Human Services Department)	UW-Parkside	654	0
		Subtotal Subgrants		74,896	0
TOTAL U.S. DEPARTMENT OF LABOR				974,287,873	47,702,011
<b>U.S. DEPARTMENT OF STATE:</b>					
19.401		Educational Exchange-University Lecturers and Research Scholars	UW-Parkside	9,540	0
Other Federal Financial Assistance:					
N/A	19.S-ECAAS-04-GR- 218-CS	Educational Partnerships Program Nutrition, Education and Policy: Partnership with Makerere University	UW-Madison	21,630	0
N/A	19.S-ECAPY-06-GR- 079	Summer Language Institute for American Youth	UW-Green Bay	63,362	0
		Subtotal Direct Programs		94,532	0
Subgrants:					
19.430		International Education Training and Research (from NAFSA: Association of International Educators)	UW-Green Bay	2,670	0
19.430		International Education Training and Research (from East West Center)	UW-Whitewater	1,212	0
N/A	19.AGR dtd 1/04 to 5/05	Community College Programs (from Youth for Understanding International Exchange)	UW Colleges	58,533	0
		Subtotal Subgrants		62,415	0
TOTAL U.S. DEPARTMENT OF STATE				156,947	0
<b>U.S. DEPARTMENT OF TRANSPORTATION:</b>					
20.106		Airport Improvement Program	DOT	53,686,892	7,277,133
Highway Planning and Construction Cluster:					
20.205		Highway Planning and Construction (Notes 2, 10, 11)	DOT	628,706,080	15,116,168
		Total Highway Planning and Construction Cluster		628,706,080	15,116,168
20.215		Highway Training and Education	UW-Madison	3,829	0
20.218		National Motor Carrier Safety	DOT	4,042,785	0
20.219		Recreational Trails Program	DNR	890,677	674,340
20.232		Commercial Driver License State Programs	DOT	1,582,895	665,892



STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2006

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
20.301		Railroad Safety (Note 11)	DOT	101,803	0
20.312		High Speed Ground Transportation-Next Generation High Speed Rail Program	DOT	519,334	0
Federal Transit Cluster:					
20.500		Federal Transit-Capital Investment Grants	DOT	12,438,487	11,711,751
20.507		Federal Transit-Formula Grants	DOT	2,919,220	2,185,989
Total Federal Transit Cluster				15,357,707	13,897,740
20.509		Formula Grants for Other Than Urbanized Areas	DOT	7,725,294	7,434,443
20.513		Capital Assistance Program for Elderly Persons and Persons with Disabilities	DOT	2,007,152	1,841,413
20.514		Public Transportation Research	DHFS	2,490	0
20.515		State Planning and Research	DOT	183,151	93,551
20.516		Job Access-Reverse Commute	DOT	2,296,552	2,296,552
Highway Safety Cluster:					
20.600		State and Community Highway Safety	DOT	3,549,937	1,270,882
20.601		Alcohol Traffic Safety and Drunk Driving Prevention Incentive Grants	DOT	1,618,035	573,853
20.601		Alcohol Traffic Safety and Drunk Driving Prevention Incentive Grants (from UW System Admin)	UW-Eau Claire	572	0
20.601		Alcohol Traffic Safety and Drunk Driving Prevention Incentive Grants (from UW System Admin)	UW-Green Bay	2,486	0
20.601		Alcohol Traffic Safety and Drunk Driving Prevention Incentive Grants (from UW System Admin)	UW-Parkside	6,656	0
20.601		Alcohol Traffic Safety and Drunk Driving Prevention Incentive Grants (from UW System Admin)	UW-Platteville	3,550	0
20.601		Alcohol Traffic Safety and Drunk Driving Prevention Incentive Grants (from UW System Admin)	UW-River Falls	1,405	0
20.601		Alcohol Traffic Safety and Drunk Driving Prevention Incentive Grants (from UW System Admin)	UW-Stout	3,780	0
20.601		Alcohol Traffic Safety and Drunk Driving Prevention Incentive Grants (from UW System Admin)	UW-Whitewater	2,588	0
20.601		Alcohol Traffic Safety and Drunk Driving Prevention Incentive Grants (from UW System Admin)	UW Colleges	2,255	0
20.602		Occupant Protection	DOT	334,338	150,848
Total Highway Safety Cluster				5,525,602	1,995,583
20.700		Pipeline Safety	PSC	286,782	0
20.703		Interagency Hazardous Materials Public Sector Training and Planning Grants	DMA	177,824	44,849
Subtotal Direct Programs				723,096,849	51,337,664
Subgrants:					
N/A	20.F32-6820UWM	Freight Forecasting Course (from Cambridge Systematics)	UW-Milwaukee	632	0
N/A	20.1693-32-01	UW-Milwaukee Bicycle Loan Program (from City of Milwaukee)	UW-Milwaukee	4,501	0
N/A	20.HR 20-05 36-09	National Cooperative Highway Research Program Synthesis 36-09 (from National Academy of Science)	UW-Milwaukee	11,865	0
Subtotal Subgrants				16,998	0
TOTAL U.S. DEPARTMENT OF TRANSPORTATION				723,113,847	51,337,664
<b>U.S. DEPARTMENT OF THE TREASURY:</b>					
21.008		Low-Income Taxpayer Clinics	UW-Milwaukee	101,178	0

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2006

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
<b>U.S. OFFICE OF PERSONNEL MANAGEMENT:</b>					
27.011		Intergovernmental Personnel Act Mobility Program	UW-Whitewater	400	0
<b>U.S. EQUAL EMPLOYMENT OPPORTUNITY COMMISSION:</b>					
30.002		Employment Discrimination-State and Local Fair Employment Practices Agency Contracts	DWD	1,136,258	0
<b>U.S. GENERAL SERVICES ADMINISTRATION:</b>					
39.003		Donation of Federal Surplus Personal Property (Note 12)	DOA	0	0
39.011		Election Reform Payments	Elections Board	429,167	162,700
TOTAL U.S. GENERAL SERVICES ADMINISTRATION				429,167	162,700
<b>NATIONAL AERONAUTICS AND SPACE ADMINISTRATION:</b>					
Other Federal Financial Assistance:					
N/A	43.NNH051A00P	Intergovernmental Personnel Assignment Agreement from NASA Headquarters	UW-Madison	227,632	0
N/A	43.1230253	SIRTF Glimpse Legacy Education and Public Outreach Program from Jet Propulsion Laboratory	UW-Madison	16,341	0
Subtotal Direct Programs				243,973	0
Subgrants:					
N/A	43.1403-22791	Teacher Training through Research and Public Understanding of Astronomy (from Brown University)	UW-Madison	11,151	0
N/A	43.NCC5-659	NASA Sharp Plus Research Apprenticeship Program (from Modern Technology Systems, Inc.)	UW-Madison	64,149	0
N/A	43.GO4-5015A	Tuning in the Sun (from Smithsonian Astrophysical Observatory)	UW-Madison	2,711	0
N/A	43.HST-EO-09393- 04-A	What's New on the Outer Planets (from Space Telescope Science Institute)	UW-Madison	14,950	0
N/A	43.AGR dtd 8/9/04	Predocctoral Fellowship Program (from United Negro College Fund Special Programs Corporation)	UW-Madison	30,922	0
Subtotal Subgrants				123,883	0
TOTAL NATIONAL AERONAUTICS AND SPACE ADMINISTRATION				367,856	0
<b>NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES:</b>					
45.024		Promotion of the Arts-Grants to Organizations and Individuals	UW-Madison	12,185	0
45.025		Promotion of the Arts-Partnership Agreements	Arts Board	631,489	79,700
45.025		Promotion of the Arts-Partnership Agreements	UW-Whitewater	3,200	0
45.025		Promotion of the Arts-Partnership Agreements	UW Colleges	2,911	0
Total Federal Program 45.025				637,600	79,700

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2006

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
45.129		Promotion of the Humanities-Federal/State Partnership (from Wisconsin Humanities Council)	UW-Madison	15,385	0
45.129		Promotion of the Humanities-Federal/State Partnership (from Wisconsin Humanities Council)	UW-Milwaukee	1,996	0
45.129		Promotion of the Humanities-Federal/State Partnership (from Wisconsin Humanities Council)	UW-Eau Claire	2,041	0
45.129		Promotion of the Humanities-Federal/State Partnership (from Wisconsin Humanities Council)	UW-Whitewater	1,200	0
45.129		Promotion of the Humanities-Federal/State Partnership (from Wisconsin Humanities Council)	UW Colleges	12,546	0
45.129		Promotion of the Humanities-Federal/State Partnership (from Wisconsin Humanities Council)	UW System Admin	428	0
45.129		Promotion of the Humanities-Federal/State Partnership (Note 2)	Wisconsin Humanities Council	596,728	94,582
Total Federal Program 45.129				630,324	94,582
45.130		Promotion of the Humanities-Challenge Grants	UW-Extension	56,884	0
45.149		Promotion of the Humanities-Division of Preservation and Access	UW-Milwaukee	4,205	0
45.160		Promotion of the Humanities-Fellowships and Stipends	UW-Eau Claire	24,000	0
45.163		Promotion of the Humanities-Professional Development	UW-Eau Claire	40,086	0
45.164		Promotion of the Humanities-Public Programs	UW-Eau Claire	424	0
45.168		Promotion of the Humanities-We the People	UW-Extension	67,102	0
45.301		Museums for America	WHS	69,722	0
45.304		Conservation Assessment Program	UW-Eau Claire	90	0
45.310		Grants to States	DPI	3,183,703	1,241,874
45.312		National Leadership Grants	WHS	28,146	0
45.313		Laura Bush 21st Century Librarian Program	UW-Milwaukee	17,632	0
Other Federal Financial Assistance:					
N/A	45.LG-03-03-0100	American Languages: Nation's Many Voices Online	UW-Madison	89,301	0
N/A	45.IC-01-02-0065	Painting Conservation Survey and Frame Refurbishment Project	UW-Madison	5,308	0
N/A	45.IM-03-03-0109	Public Dimension Assessment-Map	UW-Madison	57	0
N/A	45.ED-50170-03	Utamaduni Online: Advanced Level Course in Swahili Language and Culture	UW-Madison	50,941	0
Subtotal Direct Programs				4,917,710	1,416,156
Subgrants:					
45.024		Promotion of the Arts-Grants to Organizations and Individuals (from Dance USA)	UW-Milwaukee	8,000	0
45.024	45.FY05-18308	Promotion of the Arts-Grants to Organizations and Individuals (from National Trust for Historic Preservation)	UW-River Falls	17,938	0
45.025	45.AGR dtd 9/27/05	Promotion of the Arts-Partnership Agreements (from Arts Midwest)	UW-Milwaukee	5,000	0
45.025	45.FY06-440	Promotion of the Arts-Partnership Agreements (from Heartland Arts Fund)	UW-Eau Claire	1,500	0
45.025	45.FY06-509	Promotion of the Arts-Partnership Agreements (from Arts Midwest)	UW-Green Bay	5,000	0
45.025	45.AGR dtd 7/23/03	Promotion of the Arts-Partnership Agreements (from Arts Midwest)	UW Colleges	1,800	0
45.025	45.CK 6753	Promotion of the Arts-Partnership Agreements (from Heartland Arts Fund)	UW Colleges	1,925	0
45.129		Promotion of the Humanities-Federal/State Partnership (Note 2) (from Illinois Humanities Council)	Wisconsin Humanities Council	1,940	0

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2006

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
N/A	45.AGR dtd 11/19/04	Preservation Project (from Committee on Institutional Cooperation)	UW-Madison	56,796	0
N/A	45.03-042	Art and Craft of Decorative Trade Bindings 1815-1930 (from University of Alabama)	UW-Madison	22,338	0
		Subtotal Subgrants		122,237	0
TOTAL NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES				5,039,947	1,416,156
<b>NATIONAL SCIENCE FOUNDATION:</b>					
47.041		Engineering Grants	UW-Milwaukee	8,030	0
47.041		Engineering Grants	UW-Platteville	43,896	0
		Total Federal Program 47.041		51,926	0
47.049		Mathematical and Physical Sciences	UW-Madison	619,025	0
47.049		Mathematical and Physical Sciences	UW-Milwaukee	115,587	0
47.049		Mathematical and Physical Sciences (from UW-Madison)	UW-Milwaukee	24,730	0
		Total Federal Program 47.049		759,342	0
47.050		Geosciences	UW-Milwaukee	131,284	0
47.050		Geosciences	UW-Extension	7,206	0
		Total Federal Program 47.050		138,490	0
47.070		Computer and Information Science and Engineering	UW-Madison	705,166	338,351
47.075		Social, Behavioral, and Economic Sciences	UW-Madison	131,385	0
47.076		Education and Human Resources	UW-Madison	727,773	114,157
47.076		Education and Human Resources	UW-Milwaukee	193,006	0
47.076		Education and Human Resources	UW-Eau Claire	96,712	0
47.076		Education and Human Resources (from UW-Madison)	UW-La Crosse	6,000	0
47.076		Education and Human Resources	UW-River Falls	81,127	9,480
47.076		Education and Human Resources (from UW-La Crosse)	UW-River Falls	620	0
		Total Federal Program 47.076		1,105,238	123,637
47.078		Polar Programs	UW-Extension	479	0
Other Federal Financial Assistance:					
N/A	47.CHE-0234151; CSE-0308324	Intergovernmental Personnel Assignment Agreements	UW-Madison	271,910	0
N/A	47.AGR dtd 3/25/04	NSF Support for Academic Advanced Distributed Learning Co-Laboratory	UW System Admin	17,100	0
		Subtotal Direct Programs		3,181,036	461,988
Subgrants:					
47.070	47.06-ENG-200145-UWM	Computer and Information Science and Engineering (from Auburn University)	UW-Madison	7,007	0
47.070		Computer and Information Science and Engineering (from University of Illinois)	UW-La Crosse	8,892	0
47.076		Education and Human Resources (from Wisconsin Alliance for Minority Participation)	UW-Milwaukee	16,203	0
47.076		Education and Human Resources (from Mathematical Association of America)	UW-Platteville	4,228	0
47.076		Education and Human Resources (from Utah State University)	UW-Stout	115,902	0
47.076		Education and Human Resources (from Wisconsin Alliance for Minority Participation)	UW-Stout	3,138	0

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2006

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
N/A	47.CK 121757	Wonders of Physics Traveling Show-World Year of Physics 2005-Physics on the Road (from American Physical Society)	UW-Madison	8,089	0
N/A	47.BCS-0455081	Collaboration (from Spelman College)	UW System Admin	206	0
		Subtotal Subgrants		163,665	0
		TOTAL NATIONAL SCIENCE FOUNDATION		3,344,701	461,988
<b>U.S. SMALL BUSINESS ADMINISTRATION:</b>					
59.005		Internet-Based Technical Assistance	UW-Eau Claire	(2,587)	0
59.037		Small Business Development Center (from UW-Extension)	UW-Madison	202,233	0
59.037		Small Business Development Center (from UW-Extension)	UW-Milwaukee	103,359	0
59.037		Small Business Development Center (from UW-Extension)	UW-Eau Claire	112,381	0
59.037		Small Business Development Center	UW-Green Bay	256,711	0
59.037		Small Business Development Center (from UW-Extension)	UW-Green Bay	82,516	0
59.037		Small Business Development Center (from UW-Extension)	UW-La Crosse	105,829	0
59.037		Small Business Development Center (from UW-Extension)	UW-Oshkosh	95,339	0
59.037		Small Business Development Center (from UW-Extension)	UW-Parkside	41,051	0
59.037		Small Business Development Center (from UW-Extension)	UW-Platteville	40,654	0
59.037		Small Business Development Center (from UW-Extension)	UW-River Falls	23,904	0
59.037		Small Business Development Center (from UW-Extension)	UW-Stevens Point	124,510	0
59.037		Small Business Development Center (from UW-Extension)	UW-Stout	35,626	0
59.037		Small Business Development Center (from UW-Extension)	UW-Superior	30,620	0
59.037		Small Business Development Center (from UW-Extension)	UW-Whitewater	272,681	0
59.037		Small Business Development Center	UW-Extension	296,950	9,590
		Total Federal Program 59.037		1,824,364	9,590
		TOTAL U.S. SMALL BUSINESS ADMINISTRATION		1,821,777	9,590
<b>U.S. DEPARTMENT OF VETERANS AFFAIRS:</b>					
64.005		Grants to States for Construction of State Home Facilities (Note 2)	DVA	9,911,875	0
64.014		Veterans State Domiciliary Care	DVA	1,206,650	0
64.015		Veterans State Nursing Home Care	DVA	12,857,640	0
64.024		VA Homeless Providers Grant and Per Diem Program	DVA	407,831	0
64.101		Burial Expenses Allowance for Veterans	DVA	281,052	0
64.124		All-Volunteer Force Educational Assistance	DWD	77,758	0
64.203		State Cemetery Grants	DVA	136,540	0
		Other Federal Financial Assistance:			
N/A	64.V101 223C P-4666	Reimbursement Contract-State Approving Authority	DVA	265,232	0
N/A	64.AGR dtd 1/7/05 to 3/2/06; 607-D57007	Intergovernmental Personnel Assignment Agreements	UW-Madison	753,258	0
		TOTAL U.S. DEPARTMENT OF VETERANS AFFAIRS		25,897,836	0
<b>U.S. ENVIRONMENTAL PROTECTION AGENCY:</b>					
66.001		Air Pollution Control Program Support	DNR	2,930,799	0
66.032		State Indoor Radon Grants	DHFS	228,400	182,947
66.034		Surveys, Studies, Investigations, Demonstrations and Special Purpose Activities Relating to the Clean Air Act	DNR	71,283	0
66.432		State Public Water System Supervision	DNR	3,516,679	0
66.433		State Underground Water Source Protection	DNR	69,644	0

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2006

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
66.436		Surveys, Studies, Investigations, Demonstrations, and Training Grants and Cooperative Agreements-Section 104(b)(3) of the Clean Water Act	DHFS	826	0
66.436		Surveys, Studies, Investigations, Demonstrations, and Training Grants and Cooperative Agreements-Section 104(b)(3) of the Clean Water Act	DNR	362,032	0
Total Federal Program 66.436				362,858	0
66.454		Water Quality Management Planning	DNR	296,752	148,313
66.458		Capitalization Grants for Clean Water State Revolving Funds (Note 13)	DNR	11,759,399	0
66.460		Nonpoint Source Implementation Grants	DNR	2,022,980	1,765,621
66.461		Regional Wetland Program Development Grants	DNR	401,259	0
66.463		Water Quality Cooperative Agreements	DNR	411,032	0
66.467		Wastewater Operator Training Grant Program	DNR	72,741	0
66.468		Capitalization Grants for Drinking Water State Revolving Funds (Note 13)	DNR	18,212,990	0
66.469		Great Lakes Program	DHFS	10,720	(470)
66.469		Great Lakes Program	DNR	351,077	233,058
66.469		Great Lakes Program	UW-Extension	8,094	0
Total Federal Program 66.469				369,891	232,588
66.471		State Grants to Reimburse Operators of Small Water Systems for Training and Certification Costs	DNR	168,005	0
66.472		Beach Monitoring and Notification Program Implementation Grants	DNR	258,072	0
66.474		Water Protection Grants to the States	DNR	178,631	0
66.500		Environmental Protection-Consolidated Research	DNR	758,703	0
66.511		Office of Research and Development Consolidated Research/Training	DHFS	489,239	360,023
66.605		Performance Partnership Grants	DNR	8,629,000	3,903,439
66.605		Performance Partnership Grants	DATCP	615,247	0
Total Federal Program 66.605				9,244,247	3,903,439
66.606		Surveys, Studies, Investigations and Special Purpose Grants	DNR	656,090	0
66.608		Environmental Information Exchange Network Grant Program and Related Assistance	DNR	286,601	0
66.611		Environmental Policy and Innovation Grants	DNR	70,821	0
66.700		Consolidated Pesticide Enforcement Cooperative Agreements	DATCP	52,112	0
66.707		TSCA Title IV State Lead Grants Certification of Lead-Based Paint Professionals	DHFS	386,745	0
66.708		Pollution Prevention Grants Program	UW-Extension	11,726	0
66.714		Pesticide Environmental Stewardship Regional Grants	UW-Madison	16,461	0
66.801		Hazardous Waste Management State Program Support	DNR	2,138,149	12,744
66.802		Superfund State, Political Subdivision, and Indian Tribe Site-Specific Cooperative Agreements	DNR	465,707	0
66.804		State and Tribal Underground Storage Tanks Program	Commerce	194,810	0
66.805		Leaking Underground Storage Tank Trust Fund Program	DNR	938,686	0
66.805		Leaking Underground Storage Tank Trust Fund Program	Commerce	1,006,000	0
Total Federal Program 66.805				1,944,686	0

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2006

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
66.808		Solid Waste Management Assistance Grants	DNR	28,250	0
66.808		Solid Waste Management Assistance Grants	UW-Milwaukee	1,060	0
		Total Federal Program 66.808		29,310	0
66.809		Superfund State and Indian Tribe Core Program Cooperative Agreements	DNR	393,629	0
66.817		State and Tribal Response Program Grants	DNR	2,548,434	0
66.818		Brownfields Assessment and Cleanup Cooperative Agreements	DNR	81,584	0
66.950		Environmental Education and Training Program	UW-Stevens Point	2,335,898	1,604,679
66.951		Environmental Education Grants	UW-Madison	68,762	0
66.951		Environmental Education Grants	UW-Stevens Point	4,399	0
		Total Federal Program 66.951		73,161	0
Other Federal Financial Assistance:					
N/A	66.91589601-0	EPA Award: Fellowship	UW-Madison	1,849	0
N/A	66.X-82931101	Indoor Air Quality Tools for Schools Hotline	UW-Madison	278	0
N/A	66.X3-83193301	Mercury Contamination of the Environment: Workshop for Critical Analysis and Synthesis	UW-Madison	48,176	0
N/A	66.X-82933001	Underground Tank Technology Update Newsletter	UW-Madison	58,668	0
N/A	66.88-1	American Farmland Trust (from UW-Madison)	UW-Extension	768	0
		Subtotal Direct Programs		63,619,267	8,210,354
Subgrants:					
N/A	66.GL-RAPIDS	Rapids (from Great Lakes Commission)	DNR	20,630	0
N/A	66.Region 5 2004-02	Pesticide Risk Reduction in Wisconsin Apple Production (from American Farmland Trust)	UW-Madison	16,706	0
N/A	66.AGR dtd 3/15/05	Watersed Curriculum for Broadcast Meteorologists (from National Environmental Education and Training Foundation)	UW-Madison	7,501	0
N/A	66.AGR dtd 6/1/05	Revision and Publication of Crandon Mine Open-File Reports (from Great Lakes Fish and Wildlife Commission)	UW-Extension	7,000	0
N/A	66.2003-07704	Operation of PNEAC for Compliance Assistance and Pollution (from University of Illinois-Urbana-Champaign)	UW-Extension	20,661	0
		Subtotal Subgrants		72,498	0
		TOTAL U.S. ENVIRONMENTAL PROTECTION AGENCY		63,691,765	8,210,354
<b>U.S. DEPARTMENT OF ENERGY:</b>					
81.039		National Energy Information Center	DOA	13,772	0
81.041		State Energy Program	DOA	802,153	659
81.042		Weatherization Assistance for Low-Income Persons	DOA	10,537,193	9,174,303
81.049		Office of Science Financial Assistance Program	UW-Madison	41,961	0
81.086		Conservation Research and Development	Commerce	13,565	0
81.105		National Industrial Competitiveness through Energy, Environment, and Economics	DOA	28,318	27,734
81.117		Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance	DOA	103,521	34,729
81.119		State Energy Program Special Projects	DOA	317,035	161,368

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2006

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
Other Federal Financial Assistance:					
N/A	81.505-143	Petroleum Violation Escrow Funds	DOA	157,525	57,376
N/A	81.DE-FG01-01NE23052	Training Program for MS-Level Pet Medical Physicists	UW-Madison	5,482	0
N/A	81.DE-FC36-02G012091	Industrial Assessment Center Program	UW-Milwaukee	179,906	0
Subtotal Direct Programs				12,200,431	9,456,169
Subgrants:					
81.087		Renewable Energy Research and Development (from University of Minnesota)	UW-Stevens Point	14,435	0
N/A	81.567990	Intergovernmental Personnel Assignment Agreement (from Fermi National Accelerator Laboratory)	UW-Madison	45,560	0
N/A	81.505563	Molded Plastic Endcap Assemblies for CDF IMU Chamber Upgrade (from Fermi National Accelerator Laboratory)	UW-Madison	2,691	0
N/A	81.CK 144859	Naval Nuclear Propulsion and Nuclear Engineering/Health Physics Fellowships (from Medical University of South Carolina)	UW-Madison	57,456	0
N/A	81.S005759-F	U.S. Transport Task Force Activities (from Princeton Plasma Physics Laboratory)	UW-Madison	13,696	0
N/A	81.AGR dtd 7/11/06	Excellence in Engineering Fellowships (from Sandia National Laboratories)	UW-Madison	61,635	0
N/A	81.AGR dtd 7/24/00	Graduate/Undergraduate Student Exchange Program (from South Carolina State University)	UW-Madison	27,737	0
Subtotal Subgrants				223,210	0
TOTAL U.S. DEPARTMENT OF ENERGY				12,423,641	9,456,169
<b>U.S. DEPARTMENT OF EDUCATION:</b>					
84.002		Adult Education-State Grant Program	WTCSB	7,863,037	6,692,346
84.010		Title I Grants to Local Educational Agencies	DPI	158,031,876	155,686,383
84.011		Migrant Education-State Grant Program	DPI	694,766	443,526
84.013		Title I Program for Neglected and Delinquent Children	DPI	1,046,646	1,038,541
84.015		National Resource Centers and Fellowships Program for Language and Area or Language and International Studies	UW-Madison	3,874,193	0
84.015		National Resource Centers and Fellowships Program for Language and Area or Language and International Studies	UW-Milwaukee	151,236	0
84.015		National Resource Centers and Fellowships Program for Language and Area or Language and International Studies (from UW-Madison)	UW-Milwaukee	150,098	0
84.015		National Resource Centers and Fellowships Program for Language and Area or Language and International Studies (from UW-Milwaukee)	UW-Superior	4,264	0
Total Federal Program 84.015				4,179,791	0
84.016		Undergraduate International Studies and Foreign Language Programs	UW-Madison	91,169	0
84.016		Undergraduate International Studies and Foreign Language Programs	UW-Milwaukee	(62)	0
84.016		Undergraduate International Studies and Foreign Language Programs	UW-Whitewater	16,159	0
Total Federal Program 84.016				107,266	0
84.017		International Research and Studies	UW-Madison	54,145	0



STATE OF WISCONSIN  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 FOR THE YEAR ENDED JUNE 30, 2006

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
84.021		Overseas-Group Projects Abroad	DPI	6,071	0
84.021		Overseas-Group Projects Abroad	UW-Madison	97,229	8,900
		Total Federal Program 84.021		103,300	8,900
Special Education Cluster:					
84.027		Special Education-Grants to States	DPI	194,717,556	183,748,665
84.173		Special Education-Preschool Grants	DPI	10,245,014	9,530,112
		Total Special Education Cluster		204,962,570	193,278,777
84.031		Higher Education-Institutional Aid	UW-Stout	346,801	0
84.031		Higher Education-Institutional Aid	UW-Whitewater	220,400	0
		Total Federal Program 84.031		567,201	0
TRIO Cluster:					
84.042		TRIO-Student Support Services	UW-Madison	283,270	0
84.042		TRIO-Student Support Services	UW-Milwaukee	264,175	0
84.042		TRIO-Student Support Services	UW-Eau Claire	380,051	0
84.042		TRIO-Student Support Services	UW-Green Bay	36,296	0
84.042		TRIO-Student Support Services	UW-La Crosse	338,136	0
84.042		TRIO-Student Support Services	UW-Oshkosh	360,389	0
84.042		TRIO-Student Support Services	UW-Parkside	213,555	0
84.042		TRIO-Student Support Services	UW-Platteville	332,593	0
84.042		TRIO-Student Support Services	UW-River Falls	237,403	0
84.042		TRIO-Student Support Services	UW-Stevens Point	295,130	0
84.042		TRIO-Student Support Services	UW-Stout	521,311	0
84.042		TRIO-Student Support Services	UW-Superior	256,293	0
84.042		TRIO-Student Support Services	UW-Whitewater	36,104	0
84.042		TRIO-Student Support Services	UW Colleges	511,754	0
84.044		TRIO-Talent Search	DPI	267,060	0
84.044		TRIO-Talent Search	UW-Milwaukee	313,046	0
84.044		TRIO-Talent Search	UW-Stout	294,250	0
84.044		TRIO-Talent Search	UW-Whitewater	301,399	0
84.047		TRIO-Upward Bound	DPI	239,068	0
84.047		TRIO-Upward Bound	UW-Milwaukee	902,969	0
84.047		TRIO-Upward Bound	UW-Eau Claire	302,570	0
84.047		TRIO-Upward Bound	UW-Green Bay	575,337	0
84.047		TRIO-Upward Bound	UW-La Crosse	420,855	0
84.047		TRIO-Upward Bound	UW-River Falls	318,259	0
84.047		TRIO-Upward Bound	UW-Stevens Point	418,594	0
84.047		TRIO-Upward Bound	UW-Superior	237,754	0
84.047		TRIO-Upward Bound	UW-Whitewater	373,854	0
84.047		TRIO-Upward Bound	UW Colleges	266,436	0
84.066		TRIO-Educational Opportunity Centers	UW-Milwaukee	214,035	0
84.066		TRIO-Educational Opportunity Centers	UW-Eau Claire	247,119	0
84.066		TRIO-Educational Opportunity Centers (from UW-Eau Claire)	UW Colleges	85,581	0
84.217		TRIO-McNair Post-Baccalaureate Achievement	UW-Madison	233,991	0
84.217		TRIO-McNair Post-Baccalaureate Achievement	UW-Milwaukee	258,406	0
84.217		TRIO-McNair Post-Baccalaureate Achievement	UW-Eau Claire	214,292	0
84.217		TRIO-McNair Post-Baccalaureate Achievement	UW-River Falls	211,964	0
84.217		TRIO-McNair Post-Baccalaureate Achievement	UW-Superior	244,560	0
84.217		TRIO-McNair Post-Baccalaureate Achievement	UW-Whitewater	218,608	0
		Total TRIO Cluster		11,226,467	0
84.048		Vocational Education-Basic Grants to States	WTCSB	22,453,352	20,592,338

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2006

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
84.069		Leveraging Educational Assistance Partnership	HEAB	1,667,747	0
84.116		Fund for the Improvement of Postsecondary Education	UW-Madison	308,424	5,700
84.116		Fund for the Improvement of Postsecondary Education	UW-Eau Claire	171,586	0
84.116		Fund for the Improvement of Postsecondary Education	UW-La Crosse	33,693	0
84.116		Fund for the Improvement of Postsecondary Education	UW-Stevens Point	186,345	0
84.116		Fund for the Improvement of Postsecondary Education	UW-Whitewater	156,859	0
84.116		Fund for the Improvement of Postsecondary Education	UW Colleges	564,230	0
84.116		Fund for the Improvement of Postsecondary Education	UW System Admin	63,638	0
Total Federal Program 84.116				1,484,775	5,700
84.126		Rehabilitation Services-Vocational Rehabilitation Grants to States (Note 2)	DWD	40,133,381	366,706
84.128		Rehabilitation Services-Service Projects	UW-La Crosse	(11,783)	0
84.129		Rehabilitation Long-Term Training	UW-Madison	134,969	0
84.129		Rehabilitation Long-Term Training	UW-Stout	326,102	0
Total Federal Program 84.129				461,071	0
84.144		Migrant Education-Coordination Program	DPI	161,446	137,660
84.153		Business and International Education Projects	UW-La Crosse	39,099	0
84.153		Business and International Education Projects	UW-Platteville	2,530	0
84.153		Business and International Education Projects	UW-Whitewater	67,630	0
Total Federal Program 84.153				109,259	0
84.161		Rehabilitation Services-Client Assistance Program	DATCP	178,778	0
84.169		Independent Living-State Grants	DWD	343,550	343,550
84.170		Javits Fellowships	UW-Madison	265,177	0
84.177		Rehabilitation Services-Independent Living Services for Older Individuals Who are Blind	DWD	455,991	455,991
84.181		Special Education-Grants for Infants and Families with Disabilities	DHFS	7,066,541	6,589,127
84.184		Safe and Drug-Free Schools and Communities-National Programs	DPI	523,127	0
84.184		Safe and Drug-Free Schools and Communities-National Programs	UW-Eau Claire	99,003	0
Total Federal Program 84.184				622,130	0
84.185		Byrd Honors Scholarships	DPI	755,750	755,750
84.185		Byrd Honors Scholarships	UW-Parkside	1,500	0
Total Federal Program 84.185				757,250	755,750
84.186		Safe and Drug-Free Schools and Communities-State Grants	DHFS	1,572,899	1,533,436
84.186		Safe and Drug-Free Schools and Communities-State Grants	DPI	5,711,961	5,252,708
Total Federal Program 84.186				7,284,860	6,786,144
84.187		Supported Employment Services for Individuals with Severe Disabilities	DWD	477,910	0

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2006

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
84.195		Bilingual Education-Professional Development	DPI	330,427	179,709
84.195		Bilingual Education-Professional Development	UW-Milwaukee	809,806	0
84.195		Bilingual Education-Professional Development	UW-Eau Claire	292,760	0
84.195		Bilingual Education-Professional Development (from UW-La Crosse)	UW-Eau Claire	14,552	0
84.195		Bilingual Education-Professional Development	UW-La Crosse	318,415	186,065
84.195		Bilingual Education-Professional Development	UW-Oshkosh	441,816	0
84.195		Bilingual Education-Professional Development (from UW-La Crosse)	UW-Stevens Point	92,505	0
84.195		Bilingual Education-Professional Development (from UW-La Crosse)	UW-Stout	39,026	0
84.195		Bilingual Education-Professional Development	UW-Whitewater	507,688	0
		Total Federal Program 84.195		2,846,995	365,774
84.196		Education for Homeless Children and Youth	DPI	763,827	630,013
84.200		Graduate Assistance in Areas of National Need	UW-Milwaukee	212,019	0
84.203		Star Schools	UW System Admin	133,639	53,141
84.213		Even Start-State Educational Agencies	DPI	2,594,465	2,476,434
84.215		Fund for the Improvement of Education	UW-Milwaukee	97,566	68,166
84.215		Fund for the Improvement of Education	UW-Eau Claire	22,437	0
84.215		Fund for the Improvement of Education	UW-Platteville	94,236	0
84.215		Fund for the Improvement of Education	UW-Extension	36	0
		Total Federal Program 84.215		214,275	68,166
84.220		Centers for International Business Education (from UW-Madison)	UW-Oshkosh	716	0
84.224		Assistive Technology	DHFS	305,330	190,093
84.229		Language Resource Centers	UW-Madison	295,808	0
84.234		Projects with Industry	UW-Stout	283,833	0
84.235		Rehabilitation Services Demonstration and Training Programs	DWD	80,777	80,777
84.235		Rehabilitation Services Demonstration and Training Programs	UW-Stout	116,190	0
		Total Federal Program 84.235		196,967	80,777
84.243		Tech-Prep Education	WTCSB	2,339,614	2,214,771
84.264		Rehabilitation Training-Continuing Education	UW-Stout	(200)	0
84.265		Rehabilitation Training-State Vocational Rehabilitation Unit In-Service Training	DWD	111,471	0
84.281		Eisenhower Professional Development State Grants (from UW System Admin)	UW-La Crosse	61,387	0
84.281		Eisenhower Professional Development State Grants (from UW System Admin)	UW-Oshkosh	54,331	0
84.281		Eisenhower Professional Development State Grants (from UW System Admin)	UW-Platteville	106,953	0
84.281		Eisenhower Professional Development State Grants (from UW System Admin)	UW-Stevens Point	5,107	0
84.281		Eisenhower Professional Development State Grants (from UW System Admin)	UW-Superior	12,977	0
		Total Federal Program 84.281		240,755	0
84.282		Charter Schools	DPI	11,618,769	11,009,003

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2006

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
84.287		Twenty-First Century Community Learning Centers	DPI	12,612,973	11,981,091
84.287		Twenty-First Century Community Learning Centers	UW-La Crosse	452	0
		Total Federal Program 84.287		12,613,425	11,981,091
84.298		State Grants for Innovative Programs	DPI	4,480,498	4,067,954
84.299		Urban Indian Education-Special Projects	UW-Milwaukee	425,505	0
84.302		Regional Technology in Education Consortia	DPI	50,000	0
84.318		Education Technology State Grants	DPI	7,801,711	6,970,479
84.323		Special Education-State Personnel Development	DPI	1,287,172	787,236
84.323		Special Education-State Personnel Development (from UW-Madison)	UW-River Falls	21,097	0
84.323		Special Education-State Personnel Development (from UW-Madison)	UW-Whitewater	200	0
		Total Federal Program 84.323		1,308,469	787,236
84.324		Research in Special Education	DHFS	68,315	56,000
84.324		Research in Special Education	UW-Madison	154,318	27,844
		Total Federal Program 84.324		222,633	83,844
84.325		Special Education-Personnel Development to Improve Services and Results for Children with Disabilities	UW-Madison	123,630	0
84.325		Special Education-Personnel Development to Improve Services and Results for Children with Disabilities	UW-Milwaukee	471,127	0
84.325		Special Education-Personnel Development to Improve Services and Results for Children with Disabilities (from UW System Admin)	UW-Eau Claire	1,754	0
84.325		Special Education-Personnel Development to Improve Services and Results for Children with Disabilities	UW-La Crosse	3,907	0
		Total Federal Program 84.325		600,418	0
84.327		Special Education-Technology and Media Services for Individuals with Disabilities	UW-Madison	13,912	0
84.331		Grants to States for Incarcerated Youth Offenders	DOC	543,557	0
84.332		Comprehensive School Reform Demonstration	DPI	3,824,399	3,684,243
84.333		Demonstration Projects to Ensure Students with Disabilities Receive a Higher Education	UW-Madison	314,923	0
84.333		Demonstration Projects to Ensure Students with Disabilities Receive a Higher Education	UW-Milwaukee	131,425	0
84.333		Demonstration Projects to Ensure Students with Disabilities Receive a Higher Education	UW-Stout	31,707	0
		Total Federal Program 84.333		478,055	0
84.334		Gaining Early Awareness and Readiness for Undergraduate Programs	DPI	1,860,508	204,722
84.334		Gaining Early Awareness and Readiness for Undergraduate Programs	UW-Milwaukee	1,216,796	0
84.334		Gaining Early Awareness and Readiness for Undergraduate Programs	UW-Eau Claire	261,552	0
84.334		Gaining Early Awareness and Readiness for Undergraduate Programs	UW-La Crosse	3,800	0
84.334		Gaining Early Awareness and Readiness for Undergraduate Programs	UW-Stout	15,850	0
		Total Federal Program 84.334		3,358,506	204,722

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2006

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
84.335		Child Care Access Means Parents in School	UW-Madison	45,799	0
84.335		Child Care Access Means Parents in School	UW-Milwaukee	81,500	0
84.335		Child Care Access Means Parents in School	UW-Eau Claire	14,392	0
84.335		Child Care Access Means Parents in School	UW-River Falls	23,794	0
84.335		Child Care Access Means Parents in School	UW-Superior	14,000	0
		Total Federal Program 84.335		179,485	0
84.336		Teacher Quality Enhancement Grants	UW-Milwaukee	74,364	0
84.336		Teacher Quality Enhancement Grants (from UW System Admin)	UW-Milwaukee	5	0
84.336		Teacher Quality Enhancement Grants (from UW System Admin)	UW-Platteville	1,693	0
		Total Federal Program 84.336		76,062	0
84.337		International Education-Technological Innovation and Cooperation for Foreign Information Access	UW-Madison	133,487	15,040
84.339		Learning Anytime Anywhere Partnerships (from UW System Admin)	UW-Stevens Point	2,943	0
84.342		Preparing Tomorrow's Teachers to Use Technology (from UW-Oshkosh)	UW-Green Bay	36	0
84.342		Preparing Tomorrow's Teachers to Use Technology	UW-Oshkosh	44,508	0
84.342		Preparing Tomorrow's Teachers to Use Technology (from UW-Oshkosh)	UW-Stout	1,638	0
84.342		Preparing Tomorrow's Teachers to Use Technology (from UW-Oshkosh)	UW-Whitewater	25,320	0
		Total Federal Program 84.342		71,502	0
84.344		TRIO-Dissemination Partnership Grants	UW-Milwaukee	190,931	0
84.346		Vocational Education-Occupational and Employment Information State Grants	DWD	300,296	0
84.348		Title I Accountability Grants	DPI	(17,154)	0
84.350		Transition to Teaching	DPI	215,279	104,605
84.350		Transition to Teaching	DVA	3,312	0
		Total Federal Program 84.350		218,591	104,605
84.357		Reading First State Grants	DPI	13,004,753	10,612,876
84.358		Rural Education	DPI	75,955	73,340
84.359		Early Reading First	UW-Milwaukee	342,660	0
84.365		English Language Acquisition Grants (Note 2)	DPI	6,026,729	5,664,748
84.366		Mathematics and Science Partnerships	DPI	1,065,742	875,375
84.366		Mathematics and Science Partnerships (from UW System Admin)	UW-Milwaukee	143,129	0
84.366		Mathematics and Science Partnerships	UW-La Crosse	126,538	0
		Total Federal Program 84.366		1,335,409	875,375

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2006

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
84.367		Improving Teacher Quality State Grants (Note 2)	DPI	43,699,202	41,998,793
84.367		Improving Teacher Quality State Grants (Note 2) (from UW System Admin)	UW-Eau Claire	48,623	0
84.367		Improving Teacher Quality State Grants (Note 2) (from UW System Admin)	UW-La Crosse	76,829	0
84.367		Improving Teacher Quality State Grants (Note 2) (from UW System Admin)	UW-Oshkosh	66,855	0
84.367		Improving Teacher Quality State Grants (Note 2)	UW-Parkside	1,169	0
84.367		Improving Teacher Quality State Grants (Note 2) (from UW System Admin)	UW-River Falls	70,011	0
84.367		Improving Teacher Quality State Grants (Note 2) (from UW-Madison)	UW-Stout	8,430	0
84.367		Improving Teacher Quality State Grants (Note 2) (from UW System Admin)	UW-Stout	39,304	0
84.367		Improving Teacher Quality State Grants (Note 2) (from UW System Admin)	UW-Superior	76,228	0
84.367		Improving Teacher Quality State Grants (Note 2) (from UW System Admin)	UW-Whitewater	109,110	0
84.367		Improving Teacher Quality State Grants (Note 2)	UW System Admin	299,470	250,675
Total Federal Program 84.367				44,495,231	42,249,468
84.368		Grants for Enhanced Assessment Instruments	DPI	193,795	0
84.369		Grants for State Assessments and Related Activities	DPI	8,808,059	0
84.372		Statewide Data Systems	DPI	62,687	0
84.373		Special Education-Technical Assistance on State Data Collection	DPI	3,587	0
84.938		Hurricane Education Recovery	DPI	756,000	756,000
Other Federal Financial Assistance:					
N/A	84.4/1/1952	Earth Partnership for Schools Regional Outreach Through Facilitating Centers and Teacher Professional Development (from UW System Admin)	UW-Madison	29,557	0
N/A	84.AGR dtd 6/19/02	VIVA! E-Folio Statewide Initiative (from UW-Oshkosh)	UW-Madison	6,537	0
N/A	84.CK 16239	Collaborative Electronic Portfolio Project (from UW-Oshkosh)	UW-Milwaukee	72	0
N/A	84.AGR dtd 6/30/01	CLC Collaborative Staff Development Initiative	UW-Parkside	84	0
Subtotal Direct Programs				606,925,129	498,400,632
Subgrants:					
84.010		Title I Grants to Local Educational Agencies (from Milwaukee Public Schools)	UW-Milwaukee	98,728	0
84.015	84.AGR dtd 12/17/04	National Resource Centers and Fellowships Program for Language and Area or Language and International Studies (from Columbia University)	UW-Madison	16,960	0
84.015	84.AGR dtd 5/13/05; 12/15/04	National Resource Centers and Fellowships Program for Language and Area or Language and International Studies (from Cornell University)	UW-Madison	25,468	0
84.015	84.AGR dtd 12/17/04	National Resource Centers and Fellowships Program for Language and Area or Language and International Studies (from Duke University)	UW-Madison	12,233	0
84.015	84.CK 1040198	National Resource Centers and Fellowships Program for Language and Area or Language and International Studies (from Northern Illinois University)	UW-Madison	45,040	0
84.015	84.AGR dtd 12/15/04	National Resource Centers and Fellowships Program for Language and Area or Language and International Studies (from Syracuse University)	UW-Madison	7,968	0

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2006

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
84.015	84.AGR dtd 12/15/04; CK 11408078	National Resource Centers and Fellowships Program for Language and Area or Language and International Studies (from University of California-Berkeley)	UW-Madison	36,064	0
84.015	84.AGR dtd 7/26/05	National Resource Centers and Fellowships Program for Language and Area or Language and International Studies (from University of California-Los Angeles)	UW-Madison	25,135	0
84.015	84.AGR dtd 12/15/04	National Resource Centers and Fellowships Program for Language and Area or Language and International Studies (from University of Chicago)	UW-Madison	10,835	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	23,400	0
84.015	84.AGR dtd 7/28/05; 12/15/04	National Resource Centers and Fellowships Program for Language and Area or Language and International Studies (from University of Michigan)	UW-Madison	40,014	0
84.015	84.AGR dtd 12/15/04	National Resource Centers and Fellowships Program for Language and Area or Language and International Studies (from University of Pennsylvania)	UW-Madison	7,968	0
84.015	84.AGR dtd 12/17/04	National Resource Centers and Fellowships Program for Language and Area or Language and International Studies (from University of Texas-Austin)	UW-Madison	5,568	0
84.015	84.AGR dtd 12/15/04	National Resource Centers and Fellowships Program for Language and Area or Language and International Studies (from University of Virginia)	UW-Madison	10,684	0
84.015	84.AGR dtd 12/17/05; 7/26/05	National Resource Centers and Fellowships Program for Language and Area or Language and International Studies (from University of Washington)	UW-Madison	29,068	0
84.116	84.ULRF 03-1029	Fund for the Improvement of Postsecondary Education (from University of Louisville)	UW-Milwaukee	21,983	0
84.116	84.P116M040026	Fund for the Improvement of Postsecondary Education (from University of Maryland)	UW-Milwaukee	7,054	0
84.116	84.P116B011069	Fund for the Improvement of Postsecondary Education (from Emporia State University)	UW-River Falls	4,540	0
84.184	84.AGR dtd 5/5/05; 12/14/05	Safe and Drug-Free Schools and Communities-National Programs (from Cooperative Educational Service Agency #7)	UW-Extension	19,390	0
84.186	84.AGR dtd 3/30/05; 11/23/05	Safe and Drug-Free Schools and Communities-State Grants (from Merrill Area Public Schools)	UW-Extension	18,200	0
84.213		Even Start-State Educational Agencies (from Platteville Public School District)	UW-Platteville	930	0
84.215		Fund for the Improvement of Education (from Educational Partnership Initiatives, Cooperative Educational Service Agency #10)	UW-Eau Claire	331,857	0
84.215		Fund for the Improvement of Education (from Cooperative Educational Service Agency #12)	UW-La Crosse	107,800	0
84.215		Fund for the Improvement of Education (from School District of La Crosse)	UW-La Crosse	44,793	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	71,702	0
84.215	84.U215X040082	Fund for the Improvement of Education (from Cooperative Educational Service Agency #11)	UW-River Falls	74,582	0
84.215		Fund for the Improvement of Education (from Cooperative Educational Service Agency #11)	UW-Stout	44,437	0
84.215		Fund for the Improvement of Education (from Cooperative Educational Service Agency)	UW-Whitewater	266,561	0

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2006

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
84.215		Fund for the Improvement of Education (from Menominee County Intermediate School District)	UW Colleges	4,446	0
84.287		Twenty-First Century Community Learning Centers (from Milwaukee Public Schools)	UW-Milwaukee	129,681	0
84.287	84.AGR dtd 7/1/03	Twenty-First Century Community Learning Centers (from Brown County)	UW-Extension	20,193	0
84.287		Twenty-First Century Community Learning Centers (from Milwaukee Public Schools)	UW-Extension	141,912	0
84.287	84.AGR dtd 9/22/05	Twenty-First Century Community Learning Centers (from Racine Unified School District)	UW-Extension	11,320	0
84.293	84.AGR dtd 3/5/04	Foreign Language Assistance (from Madison Metropolitan School District)	UW-Madison	43,057	0
84.295	84.WHA-TV2005	Ready-to-Learn Television (from Public Broadcasting Service)	UW-Extension	6,611	0
84.299		Indian Education-Special Programs (from College of Menominee Nation)	UW-Oshkosh	25,783	0
84.305	84.R04-0180; R02-0176	Education Research, Development and Dissemination (from University of Houston)	UW-Madison	54,620	0
84.325	84.12655	Special Education-Personnel Development to Improve Services and Results for Children with Disabilities (from St. Paul Technical College)	UW-Milwaukee	4,253	0
84.332	84.C004659	Comprehensive School Reform Demonstration (from Milwaukee Public Schools)	UW-Milwaukee	36,015	0
84.359		Early Reading First (from Milwaukee Public Schools)	UW-Milwaukee	48,000	0
84.366		Mathematics and Science Partnerships (from Milwaukee Public Schools)	UW-Milwaukee	182,547	0
N/A	84.WC05; WC06	Program Review and Technical Assistance Project (from Cooperative Educational Service Agency #5)	UW-Madison	42,637	0
N/A	84.S283 B060001	Great Lakes West Regional Comprehensive Assistance Center (from Learning Point Associates)	UW-Madison	29,696	0
N/A	84.AGR dtd 7/28/05	Workshops Entitled "First Amendment Seminar" (from Madison Metropolitan School District)	UW-Madison	4,000	0
N/A	84.24918	Intermediate Language Curricular Improvement-Nepali (from University of Chicago)	UW-Madison	6,429	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	55,175	0
N/A	84.C006142	Demographic Study of Children Ages 0-21 Residing in City of Milwaukee (from Milwaukee Public Schools)	UW-Milwaukee	29,854	0
N/A	84.	Milwaukee Urban Systemic Initiative (from Milwaukee Public Schools)	UW-Milwaukee	16,137	0
N/A	84.15525	Midwest Center for Postsecondary Outreach (from St. Paul Technical College)	UW-Milwaukee	104,936	0
N/A	84.928A	Fox Valley Writing Project (from National Writing Project Corporation)	UW-Oshkosh	71,598	0
N/A	84.AGR dtd 1/3/02	Teaching American History (from Wausau School District)	UW Colleges	29,690	0
N/A	84.AGR dtd 12/28/04	Malcolm X Academy-Safe Place (from Safe & Sound, Inc.)	UW-Extension	351	0
		Subtotal Subgrants		2,507,789	0
TOTAL U.S. DEPARTMENT OF EDUCATION				609,432,918	498,400,632
<b>U.S. CONSUMER PRODUCT SAFETY COMMISSION:</b>					
Other Federal Financial Assistance:					
N/A	87.SO147441	State and Local Cooperative Contracts Program	DATCP	8,678	0



STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2006

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
<b>NATIONAL ARCHIVES AND RECORDS ADMINISTRATION:</b>					
89.003		National Historical Publications and Records Grants	DVA	21,954	0
89.003		National Historical Publications and Records Grants	WHS	41,463	0
		Total Federal Program 89.003		63,417	0
Other Federal Financial Assistance:					
N/A	89.2005-073	Survey of Folk Heritage Collections in Upper Midwest	UW-Madison	43,507	0
		TOTAL NATIONAL ARCHIVES AND RECORDS ADMINISTRATION		106,924	0
<b>U.S. ELECTION ASSISTANCE COMMISSION:</b>					
90.401		Help America Vote Act Requirements Payments (Note 2)	Elections Board	11,587,564	0
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:</b>					
93.003		Public Health and Social Services Emergency Fund	DHFS	0	(14,899)
93.006		State and Territorial and Technical Assistance Capacity Development Minority HIV/AIDS Demonstration Program	DHFS	68,980	8,927
93.041		Special Programs for the Aging-Title VII, Chapter 3-Programs for Prevention of Elder Abuse, Neglect, and Exploitation	DHFS	106,111	0
93.042		Special Programs for the Aging-Title VII, Chapter 2-Long Term Care Ombudsman Services for Older Individuals	DHFS	225,290	203,295
93.043		Special Programs for the Aging-Title III, Part D-Disease Prevention and Health Promotion Services	DHFS	384,461	384,461
Aging Cluster:					
93.044		Special Programs for the Aging-Title III, Part B-Grants for Supportive Services and Senior Centers	DHFS	6,515,219	6,191,524
93.045		Special Programs for the Aging-Title III, Part C-Nutrition Services	DHFS	10,366,301	9,818,966
93.053		Nutrition Services Incentive Program	DHFS	3,093,444	3,093,444
		Total Aging Cluster		19,974,964	19,103,934
93.048		Special Programs for the Aging-Title IV and Title II-Discretionary Projects	DHFS	401,171	335,474
93.048		Special Programs for the Aging-Title IV and Title II-Discretionary Projects	UW-Milwaukee	125,260	0
		Total Federal Program 93.048		526,431	335,474
93.052		National Family Caregiver Support	DHFS	2,939,726	2,794,169
93.104		Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances	DHFS	60	0
93.107		Model State-Supported Area Health Education Centers	UW-Madison	433,989	361,272
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		0	0
93.110		Maternal and Child Health Federal Consolidated Programs	DHFS	426,818	163,345
93.110		Maternal and Child Health Federal Consolidated Programs	UW-Madison	1,385,134	37,318
		Total Federal Program 93.110		1,811,952	200,663
93.113		Environmental Health	UW-Milwaukee	228,429	0
93.116		Project Grants and Cooperative Agreements for Tuberculosis Control Programs	DHFS	396,466	45,209
93.127		Emergency Medical Services for Children	DHFS	196,502	104,857

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2006

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
93.130		Primary Care Services Resource Coordination and Development	DHFS	135,280	79,577
93.136		Injury Prevention and Control Research and State and Community Based Programs	DHFS	1,534,080	1,315,163
93.150		Projects for Assistance in Transition from Homelessness	DHFS	187,815	187,728
93.161		Health Program for Toxic Substances and Disease Registry	DHFS	771,636	151,790
93.165		Grants to States for Loan Repayment Program	Commerce	164,601	0
93.172		Human Genome Research	UW-Madison	567,110	0
93.173		Research Related to Deafness and Communication Disorders	UW-Madison	257,823	0
93.178		Nursing Workforce Diversity	UW-Oshkosh	326,056	0
93.186		National Research Service Award in Primary Care Medicine	UW-Madison	22,922	0
93.189		Health Education and Training Centers	UW-Madison	340,109	266,126
93.192		Quentin N. Burdick Program for Rural Interdisciplinary Training	UW-Madison	30,668	28,500
93.197		Childhood Lead Poisoning Prevention Projects-State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children	DHFS	1,358,795	1,162,423
93.197		Childhood Lead Poisoning Prevention Projects-State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children	DOJ	15,000	0
Total Federal Program 93.197				1,373,795	1,162,423
93.213		Research and Training in Complementary and Alternative Medicine	UW-Madison	28,054	0
93.225		National Research Service Awards-Health Services Research Training	UW-Madison	223,696	0
93.230		Consolidated Knowledge Development and Application Program	DHFS	1,792,393	1,649,304
93.234		Traumatic Brain Injury State Demonstration Grant Program	DHFS	28,046	7,429
93.235		Abstinence Education Program	DHFS	680,375	533,002
93.238		Cooperative Agreements for State Treatment Outcomes and Performance Pilot Studies Enhancement	DHFS	100,530	0
93.241		State Rural Hospital Flexibility Program	UW-Madison	239	0
93.242		Mental Health Research Grants	UW-Madison	75,779	0
93.243		Substance Abuse and Mental Health Services-Projects of Regional and National Significance	DHFS	246,924	0
93.243		Substance Abuse and Mental Health Services-Projects of Regional and National Significance	DATCP	21,516	0
93.243		Substance Abuse and Mental Health Services-Projects of Regional and National Significance	UW-Oshkosh	44,195	0
Total Federal Program 93.243				312,635	0
93.247		Advanced Education Nursing Grant Program	UW-Madison	187,350	0
93.251		Universal Newborn Hearing Screening	DHFS	104,848	0
93.256		State Planning Grants Health Care Access for the Uninsured	DHFS	411,790	9,792
93.259		Rural Access to Emergency Devices Grant	DHFS	162,544	95,157
93.262		Occupational Safety and Health Program	DHFS	92,730	0
93.263		Occupational Safety and Health-Training Grants	UW-Stout	88,766	0
93.264		Nurse Faculty Loan Program (Note 16)	UW-Milwaukee	148,600	0
93.268		Immunization Grants	DHFS	23,340,420	1,956,655
93.272		Alcohol National Research Service Awards for Research Training	UW-Madison	134,361	0

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2006

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
93.273		Alcohol Research Programs	UW-Milwaukee	312,800	0
93.275		Substance Abuse and Mental Health Services-Access to Recovery	DHFS	6,332,972	0
93.279		Drug Abuse and Addiction Research Programs	UW-Madison	29,265	0
93.282		Mental Health National Research Service Awards for Research Training	UW-Madison	939,023	0
93.283		Centers for Disease Control and Prevention-Investigations and Technical Assistance (Note 2)	DHFS	23,592,595	15,675,839
93.283		Centers for Disease Control and Prevention-Investigations and Technical Assistance (Note 2)	UW-Madison	767,977	0
93.283		Centers for Disease Control and Prevention-Investigations and Technical Assistance (Note 2)	UW-Extension	88,627	0
		Total Federal Program 93.283		24,449,199	15,675,839
93.286		Discovery and Applied Research for Technological Innovations to Improve Human Health	UW-Madison	25,538	0
93.301		Small Rural Hospital Improvement Grant Program	UW-Madison	464,297	0
93.358		Advanced Education Nursing Traineeships	UW-Madison	56,799	0
93.358		Advanced Education Nursing Traineeships	UW-Milwaukee	59,778	0
93.358		Advanced Education Nursing Traineeships	UW-Eau Claire	15,650	0
93.358		Advanced Education Nursing Traineeships	UW-Oshkosh	33,362	0
		Total Federal Program 93.358		165,589	0
93.359		Nurse Education, Practice and Retention Grants	UW-Madison	192,532	0
93.359		Nurse Education, Practice and Retention Grants (from UW-Madison)	UW-Eau Claire	1,422	0
		Total Federal Program 93.359		193,954	0
93.361		Nursing Research	UW-Madison	221,197	0
93.389		National Center for Research Resources	UW-Madison	82,717	0
93.389		National Center for Research Resources	UW-Milwaukee	47,351	0
		Total Federal Program 93.389		130,068	0
93.393		Cancer Cause and Prevention Research	UW-Madison	13,764	0
93.398		Cancer Research Manpower	UW-Madison	1,357,015	0
93.449		Ruminant Feed Ban Support Project	DATCP	72,054	0
93.556		Promoting Safe and Stable Families	DHFS	4,982,068	4,623,249
93.558		Temporary Assistance for Needy Families (Note 2)	DWD	258,000,333	161,639,230
93.563		Child Support Enforcement	DWD	71,070,893	55,126,449
93.564		Child Support Enforcement Research	DWD	23,124	22,139
93.566		Refugee and Entrant Assistance-State Administered Programs	DWD	3,391,943	2,727,304
93.568		Low-Income Home Energy Assistance	DOA	84,040,069	20,166,661
93.569		Community Services Block Grant	DHFS	7,404,794	7,139,366
93.571		Community Services Block Grant Formula and Discretionary Awards Community Food and Nutrition	DHFS	56,969	56,969
93.571		Community Services Block Grant Formula and Discretionary Awards Community Food and Nutrition Programs (from UW-Madison)	UW-Extension	2,690	0
		Total Federal Program 93.571		59,659	56,969

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2006

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
Child Care Cluster:					
93.575		Child Care and Development Block Grant (Note 2)	DWD	97,844,632	33,731,486
93.596		Child Care Mandatory and Matching Funds of the Child Care and Development Fund (Note 2)	DWD	52,313,917	40,009,321
		Total Child Care Cluster		150,158,549	73,740,807
93.576		Refugee and Entrant Assistance-Discretionary Grants	DWD	1,340,428	1,340,428
93.576		Refugee and Entrant Assistance-Discretionary Grants	DPI	512,011	476,825
		Total Federal Program 93.576		1,852,439	1,817,253
93.590		Community-Based Child Abuse Prevention Grants	CANPB	381,478	286,114
93.592		Family Violence Prevention and Services/Grants for Battered Women's Shelters-Discretionary Grants	DHFS	21,228	8,813
93.597		Grants to States for Access and Visitation Programs	CANPB	137,547	134,114
93.599		Chafee Education and Training Vouchers Program	DHFS	622,413	610,469
93.600		Head Start	DWD	262,149	67,186
93.600		Head Start	UW-Oshkosh	3,887,083	0
		Total Federal Program 93.600		4,149,232	67,186
93.603		Adoption Incentive Payments	DHFS	6,742	0
93.617		Voting Access for Individuals with Disabilities-Grants to States	Elections Board	126,030	109,332
93.630		Developmental Disabilities Basic Support and Advocacy Grants	DHFS	1,027,801	12,500
93.631		Developmental Disabilities Projects of National Significance	DHFS	271,270	141,735
93.643		Children's Justice Grants to States	DOJ	395,081	177,267
93.645		Child Welfare Services-State Grants	DHFS	5,294,516	4,987,471
93.645		Child Welfare Services-State Grants (from UW-Green Bay)	UW-Oshkosh	219,524	0
		Total Federal Program 93.645		5,514,040	4,987,471
93.647		Social Services Research and Demonstration	DWD	124,348	69,177
93.648		Child Welfare Services Training Grants	UW-Green Bay	37,638	0
93.658		Foster Care-Title IV-E (Note 2)	DHFS	77,214,818	38,024,538
93.658		Foster Care-Title IV-E (Note 2)	UW-Milwaukee	290,589	0
		Total Federal Program 93.658		77,505,407	38,024,538
93.659		Adoption Assistance (Note 2)	DHFS	42,552,053	2,743,472
93.667		Social Services Block Grant (Note 14)	DHFS	46,526,358	42,602,583
93.669		Child Abuse and Neglect State Grants	DHFS	387,372	846
93.671		Family Violence Prevention and Services/Grants for Battered Women's Shelters-Grants to States and Indian Tribes	DHFS	1,604,318	1,505,666
93.674		Chafee Foster Care Independence Program	DHFS	2,085,291	1,905,410
93.767		State Children's Insurance Program (Note 2)	DHFS	88,227,049	4,020,738
93.768		Medicaid Infrastructure Grants to Support the Competitive Employment of People with Disabilities	DHFS	2,272,876	88,372
93.773		Medicare-Hospital Insurance	DVA	31,129	0

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2006

CFDA 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 (Note 2)	DHFS	2,766,456,140	412,216,596
93.775		State Medicaid Fraud Control Units (Note 2)	DOJ	805,417	0
93.776		Hurricane Katrina Relief (Note 2)	DHFS	154,534	0
93.777		State Survey and Certification of Health Care Providers and Suppliers (Note 2)	DHFS	10,085,300	0
Total Medicaid Cluster				2,777,501,391	412,216,596
93.779		Centers for Medicare and Medicaid Services Research, Demonstrations and Evaluations	DHFS	3,063,790	1,180,090
93.781		Seed Grants to States for Qualified High-Risk Pools	DHFS	2,500,578	0
93.786		State Pharmaceutical Assistance Programs	DHFS	1,146,960	1,089,110
93.822		Health Careers Opportunity Program	UW-Milwaukee	360,036	0
93.837		Heart and Vascular Diseases Research	UW-Madison	448,928	0
93.838		Lung Diseases Research	UW-Madison	371,430	0
93.839		Blood Diseases and Resources Research	UW-Madison	343,368	0
93.847		Diabetes, Endocrinology and Metabolism Research	UW-Madison	160,089	0
93.848		Digestive Diseases and Nutrition Research	UW-Madison	294,062	0
93.849		Kidney Diseases, Urology and Hematology Research	UW-Madison	16,200	0
93.853		Extramural Research Programs in the Neurosciences and Neurological Disorders	UW-Madison	83,112	0
93.855		Allergy, Immunology and Transplantation Research	UW-Madison	279,151	0
93.856		Microbiology and Infectious Diseases Research	UW-Madison	371,041	0
93.859		Biomedical Research and Research Training	UW-Madison	6,215,716	0
93.859		Biomedical Research and Research Training	UW-Milwaukee	139,900	34,745
Total Federal Program 93.859				6,355,616	34,745
93.865		Child Health and Human Development Extramural Research	UW-Madison	896,697	0
93.866		Aging Research	UW-Madison	955,927	0
93.867		Vision Research	UW-Madison	181,553	0
93.879		Medical Library Assistance	UW-Madison	1,100,632	0
93.884		Grants for Training in Primary Care Medicine and Dentistry	UW-Madison	330,996	18,329
93.887		Health Care and Other Facilities	UW-Milwaukee	11,621	0
93.888		Specially Selected Health Projects	UW-Milwaukee	351,877	0
93.889		National Bioterrorism Hospital Preparedness Program	DHFS	6,218,013	5,734,851
93.894		Resource and Manpower Development in the Environmental Health Sciences	UW-Madison	512,892	0
93.908		Nursing Education Loan Repayment Program	UW-Madison	618,942	0
93.912		Rural Health Care Services Outreach and Rural Health Network Development Program	UW-Madison	516,673	241,915
93.913		Grants to States for Operation of Offices of Rural Health	UW-Madison	154,784	0
93.917		HIV Care Formula Grants	DHFS	5,711,033	5,183,659
93.918		Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease	UW-Madison	36,447	0
93.938		Cooperative Agreements to Support Comprehensive School Health Programs to Prevent the Spread of HIV and Other Important Health Problems	DPI	823,779	310,105
93.940		HIV Prevention Activities-Health Department Based	DHFS	2,723,938	1,779,062
93.944		Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance Assistance Programs for Chronic Disease Prevention and Control	DHFS	409,100	0
93.945		Assistance Programs for Chronic Disease Prevention and Control	DHFS	331,439	49,236
93.952		Trauma Care Systems Planning and Development	DHFS	82,063	0
93.958		Block Grants for Community Mental Health Services	DHFS	6,807,138	6,364,318

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2006

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
93.959		Block Grants for Prevention and Treatment of Substance Abuse	DHFS	25,958,598	24,468,799
93.977		Preventive Health Services-Sexually Transmitted Diseases Control Grants	DHFS	1,421,542	983,434
93.982		Mental Health Disaster Assistance and Emergency Mental Health	DHFS	292,516	0
93.988		Cooperative Agreements for State-Based Diabetes Control Programs and Evaluation of Surveillance Systems	DHFS	729,158	252,000
93.991		Preventive Health and Health Services Block Grant	DHFS	2,140,041	980,801
93.994		Maternal and Child Health Services Block Grant to the States	DHFS	10,287,865	6,412,066
Other Federal Financial Assistance:					
N/A	93.211-2005-M-13220; 211-2004-MO9154	Adult Blood Lead Epidemiology and Surveillance (Note 15)	DHFS	11,613	0
N/A	93.200-2003-02369	Advancing HIV Prevention Initiative	DHFS	372,347	340,715
N/A	93.05IPA40243	CDC Intergovernmental Personnel Act	DHFS	19,893	0
N/A	93.05-05-05-WI-5002	Clinical Lab Improvement Act	DHFS	340,928	0
N/A	93.200-2000-7252	DHFS Vital Statistics (Note 15)	DHFS	296,939	0
N/A	93.D111851166	Drug and Alcohol Services Information System	DHFS	63,205	0
N/A	93.500-2004-00046C	Healthy Start Grow Smart (Note 15)	DHFS	219,758	0
N/A	93.223-03-4449	Mammography Quality Standards Act (Note 15)	DHFS	201,321	0
N/A	93.257203; 359545; 212-2004-M-7081	National Death Index	DHFS	60,582	0
N/A	93.277-01-6068	Northrop Grumman Information Technology (Note 15)	DHFS	153,941	0
N/A	93.	Federal Data Sharing	DWD	20,763	0
N/A	93.223-95-4073	Food Inspections	DATCP	94,725	0
N/A	93.223-95-4016	Medicated Feed Inspections	DATCP	37,419	0
N/A	93.223-9x-4008	Tissue Residue Inspections	DATCP	9,531	0
N/A	93.ACF	Grants from Administration for Children and Families	UW-Madison	487,190	0
N/A	93.HRSA	Grants from Health Resources and Services Administration	UW-Madison	600,498	0
N/A	93.NIH	Grants from National Institutes of Health	UW-Madison	612,086	98,677
Subtotal Direct Programs				3,817,119,474	938,939,585
Subgrants:					
93.045	93.AGR dtd 11/11/02	Special Programs for the Aging-Title III, Part C-Nutrition Services (from Vilas County)	UW-Extension	1,336	0
93.110		Maternal and Child Health Federal Consolidated Programs (from Opportunities Industrialization Center of America, Inc.)	UW-Milwaukee	18,564	0
93.110		Maternal and Child Health Federal Consolidated Programs (from Opportunities Industrialization Center of Greater Milwaukee, Inc.)	UW-Milwaukee	11,687	0
93.230		Consolidated Knowledge Development and Application Program (from Health Care for the Homeless of Milwaukee)	UW-Milwaukee	1,697	0
93.230		Consolidated Knowledge Development and Application Program (from Racine Council on Alcohol and Other Drug Abuse, Inc.)	UW-Parkside	12,886	0
93.243	93.6 H79 TI16556-01-1	Substance Abuse and Mental Health Services-Projects of Regional and National Significance (from Health Care for the Homeless, Inc.)	UW-Milwaukee	18,125	0

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2006

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
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	17,127	0
93.252		Healthy Communities Access Program (from Milwaukee County)	UW-Milwaukee	561	0
93.263		Occupational Safety and Health-Training Grants (from University of Illinois)	UW-Stout	4,383	0
93.268	93.00-40675	Immunization Grants (from City of Milwaukee)	UW-Milwaukee	8,759	0
93.283		Centers for Disease Control and Prevention-Investigations and Technical Assistance (Note 2) (from Milwaukee Public Schools)	UW-Milwaukee	2,273	0
93.283		Centers for Disease Control and Prevention-Investigations and Technical Assistance (Note 2) (from Door County Health)	UW-Oshkosh	29,312	0
93.359		Nurse Education, Practice and Retention Grants (from Mather LifeWays DBA Mather Institute on Aging)	UW-Milwaukee	(93)	0
93.398	93.5 R25 CA 09554-14	Cancer Research Manpower (from Oncology Nursing Society)	UW-Milwaukee	27,405	0
93.398		Cancer Research Manpower (from Stanford University)	UW-La Crosse	25,054	0
93.399	93.CA 86098-05UWI; CA114609-01UWI	Cancer Control (from Mayo Clinic)	UW-Madison	103,799	0
93.558	93.ESD05-32105-A; ESD06-13106-A	Temporary Assistance for Needy Families (Note 2) (from Milwaukee County Department of Health and Human Services)	UW-Milwaukee	26,656	0
93.558		Temporary Assistance for Needy Families (Note 2) (from Milwaukee County)	UW-Oshkosh	(1,116)	0
93.570	93.NYSPF 06-055; 05-1187	Community Services Block Grant-Discretionary Awards (from National Youth Sports Corporation)	UW-Eau Claire	85,632	0
93.570		Community Services Block Grant-Discretionary Awards (from National Youth Sports Corporation)	UW-La Crosse	56,783	0
93.570		Community Services Block Grant-Discretionary Awards (from National Youth Sports Program)	UW-Superior	31,412	0
93.577		Early Learning Fund (from Eau Claire County)	UW-Eau Claire	2,214	0
93.577		Early Learning Fund (from Eau Claire County)	UW-Stout	3,790	0
93.595		Welfare Reform Research, Evaluations and National Studies (from Wisconsin Early Childhood Association)	UW-Oshkosh	3,075	0
93.596	93.ESD05-62505-A; ESD06-12306-A; 40-5664-301	Child Care Mandatory and Matching Funds of the Child Care and Development Fund (Note 2) (from Milwaukee County Department of Health and Human Services)	UW-Milwaukee	139,413	0
93.596	93.AGR dtd 2/23/06	Child Care Mandatory and Matching Funds of the Child Care and Development Fund (Note 2) (from Racine Unified School District)	UW-Extension	4,652	0
93.600		Head Start (from Milwaukee Public Schools)	UW-Milwaukee	1,755	0
93.631	93.AGR dtd 3/15/06	Developmental Disabilities Projects of National Significance (from Exchange Center of Dane County, Inc.)	UW-Madison	24,251	0
93.652		Adoption Opportunities (from Adoption Resources of Wisconsin)	UW-Milwaukee	22,543	0
93.824	93.C2-6-05	Basic/Core Area Health Education Centers (from Southwest Wisconsin Area Health Education Center)	UW-Madison	(890)	0
93.824		Basic/Core Area Health Education Centers (from Northeast Wisconsin Area Health Education Center)	UW-Oshkosh	10,400	0
93.847	93.VUMC CA 9912	Diabetes, Endocrinology and Metabolism Research (from Vanderbilt University)	UW-Madison	(18,722)	0
93.853	93.5 R25 N5039805-05	Extramural Research Programs in the Neurosciences and Neurological Disorders (from University of Pittsburgh)	UW-River Falls	1,000	0
93.866	93.2003-1363	Ageing Research (from University of California-Irvine)	UW-Madison	23,430	0

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2006

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
93.926	93.AGR dtd 6/24/05	Healthy Start Initiative (from Great Lakes Inter-Tribal Council, Inc.)	UW-Madison	52,723	0
93.933	93.1626 9400014	Demonstration Projects for Indian Health (from Great Lakes Inter-Tribal Council)	UW-Milwaukee	24,588	0
93.959	93.01-58; 02-52	Block Grants for Prevention and Treatment of Substance Abuse (from Rock County Department of Human Services)	UW-Extension	30,392	0
93.969	93.S6658028706	Geriatric Education Centers (from University of Minnesota-Twin Cities)	UW-Eau Claire	12,843	0
93.969	93.70076-7/7	Geriatric Education Centers (from Marquette University)	UW-Madison	120	0
93.969		Geriatric Education Centers (from Marquette University)	UW-La Crosse	11,358	0
93.969		Geriatric Education Centers (from Marquette University)	UW-Superior	10,878	0
93.969	93.1D31HP80007	Geriatric Education Centers (from Marquette University)	UW-Extension	19,039	0
N/A	93.AGR dtd 4/1/04	Minority Fellowship in Neuroscience (from American Psychological Association)	UW-Madison	4,362	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	(366)	0
N/A	93.AUCDGC04-20	Wisconsin MCH Lend Genetics Counseling Project (from Association of University Centers on Disabilities)	UW-Madison	44,175	0
N/A	93.AGR dtd 11/1/06	Clinical Genetics Unit Subcontract for Wisconsin Genetics System (from Children's Hospital of Wisconsin)	UW-Madison	67,580	0
N/A	93.AGR dtd 3/6/06; 8002A	Family Support 360 Program (from Dane County Department of Human Services)	UW-Madison	45,670	0
N/A	93.CK 3000522635	NRSA Trainees Travel Fund (from Duke University)	UW-Madison	279	0
N/A	93.AGR dtd 6/27/05	Consulting Services for Epidemiology Center (from Great Lakes Inter-Tribal Council, Inc.)	UW-Madison	4,500	0
N/A	93.AGR dtd 10/18/04; 6/22/04	Honoring Our Children (from Great Lakes Inter-Tribal Council, Inc.)	UW-Madison	(188)	0
N/A	93.AGR dtd 2/18/05	Native American HIV/AIDS Prevention Supplement (from Great Lakes Inter-Tribal Council, Inc.)	UW-Madison	8,403	0
N/A	93.AGR dtd 9/4/02	Facilitating Dementia Screening, Education and Referral (from Healthcare Technology Systems, Inc.)	UW-Madison	8,263	0
N/A	93.205-05E	Smart Teams: Project-Based Professional Development (from Milwaukee School of Engineering)	UW-Madison	1,088	0
N/A	93.AGR dtd 3/16/05	Wausau Health Education Training Centers (from Northern Wisconsin Area Health Education Center)	UW-Madison	16,020	0
N/A	93.DO60308-4000	Fetal Alcohol Spectrum Disorders Identification and Treatment Project (from Northrop Grumman Corporation)	UW-Madison	61,572	0
N/A	93.RF01008475/746 093	Ohio Regional Center for Agricultural Disease and Injury (from Ohio State University)	UW-Madison	7,500	0
N/A	93.AGR dtd 1/17/06; 10/19/04	Katie Beckett Regional Program (from Sally Mather Associates)	UW-Madison	94,948	0
N/A	93.H86 SPO 4043- 03	Project Validation (from Cooperative Educational Service Agency)	UW-La Crosse	(6,115)	0
N/A	93.JC-WDA-8-02-04; Mgt-05; SBDC-06	Workforce Development Center (from Kenosha County Department of Human Services)	UW-Parkside	61,764	0
N/A	93.WDC 05-44A; 06- 44	Workforce Development Center (from Racine County Human Services Department)	UW-Parkside	247,532	0
N/A	93.06-54	Intensive First Time Parent Program (from Rock County Human Services Department)	UW-Extension	28,385	0
Subtotal Subgrants				1,556,466	0
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				3,818,675,940	938,939,585



STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2006

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
<b>CORPORATION FOR NATIONAL AND COMMUNITY SERVICE:</b>					
94.003		State Commissions	DOA	171,645	0
94.004		Learn and Serve America-School and Community Based Programs	DPI	335,217	237,766
94.005		Learn and Serve America-Higher Education (from UW-Parkside)	UW-Milwaukee	3,199	0
94.005		Learn and Serve America-Higher Education	UW-Oshkosh	2,982	0
		Total Federal Program 94.005		6,181	0
94.006		AmeriCorps	DOA	3,648,512	3,626,061
94.006		AmeriCorps	UW-Parkside	43,716	0
		Total Federal Program 94.006		3,692,228	3,626,061
94.007		Planning and Program Development Grants	DOA	113,254	79,583
94.009		Training and Technical Assistance	DOA	96,876	0
94.011		Foster Grandparent/Senior Companion Cluster: Foster Grandparent Program	DHFS	1,347,994	1,225,281
		Total Foster Grandparent/Senior Companion Cluster		1,347,994	1,225,281
94.013		Volunteers in Service to America	DPI	302,561	0
94.013		Volunteers in Service to America	UW-Parkside	525,609	0
		Total Federal Program 94.013		828,170	0
		Subtotal Direct Programs		6,591,565	5,168,691
		Subgrants:			
94.005		Learn and Serve America-Higher Education (from Minnesota Higher Education Services Office)	UW-Eau Claire	6,503	0
94.005		Learn and Serve America-Higher Education (from Minnesota Higher Education Services Office)	UW-Parkside	66,034	0
94.005		Learn and Serve America-Higher Education (from Minnesota Higher Education Services Office)	UW Colleges	3,256	0
94.006		AmeriCorps (from University of North Carolina-Chapel Hill)	UW-Eau Claire	70	0
94.006	94.270200; 270100	AmeriCorps (from Jumpstart for Young Children, Inc.)	UW-Eau Claire	97,581	0
		Subtotal Subgrants		173,444	0
		TOTAL CORPORATION FOR NATIONAL AND COMMUNITY SERVICE		6,765,009	5,168,691
<b>U.S. SOCIAL SECURITY ADMINISTRATION:</b>					
		Disability Insurance/SSI Cluster:			
96.001		Social Security-Disability Insurance	DHFS	28,565,120	0
96.001		Social Security-Disability Insurance (Note 15)	DWD	575,994	586,467
		Total Disability Insurance/SSI Cluster		29,141,114	586,467
		Other Federal Financial Assistance:			
N/A	96.SS00-05-60008	Office Acquisition and Grants	DHFS	707,727	0
N/A	96.0600-98-32704; 0600-01-60034	Social Security Administration Death Records (Note 15)	DHFS	247	0
N/A	96.0600-03-60062	Social Security Enumeration (Note 15)	DHFS	92,202	0
		Subtotal Direct Programs		29,941,290	586,467

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2006

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
Subgrants:					
96.007		Social Security-Research and Demonstration (from University of Illinois-Urbana-Champaign)	DHFS	1,714	0
				29,943,004	586,467
<b>U.S. DEPARTMENT OF HOMELAND SECURITY:</b>					
97.001		Pilot Demonstration or Earmarked Projects	DOT	(32,228)	0
Homeland Security Grant Program Cluster:					
97.004		State Domestic Preparedness Equipment Support Program	DOA	16,553,564	13,086,535
97.004		State Domestic Preparedness Equipment Support Program (from UW System Admin)	UW-Madison	82,625	0
97.042		Emergency Management Performance Grants	DOA	609,365	609,365
97.042		Emergency Management Performance Grants	DMA	3,315,251	2,342,726
97.067		Homeland Security Grant Program	DOA	7,804,392	6,472,085
97.067		Homeland Security Grant Program	DMA	62,825	0
97.067		Homeland Security Grant Program	DOJ	65,825	0
Total Homeland Security Grant Program Cluster				28,493,847	22,510,711
97.008		Urban Areas Security Initiative	DOT	663,908	0
97.008		Urban Areas Security Initiative	DOA	4,656,673	4,594,686
Total Federal Program 97.008				5,320,581	4,594,686
97.012		Boating Safety Financial Assistance	DNR	2,120,003	1,400,000
97.021		Hazardous Materials Assistance Program	DMA	13	0
97.023		Community Assistance Program State Support Services Element	DNR	112,709	0
97.029		Flood Mitigation Assistance	DMA	24,522	19,254
97.032		Crisis Counseling	DMA	193,033	193,033
97.035		Individual and Family Grants	DMA	31,643	31,643
97.036		Disaster Grants-Public Assistance	DWD	36,148	36,148
97.036		Disaster Grants-Public Assistance	DMA	3,938,707	3,891,310
Total Federal Program 97.036				3,974,855	3,927,458
97.038		First Responder Counter-Terrorism Training Assistance	UW-Oshkosh	23,373	0
97.039		Hazard Mitigation Grant	DMA	767,228	725,715
97.041		National Dam Safety Program	DNR	24,548	0
97.043		State Fire Training Systems Grants	WTCSB	15,740	15,740
97.045		Cooperating Technical Partners	DNR	1,670,494	0
97.047		Pre-Disaster Mitigation	DMA	908,468	844,230
97.052		Emergency Operations Centers	DMA	58	0
97.054		Community Emergency Response Teams	DMA	85,773	63,612
97.066		Homeland Security Information Technology and Evaluation Program	DOA	139,530	31,690
97.070		Map Modernization Management Support	DNR	100,000	0
97.075		Rail and Transit Security Grant Program	DOA	6,544	0
97.078		Buffer Zone Protection Plan	DOA	481,078	468,587
97.088		Disaster Assistance Projects	DNR	(1,226)	0
Other Federal Financial Assistance:					
N/A	97.000	Immigration and Customs Enforcement	DOJ	54,880	0
Subtotal Direct Programs				44,515,466	34,826,359

STATE OF WISCONSIN  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 FOR THE YEAR ENDED JUNE 30, 2006

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
97.004		Subgrants: State Domestic Preparedness Equipment Support Program (from La Crosse County Health Department)	UW-La Crosse	73,006	0
				44,588,472	34,826,359
<b>U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT:</b>					
98.001		USAID Foreign Assistance for Programs Overseas (from UW-Stevens Point)	UW-Madison	49,600	0
98.001		Subgrants: USAID Foreign Assistance for Programs Overseas (from Marquette University)	UW-Stevens Point	180,856	0
98.012		USAID Development Partnerships for University Cooperation and Development (from Association Liaison Office for University Cooperation in Development)	UW-Stevens Point	61,069	0
N/A	98.ANE-A-04-001; 90-036; 99-034; RX2050-843-03; 854- 04; 854-05	East Central European Scholars Program (from Georgetown University)	UW-La Crosse	260,992	0
N/A	98.AGR dtd 1/10/05	UW-River Falls/Nicaragua Partnership (from American Council on Education)	UW-River Falls	29,778	0
				532,695	0
TOTAL U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT				582,295	0
<b>TOTAL INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</b>				<b>\$ 7,157,921,332</b>	<b>\$ 1,912,894,608</b>

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2006

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER (Note 2)</i>					
<b>U.S. DEPARTMENT OF AGRICULTURE:</b>					
10.001		Agricultural Research-Basic and Applied Research	UW-Madison	\$ 1,366,972	\$ 179,635
10.001		Agricultural Research-Basic and Applied Research (from UW-Stevens Point)	UW-Madison	7,660	0
10.001		Agricultural Research-Basic and Applied Research	UW-Milwaukee	137,543	0
10.001		Agricultural Research-Basic and Applied Research	UW-Stevens Point	39,384	0
10.001		Agricultural Research-Basic and Applied Research	UW-Superior	88,773	0
		Total Federal Program 10.001		1,640,332	179,635
10.025		Plant and Animal Disease, Pest Control, and Animal Care	UW-Madison	58,417	0
10.028		Wildlife Services	UW-Madison	71,401	0
10.200		Grants for Agricultural Research, Special Research Grants	UW-Madison	3,383,911	1,578,318
10.202		Cooperative Forestry Research (from UW-Madison)	UW-Stevens Point	2,373	0
10.203		Payments to Agricultural Experiment Stations Under the Hatch Act	UW-Madison	5,327,580	0
10.206		Grants for Agricultural Research-Competitive Research Grants	UW-Madison	4,062,043	288,038
10.206		Grants for Agricultural Research-Competitive Research Grants	UW-Milwaukee	221,970	61,960
10.206		Grants for Agricultural Research-Competitive Research Grants	UW-Oshkosh	17,100	0
10.206		Grants for Agricultural Research-Competitive Research Grants (from UW-Madison)	UW-Oshkosh	73,369	0
10.206		Grants for Agricultural Research-Competitive Research Grants	UW-Parkside	(6)	0
10.206		Grants for Agricultural Research-Competitive Research Grants	UW-Stevens Point	18,598	0
		Total Federal Program 10.206		4,393,074	349,998
10.217		Higher Education Challenge Grants	UW-Madison	59,081	0
10.224		Fund for Rural America-Research, Education, and Extension Activities	UW-Madison	98,371	9,363
10.303		Integrated Programs	UW-Madison	483,797	47,752
10.304		Homeland Security-Agricultural	UW-Madison	28,008	0
10.305		International Science and Education Grants	UW-Madison	16,127	0
10.500		Cooperative Extension Service (from UW-Extension)	UW-Madison	192,243	0
10.500		Cooperative Extension Service	UW-Milwaukee	19,665	0
		Total Federal Program 10.500		211,908	0
10.652		Forestry Research	UW-Madison	59,179	640
10.652		Forestry Research	UW-Milwaukee	451	0
		Total Federal Program 10.652		59,630	640
10.664		Cooperative Forestry Assistance	UW-Madison	120,439	0
10.664		Cooperative Forestry Assistance	UW-Stevens Point	3,319	0
		Total Federal Program 10.664		123,758	0
10.675		Urban and Community Forestry Program (from UW-Madison)	UW-Stevens Point	6,956	0

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2006

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER (Note 2)</i>					
10.680		Forest Health Protection	UW-Madison	2,510	0
10.680		Forest Health Protection	UW-Stevens Point	27,007	0
Total Federal Program 10.680				29,517	0
10.902		Soil and Water Conservation	UW-Madison	479,546	0
10.902		Soil and Water Conservation (from UW-Platteville)	UW-Madison	53,727	0
10.902		Soil and Water Conservation	UW-La Crosse	11,707	0
10.902		Soil and Water Conservation	UW-Stevens Point	18,600	0
Total Federal Program 10.902				563,580	0
10.960		Technical Agricultural Assistance	UW-Madison	34,490	0
10.961		Scientific Cooperation and Research	UW-Madison	70,624	5,822
10.961		Scientific Cooperation and Research	UW-Stevens Point	950	0
Total Federal Program 10.961				71,574	5,822
N/A	10.AGR dtd 4/15/06	Development, Maintenance and Support of Comprehensive Nutrient Management Planning Tools (from UW-Extension)	UW-Madison	28,701	0
N/A	10.AGR dtd 5/18/06	Vegetable Variety Trials (from UW-Extension)	UW-Madison	13,803	0
N/A	10.RD	R&D from Agricultural Research Service	UW-Madison	766,734	0
N/A	10.RD	R&D from Cooperative State Research, Education, and Extension Service	UW-Madison	371,764	118,644
N/A	10.RD	R&D from Economic Research Service	UW-Madison	209,061	125,039
N/A	10.RD	R&D from Forest Service	UW-Madison	1,015,784	69,422
N/A	10.RD	R&D from Natural Resources Conservation Service	UW-Madison	46,643	0
N/A	10.RD	R&D from Rural Development	UW-Madison	1,749	0
N/A	10.RD	R&D	UW-Madison	130,959	0
N/A	10.03-CS-11091304-026	Black Bear Research Program	UW-Green Bay	4,987	0
N/A	10.AG-56A2-P-06-0029	Ecological Impacts of Winter versus Summer Logging Practices	UW-Green Bay	50	0
N/A	10.5F48-4-022	Natural Resources Conservation Service August Crop Rotation	UW-La Crosse	9,018	0
Subtotal Direct R&D Grants				19,263,138	2,484,633
R&D Subgrants:					
10.200	10.416-30-15	Grants for Agricultural Research, Special Research Grants (from Iowa State University)	UW-Madison	16,532	0
10.200	10.61-4051A; 4063B; 4064D; 4104Q	Grants for Agricultural Research, Special Research Grants (from Michigan State University)	UW-Madison	238,521	0
10.200	10.416-43-69	Grants for Agricultural Research, Special Research Grants (from Midwest Poultry Consortium)	UW-Madison	57,575	0
10.200	10.C0278A-H; C0299A-L	Grants for Agricultural Research, Special Research Grants (from Oregon State University)	UW-Madison	53,724	0
10.200	10.06-003399 C 00	Grants for Agricultural Research, Special Research Grants (from University of Massachusetts)	UW-Madison	26,483	0
10.200	10.C0000 7141; 4654; 1501	Grants for Agricultural Research, Special Research Grants (from University of Missouri-Columbia)	UW-Madison	76,654	0
10.200	10.25-6205-0037-007; 0040-0xx; 0042-0xx; 6231-0102-012	Grants for Agricultural Research, Special Research Grants (from University of Nebraska)	UW-Madison	128,172	5,412
10.200	10.61-4063D; 4104B	Grants for Agricultural Research, Special Research Grants (from Michigan State University)	UW-Milwaukee	34,813	0

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2006

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER (Note 2)</i>					
10.200	10.2003-38640-13225	Grants for Agricultural Research, Special Research Grants (from University of Nebraska)	UW-River Falls	32,901	0
10.206	10.44526-7467; 45084-7517	Grants for Agricultural Research-Competitive Research Grants (from Cornell University)	UW-Madison	80,996	0
10.206	10.AGR dtd 5/27/04	Grants for Agricultural Research-Competitive Research Grants (from Monsanto Company)	UW-Madison	4,339	0
10.206	10.RF00940277	Grants for Agricultural Research-Competitive Research Grants (from Ohio State University)	UW-Madison	25,390	0
10.206	10.Y772849	Grants for Agricultural Research-Competitive Research Grants (from University of Arizona)	UW-Madison	(39)	0
10.206	10.Z507203	Grants for Agricultural Research-Competitive Research Grants (from University of Maryland)	UW-Madison	46,762	0
10.206	10.Q6286224301	Grants for Agricultural Research-Competitive Research Grants (from University of Minnesota)	UW-Madison	107,147	0
10.206	10.25-6239-0117-002	Grants for Agricultural Research-Competitive Research Grants (from University of Nebraska)	UW-Madison	28,924	0
10.206	10.060505-0614	Grants for Agricultural Research-Competitive Research Grants (from University of Rhode Island)	UW-Madison	9,441	0
10.206	10.2004-35600-1418	Grants for Agricultural Research-Competitive Research Grants (from Monsanto Company)	UW-Milwaukee	36	0
10.216	10.36-22091-154	1890 Institution Capacity Building Grants (from Tuskegee University)	UW-Madison	2,788	0
10.217	10.3029-UW-USDA-5854	Higher Education Challenge Grants (from Pennsylvania State University)	UW-Madison	380	0
10.219	10.2003-08005-02	Biotechnology Risk Assessment Research (from University of Illinois)	UW-Madison	1,254	0
10.303	10.410-30-14; 416-30-25	Integrated Programs (from Iowa State University)	UW-Madison	17,018	0
10.303	10.61-4169A; 4169B; 4209D; 4256Q; 4273A; 4273B; 4275A	Integrated Programs (from Michigan State University)	UW-Madison	130,077	5,000
10.303	10.2002-1354-02	Integrated Programs (from North Carolina State University)	UW-Madison	9,679	0
10.304	10.61-4110H	Homeland Security-Agricultural (from Michigan State University)	UW-Madison	74,533	0
10.450	10.010500-320946-09	Crop Insurance (from Mississippi State University)	UW-Madison	71,402	0
10.500	10.25-6324-0025-301	Cooperative Extension Service (from University of Nebraska)	UW-Madison	15,426	0
10.652	10.503715	Forestry Research (from Loyola University Chicago)	UW-Madison	19,950	0
10.902	10.14584	Soil and Water Conservation (from Great Lakes Commission)	UW-Madison	48,996	0
10.903	10.68-5F48-4-257	Soil Survey (from University of Minnesota)	UW-Madison	53,325	0
N/A	10.080300-330570-04; 330555-03	Understanding Spatial Patterns of Black Bear Livestock Depredation in Wisconsin (from Berryman Institute-East Mississippi State University)	UW-Madison	3,384	0
N/A	10.50-1-136	Negative Sense Viral Vectors for Improved Expression in Foreign Genes in Plants (from Biotechnology Research and Development Corporation)	UW-Madison	10,089	0
N/A	10.211	NE/NC Softwood and Hardwood Lumber Processing (from Consortium for Research on Renewable Industrial Materials)	UW-Madison	12,486	0
N/A	10.61-4295A	Enhancing Management and Profitability of Small and Mid Sized Dairy Farms (from Michigan State University)	UW-Madison	(7,559)	0
N/A	10.197355	IR-4 Efficacy of Experimental Insecticides for Control of Onion Thrips (from Michigan State University)	UW-Madison	6,500	0

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2006

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER (Note 2)</i>					
N/A	10.A58215	Livestock Your Way Series: Producer's Guides to Goal Setting and Management Options for Dairy and Poultry Enterprises (from Minnesota Department of Agriculture)	UW-Madison	1,146	0
N/A	10.4777F	Identification of Genetic Factors Regulating Seed Dehiscence in Canola (from North Dakota State University)	UW-Madison	5,309	0
N/A	10.2006-W1001B	Integration PF Biopesticides for Control of Cranberry Cottonball Disease and Fungicide Resistance Management (from Rutgers, The State University of New Jersey)	UW-Madison	11,114	0
N/A	10.SDSU 483909	Consortium to Address Social, Economic and Ethical Aspects of Biotechnology (from South Dakota State University)	UW-Madison	2,876	0
N/A	10.SC010306-1-3	Improving Fertility in Heat Stressed Dairy Cattle (from University of Florida)	UW-Madison	36,867	0
N/A	10.03-223	Characterization of Soybean Genotypes with Partial Resistance to Sclerotinia Rot (from University of Illinois-Urbana-Champaign)	UW-Madison	402	0
N/A	10.AGR dtd 9/19/05	Use of On-Farm Culture System for Strategic Treatment of Clinical and Subclinical Intra-Mammary Infections (from University of Minnesota)	UW-Madison	8,189	0
N/A	10.H4116311101	Dynamic Resistance Management for Transgenic Insecticidal Crops (from University of Minnesota)	UW-Madison	52,167	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	33,724	0
N/A	10.347	Carrot Breeding Research (from Wisconsin Carrot Growers Association)	UW-Madison	6,823	0
N/A	10.RD	Rates and Timing for Potassium for Cranberry Nutrition (from Wisconsin Cranberry Board, Inc.)	UW-Madison	79	0
N/A	10.CK 1001	Economical Impact of Wisconsin's Green Industry (from Wisconsin Landscape Federation, Inc.)	UW-Madison	755	0
N/A	10.1004, 1011	Onion Trials for Wisconsin (from Wisconsin Muck Farmers Association)	UW-Madison	7,892	0
N/A	10.CK 1003	Bud Morphology of Woody Ornamentals in Relation to Salinity Tolerance (from Wisconsin Nursery Association, Inc.)	UW-Madison	4,862	0
N/A	10.CK 1002	Spruce Needle Drop: Cause and Control (from Wisconsin Nursery Association, Inc.)	UW-Madison	52	0
N/A	10.CK 1005	Viburnum Breeding Project for Ease of Propagation and Leaf Beetle Resistance (from Wisconsin Nursery Association, Inc.)	UW-Madison	752	0
N/A	10.AGR dtd 11/5/02	Succulent Bean Research (from Wisconsin Potato and Vegetable Growers Association)	UW-Madison	3,781	0
N/A	10.1026	Anion Exchange Membrane Project (from Wisconsin State Cranberry Growers Association)	UW-Madison	5,861	0
N/A	10.1027	Cranberry Phosphorus (from Wisconsin State Cranberry Growers Association)	UW-Madison	303	0
				1,621,053	10,412
TOTAL R&D FROM U.S. DEPARTMENT OF AGRICULTURE				20,884,191	2,495,045
<b>U.S. DEPARTMENT OF COMMERCE:</b>					
11.303		Economic Development-Technical Assistance	UW-Milwaukee	7,661	0

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2006

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER (Note 2)</i>					
11.417		Sea Grant Support	UW-Madison	1,612,443	32,377
11.417		Sea Grant Support	UW-Milwaukee	818	0
11.417		Sea Grant Support (from UW-Madison)	UW-Milwaukee	345,533	0
11.417		Sea Grant Support (from UW-Madison)	UW-Green Bay	65,035	0
11.417		Sea Grant Support (from UW-Madison)	UW-La Crosse	90,857	0
11.417		Sea Grant Support (from UW-Madison)	UW-Stevens Point	57,836	0
11.417		Sea Grant Support (from UW-Madison)	UW-Superior	47,382	0
11.417		Sea Grant Support (from UW-Madison)	UW Colleges	46,172	0
Total Federal Program 11.417				2,266,076	32,377
11.431		Climate and Atmospheric Research	UW-Madison	296,534	0
11.440		Environmental Sciences, Applications, Data, and Education	UW-Madison	5,083,038	2,381
11.469		Congressionally Identified Awards and Projects	UW-Madison	21,151	0
11.478		Center for Sponsored Coastal Ocean Research-Coastal Ocean Program	UW-Milwaukee	89,891	0
N/A	11.DG133E-05-SE-4199	Derive Biomass Burning Emissions from GOES Wildfire Automated Biomass Burning Fire Products	UW-Madison	43,000	0
N/A	11.DG133E-04-CN-0040	Support of the MCIDAS Software	UW-Madison	60,675	0
N/A	11.AB133F05 SE5864	Training in Suppression, Subtraction and Consulting on Differential Expression	UW-Milwaukee	8,915	0
N/A	11.WC133004 SE1199	Improved Spatial and Temporal Detail for Lake Erie Total Phosphorus Loads	UW-Green Bay	2,133	0
Subtotal Direct R&D Grants				7,879,074	34,758
R&D Subgrants:					
11.419	11.WCMP 10/17/03	Coastal Zone Management Administration Awards (from Southeast Wisconsin Regional Planning Commission)	UW-Parkside	17,852	0
11.609	11.2005-06185-01	Measurement and Engineering Research and Standards (from University of Illinois-Urbana-Champaign)	UW-Madison	5,817	0
N/A	11.AGR dtd 1/31/06	Determining Bluff Recession Rates in Bayfield County (from Bayfield County, WI)	UW-Madison	7,871	0
N/A	11.AGR dtd 7/26/02	Alternative Cover Assessment Program (from Desert Research Institute)	UW-Madison	50,670	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	381,028	0
N/A	11.AGR dtd 10/1/03; 10/1/04; C005672	Project 20/20 Grant (from Milwaukee Public Schools)	UW-Madison	36,391	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	56,412	0
N/A	11.AGR dtd 1/13/06	E-Business Institute Partnership Agreement (from Wisconsin Center for Manufacturing and Productivity)	UW-Madison	80,447	0
N/A	11.S05-53805	Method to Improve Minimum Temperature Forecasts (from University Corporation for Atmospheric Research)	UW-Milwaukee	4,919	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	5,505	0
N/A	11.DTOS59-06-G-0031	Ballast Water Facility (from Saint Lawrence Seaway Development Corporation)	UW-Superior	5,764	0
Subtotal R&D Subgrants				652,676	0
TOTAL R&D FROM U.S. DEPARTMENT OF COMMERCE				8,531,750	34,758



STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2006

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER (Note 2)</i>					
<b>U.S. DEPARTMENT OF DEFENSE:</b>					
12.300		Basic and Applied Scientific Research	UW-Madison	2,895,063	144,186
12.300		Basic and Applied Scientific Research	UW-Milwaukee	242,655	158,136
		Total Federal Program 12.300		3,137,718	302,322
12.420		Military Medical Research and Development	UW-Madison	5,642,560	433,291
12.431		Basic Scientific Research	UW-Madison	1,707,564	177,491
12.431		Basic Scientific Research	UW-La Crosse	48,075	0
		Total Federal Program 12.431		1,755,639	177,491
12.550		National Flagship Language Program Grants to U.S. Institutions of Higher Education	UW-Madison	19,798	0
12.630		Basic, Applied, and Advanced Research in Science and Engineering	UW-Madison	2,114,955	1,013,862
12.800		Air Force Defense Research Sciences Program	UW-Madison	1,927,235	0
12.800		Air Force Defense Research Sciences Program	UW-Milwaukee	5,361	0
		Total Federal Program 12.800		1,932,596	0
12.901		Mathematical Sciences Grants Program	UW-Madison	53,953	0
12.901		Mathematical Sciences Grants Program	UW-Milwaukee	77,417	0
		Total Federal Program 12.901		131,370	0
12.910		Research and Technology Development	UW-Madison	433,450	0
12.910		Research and Technology Development	UW-Milwaukee	883,963	0
12.910		Research and Technology Development	UW-Stevens Point	2,542	0
		Total Federal Program 12.910		1,319,955	0
N/A	12.RD	R&D from Army	UW-Madison	4,808,458	826,369
N/A	12.RD	R&D from Navy	UW-Madison	146,787	0
N/A	12.RD	R&D from Air Force	UW-Madison	1,344,917	857,806
N/A	12.RD	R&D from Defense Advanced Research Projects Agency	UW-Madison	844,035	225,533
N/A	12.RD	R&D	UW-Madison	551	0
N/A	12.W56HZV-04-C-0784	Advanced Rapid Manufacturing of Lightweight Materials and Components for Military Applications	UW-Milwaukee	135,044	0
N/A	12.H98230-05-1-0274	Conference on Stochastic Control and Numerics	UW-Milwaukee	13,590	0
N/A	12.RD	R&D from Army Corps of Engineers	UW-La Crosse	3,397	0
N/A	12.DOA 02/01/05	Fort McCoy Landscape Design	UW-Stevens Point	(305)	0
N/A	12.CK dtd 5/5/04; 2/10/04	Chicago Canal Dispersal	UW Colleges	1,431	0
		Subtotal Direct R&D Grants		23,352,496	3,836,674
		R&D Subgrants:			
12.300	12.R910600 2102	Basic and Applied Scientific Research (from University of Minnesota)	UW-Madison	103,997	0
12.300	12.104383; 105019	Basic and Applied Scientific Research (from University of Southern California)	UW-Madison	401,847	0
12.300		Basic and Applied Scientific Research (from Brandt Innovative Technologies, Inc.)	UW-Milwaukee	30,746	0
12.300	12.A-7998-S1	Basic and Applied Scientific Research (from Georgia Institute of Technology)	UW-Milwaukee	20,655	0
12.420	12.06-SC-DOD-1001	Military Medical Research and Development (from Duke University)	UW-Madison	10,373	0

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2006

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER (Note 2)</i>					
12.420	12.AGR dtd 4/26/06; 215	Military Medical Research and Development (from Research Foundation of State University of New York)	UW-Madison	29,313	0
12.431	12.1036232	Basic Scientific Research (from California Institute of Technology)	UW-Madison	(94)	0
12.630	12.400830-2	Basic, Applied, and Advanced Research in Science and Engineering (from University of Pittsburgh)	UW-Madison	14,911	0
12.800	12.S0179704	Air Force Defense Research Sciences Program (from University of California-Santa Cruz)	UW-Madison	64,354	0
12.910	12.AGR dtd 12/17/04	Research and Technology Development (from Medical College of Wisconsin, Inc.)	UW-Madison	71,991	0
12.910	12.N66001-04-1- 8923	Research and Technology Development (from Medical College of Wisconsin, Inc.)	UW-Milwaukee	125,270	0
N/A	12.AGR dtd 10/3/05	FY 2006 Science and Humanities Symposium (from Academy of Applied Science)	UW-Madison	9,405	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	108,582	0
N/A	12.035785-00	YBCO Coated Conductors with Reduced AC Losses (from American Superconductor Corporation)	UW-Madison	119,712	0
N/A	12.AGR dtd 12/2/04; 1/23/04	Hybrid Cooler System for Superconducting Electronics (from Atlas Scientific)	UW-Madison	229,950	0
N/A	12.AGR dtd 9/20/01	Development of Large Capacity Pulse-Tube Refrigerators (from Atlas Scientific)	UW-Madison	1,194	0
N/A	12.AGR dtd 6/10/05; 4/11/05; 11/30/04; 5/9/03	High Frequency Mems Based TWTS Using Novel Interaction Circuits and Beam Sources (from Calabazas Creek Research, Inc.)	UW-Madison	156,653	0
N/A	12.119528-1140027	Static Analysis to Empower Model Checking for Distributed Programs (from Carnegie Mellon University)	UW-Madison	228,170	0
N/A	12.04524-04-056	Materials Working Group for NRL Laser IFE Program (from Commonwealth Technology, Inc.)	UW-Madison	39,776	0
N/A	12.420112; 420445; 421734	Model Development for Laser Induced Stresses (from Commonwealth Technology, Inc.)	UW-Madison	66,932	0
N/A	12.45707-7793	Integrated Radioisotope Powered Systems (from Cornell University)	UW-Madison	58,900	0
N/A	12.AGR dtd 12/20/04	Enhancement of Spray Cooling for High Heat Flux Electronics (from Cray Research)	UW-Madison	90,313	0
N/A	12.AGR dtd 9/7/05	Semantics-Aware Malware Detection (from Grammatech, Inc.)	UW-Madison	50,000	0
N/A	12.101221	Antimonide-Based Compound Semiconductors (from HRL Laboratories, LLC)	UW-Madison	(173)	0
N/A	12.4500260467	Analog to Information (from L-3 Communications Corporation)	UW-Madison	2,673	0
N/A	12.1114343	Engineering Support for High Efficiency Quiet Electric Drive (from L-3 Communications Corporation)	UW-Madison	78,339	0
N/A	12.3051283	CFD Modeling for Ion Mobility Spectroscopy (from Massachusetts Institute of Technology)	UW-Madison	19,951	0
N/A	12.3061707	Multichannel Statistical Signal Processing (from Massachusetts Institute of Technology)	UW-Madison	36,950	0
N/A	12.MII-2002-01	Modeling for Optimization of Template Fabrication Process (from Molecular Imprints, Inc.)	UW-Madison	37,445	0
N/A	12.02-116-220131	Subcellular Responses to Narrowband and Wideband Radio Frequency Radiation (from Old Dominion University Research Foundation)	UW-Madison	92,867	0
N/A	12.S01-24	Emergent Surveillance Plexus-Wireless Networking (from Pennsylvania State University)	UW-Madison	(17,897)	0
N/A	12.2343-UW-ONR- 3056	Identification and Development of New, Broad Spectrum Antibiotic for Pathogens (from Pennsylvania State University)	UW-Madison	(13,324)	0

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2006

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER (Note 2)</i>					
N/A	12.AGR dtd 9/16/05	Efficient, Collaborative Image Processing and Flow Assignment with Field of View Coverage in Expendable Local Area Sensors in Tactically Interconnected Cluster (from Techfinity, Inc.)	UW-Madison	14,892	0
N/A	12.SA4403-32439	Electronic Sensing for Microfluidic Devices (from University of California-Berkeley)	UW-Madison	2,589	0
N/A	12.70003-UWM	Engineered Tissue Constructs: Artificial Lymph Node (from Vax Design Corporation)	UW-Madison	790,093	0
N/A	12.G-7424-1	Theoretical and Numerical Study of Altocumulus Clouds (from Colorado State University)	UW-Milwaukee	75,661	0
Subtotal R&D Subgrants				3,153,016	0
TOTAL R&D FROM U.S. DEPARTMENT OF DEFENSE				26,505,512	3,836,674
<b>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT:</b>					
14.506		General Research and Technology Activity	UW-Milwaukee	(302)	0
R&D Subgrants:					
N/A	14.RD	Increasing Residential Development Activity on Urban Brownfields: Examination of Redevelopment Methods, Developer Perceptions, and Future Prospects (from The National Academies)	UW-Milwaukee	13,931	0
TOTAL R&D FROM U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				13,629	0
<b>U.S. DEPARTMENT OF THE INTERIOR:</b>					
15.035		Forestry on Indian Lands	UW-Stevens Point	3,713	0
15.224		Cultural Resource Management	UW-La Crosse	653	0
15.608		Fish and Wildlife Management Assistance	UW-La Crosse	(34)	0
15.628		Multi-State Conservation Grants	UW-Stevens Point	13,401	0
15.805		Assistance to State Water Resources Research Institutes	UW-Madison	184,132	0
15.807		Earthquake Hazards Reduction Program	UW-Madison	56,955	0
15.808		U.S. Geological Survey-Research and Data Collection	UW-Madison	590,201	0
15.808		U.S. Geological Survey-Research and Data Collection	UW-La Crosse	2,568	0
Total Federal Program 15.808				592,769	0
15.809		National Spatial Data Infrastructure Cooperative Agreements Program	UW-Milwaukee	50,877	0
15.810		National Cooperative Geologic Mapping Program	UW-Eau Claire	8,291	0
15.811		Gap Analysis Program	UW-Stevens Point	49,518	0
15.912		National Historic Landmark	UW-La Crosse	3,692	0
15.916		Outdoor Recreation-Acquisition, Development and Planning	UW-La Crosse	3,150	0
15.978		Upper Mississippi River System Long Term Resource Monitoring Program	UW-La Crosse	571,344	0
N/A	15.RD	R&D from U.S. Fish and Wildlife Service	UW-Madison	52,712	0
N/A	15.RD	R&D from U.S. Geological Survey	UW-Madison	67,988	0
N/A	15.RD	R&D from National Park Service	UW-Madison	222,140	0
N/A	15.RD	R&D	UW-Madison	16	0
N/A	15.RD	Archeological Survey of Vole Property in Columbia County, Wisconsin	UW-Milwaukee	(6)	0
N/A	15.MVAC	NCRS	UW-La Crosse	12,678	0
N/A	15.04CRSA0730	St. Croix Mercury	UW-La Crosse	6,500	0

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2006

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER (Note 2)</i>					
N/A	15.04ERSA0513	VNP Fire Study	UW-La Crosse	21,312	0
N/A	15.RD	R&D	UW-La Crosse	3,563	0
N/A	15.J238005086	Assessment of Water Resources	UW-Stevens Point	33,398	0
N/A	15.301816 M1115; 321454 M023	Sea Lamprey Assessment Peshtigo, Oconto and Twin Rivers	UW Colleges	2,747	0
				1,961,509	0
R&D Subgrants:					
15.507		Water 2025 (from Grand Valley State University)	UW-Stout	384	0
15.808		U.S. Geological Survey-Research and Data Collection (from American Fisheries Society)	UW-Stevens Point	3,260	0
15.904		Historic Preservation Fund Grants-In-Aid (from City of Spearfish, South Dakota)	UW-La Crosse	247	0
15.904		Historic Preservation Fund Grants-In-Aid (from South Dakota Historic Preservation Office)	UW-La Crosse	1,389	0
N/A	15.AV03-WI01	Full Membership of WisconsinView in AmericaView Inc. (from AmericaView, Inc.)	UW-Madison	94,326	0
N/A	15.CA 06-07	Development of Remote Sensing Protocols for Long-Term Monitoring of Parks in National Capital Region (from University of Maryland)	UW-Madison	52,081	0
N/A	15.R62900 40004	Determine Paleo-Fire Regimine as Basis for Native Plant Community Restoration (from University of Minnesota)	UW-Madison	6,625	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	24,643	0
N/A	15.D18962 71024	Terrestrial Vegetation Structure and Dynamics (from University of Minnesota)	UW-Madison	28,088	0
N/A	15.R23400 40061	Wildlife Habituation: Automated Bibliography and Workshop/Symposium (from University of Minnesota)	UW-Madison	26,934	0
N/A	15.J21050 50030	1983-2005 Lichen Elemental Studies in National Park Service Great Lakes Network (from University of Minnesota)	UW-Madison	10,565	0
N/A	15.301813J224	Lake Trout Reproduction at Lake Michigan's Mid-Lake Reefs (from Great Lakes Fishery Commission)	UW-Milwaukee	10,704	0
				259,246	0
TOTAL R&D FROM U.S. DEPARTMENT OF THE INTERIOR				2,220,755	0
<b>U.S. DEPARTMENT OF JUSTICE:</b>					
16.541		Part E-Developing, Testing and Demonstrating Promising New Programs	UW-Madison	19,516	0
16.560		National Institute of Justice Research, Evaluation, and Development Project Grants	UW-Madison	32,162	0
N/A	16.2004-IJ-CX-K036	Modeling Electric Current Flow Through Human Body	UW-Madison	218,423	0
N/A	16.3L-USA25-0077; 4L-USA19-0104; 5W- USA44-0097	Services of Expert Advisor	UW-Madison	35,242	0
N/A	16.2005-JL-FX-0066	Taking Fast to Scale: Preventing Youth Violence and Delinquency	UW-Madison	367,476	0
				672,819	0

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2006

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER (Note 2)</i>					
R&D Subgrants:					
16.542	16.97-MU-FX-K012	Part D-Research, Evaluation, Technical Assistance and Training (from George Washington University)	UW-Milwaukee	68,627	0
16.560	16.C0000 5184-1	National Institute of Justice Research, Evaluation, and Development Project Grants (from University of Missouri-Columbia)	UW-Madison	30,282	0
Subtotal R&D Subgrants				98,909	0
TOTAL R&D FROM U.S. DEPARTMENT OF JUSTICE				771,728	0
<b>U.S. DEPARTMENT OF LABOR:</b>					
R&D Subgrants:					
N/A	17.2-10-1990	Evaluation of Industry Partnerships: Developing Workers for Jobs with a Future (from Workforce Development Board of South Central Wisconsin)	UW-Madison	141	0
N/A	17.AGR dtd 4/7/06	Grow Project (from Workforce Development Board of South Central Wisconsin)	UW-Madison	77,687	0
N/A	17.10-4-1977; 10-5-1977	Supporting Jobs with a Future (from Workforce Development Board of South Central Wisconsin)	UW-Madison	67,255	0
TOTAL R&D FROM U.S. DEPARTMENT OF LABOR				145,083	0
<b>U.S. DEPARTMENT OF STATE:</b>					
R&D Subgrants:					
N/A	19.AGR dtd 2/22/06; 7/30/04	Elementary School Curriculum Development and Teacher Education Project for Azerbaijan (from American Councils for International Education)	UW-Madison	53,412	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	2,483	0
TOTAL R&D FROM U.S. DEPARTMENT OF STATE				55,895	0
<b>U.S. DEPARTMENT OF TRANSPORTATION:</b>					
20.205		Highway Planning and Construction (from UW-Madison)	UW-Milwaukee	33,426	0
20.601		Alcohol Traffic Safety and Drunk Driving Prevention Incentive Grants (from UW System Admin)	UW-Oshkosh	3,007	0
N/A	20.DTFH61-03-P-00275	Development of Specification Test and Criterion for Fatigue of Asphalt Binders	UW-Madison	3,041	0
N/A	20.DDEGRD-03-X-00404	Dwight David Eisenhower Transportation Fellowship Program	UW-Madison	(8,080)	0
N/A	20.DTRS99-G-0005	Incorporating Road Safety into Pavement Management Maximizing Surface Friction for Road Safety Improvement	UW-Madison	8,388	0
N/A	20.RD	National University Transportation Center	UW-Madison	6,326	0
N/A	20.DTRS99-G-0005	Optimization of Transportation Investment and Operations	UW-Madison	835,302	348,977
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	3,866	0
N/A	20.DTOS59-05-G-0019; 0020	Rail Study	UW-Superior	483,646	164,767
N/A	20.DTRS99-G-0005	Midwest Regional University Transportation Center Rail (from UW-Madison)	UW-Superior	17,088	0
Subtotal Direct R&D Grants				1,386,010	513,744

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2006

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER (Note 2)</i>					
R&D Subgrants:					
20.205	20.20940	Highway Planning and Construction (from Ohio Department of Transportation)	UW-Madison	64,981	0
20.205	20.TPF-081	Highway Planning and Construction (from Iowa Department of Transportation)	UW-Milwaukee	9,099	0
20.205		Highway Planning and Construction (from CH2M Hill, Inc.)	UW-La Crosse	17,665	0
20.205		Highway Planning and Construction (from Minnesota Department of Transportation)	UW-La Crosse	3,325	0
20.600		State and Community Highway Safety (from Milwaukee Police Department)	UW-Milwaukee	(49)	0
20.701	20.AL-26-7021	University Transportation Centers Program (from University of Alabama-Birmingham)	UW-Milwaukee	94,715	0
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	12,805	0
N/A	20.86100	Safety and Operational Characteristics of Two-Way Left-Turn Lanes (from Minnesota Department of Transportation)	UW-Madison	18,928	0
N/A	20.84374	Volume Threshold for Installing Bridge Approach Guardrail (from Minnesota Department of Transportation)	UW-Madison	8,773	0
N/A	20.20252	Upper Midwest Freight Corridor Study (from Ohio Department of Transportation)	UW-Madison	4,043	4,043
N/A	20.RD	Testing and Specifications of Gridform FRP Panel (from University of Missouri-Rolla)	UW-Madison	10,000	0
N/A	20.04-1463004	Evaluation of Use and Effectiveness of Wildlife Crossings (from Utah State University)	UW-Madison	35,699	0
Subtotal R&D Subgrants				279,984	4,043
TOTAL R&D FROM U.S. DEPARTMENT OF TRANSPORTATION				1,665,994	517,787
<b>GENERAL SERVICES ADMINISTRATION:</b>					
N/A	39.GS-01-P02-CH-M-0013	BAAP Historic II	UW-La Crosse	5,066	0
R&D Subgrants:					
N/A	39.AGR dtd 7/11/06	Design and Development of Digital Talking Book System (from Humanware)	UW-Madison	79,469	0
TOTAL R&D FROM GENERAL SERVICES ADMINISTRATION				84,535	0
<b>NATIONAL AERONAUTICS AND SPACE ADMINISTRATION:</b>					
43.001		Aerospace Education Services Program (from UW-Green Bay)	UW-Madison	8,954	0
43.001		Aerospace Education Services Program (from UW-Green Bay)	UW-Milwaukee	2,802	0
43.001		Aerospace Education Services Program	UW-Green Bay	624,738	0
43.001		Aerospace Education Services Program (from UW-Milwaukee)	UW-La Crosse	9,195	0
43.001		Aerospace Education Services Program (from UW-Green Bay)	UW-Oshkosh	2,475	0
43.001		Aerospace Education Services Program (from UW-Green Bay)	UW-Whitewater	6,701	0
Total Federal Program 43.001				654,865	0
43.002		Technology Transfer	UW-La Crosse	9,671	0
N/A	43.RD	R&D from Ames Research Center	UW-Madison	532,819	0
N/A	43.RD	R&D from Glenn Research Center	UW-Madison	194,988	0
N/A	43.RD	R&D from Goddard Space Flight Center	UW-Madison	5,811,756	369,361
N/A	43.RD	R&D from Jet Propulsion Laboratory	UW-Madison	437,974	0

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2006

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER (Note 2)</i>					
N/A	43.RD	R&D from Johnson Space Center	UW-Madison	3,040	0
N/A	43.RD	R&D from Langley Research Center	UW-Madison	620,385	0
N/A	43.RD	R&D from Marshall Space Flight Center	UW-Madison	1,028,330	0
N/A	43.RD	R&D from NASA Headquarters	UW-Madison	541,712	314,486
N/A	43.RD	R&D	UW-Madison	56,807	0
N/A	43.NAG5-13437	Quantitative Morphology of Mars Pathfinder Rocks and Correlation with Multispectral Data	UW-Green Bay	48,662	0
N/A	43.1256801; NGC 891	R&D from Jet Propulsion Laboratory	UW-Whitewater	31,676	0
Subtotal Direct R&D Grants				9,972,685	683,847
R&D Subgrants:					
43.001	43.P757047-CO-02	Aerospace Education Services Program (from University of Miami)	UW-Madison	75,231	0
N/A	43.AGR dtd 1/23/04	Two Stage Pulse-Tube for Spaceport of Liquid Hydrogen (from Atlas Scientific)	UW-Madison	45,019	0
N/A	43.DO14224-1300; 35010-1300; 37393-1300; 57236-1300; 8466	Continued Development and Testing of ST5000 Start Tracker (from Northrup Grumman Corporation)	UW-Madison	163,416	0
N/A	43.RD	In-Situ/In-Flight Detection of Fluorescent Proteins using Imaging Spectroscopy Sensors (from Opto-Knowledge Systems, Inc.)	UW-Madison	97,778	0
N/A	43.OTC-GS-0152	Wavelength-Agile Optical Rocket Propulsion Sensor (from Orbital Technologies)	UW-Madison	31,357	0
N/A	43.AGR dtd 1/23/06	Non-Ambipolar Election Source (from Phoenix Nuclear Labs, LLC)	UW-Madison	392	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	39,196	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	(182)	0
N/A	43.44000 71484	Advanced Satellite Aviation-Weather Product Tasks (from Science Applications International Corporation)	UW-Madison	172,010	0
N/A	43.44000 58038	Professional Technical Services for ASRATSS (from Science Applications International Corporation)	UW-Madison	105,111	0
N/A	43.44001 02232	Research on Accuracy of NPP Platform as a Cloud Observing System (from Science Applications International Corporation)	UW-Madison	45,178	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	60,697	0
N/A	43.TM4-5001X	Clumpy Outflows from Hot Stars and Their X-Ray Signatures (from Smithsonian Astrophysical Observatory)	UW-Madison	11,120	0
N/A	43.AR5-6005X	Comparison of Different Supersoft X-Ray Sources (from Smithsonian Astrophysical Observatory)	UW-Madison	32,702	0
N/A	43.TM3-4001A	Modeling X-Ray Line Formation in Magnetically Torqued Disks Around Early-Type Stars (from Smithsonian Astrophysical Observatory)	UW-Madison	5,423	0
N/A	43.GO2-3028X	Observing Fast and Massive Hot Star Winds in CYG OB2 Association (from Smithsonian Astrophysical Observatory)	UW-Madison	6,570	0
N/A	43.GO4-5015A	Using LETG Spectra to Probe Anomalous Heating in Upper Atmospheres of B Stars (from Smithsonian Astrophysical Observatory)	UW-Madison	10,409	0

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2006

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<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER (Note 2)</i>					
N/A	43.HST-GO-10248-09A	Current Star Formation in Young, Compact Clusters in Small Magellanic Cloud (from Space Telescope Science Institute)	UW-Madison	2,486	0
N/A	43.HST-AR-09917-02-A	Fate of Luminous Compact Blue Galaxies: Environmental Approach (from Space Telescope Science Institute)	UW-Madison	42,805	0
N/A	43.HST-AR-09939-01-A	Flows, Turbulence and Mixing (from Space Telescope Science Institute)	UW-Madison	27,367	0
N/A	43.HST-GO-09425-30-A	Great Observatories Origins Deep Survey: Imaging with ACS (from Space Telescope Science Institute)	UW-Madison	3,039	0
N/A	43.HST-GO-09754-01-A	Intergalactic O VI Absorption at Redshift (from Space Telescope Science Institute)	UW-Madison	9,962	0
N/A	43.HST-GO-10584-04-A	Link Between X-Ray Source and Stellar Populations in M81 (from Space Telescope Science Institute)	UW-Madison	6,660	0
N/A	43.HST-GO-10249-02-A	Mass Distributions of Z~1 Galaxies: Probing Substructure and Dynamical Evidence for Bulges in Velocity Profiles (from Space Telescope Science Institute)	UW-Madison	11,320	0
N/A	43.HST-GO-10242-01-A; 03-A	Pre-History of Starburst: Deep Imaging of IC 10 (from Space Telescope Science Institute)	UW-Madison	26,871	0
N/A	43.HST-GO-09117-03-A	Spatially Resolved Spectroscopy of Super Star Clusters (from Space Telescope Science Institute)	UW-Madison	7,783	0
N/A	43.HST-GO-10396-01-A	Star Clusters, Stellar Populations and Evolution of Small Magellanic Cloud (from Space Telescope Science Institute)	UW-Madison	41,150	0
N/A	43.HST-AR-10682-01-A	Tracing Baryons in Warm-Hot Intergalactic Medium with Broad Ly-Alpha Absorption (from Space Telescope Science Institute)	UW-Madison	26,363	0
N/A	43.6125	Polarimeter on Chip: Antenna-Coupled Microbolometers and Polarimeters for Submillimeterwave and Millimeterwave Focal Planes (from Star Cryoelectronics)	UW-Madison	14,909	0
N/A	43.Z690301	Dynamic Diagnosis of NSIPP Atmospheric Simulations and Predictions (from University of Maryland)	UW-Madison	28,312	0
N/A	43.CA 05-20; AGR dtd 6/20/06	Effects of Insect Defoliation on Regional Carbon Dynamics of Forests (from University of Maryland)	UW-Madison	148,134	0
N/A	43.AGR dtd 6/19/06	Exacerbation of Flooding Responses Due to Land Cover/Land Use Change: Comparative Study (from University of Maryland)	UW-Madison	400	0
N/A	43.CA 06-09	Spatial Patterns of Forest Disturbance and Consequences for Regional Water Quality (from University of Maryland)	UW-Madison	5,676	0
N/A	43.X5166204101	Acceleration of Cosmic Rays and Evolution of Self-Consistent Modified Shocks: Novel Simulations (from University of Minnesota)	UW-Madison	19	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	4,798	0
N/A	43.C922185	Gifts Sensor Module (from Utah State University Research Foundation)	UW-Madison	(11,601)	0
N/A	43.1110106-168852; 125555-1110048	Static Analysis of Software for Reliable Computing (from Carnegie Mellon University)	UW-Milwaukee	24,962	0
N/A	43.6434650	Spatial and Temporal Variability in Fluxes, Source Regions 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	33,424	0
N/A	43.UTB05-04	Periodic Standing Wave Approximation for Binary Coalescence (from University of Texas-Brownsville)	UW-Milwaukee	30,167	0
N/A	43.G05-6006C; G04-5015B	Chandra X-ray Observatory Center (from Smithsonian Astrophysical Observatory)	UW-Eau Claire	10,732	0



STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2006

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER (Note 2)</i>					
N/A	43.1278721	Quantitative Clast Morphology (from California Institute of Technology, Jet Propulsion Laboratory)	UW-Green Bay	23,137	0
N/A	43.AGR dtd 3/23/05	Wisconsin Initiative for Math Science Education (from Space Education Initiatives)	UW-Green Bay	9,135	0
				1,429,437	0
TOTAL R&D FROM NATIONAL AERONAUTICS AND SPACE ADMINISTRATION				11,402,122	683,847
<b>NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES:</b>					
45.129		Promotion of the Humanities-Federal/State Partnership (from Wisconsin Humanities Council)	UW-Madison	2,000	0
45.149		Promotion of the Humanities-Division of Preservation and Access	UW-Madison	706,398	24,115
45.160		Promotion of the Humanities-Fellowships and Stipends	UW-Madison	41,383	0
45.160		Promotion of the Humanities-Fellowships and Stipends	UW-Milwaukee	20,000	0
Total Federal Program 45.160				61,383	0
45.161		Promotion of the Humanities-Research	UW-Madison	36,562	0
45.312		National Leadership Grants	UW-Milwaukee	58,814	4,443
N/A	45.RE-04-04-0055-04	Subject Specialists for Research Libraries	UW-Madison	107,253	54,803
				972,410	83,361
R&D Subgrants:					
45.312	45.PSA 5008	National Leadership Grants (from University of Connecticut)	UW-Milwaukee	20,274	0
45.312	45.OR7397-001	National Leadership Grants (from University of Tennessee)	UW-Milwaukee	17,510	0
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	26,974	0
				64,758	0
TOTAL R&D FROM NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES				1,037,168	83,361
<b>NATIONAL SCIENCE FOUNDATION:</b>					
47.041		Engineering Grants	UW-Madison	5,676,634	290,446
47.041		Engineering Grants (from UW-Milwaukee)	UW-Madison	64,485	0
47.041		Engineering Grants	UW-Milwaukee	261,042	0
47.041		Engineering Grants	UW-Stevens Point	63,994	0
Total Federal Program 47.041				6,066,155	290,446
47.049		Mathematical and Physical Sciences	UW-Madison	23,955,281	1,771,817
47.049		Mathematical and Physical Sciences	UW-Milwaukee	1,542,914	78,265
47.049		Mathematical and Physical Sciences	UW-Eau Claire	558,981	0
47.049		Mathematical and Physical Sciences	UW-La Crosse	105,855	0
47.049		Mathematical and Physical Sciences	UW-Oshkosh	26,211	0
47.049		Mathematical and Physical Sciences	UW-Parkside	2,655	0
47.049		Mathematical and Physical Sciences	UW-Stout	58,638	0
47.049		Mathematical and Physical Sciences (from UW-Eau Claire)	UW Colleges	11,777	0
Total Federal Program 47.049				26,262,312	1,850,082

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2006

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER (Note 2)</i>					
47.050		Geosciences	UW-Madison	3,478,904	32,148
47.050		Geosciences	UW-Milwaukee	519,751	37,124
47.050		Geosciences	UW-Eau Claire	62,222	0
47.050		Geosciences	UW-La Crosse	79,562	0
Total Federal Program 47.050				4,140,439	69,272
47.070		Computer and Information Science and Engineering	UW-Madison	7,977,983	1,172,513
47.070		Computer and Information Science and Engineering	UW-Milwaukee	182,399	0
47.070		Computer and Information Science and Engineering	UW-La Crosse	56,509	0
47.070		Computer and Information Science and Engineering	UW-Parkside	1,125	0
47.070		Computer and Information Science and Engineering	UW-Stout	95,274	0
Total Federal Program 47.070				8,313,290	1,172,513
47.074		Biological Sciences	UW-Madison	13,798,886	2,476,795
47.074		Biological Sciences	UW-Milwaukee	300,350	0
47.074		Biological Sciences (from UW-Madison)	UW-Milwaukee	9,882	0
47.074		Biological Sciences	UW-Eau Claire	54,758	0
47.074		Biological Sciences	UW-La Crosse	115,692	12,192
47.074		Biological Sciences	UW-Oshkosh	186,043	0
47.074		Biological Sciences	UW-Stout	32,077	0
47.074		Biological Sciences	UW-Whitewater	189,518	0
Total Federal Program 47.074				14,687,206	2,488,987
47.075		Social, Behavioral, and Economic Sciences	UW-Madison	2,535,774	0
47.075		Social, Behavioral, and Economic Sciences	UW-Milwaukee	83,518	0
47.075		Social, Behavioral, and Economic Sciences	UW-Eau Claire	1,339	0
47.075		Social, Behavioral, and Economic Sciences	UW-Green Bay	30,605	0
47.075		Social, Behavioral, and Economic Sciences	UW-La Crosse	4,522	0
47.075		Social, Behavioral, and Economic Sciences	UW-Stevens Point	4,280	0
Total Federal Program 47.075				2,660,038	0
47.076		Education and Human Resources	UW-Madison	14,752,543	7,169
47.076		Education and Human Resources	UW-Milwaukee	3,507,628	2,264,238
47.076		Education and Human Resources	UW-Eau Claire	41,918	0
47.076		Education and Human Resources	UW-Oshkosh	52,803	0
47.076		Education and Human Resources (from UW-Madison)	UW-Oshkosh	440	0
47.076		Education and Human Resources	UW-Parkside	25,355	0
47.076		Education and Human Resources	UW-Stevens Point	81,113	0
47.076		Education and Human Resources	UW-Stout	5,377	0
47.076		Education and Human Resources	UW-Superior	82,461	33,148
47.076		Education and Human Resources	UW-Whitewater	4,850	0
47.076		Education and Human Resources (from UW-Madison)	UW-Whitewater	2,472	0
47.076		Education and Human Resources	UW Colleges	6,679	0
Total Federal Program 47.076				18,563,639	2,304,555
47.078		Polar Programs	UW-Madison	45,733,832	16,785,035
47.078		Polar Programs	UW-Milwaukee	86,936	0
47.078		Polar Programs	UW-Oshkosh	145,473	0
47.078		Polar Programs (from UW-Madison)	UW-River Falls	217,845	0
Total Federal Program 47.078				46,184,086	16,785,035
47.079		International Science and Engineering	UW-Madison	85,200	0
N/A	47.SBE-0123666	Advance Institutional Transformation Award	UW-Madison	262,856	0
N/A	47.BES-0547484	Career: Quantification of Prion Protein Sorption to Soil Components	UW-Madison	2,641	0

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2006

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER (Note 2)</i>					
N/A	47.DMS-0243588	Cohomology and Actions of Finite Groups	UW-Madison	68,224	0
N/A	47.ATM-0332099	Collaborative Research: Global Climate Model Simulations of Extreme Cold Air Outbreaks	UW-Madison	80,027	0
N/A	47.OPP-0003289	Ice Coring and Drilling Services	UW-Madison	4,025,775	0
N/A	47.EEC-0332696	Innovation Networks for Collaborative Product Development in Wisconsin Plastics Industry Cluster	UW-Madison	153,333	0
N/A	47.PHY-8207267	Nuclear Physics Research	UW-Madison	16,922	0
N/A	47.EIA-0331337	QSB: Integrated Dynamics of Cell-Cell Communication	UW-Madison	53,227	0
N/A	47.OPP-003289	WCSAR ICDS Support	UW-Madison	43,518	0
N/A	47.BCS-0543325; DUE-0549133	Intergovernmental Personnel Act Assignment Agreement	UW-Milwaukee	228,645	0
N/A	47.CHE-0521328	MRI: Acquisition of Ultrahigh Vacuum Atomic Force Microscopy Apparatus	UW-Milwaukee	217,781	0
N/A	47.AST-0551030	R&D	UW-Oshkosh	54,183	0
		Subtotal Direct R&D Grants		132,169,497	24,960,890
R&D Subgrants:					
47.041	47.37839-6482	Engineering Grants (from Cornell University)	UW-Madison	20	0
47.041	47.SA300-0705	Engineering Grants (from Illinois Institute of Technology)	UW-Madison	29,947	0
47.041	47.2005-1964	Engineering Grants (from North Carolina State University)	UW-Madison	7,918	0
47.041	47.200907	Engineering Grants (from University of Notre Dame)	UW-Madison	19,159	0
47.041	47.CR-19126- 427756	Engineering Grants (from Virginia Polytechnic Institute and State University)	UW-Madison	564,376	0
47.041	47.DMI-0450171	Engineering Grants (from Juntech, Inc.)	UW-Milwaukee	45,804	0
47.049	47.AGR dtd 12/19/01	Mathematical and Physical Sciences (from Colorado School of Mines)	UW-Madison	(60)	0
47.049	47.G-37-A65-G3	Mathematical and Physical Sciences (from Georgia Institute of Technology)	UW-Madison	44,769	0
47.049	47.0830-300 N665 736	Mathematical and Physical Sciences (from Northwestern University)	UW-Madison	16,322	0
47.049	47.3021-UM-NSF- 7146	Mathematical and Physical Sciences (from Pennsylvania State University)	UW-Madison	60,028	0
47.049	47.1000 G GB083; GB587	Mathematical and Physical Sciences (from University of California-Los Angeles)	UW-Madison	585,710	0
47.049	47.UF01075	Mathematical and Physical Sciences (from University of Florida)	UW-Madison	218,130	0
47.049	47.F009511	Mathematical and Physical Sciences (from University of Michigan)	UW-Madison	83,017	0
47.049	47.5710001594	Mathematical and Physical Sciences (from Massachusetts Institute of Technology)	UW-Milwaukee	231,711	0
47.049	47.UF01074	Mathematical and Physical Sciences (from University of Florida)	UW-Milwaukee	116,251	0
47.050	47.381-11	Geosciences (from Incorporated Research Institutions for Seismology)	UW-Madison	5,313	0
47.050	47.02-003	Geosciences (from Arizona State University)	UW-Milwaukee	22,044	0
47.050		Geosciences (from Carleton College)	UW-Oshkosh	20,593	0
47.070	47.235388	Computer and Information Science and Engineering (from Drexel University)	UW-Madison	9,560	0
47.070	47.10242094-002	Computer and Information Science and Engineering (from University of California-San Diego)	UW-Madison	172,000	0
47.070	47.30085-M	Computer and Information Science and Engineering (from University of Chicago)	UW-Madison	37,216	0
47.070	47.UF00111	Computer and Information Science and Engineering (from University of Florida)	UW-Madison	307,158	0
47.070	47.02-229	Computer and Information Science and Engineering (from University of Illinois)	UW-Madison	(48)	0

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2006

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER (Note 2)</i>					
47.070	47.88110	Computer and Information Science and Engineering (from University of Southern California)	UW-Madison	62,588	0
47.070	47.OR2951-001-02	Computer and Information Science and Engineering (from University of Tennessee)	UW-Madison	56,019	0
47.070	47.443601	Computer and Information Science and Engineering (from University of Florida)	UW-Milwaukee	60,063	0
47.074	47.1455-26413	Biological Sciences (from Brown University)	UW-Madison	76,851	0
47.074	47.39023-6457	Biological Sciences (from Cornell University)	UW-Madison	7,110	0
47.074		Biological Sciences (from Hawaii Agriculture Research Center)	UW-Madison	130,265	0
47.074	47.420-40-29	Biological Sciences (from Iowa State University)	UW-Madison	223,563	0
47.074	47.501-0827-1	Biological Sciences (from Purdue University)	UW-Madison	330,777	0
47.074	47.Y403043; Y404189	Biological Sciences (from University of Arizona)	UW-Madison	161,148	0
47.074	47.SA3769- 23564PG	Biological Sciences (from University of California-Berkeley)	UW-Madison	138,108	0
47.074	47.10252708	Biological Sciences (from University of California-San Diego)	UW-Madison	22,020	0
47.074	47.UF01069	Biological Sciences (from University of Florida)	UW-Madison	23,495	0
47.074	47.RR167- 348/9266954; 445/8920507	Biological Sciences (from University of Georgia)	UW-Madison	168,586	0
47.074	47.05-0055	Biological Sciences (from University of Louisville)	UW-Madison	20,787	0
47.074	47.C0000 4079-1	Biological Sciences (from University of Missouri-Columbia)	UW-Madison	421,729	0
47.074	47.25-6238-0164- 021	Biological Sciences (from University of Nebraska)	UW-Madison	6,583	0
47.074	47.048531-87A6	Biological Sciences (from University of New Mexico)	UW-Madison	10,930	0
47.074	47.UTA 05-391	Biological Sciences (from University of Texas-Austin)	UW-Madison	178,834	0
47.074	47.2301050	Biological Sciences (from University of Utah)	UW-Madison	169,237	0
47.074	47.NSF44303WISC	Biological Sciences (from University of Wyoming)	UW-Madison	58,561	0
47.074	47.19126-477392	Biological Sciences (from Virginia Polytechnic Institute and State University)	UW-Madison	25,514	0
47.074	47.Y-05-0018	Biological Sciences (from Yale University)	UW-Madison	17,773	0
47.074		Biological Sciences (from University of Pennsylvania)	UW-Oshkosh	21,753	0
47.074		Biological Sciences (from Clemson University)	UW-Parkside	5,980	0
47.075	47.05-587; 06-637	Social, Behavioral, and Economic Sciences (from Arizona State University)	UW-Madison	78,798	0
47.075	47.05-214	Social, Behavioral, and Economic Sciences (from Association for Institutional Research)	UW-Madison	28,046	0
47.075	47.04-ENG-420776- UWM	Social, Behavioral, and Economic Sciences (from Auburn University)	UW-Madison	1,121	0
47.075	47.2A232B	Social, Behavioral, and Economic Sciences (from Clark University)	UW-Madison	3,146	0
47.075		Social, Behavioral, and Economic Sciences (from National Research Council)	UW-Madison	5,898	0
47.075	47.31002-A	Social, Behavioral, and Economic Sciences (from Stanford University)	UW-Madison	40,091	0
47.075	47.SA3388- 22382PG	Social, Behavioral, and Economic Sciences (from University of California-Berkeley)	UW-Madison	32,259	0
47.076	47.AGR dtd 10/13/03	Education and Human Resources (from Council of Chief State School Officers)	UW-Madison	61,797	0
47.076	47.4526-UWM-01	Education and Human Resources (from Museum of Science)	UW-Madison	42,335	0
47.076	47.122-0770A	Education and Human Resources (from Research Foundation of State University of New York)	UW-Madison	61,690	0
47.076	47.640-5	Education and Human Resources (from Shodor Education Foundation, Inc.)	UW-Madison	52,243	0

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2006

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER (Note 2)</i>					
47.076	47.Z461802	Education and Human Resources (from University of Maryland)	UW-Madison	20,132	0
47.076	47.CG004954-5	Education and Human Resources (from University of Missouri)	UW-Madison	220,004	0
47.076	47.411854-G	Education and Human Resources (from University of Rochester)	UW-Madison	13,485	0
47.076		Education and Human Resources (from Grand Valley State University)	UW-Oshkosh	22,951	0
47.076		Education and Human Resources (from Mid-State Technical College)	UW-Stevens Point	29,305	0
47.078	47.UAF 05-0008	Polar Programs (from University of Alaska)	UW-Madison	39,215	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	2,913	0
N/A	47.AGR dtd 6/6/05	Investigating Path Dependence in Postsecondary Educational Transitions (from American Educational Research Association)	UW-Madison	11,581	0
N/A	47.AGR dtd 4/8/05	School and Neighborhood Context and School-Year and Summer Achievement (from American Educational Research Association)	UW-Madison	11,105	0
N/A	47.1120218-168265	STAAR Teacher Professional Development Project (from Carnegie Mellon University)	UW-Madison	47,442	0
N/A	47.AGR dtd 5/7/04	Scale Up, Evaluation and Institutionalization of CRA Distributed Mentor Program (from Computing Research Association)	UW-Madison	21,649	0
N/A	47.AGR dtd 11/16/98	Measures of the Enacted Curriculum (from Council of Chief State School Officers)	UW-Madison	350,277	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	91,657	0
N/A	47.AGR dtd 6/6/06	Integrated Biological Sciences 2006 Summer Research Program for Undergraduates (from Fort Valley State University)	UW-Madison	3,360	0
N/A	47.8202-53659	Building Framework of National Virtual Observatory (from Johns Hopkins University)	UW-Madison	2,786	0
N/A	47.AGR dtd 10/10/05	Development of Continuous One-Step Manufacturing Technique for Structure Insulating Composite Cores (from Madison Group: Polymer Processing Research Corporation)	UW-Madison	20,000	0
N/A	47.AGR dtd 7/8/05	Empirical and Economic Research on Exchange Rates and Present Value Models (from National Bureau of Economic Research)	UW-Madison	24,049	0
N/A	47.BIO325L-02	Community Genetics, Heritability and Evolution: Consequences of Extended Phenotypes (from Northern Arizona University)	UW-Madison	5,029	0
N/A	47.RD	Plant Genetic Structure as Controlling Factor In Community and Ecosystem Functioning: Studies Using Natural and Synthetic Hybrids of Dominant Riparian Tree (from Northern Arizona University)	UW-Madison	98,844	0
N/A	47.501-0827-1	Cell Wall Genomics Addendum (from Purdue University)	UW-Madison	25,817	0
N/A	47.501-1401-01	NMI Deployment: Nanohub (from Purdue University)	UW-Madison	189,487	0
N/A	47.R37980-77600004	Evaluation of CS-Camp (from Rice University)	UW-Madison	60,979	0
N/A	47.54126A P1601 7802 211	Coordinating Social and Individual Aspects of Generalizing Activity: Multi-Tiered Focusing Phenomena Study (from San Diego State University)	UW-Madison	70,769	0

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2006

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER (Note 2)</i>					
N/A	47.06-SUBC-440-085603	Metallicus: Whole-Watershed Stable Isotope Study of Mechanisms of Net Microbial Methylmercury Production (from Smithsonian Astrophysical Observatory)	UW-Madison	29,327	0
N/A	47.41474	Low Voltage Ultrafast Traveling Wave Modulator (from Structured Materials Industries, Inc.)	UW-Madison	150	0
N/A	47.418921-BA371	Ocean Drilling Program Cruise Leg 208 (from Texas A&M Research Foundation)	UW-Madison	2,537	0
N/A	47.S05-38747	Unidata (from University Corporation for Atmospheric Research)	UW-Madison	258,552	0
N/A	47.S05-39688	High Spectral Resolution Lidar for Hiaper (from University Corporation for Atmospheric Research)	UW-Madison	634,123	0
N/A	47.10152751	National Partnership for Academic Computing Infrastructure (from University of California-San Diego)	UW-Madison	(295)	0
N/A	47.53059	Understanding and Cultivating Transition from Arithmetic to Algebraic Thinking (from University of Colorado)	UW-Madison	277,261	0
N/A	47.1610-0151	Developing Paradigms for Functional Genomics of Protein Kinases and Phosphoproteins Using CDPK Superfamily (from University of Florida)	UW-Madison	1,669	0
N/A	47.2003-6198-06	Cyberinfrastructure in Support of Research: A New Imperative (from University of Illinois)	UW-Madison	133,572	0
N/A	47.2003-01686-03	Disseminating and Supporting Middleware Infrastructure: Engaging and Expanding Scientific Grid Communities (from University of Illinois)	UW-Madison	93,890	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	2,709	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	88,182	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	23,263	0
N/A	47.RD	Identification of Metabolic Markers for Bleaching in Coral <i>Porites Astreoides</i> (from University of the Virgin Islands)	UW-Madison	971	0
N/A	47.RUC2-2627-MO-04	Development of Improved ZNO Based Substrates for Epitaxial Growth of GAN Thin Films (from U.S. Civilian Research and Development Foundation)	UW-Madison	5,204	0
N/A	47.RPI-2553-NO-03	Experimental Investigation of High-Beta Plasma Confinement in Gas-Dynamic Trap (from U.S. Civilian Research and Development Foundation)	UW-Madison	6,339	0
N/A	47.CR-19126-477458	Collaborative Research on Enabling Design Strategies for Single Chip Heterogeneous Multiprocessors (from Virginia Polytechnic Institute and State University)	UW-Madison	14,336	0
N/A	47.CR-19126-427756	ERC in Power Electronic Systems (from Virginia Polytechnic Institute and State University)	UW-Madison	135,370	0
N/A	47.A100172	Constraints of Genesis of Continental Crust Via Arc Magmatism (from Woods Hole Oceanographic Institute)	UW-Madison	5,603	0
N/A	47.101070-001	FIBR: Function-Valued Traits in Natural Populations: Variations, Selection, and Evolution (from Washington State University)	UW-Milwaukee	18,472	0
N/A	47.SSI 2005	Science Education for New Civic Engagements and Responsibilities 2005-2006 (from Harrisburg University)	UW-La Crosse	3,381	0
Subtotal R&D Subgrants				8,520,088	0
TOTAL R&D FROM NATIONAL SCIENCE FOUNDATION				140,689,585	24,960,890

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2006

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER (Note 2)</i>					
<b>U.S. DEPARTMENT OF VETERANS AFFAIRS:</b>					
N/A	64.RD	Functional Imaging of Pain in Gulf Veterans Medically Unexplained Musculoskeletal Pain	UW-Madison	1,646	0
N/A	64.607-D67016	Hypothalamic Deep Brain Stimulation as Treatment of Obesity	UW-Madison	3,170	0
N/A	64.RD	Intergovernmental Personnel Assignment Agreement	UW-Madison	75,537	0
TOTAL R&D FROM U.S. DEPARTMENT OF VETERANS AFFAIRS				80,353	0
<b>U.S. ENVIRONMENTAL PROTECTION AGENCY:</b>					
66.436		Surveys, Studies, Investigations, Demonstrations, and Training Grants and Cooperative Agreements-Section 104(b)(3) of the Clean Water Act	UW-Madison	10,392	0
66.436		Surveys, Studies, Investigations, Demonstrations, and Training Grants and Cooperative Agreements-Section 104(b)(3) of the Clean Water Act	UW-Superior	10,000	0
Total Federal Program 66.436				20,392	0
66.469		Great Lakes Program	UW-Madison	38,246	0
66.469		Great Lakes Program	UW-Milwaukee	17,662	14,764
66.469		Great Lakes Program	UW-Superior	641,561	0
Total Federal Program 66.469				697,469	14,764
66.509		Science to Achieve Results Research Program	UW-Madison	237,177	0
66.513		Greater Research Opportunities Fellowships for Undergraduate/Graduate Environmental Study	UW-Milwaukee	14,356	0
66.514		Science to Achieve Results Fellowship Program	UW-Madison	40,211	0
66.516		P3 Award: National Student Design Competition for Sustainability	UW-Green Bay	1,527	0
66.605		Performance Partnership Grants	UW-La Crosse	(3,239)	0
66.606		Surveys, Studies, Investigations and Special Purpose Grants	UW-Stevens Point	26,214	0
66.708		Pollution Prevention Grants Program (from UW-Extension)	UW-Madison	73,406	0
66.808		Solid Waste Management Assistance Grants	UW-Madison	1,286	0
N/A	66.EP-05-C-0486; 4C-R156-NAEX	Assessment of Distribution of Prions During Wastewater Treatment	UW-Madison	92,570	0
N/A	66.U-91613301	Direct Effects of Metals on Behavior, Sexual Development and Reproduction of Amphibians in Great Lakes Ecosystems	UW-Madison	7,056	0
N/A	66.4C-R070-NAEX; EP-05-C-0037	Fate and Transport of Prions from Chronic Wasting Disease-Infected Waste in Municipal Solid Waste Landfills	UW-Madison	43,692	0
N/A	66.R-82979801; 9801-0	Speciated Atmospheric Mercury: Gas/Particle Partitioning, Transformations and Source Characterization	UW-Madison	148,757	995
N/A	66.EP-06-C-0073	State of Municipal Solid Waste Bioreactor Landfills	UW-Madison	7,189	0
N/A	66.3X-0395-NAEX	Analysis of Mine Tailings Data	UW-Green Bay	424	0
Subtotal Direct R&D Grants				1,408,487	15,759
R&D Subgrants:					
66.034	66.583-1794-01	Surveys, Studies, Investigations, Demonstrations and Special Purpose Activities Relating to the Clean Air Act (from Purdue University)	UW-Madison	22,567	0
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	(175)	0
66.469	66.GL-97590101	Great Lakes Program (from Case Western University)	UW-Green Bay	6,286	0
66.472		Beach Monitoring and Notification Program Implementation Grants (from City of Milwaukee Health Department)	UW-Milwaukee	1,579	0

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2006

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER (Note 2)</i>					
66.500	66.R-82867501	Environmental Protection-Consolidated Research (from University of Minnesota)	UW-Green Bay	228,822	0
66.509	66.109323	Science to Achieve Results Research Program (from University of California-Los Angeles)	UW-Madison	968	0
66.509	66.49575	Science to Achieve Results Research Program (from University of Colorado-Boulder)	UW-Madison	14,498	0
66.509	66.D-48-6J3-G1	Science to Achieve Results Research Program (from Georgia Institute of Technology)	UW-Madison	117,168	0
66.509		Science to Achieve Results Research Program (from Great Lakes Indian Wildlife and Fishing Commission)	UW-Milwaukee	11,722	0
66.509	66.551530P412208	Science to Achieve Results Research Program (from Northeastern University)	UW-Milwaukee	59,236	0
N/A	66.5-2005-0x; R5 2006-04; 03170007285-2003- 1	Integrated Pest Management by Processing Vegetable Industry-Public-Industry Collaboration (from American Farmland Trust)	UW-Madison	67,734	0
N/A	66.3028	Evaluation of Gross Alpha and Uranium Measurements for MCL Compliance (from American Waterworks Association Research Foundation)	UW-Madison	113,862	0
N/A	66.3016	Improved Mycobacterium Avium Complex Detection Methods (from American Waterworks Association Research Foundation)	UW-Madison	178,671	0
N/A	66.G-5844-1	Rocky Mountain Regional Hazardous Substances Research Center: Evaluation of Hydrologic Models for Alternative Covers (from Colorado State University)	UW-Madison	20,809	0
N/A	66.AGR dtd 2/11/06; 2/11/03; 2/11/02	Source Apportionment and Speciation of Particulate Matter for Exposure and Health Studies (from Health Effects Institute)	UW-Madison	43,109	0
N/A	66.AGR dtd 12/26/03	Analysis of Molecular Markers and Source Apportionment of PM2.5 Collected in the Midwest (from Lake Michigan Air Directors Consortium)	UW-Madison	(1,567)	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	(382)	0
N/A	66.RD	Assessing Performance of Sensing Platforms for Estimating Lake Trophic Status (from North American Lake Management Society)	UW-Madison	23,584	0
N/A	66.V970488	Afferent Neural Response of Lung Exposed to Diesel Exhaust Particulates (from University of Arizona)	UW-Madison	(1,019)	0
N/A	66.29604S	Supersite Air Monitoring Project (from Washington University)	UW-Madison	168	0
N/A	66.WU-HT-06-08	St. Louis Super-Site 4 (from Washington University)	UW-Madison	25,500	0
N/A	66.2225	Evaluation of Soil and Water Management Practices (from Wastecap)	UW-Madison	470	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	12,651	0
Subtotal R&D Subgrants				946,261	0
TOTAL R&D FROM U.S. ENVIRONMENTAL PROTECTION AGENCY				2,354,748	15,759



STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2006

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER (Note 2)</i>					
<b>U.S. NUCLEAR REGULATORY COMMISSION:</b>					
N/A	77.NRC-04-04-083	Advanced Reactor Fuel Coolant Interaction and Other Severe Accident Analysis	UW-Madison	83,557	0
N/A	77.640-0812-1	R&D Subgrants: Experimental Investigation of Interfacial Area Transport (from Purdue University)	UW-Milwaukee	(6,241)	0
TOTAL R&D FROM U.S. NUCLEAR REGULATORY COMMISSION				77,316	0
<b>U.S. DEPARTMENT OF ENERGY:</b>					
81.049		Office of Science Financial Assistance Program	UW-Madison	19,175,024	467,127
81.049		Office of Science Financial Assistance Program	UW-Milwaukee	329,441	0
Total Federal Program 81.049				19,504,465	467,127
81.086		Conservation Research and Development	UW-Madison	193,191	87,059
81.087		Renewable Energy Research and Development	UW-Madison	561,526	0
81.112		Stewardship Science Grant Program	UW-Madison	348,063	0
81.114		University Reactor Infrastructure and Education Support	UW-Madison	339,619	0
81.117		Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance	UW-Madison	245,194	0
81.121		Nuclear Energy Research, Development and Demonstration	UW-Madison	694,836	171,501
N/A	81.RD	R&D from Argonne National Laboratory	UW-Madison	5,253,700	252,082
N/A	81.RD	R&D from Fermi National Accelerator Laboratory	UW-Madison	1,181,156	165,500
N/A	81.RD	R&D from Idaho National Laboratory	UW-Madison	158,070	65,468
N/A	81.RD	R&D from Lawrence Berkeley National Laboratory	UW-Madison	27,143	0
N/A	81.RD	R&D from Lawrence Livermore National Laboratory	UW-Madison	684,340	62,565
N/A	81.RD	R&D from Los Alamos National Laboratory	UW-Madison	109,359	0
N/A	81.RD	R&D from National Energy Technology Laboratory	UW-Madison	10,566	0
N/A	81.RD	R&D from Oak Ridge National Laboratory	UW-Madison	20,504	0
N/A	81.RD	R&D from Oak Ridge Institute for Science and Education	UW-Madison	105,462	0
N/A	81.RD	R&D from Sandia National Laboratories	UW-Madison	515,605	0
Subtotal Direct R&D Grants				29,952,799	1,271,302
R&D Subgrants:					
81.049	81.10409-0233; 40-401-45	Office of Science Financial Assistance Program (from Indiana University)	UW-Madison	110,371	0
81.049	81.5710001896; 1936	Office of Science Financial Assistance Program (from Massachusetts Institute of Technology)	UW-Madison	50,220	0
81.049	81.050314Z	Office of Science Financial Assistance Program (from Michigan Technological University)	UW-Madison	34,865	0
81.049	81.G0094A-A	Office of Science Financial Assistance Program (from Oregon State University)	UW-Madison	4,742	0
81.049	81.412163	Office of Science Financial Assistance Program (from University of Rochester)	UW-Madison	230,725	0
81.049	81.2876-UWM-DOE-5332	Office of Science Financial Assistance Program (from Pennsylvania State University)	UW-Milwaukee	23,900	0
81.049	81.2090 G GC008	Office of Science Financial Assistance Program (from University of California-Los Angeles)	UW-Milwaukee	19,461	0
81.064		Office of Scientific and Technical Information (from Midwest Forensic Research Center)	UW-Platteville	29,000	0
81.087	81.412-25-02	Renewable Energy Research and Development (from Iowa State University)	UW-Madison	157,184	0
81.087	81.F012693	Renewable Energy Research and Development (from University of Michigan)	UW-Madison	273,877	56,200

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2006

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER (Note 2)</i>					
81.089	81.03-01-SR105	Fossil Energy Research and Development (from Clemson University)	UW-Madison	95,332	0
81.114	81.2401-UW-DOE-4423	University Reactor Infrastructure and Education Support (from Pennsylvania State University)	UW-Madison	402,042	0
N/A	81.04-209-001	Fabrication of High Voltage Grids and High Voltage Feedthroughs (from Alme and Associates)	UW-Madison	139	0
N/A	81.00029784; 002	Evaluation of Alternate Materials for Coated Particle Fuels for Generation IV Gas-Cooled Fast Reactor (from Battelle Energy Alliance, LLC)	UW-Madison	157,003	0
N/A	81.20111	Atmospheric Radiation Measurement Projects (from Battelle Memorial Institute)	UW-Madison	75,882	0
N/A	81.52025	High Temperature Metallic Materials for GFR (from Battelle Memorial Institute)	UW-Madison	36,750	0
N/A	81.16400	Instrumentation Support and Data Measurements for Lexington Experiment (from Battelle Memorial Institute)	UW-Madison	20,512	0
N/A	81.10339	Atmospheric Radiation Measurement AERI Engineering Tasks (from Battelle Pacific Northwest Division)	UW-Madison	153,714	0
N/A	81.29784	Evaluation of Alternative Materials for Coated Particle Fuels for Generation IV Gas-Cooled Fast Reactor (from Bechtel, Babcock and Wilcox, Idaho, LLC)	UW-Madison	81,699	0
N/A	81.27466; 37404	Evaluation of Corrosion Resistance of Candidate Alloys for Application in Supercritical Water-Cooled Reactors (from Bechtel, Babcock and Wilcox, Idaho, LLC)	UW-Madison	140,845	0
N/A	81.39179	Support for Gas-Fast Reactor Materials Development (from Bechtel, Babcock and Wilcox, Idaho, LLC)	UW-Madison	14,762	0
N/A	81.AGR dtd 10/14/05	Utilize Cementitious High Carbon Fly Ash to Stabilize Cold In-Place Recycled Asphalt Pavement as Base Course (from Bloom Consultants, LLC)	UW-Madison	33,357	0
N/A	81.94688	US Atlas Silicon Subsystem Maintenance and Operation (from Brookhaven National Laboratory)	UW-Madison	396,862	0
N/A	81.4614	Neutronics Consulting Support for Irradiation of Advanced Fusion Insulation Systems (from Composite Technology Development, Inc.)	UW-Madison	3,000	0
N/A	81.TCS66531	Thermodynamic Database Development and Kinetic Model Validation of As-Cast Microstructure (from General Motors Corporation)	UW-Madison	(3,781)	0
N/A	81.CK 6070; AGR dtd 9/8/06	Stipend for Graduate Students (from Krell Institute)	UW-Madison	71,467	0
N/A	81.XCX-3-32227	Design and Test of Variable Speed Wind Turbine System (from National Renewable Energy Laboratory)	UW-Madison	49,750	0
N/A	81.882; 1111; 1213; 1345	In-Process Hoteye-Based Monitoring and Root Cause Identification of Surface Defects in Multistage Hot Rolling Processes (from Og Technologies, Inc.)	UW-Madison	20,756	0
N/A	81.60001619/RF010 19073	Petascale Application Development Analysis (from Ohio State University Research Foundation)	UW-Madison	52,663	0
N/A	81.S006193-F	Development of US Burning Plasma Planning Organization (from Princeton Plasma Physics Laboratory)	UW-Madison	100,507	0
N/A	81.R13741-72000004	Incite: Edge-Based Traffic Processing and Service Inference for High-Performance Networks (from Rice University)	UW-Madison	(1,505)	0
N/A	81.02216	Monticello ACAP Cover Lysimeter: Data Reduction, Data Validation and Data Storage (from S.M. Stoller Corporation)	UW-Madison	9,544	0
N/A	81.TUL-505-05/06	Improving and Evaluating Dynamic Models of Natural and Managed Ecosystems over Central and Southern U.S. Using Ameriflux and MODIS Data (from Tulane University)	UW-Madison	48,837	7,910

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2006

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER (Note 2)</i>					
N/A	81.10228759	Parallel Protein Docking and Interaction Dynamics with Adaptive Mesh Solutions to Poisson-Boltzmann Equation (from University of California-San Diego)	UW-Madison	20,263	0
N/A	81.UNR-02-40	Adaptive Full-Spectrum Solar Energy Systems (from University of Nevada)	UW-Madison	43,675	0
N/A	81.AGR dtd 11/16/04	Dynamic Adaptability in Support of Extreme Scale (from University of Texas-El Paso)	UW-Madison	286,781	0
N/A	81.40000 33866	Advanced Materials for Space Reactor Shielding (from UT-Battelle, LLC)	UW-Madison	(9,618)	0
N/A	81.40000 31375	Buffer Layer on Rabits Using Solut Proc (from UT-Battelle, LLC)	UW-Madison	48	0
N/A	81.40000 35845	Experimental Investigation of Lean Nox Trap Phenomenon (from UT-Battelle, LLC)	UW-Madison	20,299	0
N/A	81.40000 49451	Nuclear Analysis Support for ITER (from UT-Battelle, LLC)	UW-Madison	63,115	0
N/A	81.51488	Support to Simulation Institute for Nuclear Energy Modeling and Analysis Studying Multi-Decade Fuel Cycle Scenarios (from UT-Battelle, LLC)	UW-Madison	9,711	0
N/A	81.8822-17209	Analysis of Proteins Involved in Lipopolysaccharide (from Pacific Northwest National Laboratory)	UW-Milwaukee	132,247	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	25,463	0
Subtotal R&D Subgrants				3,486,466	64,110
TOTAL R&D FROM U.S. DEPARTMENT OF ENERGY				33,439,265	1,335,412
<b>U.S. DEPARTMENT OF EDUCATION:</b>					
84.017		International Research and Studies	UW-Madison	199,958	0
84.019		Overseas-Faculty Research Abroad	UW-Madison	35,909	0
84.022		Overseas-Doctoral Dissertation	UW-Madison	276,469	0
84.116		Fund for the Improvement of Postsecondary Education	UW-Madison	98,933	65,835
84.133		National Institute on Disability and Rehabilitation Research	UW-Madison	1,560,836	485,392
84.133		National Institute on Disability and Rehabilitation Research	UW-Milwaukee	488,781	0
84.133		National Institute on Disability and Rehabilitation Research (from UW-Milwaukee)	UW-Stout	38,574	0
Total Federal Program 84.133				2,088,191	485,392
84.220		Centers for International Business Education	UW-Madison	291,568	45,984
84.283		Comprehensive Centers	UW-Madison	972,831	0
84.305		Education Research, Development and Dissemination	UW-Madison	945,339	96,677
84.324		Research in Special Education	UW-Madison	1,053,304	0
84.324		Research in Special Education (from UW-Milwaukee)	UW-Madison	59,103	0
84.324		Research in Special Education	UW-Milwaukee	96,160	0
84.324		Research in Special Education (from UW-Madison)	UW-Milwaukee	170,211	0
Total Federal Program 84.324				1,378,778	0
84.325		Special Education-Personnel Preparation to Improve Services and Results for Children with Disabilities	UW-Madison	42	0
84.327		Special Education-Technology and Media Services for Individuals with Disabilities	UW-Madison	154,644	0
84.359		Early Reading First (from UW-Milwaukee)	UW-Madison	142,047	0
N/A	84.R305 C050055	Interdisciplinary Training Program for Predoctoral Research in Education Sciences	UW-Madison	504,369	0
Subtotal Direct R&D Grants				7,089,078	693,888

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2006

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER (Note 2)</i>					
R&D Subgrants:					
84.019		Overseas-Faculty Research Abroad (from Council for International Exchange of Scholars)	UW-Milwaukee	31,869	0
84.116	84.2848-UW-USDE-0032	Fund for the Improvement of Postsecondary Education (from Pennsylvania State University)	UW-Madison	3,168	0
84.116	84.AGR dtd 1/8/04	Fund for the Improvement of Postsecondary Education (from Saint Xavier University)	UW-Madison	85,114	0
84.133	84.2003-06470-03; 06470-06	National Institute on Disability and Rehabilitation Research (from University of Illinois-Chicago)	UW-Madison	14,243	0
84.133	84.H133E020729	National Institute on Disability and Rehabilitation Research (from Marquette University)	UW-Milwaukee	40,889	0
84.305	84.AGR dtd 10/31/01	Education Research, Development and Dissemination (from Claremont University)	UW-Madison	904	0
84.305	84.5-43287-B	Education Research, Development and Dissemination (from University of Pennsylvania)	UW-Madison	75,251	0
84.305	84.601-0057-1	Education Research, Development and Dissemination (from Purdue University)	UW-Milwaukee	111,678	0
84.324	84.600108/200647	Research in Special Education (from George Mason University)	UW-Madison	25,181	0
84.326		Special Education-Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities (from University of South Florida)	UW-Milwaukee	3,552	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	(16,069)	0
N/A	84.6-003	North Central Region Comprehensive Assistance Center (from Learning Point Associates)	UW-Madison	50,719	0
N/A	84.AGR dtd 3/28/03	Small Learning Communities (from Northwest Regional Educational Laboratory)	UW-Madison	248,759	0
N/A	84.2003-06470-03-01	Aging with Dual Diagnosis: Families of Individuals with Developmental Disabilities and Severe Mental Health Problems (from University of Illinois-Chicago)	UW-Madison	16,915	0
N/A	84.E7616	Aging Latino and African American Caregivers of Children with Developmental Disabilities (from University of Illinois-Chicago)	UW-Madison	21,025	0
N/A	84.530802-D	Consortium for Policy Research in Education (from University of Pennsylvania)	UW-Madison	436,424	0
N/A	84.RD	Creating Options: Examining Outcomes of College Preparatory Charter High School Created for Disadvantaged Students (from American Educational Research Association)	UW-Milwaukee	7,845	0
N/A	84.4-66320-03-235	National Early Childhood Transition Research and Training Center (from University of Kentucky Research Foundation)	UW-Milwaukee	154,679	0
				1,312,146	0
TOTAL R&D FROM U.S. DEPARTMENT OF EDUCATION				8,401,224	693,888
<b>NATIONAL ARCHIVES AND RECORDS ADMINISTRATION:</b>					
89.003		National Historical Publications and Records Grants	UW-Madison	124,986	0
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:</b>					
93.103		Food and Drug Administration-Research	UW-Madison	19,127	0
93.113		Environmental Health	UW-Madison	2,105,179	38,040
93.113		Environmental Health	UW-Milwaukee	431,665	0
Total Federal Program 93.113				2,536,844	38,040
93.114		Applied Toxicological Research and Testing	UW-Madison	(6,606)	0

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2006

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER (Note 2)</i>					
93.115		Biometry and Risk Estimation-Health Risks from Environmental Exposures	UW-Milwaukee	28,231	0
93.121		Oral Diseases and Disorders Research	UW-Madison	87,295	0
93.136		Injury Prevention and Control Research and State and Community Based Programs	UW-Madison	91,410	0
93.136		Injury Prevention and Control Research and State and Community Based Programs	UW-Milwaukee	2,532	0
Total Federal Program 93.136				93,942	0
93.172		Human Genome Research	UW-Madison	2,867,205	38,960
93.173		Research Related to Deafness and Communication Disorders	UW-Madison	6,455,221	70,060
93.173		Research Related to Deafness and Communication Disorders	UW-Milwaukee	250,618	0
Total Federal Program 93.173				6,705,839	70,060
93.185		Immunization Research, Demonstration, Public Information and Education-Training and Clinical Skills Improvement Projects	UW-Madison	4,186	0
93.213		Research and Training in Complementary and Alternative Medicine	UW-Madison	960,051	0
93.226		Research on Healthcare Costs, Quality and Outcomes	UW-Madison	1,428,520	387,040
93.230		Consolidated Knowledge Development and Application Program	UW-Madison	133,570	70,507
93.233		National Center on Sleep Disorders Research	UW-Madison	1,991,505	150
93.239		Policy Research and Evaluation Grants	UW-Madison	477,874	0
93.242		Mental Health Research Grants	UW-Madison	11,026,675	315,650
93.242		Mental Health Research Grants	UW-Milwaukee	395,506	109,369
Total Federal Program 93.242				11,422,181	425,019
93.262		Occupational Safety and Health Program	UW-Madison	329,703	0
93.262		Occupational Safety and Health Program	UW-Milwaukee	891,791	537,471
Total Federal Program 93.262				1,221,494	537,471
93.273		Alcohol Research Programs	UW-Madison	2,141,721	122,896
93.273		Alcohol Research Programs	UW-Milwaukee	891,294	235,319
Total Federal Program 93.273				3,033,015	358,215
93.279		Drug Abuse and Addiction Research Programs	UW-Madison	4,592,343	105,981
93.279		Drug Abuse and Addiction Research Programs	UW-Milwaukee	12,311	0
93.279		Drug Abuse and Addiction Research Programs	UW-Eau Claire	43,510	0
93.279		Drug Abuse and Addiction Research Programs	UW-Oshkosh	6,770	0
Total Federal Program 93.279				4,654,934	105,981
93.281		Mental Health Research Career/Scientist Development Awards	UW-Madison	249,301	0
93.282		Mental Health National Research Service Awards for Research Training	UW-Madison	226,511	0
93.282		Mental Health National Research Service Awards for Research Training	UW-Milwaukee	37,660	0
Total Federal Program 93.282				264,171	0

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2006

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER (Note 2)</i>					
93.283		Centers for Disease Control and Prevention-Investigations and Technical Assistance	UW-Madison	156,281	0
93.286		Discovery and Applied Research for Technological Innovations to Improve Human Health	UW-Madison	1,998,996	18,095
93.307		Minority Health and Health Disparities Research	UW-Madison	87,367	0
93.361		Nursing Research	UW-Madison	2,224,124	224,090
93.361		Nursing Research	UW-Milwaukee	201,466	2,837
		Total Federal Program 93.361		2,425,590	226,927
93.389		National Center for Research Resources	UW-Madison	14,555,897	2,259,944
93.390		Academic Research Enhancement Award	UW-La Crosse	30,768	0
93.390		Academic Research Enhancement Award	UW-Stevens Point	5,888	0
		Total Federal Program 93.390		36,656	0
93.393		Cancer Cause and Prevention Research	UW-Madison	9,632,076	252,352
93.394		Cancer Detection and Diagnosis Research	UW-Madison	1,559,084	164,141
93.395		Cancer Treatment Research	UW-Madison	7,104,087	306,627
93.396		Cancer Biology Research	UW-Madison	3,839,497	0
93.397		Cancer Centers Support Grants	UW-Madison	6,337,203	217,633
93.398		Cancer Research Manpower	UW-Madison	773,455	0
93.399		Cancer Control	UW-Madison	3,301,484	262,191
93.824		Basic/Core Area Health Education Centers	UW-Madison	1,488	0
93.837		Heart and Vascular Diseases Research	UW-Madison	8,588,542	172,494
93.838		Lung Diseases Research	UW-Madison	7,452,124	298,790
93.839		Blood Diseases and Resources Research	UW-Madison	910,047	102,455
93.839		Blood Diseases and Resources Research	UW-La Crosse	24,358	0
		Total Federal Program 93.839		934,405	102,455
93.846		Arthritis, Musculoskeletal and Skin Diseases Research	UW-Madison	4,152,433	13,868
93.847		Diabetes, Endocrinology and Metabolism Research	UW-Madison	6,441,886	160,484
93.847		Diabetes, Endocrinology and Metabolism Research	UW-Milwaukee	78,625	0
		Total Federal Program 93.847		6,520,511	160,484
93.848		Digestive Diseases and Nutrition Research	UW-Madison	1,185,754	16,799
93.849		Kidney Diseases, Urology and Hematology Research	UW-Madison	4,579,780	160,292
93.853		Extramural Research Programs in the Neurosciences and Neurological Disorders	UW-Madison	9,652,579	789,476
93.853		Extramural Research Programs in the Neurosciences and Neurological Disorders	UW-Milwaukee	13,309	0
		Total Federal Program 93.853		9,665,888	789,476
93.855		Allergy, Immunology and Transplantation Research	UW-Madison	12,282,455	544,530
93.855		Allergy, Immunology and Transplantation Research	UW-La Crosse	13,005	0
		Total Federal Program 93.855		12,295,460	544,530
93.856		Microbiology and Infectious Diseases Research	UW-Madison	6,836,941	300,038
93.856		Microbiology and Infectious Diseases Research	UW-La Crosse	45,731	0
		Total Federal Program 93.856		6,882,672	300,038

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2006

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER (Note 2)</i>					
93.859		Biomedical Research and Research Training	UW-Madison	29,463,829	1,290,600
93.859		Biomedical Research and Research Training	UW-La Crosse	36,933	0
93.859		Biomedical Research and Research Training	UW-Parkside	198,653	11,287
Total Federal Program 93.859				29,699,415	1,301,887
93.865		Child Health and Human Development Extramural Research	UW-Madison	10,548,253	284,993
93.865		Child Health and Human Development Extramural Research	UW-La Crosse	43,285	0
Total Federal Program 93.865				10,591,538	284,993
93.866		Aging Research	UW-Madison	20,537,355	4,282,569
93.867		Vision Research	UW-Madison	9,084,435	68,233
93.879		Medical Library Assistance	UW-Madison	1,566,851	207,010
93.884		Grants for Training in Primary Care Medicine and Dentistry	UW-Madison	1,552	2,904
93.894		Resource and Manpower Development in the Environmental Health Sciences	UW-Madison	27,780	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	433,936	0
Total Federal Program 93.894				476,266	0
93.944		Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance	UW-Madison	54,754	14,345
93.989		International Research and Research Training	UW-Madison	303,173	35,388
N/A	93.RD	R&D from Office of the Secretary	UW-Madison	19,705	0
N/A	93.RD	R&D from Health Resources and Services Administration	UW-Madison	87,020	0
N/A	93.RD	R&D from Centers for Disease Control and Prevention	UW-Madison	7,337	0
N/A	93.RD	R&D from Centers for Medicare and Medicaid Services	UW-Madison	1,612,964	1,592,027
N/A	93.RD	R&D from National Institutes of Health	UW-Madison	21,779,854	11,631,256
N/A	93.2R15-GM51006-03	Assembly of Membrane Protein Complexes	UW-Milwaukee	14,279	0
Subtotal Direct R&D Grants				248,075,907	27,719,191
R&D Subgrants:					
93.010		Community-Based Abstinence Education (from Opportunities Industrialization Centers of America, Inc.)	UW-Milwaukee	37,447	0
93.103	93.SA290-0405	Food and Drug Administration-Research (from Illinois Institute of Technology)	UW-Madison	21,823	0
93.110	93.1 H98MC 03893-01-00	Maternal and Child Health Federal Consolidated Programs (from Medical College of Wisconsin, Inc.)	UW-Madison	4,014	0
93.113	93.1 R01 ES012707-02	Environmental Health (from Medical College of Wisconsin, Inc.)	UW-Milwaukee	34,051	0
93.114	93.AGR dtd 11/17/05	Applied Toxicological Research and Testing (from Medical College of Wisconsin, Inc.)	UW-Madison	62,833	0
93.121	93.4000533041	Oral Diseases and Disorders Research (from University of Iowa)	UW-Madison	122,500	0
93.145	93.E6801/494609 E000; E9129/495174 E0002185	AIDS Education and Training Centers (from University of Illinois-Chicago)	UW-Madison	291,518	11,880
93.172	93.AGR dtd 10/20/05; 12/16/04	Human Genome Research (from NimbleGen Systems, Inc.)	UW-Madison	35,263	0
93.173	93.AGR dtd 5/1/06; 12/06/05	Research Related to Deafness and Communication Disorders (from American Speech-Language-Hearing Association)	UW-Madison	141,918	0

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2006

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER (Note 2)</i>					
93.173	93.AGR dtd 4/6/05	Research Related to Deafness and Communication Disorders (from Medical College of Wisconsin, Inc.)	UW-Madison	19,813	0
93.173	93.0255-4342-4609	Research Related to Deafness and Communication Disorders (from Mount Sinai School of Medicine)	UW-Madison	18,609	0
93.173	93.RF01035642	Research Related to Deafness and Communication Disorders (from Ohio State University Research Foundation)	UW-Madison	61,841	0
93.173	93.RD	Research Related to Deafness and Communication Disorders (from Oregon Graduate Institute)	UW-Madison	3,013	0
93.173	93.GCSLU0027A	Research Related to Deafness and Communication Disorders (from Oregon Health and Science University)	UW-Madison	16,691	0
93.173	93.RD	Research Related to Deafness and Communication Disorders (from University of Illinois-Urbana-Champaign)	UW-Madison	15,577	0
93.173	93.10005 42167; 40000 61340; 40005 33056	Research Related to Deafness and Communication Disorders (from University of Iowa)	UW-Madison	122,045	0
93.173	93.397724	Research Related to Deafness and Communication Disorders (from University of Washington)	UW-Madison	106,126	0
93.173	93.WU-05-21	Research Related to Deafness and Communication Disorders (from Washington University)	UW-Madison	341	0
93.173	93.02-331	Research Related to Deafness and Communication Disorders (from University of Illinois)	UW-Milwaukee	97,069	0
93.213	93.1829	Research and Training in Complementary and Alternative Medicine (from Rutgers, The State University of New Jersey)	UW-Madison	22,151	0
93.213		Research and Training in Complementary and Alternative Medicine (from Medical College of Wisconsin, Inc.)	UW-Milwaukee	2,498	0
93.226		Research on Healthcare Costs, Quality and Outcomes (from Marshfield Clinic Research Foundation)	UW-Madison	3,342	0
93.230	93.1HT79T113178	Consolidated Knowledge Development and Application Program (from United Community Center)	UW-Milwaukee	11,063	0
93.242	93.3327-5; 6629-5; 6631-5; 7026-5; 7028-5; 7030-5	Mental Health Research Grants (from Boston University)	UW-Madison	236,103	0
93.242	93.1090048-132796; 132800	Mental Health Research Grants (from Carnegie Mellon University)	UW-Madison	178,846	0
93.242	93.0001UWIS	Mental Health Research Grants (from Group Health Cooperative)	UW-Madison	1,960	0
93.242	93.AGR dtd 8/3/05	Mental Health Research Grants (from Loyola University)	UW-Madison	14,651	0
93.242	93.AGR dtd 11/24/04	Mental Health Research Grants (from University of Medicine and Dentistry of New Jersey)	UW-Madison	28,275	0
93.242	93.106571-2	Mental Health Research Grants (from University of Pittsburgh)	UW-Madison	78,494	0
93.242	93.DKP1074574	Mental Health Research Grants (from Yale University)	UW-Madison	39,746	0
93.242	93.0001-2004	Mental Health Research Grants (from Moltech Corporation)	UW-Milwaukee	16,309	0
93.242	93.122013-121009	Mental Health Research Grants (from University of Texas Health Science Center at San Antonio)	UW-Milwaukee	21,082	0
93.252	93.5 R01-MH070802-02	Healthy Communities Access Program (from Tourette Syndrome Association)	UW-Milwaukee	118,188	0
93.273	93.5-38650	Alcohol Research Programs (from University of Pennsylvania)	UW-Madison	(6,475)	0
93.273		Alcohol Research Programs (from Columbia University)	UW-Milwaukee	10,878	0
93.273	93.R01 AA-12407	Alcohol Research Programs (from Indiana University)	UW-Milwaukee	63,668	0
93.273	93.5 R01 AA-13567-02	Alcohol Research Programs (from Medical College of Wisconsin, Inc.)	UW-Milwaukee	2,634	0
93.273	93.030616 JAN092 S1 01	Alcohol Research Programs (from Meharry Medical College)	UW-Milwaukee	7,954	0



STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2006

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER (Note 2)</i>					
93.273	93.5-42U-7901	Alcohol Research Programs (from Research Triangle Institute Center for Economic Research)	UW-Milwaukee	44,847	0
93.279	93.GPHPM0090A B	Drug Abuse and Addiction Research Programs (from Oregon Health and Science University)	UW-Madison	124,881	0
93.286	93.06-SC-DOD-1010	Discovery and Applied Research for Technological Innovations to Improve Human Health (from Duke University)	UW-Madison	21,223	0
93.286	93.F009416; F014054	Discovery and Applied Research for Technological Innovations to Improve Human Health (from University of Michigan)	UW-Madison	9,661	0
93.286		Discovery and Applied Research for Technological Innovations to Improve Human Health (from Medical College of Wisconsin, Inc.)	UW-Milwaukee	13,422	0
93.361	93.CG005267-1; CG005015-1	Nursing Research (from University of Missouri)	UW-Eau Claire	83,449	0
93.389	93.8412-76121-8	National Center for Research Resources (from Johns Hopkins University)	UW-Madison	199,945	0
93.389		National Center for Research Resources (from Temple University)	UW-Madison	(2,161)	0
93.389	93.AGR dtd 9/3/03	National Center for Research Resources (from University of Medicine and Dentistry of New Jersey)	UW-Madison	18,883	0
93.389	93.06-041	National Center for Research Resources (from University of Texas)	UW-Madison	25,158	0
93.389	93.030423 DG061 S3	National Center for Research Resources (from Meharry Medical College)	UW-Milwaukee	4,451	0
93.393	93.3162-01-00; 02- 00; 03-00	Cancer Cause and Prevention Research (from California Pacific Medical Center Research Institute)	UW-Madison	73,709	0
93.393	93.744155 RF00957460	Cancer Cause and Prevention Research (from Ohio State University Research Foundation)	UW-Madison	67,364	0
93.393	93.4-66239-03-146	Cancer Cause and Prevention Research (from University of Kentucky Research Foundation)	UW-Madison	96,120	0
93.393	93.122681/121788	Cancer Cause and Prevention Research (from University of Texas-San Antonio)	UW-Madison	34,548	0
93.393	93.VUMC31202-R	Cancer Cause and Prevention Research (from Vanderbilt University)	UW-Madison	93,773	0
93.394	93.25878	Cancer Detection and Diagnosis Research (from University of Chicago)	UW-Madison	50,255	0
93.394	93.R073245026	Cancer Detection and Diagnosis Research (from University of Tennessee)	UW-Madison	2,022	0
93.394		Cancer Detection and Diagnosis Research (from University of Texas MD Anderson Medical Center)	UW-Madison	20,722	0
93.395	93.UWM 211TH04- 00	Cancer Treatment Research (from Frontier Science and Technology Research Foundation)	UW-Madison	8	0
93.395	93.11480; 11814; 14036; 14095; 14142; 14225; 14580; 16292; 98543- 1132	Cancer Treatment Research (from National Childhood Cancer Foundation)	UW-Madison	153,844	0
93.395	93.743831 RF00948615	Cancer Treatment Research (from Ohio State University Research Foundation)	UW-Madison	914	0
93.395	93.22516	Cancer Treatment Research (from Proportional Technologies, Inc.)	UW-Madison	7,611	0
93.395	93.4-63155-00-49	Cancer Treatment Research (from University of Kentucky)	UW-Madison	(6,501)	0
93.395	93.4-65669-02-304	Cancer Treatment Research (from University of Kentucky Research Foundation)	UW-Madison	(13,867)	0
93.395	93.5-37851B	Cancer Treatment Research (from University of Pennsylvania)	UW-Madison	125,712	0

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2006

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER (Note 2)</i>					
93.395	93.WU-03-151/29435J	Cancer Treatment Research (from Washington University)	UW-Madison	2,954	0
93.399		Cancer Control (from Medical College of Wisconsin, Inc.)	UW-Madison	12,378	0
93.399	93.PFED-WIS-01	Cancer Control (from NSABP Foundation, Inc.)	UW-Madison	40,268	0
93.399	93.AGR dtd 6/1/01	Cancer Control (from Southwest Oncology Group)	UW-Madison	81,428	0
93.399	93.1 R01 CA107305-01A1	Cancer Control (from Palmetto Health Alliance)	UW-Milwaukee	19,275	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	(28)	0
93.652		Adoption Opportunities (from Children's Service Society of Wisconsin)	UW-Milwaukee	26,356	0
93.824	93.C1-5-05; C3-3-06; C1-1-06; C6-1-05	Basic/Core Area Health Education Centers (from Southwest Wisconsin Area Health Education Center, Inc.)	UW-Madison	12,839	0
93.837	93.731983	Heart and Vascular Diseases Research (from Medical College of Wisconsin, Inc.)	UW-Madison	4,391	0
93.837	93.0600 370 FG18 953	Heart and Vascular Diseases Research (from Northwestern University)	UW-Madison	2,910	0
93.839	93.AGR dtd 12/13/05	Blood Diseases and Resources Research (from Blood Center of Southeastern Wisconsin)	UW-Madison	14,856	0
93.839	93.0146 81224 5U01HL72290-04	Blood Diseases and Resources Research (from Blood Center of Wisconsin, Inc.)	UW-Madison	57,594	0
93.839	93.120902; 130927; 137187	Blood Diseases and Resources Research (from Duke University)	UW-Madison	12,406	0
93.839	93.102	Blood Diseases and Resources Research (from National Marrow Donor Program)	UW-Madison	1,807	0
93.846	93.AGR dtd 9/24/03	Arthritis, Musculoskeletal and Skin Diseases Research (from Harvard University)	UW-Madison	89,114	0
93.846	93.04-0150	Arthritis, Musculoskeletal and Skin Diseases Research (from Stratatech Corporation)	UW-Madison	65,912	0
93.847	93.04-C05	Diabetes, Endocrinology and Metabolism Research (from George Washington University)	UW-Madison	(12,571)	0
93.847		Diabetes, Endocrinology and Metabolism Research (from Proportional Technologies, Inc.)	UW-Madison	23,643	0
93.847	93.B636736 2503; 25S3	Diabetes, Endocrinology and Metabolism Research (from University of Minnesota)	UW-Madison	121,556	0
93.849	93.21B-1032873	Kidney Diseases, Urology and Hematology Research (from California Institute of Technology)	UW-Madison	57,628	0
93.849	93.AGR dtd 5/31/05; 7/15/04	Kidney Diseases, Urology and Hematology Research (from Mayo Clinic)	UW-Madison	37,703	4,922
93.849		Kidney Diseases, Urology and Hematology Research (from Research Foundation of State University of New York)	UW-Madison	6,360	0
93.853	93.GC172226 NGC	Extramural Research Programs in the Neurosciences and Neurological Disorders (from Boston University)	UW-Madison	18,145	0
93.853	93.2623-01	Extramural Research Programs in the Neurosciences and Neurological Disorders (from Health Research, Inc.)	UW-Madison	53,564	0
93.853	93.8301-39361-0	Extramural Research Programs in the Neurosciences and Neurological Disorders (from Johns Hopkins University)	UW-Madison	26,403	0
93.853	93.AGR dtd 3/20/06	Extramural Research Programs in the Neurosciences and Neurological Disorders (from Medical College of Wisconsin, Inc.)	UW-Madison	30,520	0
93.853	93.H663636 5204; S663636 5205	Extramural Research Programs in the Neurosciences and Neurological Disorders (from University of Minnesota)	UW-Madison	2,980	0
93.853	93.WU-02-118	Extramural Research Programs in the Neurosciences and Neurological Disorders (from Washington University)	UW-Madison	25,177	0
93.855	93.0225/81224	Allergy, Immunology and Transplantation Research (from Blood Center of Southeastern Wisconsin, Inc.)	UW-Madison	44,393	0

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2006

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER (Note 2)</i>					
93.855	93.159927	Allergy, Immunology and Transplantation Research (from Brigham and Women's Hospital)	UW-Madison	74,350	0
93.855	93.5-24012-C2	Allergy, Immunology and Transplantation Research (from Emory University)	UW-Madison	154,922	0
93.856	93.78689	Microbiology and Infectious Diseases Research (from Los Angeles Biomedical Research Institute at Harbor-UCLA Medical Center)	UW-Madison	45,043	0
93.856	93.U01 AI46362 UWI	Microbiology and Infectious Diseases Research (from Mayo Foundation)	UW-Madison	127	0
93.856	93.220201	Microbiology and Infectious Diseases Research (from MCP Hahnemann University)	UW-Madison	65,935	0
93.856	93.AGR dtd 10/13/05; 4/22/05; 6/24/04	Microbiology and Infectious Diseases Research (from Medical College of Wisconsin, Inc.)	UW-Madison	207,103	0
93.856	93.2005-1595	Microbiology and Infectious Diseases Research (from University of California-Irvine)	UW-Madison	151,880	0
93.856	93.3359SC	Microbiology and Infectious Diseases Research (from University of California-San Francisco)	UW-Madison	88,726	0
93.856	93.26020/5-30157; 30380; 30426	Microbiology and Infectious Diseases Research (from University of Chicago)	UW-Madison	791,417	0
93.856	93.P021-040-H711- 1082; P459-1082; M299-1082	Microbiology and Infectious Diseases Research (from University of Cincinnati)	UW-Madison	257,668	0
93.856	93.M6286171204	Microbiology and Infectious Diseases Research (from University of Minnesota)	UW-Madison	12,450	0
93.856	93.29297S/WU-02- 74	Microbiology and Infectious Diseases Research (from Washington University)	UW-Madison	261,981	0
93.859	93.1136-2307-0905	Biomedical Research and Research Training (from Bates College)	UW-Madison	45,352	0
93.859		Biomedical Research and Research Training (from University of Alabama-Birmingham)	UW-Madison	56,443	0
93.859	93.10243986-001	Biomedical Research and Research Training (from University of California-San Diego)	UW-Madison	42,658	0
93.859	93.3826SC	Biomedical Research and Research Training (from University of California-San Francisco)	UW-Madison	241,774	0
93.865	93.AGR dtd 11/16/04	Child Health and Human Development Extramural Research (from Mayo Clinic)	UW-Madison	91,995	0
93.865	93.0600 370 HD08 676	Child Health and Human Development Extramural Research (from Northwestern University)	UW-Madison	637	0
93.865	93.SC 36070-01-00	Child Health and Human Development Extramural Research (from University of Denver)	UW-Madison	32,628	0
93.865	93.F004676	Child Health and Human Development Extramural Research (from University of Michigan)	UW-Madison	283,154	0
93.865	93.2112036-02; 123315	Child Health and Human Development Extramural Research (from University of Utah)	UW-Madison	45,679	0
93.866	93.5-30068-5703	Aging Research (from Dartmouth College)	UW-Madison	99,905	0
93.866	93.40000 90996	Aging Research (from University of Iowa)	UW-Madison	220,225	0
93.867	93.AGR dtd 8/12/04	Vision Research (from JAEB Center for Health Research, Inc.)	UW-Madison	17,462	0
93.867	93.8506-10915-9	Vision Research (from Johns Hopkins University)	UW-Madison	19,103	0
93.867	93.5-52085	Vision Research (from University of North Carolina-Chapel Hill)	UW-Madison	17,757	0
93.867	93.5-41781; 42833- D; 43507; 45507	Vision Research (from University of Pennsylvania)	UW-Madison	46,265	0
93.867	93.H30915; H33444	Vision Research (from University of Southern California)	UW-Madison	149,287	0
93.867	93.201-6-2150	Vision Research (from University of Texas-Houston)	UW-Madison	(56)	0

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2006

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER (Note 2)</i>					
93.894		Resource and Manpower Development in the Environmental Health Sciences (from Mount Desert Island Biological Laboratory)	UW-Milwaukee	151,000	0
93.912	93.1 D04RH04322-01-00	Rural Health Care Services Outreach and Rural Health Network Development Program (from Alzheimer's Association)	UW-Madison	17,595	0
93.933	93.1426 9400014	Demonstration Projects for Indian Health (from Great Lakes Inter-Tribal Council)	UW-Milwaukee	41,911	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	(1,420)	0
N/A	93.9526-3878	Randomized Controlled Trial of Fat Reduction, Calcium, Vitamin D Supplementation, Hormone Replacement Therapy and Risk of Proliferative Forms of Benign Breast Disease (from Albert Einstein College of Medicine)	UW-Madison	20,867	0
N/A	93.6664	Economic Substudy of National CT Colonography Trial (from American College of Radiology)	UW-Madison	18,361	0
N/A	93.AGR dtd 3/14/02; CK 75815	Radiation Therapy Oncology Group (from American College of Radiology)	UW-Madison	91,664	0
N/A	93.RD	Neuroscience Fellowship (from American Psychological Association)	UW-Madison	2,181	0
N/A	93.AGR dtd 12/21/00	National Stem Cell Center Resource (from American Type Culture Collection)	UW-Madison	25,805	0
N/A	93.810/CRA 2004-01-01	AUCD-CDC Cooperative Agreement Project (from Association of University Centers on Disabilities)	UW-Madison	6,981	0
N/A	93.AGR dtd 10/12/05	Microfluidic Reconstituted Mammary Tissue System (from Bellbrook Labs, LLC)	UW-Madison	36,399	0
N/A	93.RD	Social and Affective Processes in Autism (from Boston University)	UW-Madison	63,022	0
N/A	93.1020-48	Healthy and Productive Organizations in Construction Industry (from Center to Protect Workers Rights)	UW-Madison	283	0
N/A	93.65407	Applications of Advanced Network Infrastructure in Health and Disaster Management (from Children's Hospital of Boston)	UW-Madison	24,991	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	18,833	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	(1,296)	0
N/A	93.RD	Efficacy of Prophylactic Antimicrobials in Children with Vesicoureteral Reflux (from Children's Hospital of Pittsburgh)	UW-Madison	5,785	0
N/A	93.203-216C	Translational Control of GLI (from Children's Memorial Institute for Education and Research)	UW-Madison	3,656	0
N/A	93.04-0039	Chronic Kidney Disease in Children (from Children's Mercy Hospital)	UW-Madison	4,947	0
N/A	93.AGR dtd 11/15/05	Molecular Mechanisms of Schwann Cell Myelination (from Cleveland Clinic Foundation)	UW-Madison	32,027	0
N/A	93.AGR dtd 9/29/03	Multicenter Randomized Trial of DSRS vs. TIPS (from Cleveland Clinic Foundation)	UW-Madison	(72)	0
N/A	93.CK 30000491579	American College of Oncology Surgeons Group (from Duke University)	UW-Madison	8,699	0
N/A	93.10297	Randomized, Open-Label, Multi-Center Clinical Study of High-Dose Immuno-Suppressive Therapy Using Total Body Irradiation, Cyclophosphamide, Atgam and Autologous Transplantation (from Duke University)	UW-Madison	1,508	0
N/A	93.AGR dtd 4/7/04	Discovery of Anti-Bioweapon Agents from BAC Libraries (from Emetagen, LLC)	UW-Madison	25,989	0

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2006

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER (Note 2)</i>					
N/A	93.VERTACL	Multi-Center Randomized Prospective Clinical Trial to Study Effects of Preservative-Free Triamcinolone Acetonide as Adjunct to Photodynamic Therapy in Patients with Age-Related Macular Degeneration (from Emmes Corporation)	UW-Madison	5,473	0
N/A	93.R00193	Spaced Retrieval: Cognitive Intervention for Traumatic Brain Injury (from Florida State University)	UW-Madison	3,629	0
N/A	93.3016	Children's Cancer Group Chairman's Award (from Foundation for the Children's Oncology Group)	UW-Madison	6,301	0
N/A	93.574354	Nutritional Biomarkers Study (from Fred Hutchinson Cancer Research Center)	UW-Madison	94,293	0
N/A	93.ECOG-05-02	Randomized Trial Comparing Two Different Rituximab Dosing Regimens for Patients with Low Tumor Burden Indolent Non-Hodgkin's Lymphoma (from Frontier Science and Technology Research Foundation)	UW-Madison	2,210	0
N/A	93.UWMOPSTH01	Thoracic Committee (from Frontier Science and Technology Research Foundation)	UW-Madison	9,217	0
N/A	93.AGR dtd 5/5/05	Neonatal Chest Phantom for Computed Radiography Testing (from Gammex, Inc.)	UW-Madison	38,762	0
N/A	93.96-S03	Epidemiology of Diabetes Intervention and Complications (from George Washington University)	UW-Madison	87,046	0
N/A	93.AGR dtd 8/11/04	Improving American Indian Cancer Surveillance and Data Reporting in Wisconsin (from Great Lakes Inter-Tribal Council, Inc.)	UW-Madison	12,114	0
N/A	93.AGR dtd 9/9/05; 8/11/04	Obesity Prevention in Wisconsin American Indian Children (from Great Lakes Inter-Tribal Council, Inc.)	UW-Madison	107,464	0
N/A	93.40144	Adherence Intervention for Incarcerated Persons Living with HIV (from Group Health Cooperative)	UW-Madison	191,446	0
N/A	93.27469-110	GOG Contract (from Gynecologic Oncology Group)	UW-Madison	99,064	43,010
N/A	93.AGR dtd 11/15/05	Promotion and Dissemination of Cross Cultural Health Care (from HCDI, Inc.)	UW-Madison	2,814	0
N/A	93.CK 9971	Randomized, Investigator-Blinded Trial of Novel Antiseptic Urinary-Collection-System Device for Prevention of Catheter-Associated Urinary Tract Infection (from ICET, Inc.)	UW-Madison	(50,564)	0
N/A	93.2002-10-0567	Dose Finding Study of IDEC-Y2B8 with Stem Cell Support (from IDEC Pharmaceuticals Corporation)	UW-Madison	600	0
N/A	93.AGR dtd 10/7/05; 4/6/05	Evaluation of Iupui's Bridges First Program (from Indiana University)	UW-Madison	23,675	0
N/A	93.AGR dtd 10/15/04	Transgenic Antivirals for Bovine Leukemia Virus (from Iogenetics, LLC)	UW-Madison	9,613	0
N/A	93.AGR dtd 6/1/03	Diabetic Retinopathy Clinic Research Network Steering Committee (from JAEB Center for Health Research, Inc.)	UW-Madison	44,427	0
N/A	93.JK010504	Gene Methylation and Therapeutic Response in Lung Cancer (from Lovelace Respiratory Research Institute)	UW-Madison	(121)	0
N/A	93.AGR dtd 7/7/03	Wisconsin Geriatric Education Center (from Marquette University)	UW-Madison	14,921	0
N/A	93.5 R01 DK 65830-03	Biology of Novel Phosphaturic Protein-SFRP-4 (from Mayo Clinic)	UW-Madison	5,753	0
N/A	93.AGR dtd 9/6/01	Early Therapeutics Development (from Mayo Clinic)	UW-Madison	79,558	0
N/A	93.AGR dtd 10/10/03	Paracrine Dysregulation of Oocyte Competence in PCOS (from Mayo Clinic)	UW-Madison	(56,300)	0
N/A	93.AGR dtd 10/7/05	Spirit of Eagles-North Central (from Mayo Foundation)	UW-Madison	7,611	0
N/A	93.743508	Cellular and Molecular Basis for Tri Cariotoxicity (from Medical College of Wisconsin, Inc.)	UW-Madison	16,183	0

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2006

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER (Note 2)</i>					
N/A	93.2202636	Development of Novel Mass Spectrometry Tools for Individual Cell Proteome Analysis (from Medical College of Wisconsin, Inc.)	UW-Madison	412,809	0
N/A	93.AGR dtd 7/14/05	Vaccines for Boutism (from Medical College of Wisconsin, Inc.)	UW-Madison	60,486	0
N/A	93.AGR dtd 9/1/05	Muscle-Directed Gene Therapy for Crigler-Najjar Syndrome (from Mirus Bio Corporation)	UW-Madison	102,498	0
N/A	93.AGR dtd 10/27/04	Agreement for Services (from National Association of Health Data Organizations)	UW-Madison	57,346	0
N/A	93.12358	Study Chair Support for Phase I Consortium Study (from National Childhood Cancer Foundation)	UW-Madison	2,000	0
N/A	93.0600 370 E333 453; E334 927	Genes, Androgens and Intrauterine Environments (from Northwestern University)	UW-Madison	319,573	184,498
N/A	93.0600 370 F329 333	Northwestern Adult AIDS Clinical Trials Unit (from Northwestern University)	UW-Madison	11,588	0
N/A	93.AGR dtd 4/26/05	Isotopic Analyzer for Early Detection of Disease (from Picarro, Inc.)	UW-Madison	(40)	0
N/A	93.AGR dtd 8/19/05	Noncontact Membrane Protein Probe (from Prairie Technologies, LLC)	UW-Madison	229,360	0
N/A	93.RD	Swept Field Confocal Microscope (from Prairie Technologies, LLC)	UW-Madison	38,957	0
N/A	93.AGR dtd 12/1/03	Prodermx: Topical Protector Against Radiation Dermatitis in Cancer Patients (from Procetus Biopharm, Inc.)	UW-Madison	(29,123)	0
N/A	93.AGR dtd 2/6/02	Biodistribution of 62CU-ETS in Heart and Kidneys of Normal Volunteers (from Proportional Technologies, Inc.)	UW-Madison	2	0
N/A	93.AGR dtd 12/9/05; 8/27/04	Enhancing Native American Participation in RT Trials (from Rapid City Regional Hospital)	UW-Madison	91,853	5,428
N/A	93.AGR dtd 1/28/03	Randomized Controlled Trial of Homocysteine (from Rhode Island Hospital)	UW-Madison	16,672	0
N/A	93.MH62621 SF 2593	Neuropeptide Y Receptors and Hypothalamic Function (from Rosalind Franklin University of Medicine and Science)	UW-Madison	199	0
N/A	93.22XS096	Correlative Studies for Clinical Protocol P5912 (from Science Applications International Corporation)	UW-Madison	47,822	0
N/A	93.24XS090	Correlative Studies for Triapine Clinical Protocols (from Science Applications International Corporation)	UW-Madison	81,860	0
N/A	93.5-73727	Cooperative Humoral and Cellular Immunity Against HIV/SIV (from Scripps Research Institute)	UW-Madison	365,984	0
N/A	93.5-72868	High-Throughput Identification of Bont Inhibitors (from Scripps Research Institute)	UW-Madison	115,688	0
N/A	93.5-75505	Large Scale Antibody and T Cell Epitope Discovery Program (from Scripps Research Institute)	UW-Madison	143,561	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	41,091	0
N/A	93.AGR dtd 10/22/04	Device for Promoting Survival of Cogested Tissue Flaps (from Spectrocon International)	UW-Madison	19,514	0
N/A	93.PY-0796; 2344	Spectrum of Narcolepsy and Its Symptoms (from Stanford University)	UW-Madison	13,550	0
N/A	93.N01-CN-95015- MAO	Prevention of Sporadic Colorectal Adenomas with Celecoxib (from Strang Cancer Prevention Center)	UW-Madison	92,179	0
N/A	93.12; 7	Characterization of NIKS Express Cell Lines Therapeutic Anti-Microbial Human Skin Substitute (from Stratatech Corporation)	UW-Madison	61,490	0
N/A	93.AGR dtd 8/1/05	Clinical Evaluation of Stratagraft Skin Tissue (from Stratatech Corporation)	UW-Madison	93	0

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2006

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER (Note 2)</i>					
N/A	93.14	Development of Innovative Human Stromal Invasion Assay (from Stratatech Corporation)	UW-Madison	2,779	0
N/A	93.S2717AG80845	Subcontract Proposal in Support of Solicitation NIH-NIAID-DMID-04-34 (from Systems Research and Applications Corporation)	UW-Madison	727,220	0
N/A	93.AGR dtd 1/12/04	Creation of Nonhuman Primate Embryo Gene Expression Resource (from Temple University)	UW-Madison	(69)	0
N/A	93.AGR dtd 2/16/05	Profiles for Perioperative Applications (from Third Wave Technologies, Inc.)	UW-Madison	47,319	0
N/A	93.14023	Randomized, Double-Blind Placebo-Controlled Trial of Caspofungin vs. Placebo as Prophylaxis of Invasive Candidiasis in High-Risk Patients in Care Setting (from University of Alabama-Birmingham)	UW-Madison	2,212	0
N/A	93.AGR dtd 8/20/01	Surveillance for Invasive Fungal Infections in Transplant Recipients (from University of Alabama)	UW-Madison	25,173	0
N/A	93.980472-04	Protocols for Maturing and Freezing Monkey Oocytes (from University of California-Davis)	UW-Madison	1,684	0
N/A	93.127-01-ADNI-024	Alzheimer's Disease Neuroimaging Initiative (from University of California-San Diego)	UW-Madison	79,581	0
N/A	93.10248003	Eicosanoids in Outflow Pathway of Eye (from University of California-San Diego)	UW-Madison	21,862	0
N/A	93.RD	Development of Botulism Neurotoxin Immunotherapy (from University of California-San Francisco)	UW-Madison	106,010	0
N/A	93.3376SC; 3171SC; 3169SC	Immune Tolerance Network (from University of California-San Francisco)	UW-Madison	513,390	0
N/A	93.3674SC	Immunosuppression Withdrawal in Liver Transplant Recipients (from University of California-San Francisco)	UW-Madison	34,362	0
N/A	93.24303	Alterations of Circadian Timing in Sleep and Aging (from University of Chicago)	UW-Madison	61,982	0
N/A	93.26020/5-30380	Brucella Vaccine Using Recombinant Invasive E Coli (from University of Chicago)	UW-Madison	177,992	0
N/A	93.AGR dtd 12/27/04	Multi-Center Trial of Academic Hospitalists (from University of Chicago)	UW-Madison	7,694	0
N/A	93.26020/5-30380	Virulence Factors of Monkeypox Viruses in Rodents (from University of Chicago)	UW-Madison	45,793	0
N/A	93.FY05-121-001	Improving Nursing Home Enforcement (from University of Colorado Health Sciences)	UW-Madison	22,863	0
N/A	93.RD	Validation of Infant-Toddler Mental Health Measures (from University of Connecticut)	UW-Madison	15,210	0
N/A	93.40005 17143	Midwest Collaboration on Child Language Impairment (from University of Iowa)	UW-Madison	30,340	0
N/A	93.30004 54177	Comparison of Biomechanical Effects of Eccentric and Concentric Exertions (from University of Michigan)	UW-Madison	(524)	0
N/A	93.SILCAAT	Multicenter Randomized Study of Biological and Clinical Efficacy of Subcutaneous Recombinant (from University of Minnesota)	UW-Madison	2,850	0
N/A	93.S662822 9111	Work System Characteristics of Developmentally Disabled Care Center and Their Relationship to Safety Performance of Caregivers (from University of Minnesota)	UW-Madison	3,564	3,300
N/A	93.076672	Bases of Normal and Disordered Reading (from University of Southern California)	UW-Madison	23,001	0
N/A	93.RD	Gynecologic Oncology Group (from University of Texas Southwestern Medical Center)	UW-Madison	286	0
N/A	93.RD	Autism Research Program (from University of Utah)	UW-Madison	3,463	0
N/A	93.AGR dtd 2/10/05; 31003	Action to Control Cardiovascular Risk in Diabetes: Accord Eye Study (from Wake Forest University)	UW-Madison	262,127	0

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2006

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER (Note 2)</i>					
N/A	93.N01-WH-4-4221;	Women's Health Initiative Memory Study (from Wake Forest University)	UW-Madison	26,322	0
N/A	93.AGR dtd 9/23/03	Evaluation of Onsite Oral Fluid Drug Testing Devices (from The Walsh Group)	UW-Madison	22,321	0
N/A	93.S8212	Subsidized Guardianship Assessment and Evaluation (from Westat, Inc.)	UW-Madison	3,289	0
N/A	93.AGR dtd 4/7/06	Culture Media Optimization to Support Production and Distribution of Human Embryonic Stem Cells (from WiCell Research Institute, Inc.)	UW-Madison	89,343	0
N/A	93.05-W090	Expansion and Distribution of Human Embryonic Stem Cells (from WiCell Research Institute, Inc.)	UW-Madison	26,979	0
N/A	93.06-W226	National Stem Cell Bank (from WiCell Research Institute, Inc.)	UW-Madison	277,332	0
N/A	93.AGR dtd 2/23/04	Wisconsin Stem Cell Research Center (from WiCell Research Institute, Inc.)	UW-Madison	161,692	0
N/A	93.RD	Pediatric Pain Research and Teaching Supervision (from Children's Hospital of Wisconsin)	UW-Milwaukee	41,092	0
N/A	93.46237	Secondary Conditions and Adaptation in Spina Bifida (from Indiana University)	UW-Milwaukee	59,052	0
N/A	93.11418	Research Initiative: Continuing the Momentum (from Spina Bifida Association of America)	UW-Milwaukee	5,309	0
N/A	93.208141-039	R&D (from St. Louis University)	UW-La Crosse	116,590	0
N/A	93.N01-LM-3-3512	Research Services (from Stanford University)	UW-La Crosse	73,322	0
N/A	93.WILHB0233-02	R&D (from Kenosha County)	UW-Parkside	1,943	0
		Subtotal R&D Subgrants		14,490,350	253,038
		TOTAL R&D FROM U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES		262,566,257	27,972,229
<b>CORPORATION FOR NATIONAL AND COMMUNITY SERVICE:</b>					
		R&D Subgrants:			
94.005	94.A68711	Learn and Serve America-Higher Education (from Minnesota Higher Education Services Office)	UW-Madison	42,801	0
<b>U.S. DEPARTMENT OF HOMELAND SECURITY:</b>					
		R&D Subgrants:			
97.002	97.90922	Research Projects (from University of Southern California)	UW-Madison	(60,439)	0
N/A	97.M000277	Virtual Center for Network and Security Data (from University of Michigan)	UW-Madison	56,119	0
N/A	97.R910600 7103	Micro-Nano Technology for Botulinum Neurotoxin Sensing in Food Supply (from University of Minnesota)	UW-Madison	602,131	0
N/A	97.R910601 9102	Models of Interdependent Security in Supply Chains for Food (from University of Minnesota)	UW-Madison	38,717	0
N/A	97.R910600 7202	National Center for Food Protection and Defense (from University of Minnesota)	UW-Madison	81,151	0
		TOTAL R&D FROM U.S. DEPARTMENT OF HOMELAND SECURITY		717,679	0
<b>U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT:</b>					
N/A	98.RD	R&D	UW-Madison	2,450,597	1,690,727
		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	65,022	235
N/A	98.LAG-I-00-98-00031	Property Rights and Natural Resources Management (from ARD, Inc.)	UW-Madison	18,692	0



STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2006

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT (R&amp;D) CLUSTER (Note 2)</i>					
N/A	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	55,106	0
N/A	98.AGR dtd 2/25/05	Developing Sustainable Tomato Production for Guatemalan Farmers (from Association Liaison Office for University Cooperation in Development)	UW-Madison	17,513	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	15,956	0
N/A	98.AGR dtd 5/25/05	Elucidation of Peanut/Aspergillus Interaction (from International Crops Research Institute for the Semi-Arid Tropics)	UW-Madison	13,681	0
N/A	98.AGR dtd 2/27/04	Identifying Pathways into and out of Poverty: Kids 2004 in Kwazulu-Natal, South Africa (from Nathan Associates)	UW-Madison	7,461	0
N/A	98.AGR dtd 3/12/02	Documentation of Cooperative Development Methodology (from National Cooperative Business Association)	UW-Madison	(1,346)	0
N/A	98.RC710-013/2265417	Genetic Approaches to Eliminate Aflatoxin Contamination of Peanuts (from University of Georgia)	UW-Madison	158,561	40,196
N/A	98.CAUNV47803; 47805	Global Livestock Collaborative Research-Developing Institutions and Capacity for Sheep and Fiber Marketing in Central Asia (from University of Wyoming)	UW-Madison	82,149	0
N/A	98.TA-MOU-03-M22-036	Development and Improvement of Local Seed Potato Production in the Middle East (from U.S. Embassy Tel Aviv)	UW-Madison	103,327	60,000
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	30,577	0
N/A	98.19126-425632	Consolidation and Continuity of Sanrem Activities in Southeast Asia (from Virginia Polytechnic Institute and State University)	UW-Madison	27,862	0
Subtotal R&D Subgrants				594,561	100,431
TOTAL R&D FROM U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT				3,045,158	1,791,158
<b>TOTAL RESEARCH AND DEVELOPMENT CLUSTER</b>				<b>\$ 524,857,734</b>	<b>\$ 64,420,808</b>

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2006

CFDA NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>STUDENT FINANCIAL AID (SFA) CLUSTER</i>					
<b>U.S. DEPARTMENT OF EDUCATION:</b>					
84.007		Federal Supplemental Educational Opportunity Grants	UW-Madison	\$ 2,592,322	\$ 0
84.007		Federal Supplemental Educational Opportunity Grants	UW-Milwaukee	1,672,194	0
84.007		Federal Supplemental Educational Opportunity Grants (Note 2)	UW-Eau Claire	753,736	0
84.007		Federal Supplemental Educational Opportunity Grants	UW-Green Bay	445,698	0
84.007		Federal Supplemental Educational Opportunity Grants (Note 2)	UW-La Crosse	374,627	0
84.007		Federal Supplemental Educational Opportunity Grants	UW-Oshkosh	580,672	0
84.007		Federal Supplemental Educational Opportunity Grants	UW-Parkside	478,649	0
84.007		Federal Supplemental Educational Opportunity Grants (Note 2)	UW-Platteville	386,733	0
84.007		Federal Supplemental Educational Opportunity Grants	UW-River Falls	371,592	0
84.007		Federal Supplemental Educational Opportunity Grants (Note 2)	UW-Stevens Point	642,759	0
84.007		Federal Supplemental Educational Opportunity Grants (Note 2)	UW-Stout	494,396	0
84.007		Federal Supplemental Educational Opportunity Grants	UW-Superior	191,919	0
84.007		Federal Supplemental Educational Opportunity Grants	UW-Whitewater	566,884	0
84.007		Federal Supplemental Educational Opportunity Grants	UW Colleges	476,113	0
Total Federal Program 84.007				10,028,294	0
84.032		Federal Family Education Loans (Note 17)	UW-Madison	129,609,227	0
84.032		Federal Family Education Loans (Note 17)	UW-Green Bay	14,491,969	0
84.032		Federal Family Education Loans (Notes 2, 17)	UW-La Crosse	29,375,904	0
84.032		Federal Family Education Loans (Note 17)	UW-Oshkosh	38,560,190	0
84.032		Federal Family Education Loans (Note 17)	UW-Parkside	12,610,152	0
84.032		Federal Family Education Loans (Notes 2, 17)	UW-Platteville	17,330,968	0
84.032		Federal Family Education Loans (Note 17)	UW-River Falls	17,040,910	0
84.032		Federal Family Education Loans (Notes 2, 17)	UW-Stevens Point	23,373,655	0
84.032		Federal Family Education Loans (Notes 2, 17)	UW-Stout	30,976,347	0
84.032		Federal Family Education Loans (Note 17)	UW Colleges	14,715,657	0
Total Federal Program 84.032				328,084,979	0
84.033		Federal Work-Study Program	UW-Madison	2,365,210	0
84.033		Federal Work-Study Program	UW-Milwaukee	1,139,580	0
84.033		Federal Work-Study Program (Note 2)	UW-Eau Claire	927,278	0
84.033		Federal Work-Study Program	UW-Green Bay	275,287	0
84.033		Federal Work-Study Program (Note 2)	UW-La Crosse	475,629	0
84.033		Federal Work-Study Program	UW-Oshkosh	403,288	0
84.033		Federal Work-Study Program	UW-Parkside	96,086	0
84.033		Federal Work-Study Program (Note 2)	UW-Platteville	448,618	0
84.033		Federal Work-Study Program	UW-River Falls	399,595	0
84.033		Federal Work-Study Program (Note 2)	UW-Stevens Point	984,459	0
84.033		Federal Work-Study Program (Note 2)	UW-Stout	659,175	0
84.033		Federal Work-Study Program	UW-Superior	257,200	0
84.033		Federal Work-Study Program	UW-Whitewater	472,888	0
84.033		Federal Work-Study Program	UW Colleges	380,464	0
Total Federal Program 84.033				9,284,757	0

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2006

CFDA 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	14,077,087	0
84.038		Federal Perkins Loan Program-Federal Capital Contributions (Note 16)	UW-Milwaukee	3,456,018	0
84.038		Federal Perkins Loan Program-Federal Capital Contributions (Notes 2, 16)	UW-Eau Claire	3,710,594	0
84.038		Federal Perkins Loan Program-Federal Capital Contributions (Note 16)	UW-Green Bay	935,023	0
84.038		Federal Perkins Loan Program-Federal Capital Contributions (Notes 2, 16)	UW-La Crosse	1,466,566	0
84.038		Federal Perkins Loan Program-Federal Capital Contributions (Note 16)	UW-Oshkosh	1,500,381	0
84.038		Federal Perkins Loan Program-Federal Capital Contributions (Note 16)	UW-Parkside	511,143	0
84.038		Federal Perkins Loan Program-Federal Capital Contributions (Notes 2, 16)	UW-Platteville	2,070,834	0
84.038		Federal Perkins Loan Program-Federal Capital Contributions (Note 16)	UW-River Falls	1,545,930	0
84.038		Federal Perkins Loan Program-Federal Capital Contributions (Notes 2, 16)	UW-Stevens Point	3,642,585	0
84.038		Federal Perkins Loan Program-Federal Capital Contributions (Notes 2, 16)	UW-Stout	1,949,918	0
84.038		Federal Perkins Loan Program-Federal Capital Contributions (Note 16)	UW-Superior	551,730	0
84.038		Federal Perkins Loan Program-Federal Capital Contributions (Note 16)	UW-Whitewater	2,145,743	0
84.038		Federal Perkins Loan Program-Federal Capital Contributions (Note 16)	UW Colleges	210,276	0
Total Federal Program 84.038				37,773,828	0
84.063		Federal Pell Grant Program	UW-Madison	8,497,912	0
84.063		Federal Pell Grant Program	UW-Milwaukee	12,605,449	0
84.063		Federal Pell Grant Program (Note 2)	UW-Eau Claire	4,490,566	0
84.063		Federal Pell Grant Program	UW-Green Bay	2,858,355	0
84.063		Federal Pell Grant Program (Note 2)	UW-La Crosse	3,176,819	0
84.063		Federal Pell Grant Program	UW-Oshkosh	5,190,173	0
84.063		Federal Pell Grant Program	UW-Parkside	3,552,066	0
84.063		Federal Pell Grant Program (Note 2)	UW-Platteville	3,226,636	0
84.063		Federal Pell Grant Program	UW-River Falls	3,141,385	0
84.063		Federal Pell Grant Program (Note 2)	UW-Stevens Point	5,094,082	0
84.063		Federal Pell Grant Program (Note 2)	UW-Stout	4,077,881	0
84.063		Federal Pell Grant Program	UW-Superior	2,229,706	0
84.063		Federal Pell Grant Program	UW-Whitewater	4,658,278	0
84.063		Federal Pell Grant Program	UW Colleges	6,293,504	0
Total Federal Program 84.063				69,092,812	0
84.268		Federal Direct Student Loans (Note 17)	UW-Milwaukee	92,413,707	0
84.268		Federal Direct Student Loans (Notes 2, 17)	UW-Eau Claire	24,548,955	0
84.268		Federal Direct Student Loans (Note 17)	UW-Superior	10,082,456	0
84.268		Federal Direct Student Loans (Note 17)	UW-Whitewater	32,650,609	0
Total Federal Program 84.268				159,695,727	0

STATE OF WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2006

CFDA 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	474,959	0
N/A	84.SFA	Administrative Cost Allowance (Note 18)	UW-Milwaukee	397,519	0
N/A	84.SFA	Administrative Cost Allowance (Notes 2, 18)	UW-Eau Claire	265,144	0
N/A	84.SFA	Administrative Cost Allowance (Note 18)	UW-Green Bay	72,867	0
N/A	84.SFA	Administrative Cost Allowance (Notes 2, 18)	UW-La Crosse	150,915	0
N/A	84.SFA	Administrative Cost Allowance (Note 18)	UW-Oshkosh	152,960	0
N/A	84.SFA	Administrative Cost Allowance (Note 18)	UW-Parkside	67,192	0
N/A	84.SFA	Administrative Cost Allowance (Notes 2, 18)	UW-Platteville	126,689	0
N/A	84.SFA	Administrative Cost Allowance (Note 18)	UW-River Falls	125,759	0
N/A	84.SFA	Administrative Cost Allowance (Notes 2, 18)	UW-Stevens Point	268,291	0
N/A	84.SFA	Administrative Cost Allowance (Notes 2, 18)	UW-Stout	285,346	0
N/A	84.SFA	Administrative Cost Allowance (Note 18)	UW-Superior	27,551	0
N/A	84.SFA	Administrative Cost Allowance (Note 18)	UW-Whitewater	102,523	0
N/A	84.SFA	Administrative Cost Allowance (Note 18)	UW Colleges	83,593	0
Total Administrative Cost Allowance				2,601,308	0
TOTAL SFA FROM U.S. DEPARTMENT OF EDUCATION				616,561,705	0
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:</b>					
93.342		Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students (Note 16)	UW-Madison	864,592	0
93.364		Nursing Student Loans (Note 16)	UW-Madison	383,961	0
93.364		Nursing Student Loans (Note 16)	UW-Milwaukee	355,056	0
93.364		Nursing Student Loans (Note 16)	UW-Oshkosh	539,565	0
Total Federal Program 93.364				1,278,582	0
93.925		Scholarships for Health Professions Students from Disadvantaged Backgrounds	UW-Madison	106,816	0
93.925		Scholarships for Health Professions Students from Disadvantaged Backgrounds	UW-Milwaukee	121,440	0
93.925		Scholarships for Health Professions Students from Disadvantaged Backgrounds (Note 2)	UW-Eau Claire	16,194	0
Total Federal Program 93.925				244,450	0
TOTAL SFA FROM U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				2,387,624	0
<b>TOTAL STUDENT FINANCIAL AID CLUSTER</b>				<b>\$ 618,949,329</b>	<b>\$ 0</b>
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>				<b>\$ 8,301,728,395</b>	<b>\$ 1,977,315,416</b>

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# Notes to the State of Wisconsin

## Schedule of Expenditures of Federal Awards ■

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### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### A. Purpose

The Schedule of Expenditures of Federal Awards presents a summary of the State of Wisconsin's expenditures financed by the federal government for the fiscal year ended June 30, 2006. For purposes of the schedule, federal programs have been classified into three types: 1) individual federal programs and other clusters, including grants received directly from the federal government and subgrants received from other organizations; 2) the research and development (R&D) cluster, including R&D grants received directly from the federal government and R&D subgrants received from other entities; and 3) the student financial aid (SFA) cluster. Direct federal awards and subgrants are presented for each federal agency and, when available, by CFDA number.

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

#### B. Basis of Accounting

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

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

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

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

### C. State Agencies and UW Campuses Included

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

1. Department of Health and Family Services (DHFS)
2. Department of Workforce Development (DWD)
3. University of Wisconsin (UW) System
4. Department of Transportation (DOT)
5. Department of Public Instruction (DPI)
6. Department of Administration (DOA)
7. Department of Natural Resources (DNR)
8. Department of Commerce (Commerce)
9. Department of Military Affairs (DMA)
10. Wisconsin Technical College System Board (WTCSB)
11. Department of Veterans Affairs (DVA)
12. Department of Agriculture, Trade and Consumer Protection (DATCP)
13. Department of Justice (DOJ)
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

Federal awards administered by the Wisconsin Housing and Economic Development Authority and the University of Wisconsin Hospital 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 2005-06 was \$9,370,806,881, consisting of \$8,257,974,083 in cash assistance and \$43,754,312 in noncash assistance reported in the Schedule of Expenditures of Federal Awards, and \$1,069,078,486 in outstanding loan balances. Not included in the amount of noncash assistance is the value of property received under the Donation of Federal Surplus Personal Property program (CFDA #39.003), as described in Note 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 2005-06 was \$8,301,728,395. The major grant threshold, as defined by OMB Circular A-133, was \$24,905,185. All federal programs with expenditures exceeding the threshold of \$24,905,185 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 \$24,905,185 are labeled as type B programs. For each low-risk type A program that is not audited as a major program, one high-risk type B

program is selected to be audited as a major program. As provided for in OMB Circular A-133, the number of high-risk type B programs to be audited may be limited to one-half of the total number of type B programs assessed as being high-risk.

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**Federal Financial Assistance  
FY 2005-06**

CFDA Number	Name of Federal Program	Amount
<b>Cash Assistance</b>		<b>\$8,257,974,083</b>
<b>Noncash Assistance:</b>		
10.550	Food Donation	21,109,117
10.569	Emergency Food Assistance Program (Food Commodities)	3,636,135
93.268	Immunization Grants	19,009,060
<b>Total Noncash Assistance</b>		<b>43,754,312</b>
<b>Total Cash and Noncash Assistance as Shown in Schedule</b>		<b>8,301,728,395</b>
<b>Loan Balances as of June 30, 2006:</b>		
20.205	Highway Planning and Construction	735,215
66.458	Capitalization Grants for Clean Water State Revolving Funds	741,593,555
66.468	Capitalization Grants for Drinking Water State Revolving Funds	140,225,222
84.038	Federal Perkins Loan Program	175,526,599
93.108	Health Education Assistance Loans	376,000
93.264	Nurse Faculty Loan Program	358,583
93.342	Health Professions Student Loans	5,661,229
93.364	Nursing Student Loans	4,602,083
<b>Total Loan Balances</b>		<b>1,069,078,486</b>
<b>Total Federal Financial Assistance</b>		<b>\$9,370,806,881</b>

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The State of Wisconsin administered 16 major federal programs that were tested for compliance with federal requirements for FY 2005-06. The total federal assistance, including noncash assistance and loan balances under these major grant programs, constituted 53.0 percent of the total federal financial assistance during the audit period. The major federal programs for FY 2005-06, as determined by the risk-based approach, are listed in the following table.



Major Federal Programs in FY 2005-06

CFDA Number	Federal Program	Expenditures	State Recipient
10.500	Cooperative Extension Service	\$ 14,037,480	DATCP/UW-Madison/ UW-Platteville/ UW-River Falls/ UW-Stevens Point/ UW-Stout/UW-Extension
14.228	Community Development Block Grants/State's Program	37,706,531	Commerce/UW-Stout
20.205/23.005	Highway Planning and Construction Cluster <sup>1</sup>	628,706,080	DOT
64.005	Grants to States for Construction of State Home Facilities	9,911,875	DVA
84.126	Rehabilitation Services—Vocational Rehabilitation Grants to States	40,133,381	DWD
84.365	English Language Acquisition Grants	6,026,729	DPI
84.367	Improving Teacher Quality State Grants	44,495,231	DPI/UW-Eau Claire/ UW-La Crosse/ UW-Oshkosh/ UW-Parkside/UW-River Falls/UW-Stout/ UW-Superior UW-Whitewater/ UW System Admin
90.401	Help America Vote Act Requirements Payments	11,587,564	Elections Board
93.283	Centers for Disease Control and Prevention— Investigations and Technical Assistance	24,480,784	DHFS/UW-Madison/ UW-Milwaukee/ UW-Oshkosh/ UW-Extension
93.558	Temporary Assistance for Needy Families	258,025,873	DWD/UW-Milwaukee/ UW-Oshkosh
93.575/.596	Child Care Cluster	150,302,614	DWD/UW-Milwaukee/ UW-Extension
93.658	Foster Care—Title IV-E	77,505,407	DHFS/UW-Milwaukee
93.659	Adoption Assistance	42,552,053	DHFS
93.767	State Children's Insurance Program	88,227,049	DHFS
93.775/93.776/ 93.777/93.778	Medicaid Cluster	2,777,501,391	DHFS/DOJ
Various	Research and Development Cluster	524,857,734	UW System
Various	Student Financial Aid Cluster <sup>2</sup>	34,712,467	UW-Eau Claire
Various	Student Financial Aid Cluster <sup>2</sup>	35,020,460	UW-La Crosse
Various	Student Financial Aid Cluster <sup>2</sup>	23,590,478	UW-Platteville
Various	Student Financial Aid Cluster <sup>2</sup>	34,005,831	UW-Stevens Point
Various	Student Financial Aid Cluster <sup>2</sup>	38,443,063	UW-Stout
		\$4,901,830,075	

<sup>1</sup> Does not include the amount of loans outstanding as of June 30, 2006 (see Note 11).

<sup>2</sup> Does not include the amount of loans outstanding as of June 30, 2006 (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 2005-06 audit, the student financial aid cluster was audited as a major program at UW-Eau Claire, UW-La Crosse, UW-Platteville, UW-Stevens Point, and UW-Stout.

The Wisconsin Humanities Council is a nonprofit organization associated with UW System through its relationship with UW-Extension. UW-Extension is responsible for fiscal and personnel administration of the Council. The Wisconsin Humanities Council was included as a unit within UW System, and the Promotion of the Humanities—Federal/State Partnership grant (CFDA #45.129) was audited as if it were a major program.

### 3. CFDA NUMBERS

Some grant documents from the federal government and other subgrantor organizations do not provide the Catalog of Federal Domestic Assistance (CFDA) number to the state agency or UW campus receiving funds. CFDA 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 CFDA 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 CFDA number is not available.

For the research and development cluster, direct awards are presented for each federal agency, by CFDA number, when available. Direct grants without a CFDA 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, 2006, there are potential federal sanctions and disallowances for the Food Stamps 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 (CFDA #10.551). As shown in the following table, Wisconsin’s error rates for FFY 1993-94 through FFY 2001-02 exceeded the national average, resulting in sanctions totaling \$11,894,996.

**Sanctions for Food Stamps Program**  
As of June 30, 2006

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

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 and FFY 2004-05, 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 2005-06.

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 2005-06, the State had spent \$11,100,582 on these activities.

**B. Aid to Families with Dependent Children**

A federal review of Aid to Families with Dependent Children (AFDC) (CFDA #93.560) overpayment recoveries received between July 1, 1996, and September 30, 2001, concluded that the Department of Workforce Development's practices for reporting and remitting AFDC overpayment recoveries to the federal government were not in accordance with federal requirements. The U.S. Department of Health and Human Services recommended that the State refund the federal share, or \$10,711,338 of these recoveries. In its May 2002 response, the Department of Workforce Development contended that it followed the instructions included in the FFY 1998-99 federal transmittal documents and, therefore, was in compliance with federal requirements until the issuance of a FFY 1999-2000 federal transmittal document. The Department of Workforce Development estimated that the liability resulting from noncompliance after the issuance of the FFY 1999-2000 instructions, which became effective on September 30, 2000, was \$1,400,000. In September 2005, the U.S. Department of Health and Human Services sustained its recommendation that the State refund \$10,711,338. In its June 2006 response, the Department of Workforce Development contended that it should be allowed to offset this amount by the total of previously unclaimed costs for the collection of AFDC overpayments for a total liability of \$5,738,167. 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 2005-06, the Department of Health and Family Services received \$22,269,471 in cash rebates from infant formula manufacturers from the sale of formula to participants in WIC (CFDA #10.557). Rebate contracts with infant formula manufacturers are authorized by 7 CFR 246.16(m) as a cost-containment measure. Rebates represent a reduction of expenditures previously incurred for WIC food benefit costs. Applying the rebates received to such costs enabled the Department of Health and Family Services to extend program benefits to 36,418 more people than could have been served during FY 2005-06 in the absence of the rebate contracts.

**7. COMMUNITY DEVELOPMENT BLOCK GRANTS/STATE'S PROGRAM**

The Community Development Block Grants/State's Program (CFDA #14.228) provides funds to local units of government to establish revolving funds for loans to businesses. Loan repayments from businesses in excess of certain program income limits must be returned to the State. Included as expenditures of the program is a total of \$2,100,735 that was supported by funds returned to the State.

**8. STATE CRIMINAL ALIEN ASSISTANCE PROGRAM**

During FY 2005-06, the Department of Corrections received \$1,243,892 in awards from the U.S. Department of Justice under the State Criminal Alien Assistance Program (CFDA #16.606). This federal program is awarded to cover the costs previously incurred by the State for housing undocumented criminal aliens in the State's correctional system. There are no restrictions imposed on the use of the funds, and the federal program guidelines state that the funds should be treated as being expended as of the date received. As mandated by the Wisconsin Legislature, the Department of Corrections did not spend the \$1,243,892 during FY 2005-06, but rather deposited the funds directly to the General Fund to automatically lapse and be available for appropriation by the Legislature. In the Schedule of Expenditures of Federal Awards, the expenditure of these funds is shown under DOC; however, because the funds were lapsed to the General Fund for appropriation by the Legislature, no expenditures were recorded by the Department of Corrections for this federal program for FY 2005-06.

**9. UNEMPLOYMENT INSURANCE**

FY 2005-06 expenditures for Unemployment Insurance (CFDA #17.225) include \$789,398,507 in benefits funded by the Wisconsin Unemployment Reserve Fund, \$30,405,033 in federally funded regular benefits, \$653,525 in refunds of overpayments related to federally funded temporary extended benefits, and \$64,722,571 in federally funded administrative costs.

**10. HIGHWAY PLANNING AND CONSTRUCTION**

Expenditures for Highway Planning and Construction (CFDA #20.205) include \$58.0 million in project charges that have been incurred in excess of the federally approved project budget amount. The Wisconsin Department of Transportation will seek federal approval for increases to project budgets, and federal reimbursements are expected in the next fiscal year.

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

The Wisconsin Department of Transportation received a total of \$1,500,000 through FY 2004-05 from the Federal Highway Administration under Highway Planning and Construction (CFDA #20.205) to establish a revolving loan fund to assist local government transit and highway projects. The Department of Transportation has issued \$1,500,000 in loans to local municipalities; \$735,215 remains outstanding as of June 30, 2006.

During FY 1994-95, the Department of Transportation received \$70,400 from the Federal Railways Administration under the Local Rail Freight Assistance program (CFDA #20.308). The Department had loaned these funds to railroads. In FY 2005-06, the loan funds and interest, which totaled \$101,803, that were previously repaid were granted out under the Railroad Safety program (CFDA #20.301).

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

The Department of Administration is responsible for administration of the Donation of Federal Surplus Personal Property program (CFDA #39.003). It has contracted with Wisconsin Technical College System Foundation, Inc., to receive and distribute the federal surplus property. As of July 1, 2005, the Foundation had on hand property with an initial cost to the federal government of \$10,271,614. During FY 2005-06, the Foundation received from the federal government surplus personal property having an initial cost to the federal government of \$14,080,506. During the period, property with an initial cost of \$16,657,144 was distributed, leaving property with an initial cost to the federal government of \$7,694,976 on hand as of June 30, 2006. 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 (CFDA #66.458) and Capitalization Grants for Drinking Water State Revolving Funds (CFDA #66.468). As of June 30, 2006, loans outstanding were \$741,593,555 and \$140,225,222, 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 2005-06 and FY 2004-05 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 2005-06, prepared by the Department of Natural Resources; and
- the State Revolving Fund annual report for FY 2005-06, prepared by the Department of Natural Resources and the Department of Administration.

Copies of these documents are available from:

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

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

#### **14. SOCIAL SERVICES BLOCK GRANT**

Social Services Block Grant (CFDA #93.667) expenditures claimed for federal reimbursement are not based directly on the Department of Health and Family Services' 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 \$14,715,200 transferred from the federal award for Temporary Assistance for Needy Families (CFDA #93.558).

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

State agencies 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 2005-06. 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 (CFDA #84.038), Nurse Faculty Loan Program (CFDA #93.264), Health Professions Student Loans (CFDA #93.342), and Nursing Student Loans (CFDA #93.364) funds consisted of the following student loan receivable balances:

	Outstanding Balance, <u>June 30, 2006</u>
<b>Perkins Loans:</b>	
UW-Madison	\$ 63,007,690
UW-Milwaukee	18,053,478
UW-Eau Claire	15,875,728
UW-Green Bay	4,074,774
UW-La Crosse	7,187,317
UW-Oshkosh	6,858,714
UW-Parkside	2,812,860
UW-Platteville	7,148,689
UW-River Falls	6,089,847
UW-Stevens Point	17,233,076
UW-Stout	13,012,651
UW-Superior	1,861,099
UW-Whitewater	10,500,411
UW Colleges	<u>1,810,265</u>
Total Perkins Loans	\$175,526,599



	Outstanding Balance, <u>June 30, 2006</u>
<b>Nurse Faculty Loan Program:</b>	
UW-Milwaukee	\$ 358,583
<b>Health Professions Student Loans:</b>	
UW-Madison	\$5,661,229
<b>Nursing Student Loans:</b>	
UW-Madison	\$1,252,595
UW-Milwaukee	1,368,457
UW-Oshkosh	<u>1,981,031</u>
Total Nursing Student Loans	\$4,602,083

**17. OTHER LOAN PROGRAMS**

UW System participates in Federal Family Education Loans (FFEL) (CFDA #84.032), a program that includes Stafford Loans, Supplemental Loans for Students, and Parent Loans for Undergraduate Students. FFEL is a component of the student financial aid cluster. Lending institutions, such as banks, provide funds to students attending UW campuses, and UW staff are involved with certifying loan applications and distributing loan checks to the student borrowers. The FFEL amounts disbursed to students during FY 2005-06 are shown in the schedule. However, because lending institutions across the country maintain the loan balances and are responsible for loan collections, the total outstanding loan balance for FFEL is not available.

UW-Milwaukee, UW-Eau Claire, UW-Superior, and UW-Whitewater participate in Federal Direct Loans (CFDA #84.268) instead of FFEL. The Federal Direct Loans program is similar to FFEL except that the UW campuses, rather than lending institutions, are responsible for disbursing the loans. In addition, the loan funds are provided by the U.S. Department of Education. The Federal Direct Loans amounts advanced to students during FY 2005-06 are included in the schedule. However, the total outstanding loan balance for the Federal Direct Loans program is maintained by the U.S. Department of Education, which is responsible for loan collection.

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

The Higher Educational Aids Board also provided student loans funded by the HEAL program to eligible medical and dental students at qualifying universities or colleges in Wisconsin. These student loans are insured as to payment by the U.S. Department of Health and Human Services if a claim is filed after default, death, disability, or bankruptcy. The Higher Educational Aids Board did not receive any federal funds for claims from the U.S. Department of Health and Human Services in FY 2005-06. No new loans were made during the fiscal year, and no new loans will be made in the future. As of June 30, 2006, the balance of HEAL loans outstanding at the Higher Educational Aids Board was \$376,000.

**18. ADMINISTRATIVE COST ALLOWANCE**

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

**19. PROGRAM INCOME**

In some cases, program income related to federal grants is deposited in federal grant accounts and is spent for activities related to 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.

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## Appendix 1

### **Federal Expenditures under the Twelve Largest Federal Programs** FY 2001-02 through FY 2005-06

<u>Federal Program/Primary Recipient</u>	<u>FY 2001-02</u>	<u>FY 2002-03</u>	<u>FY 2003-04</u>	<u>FY 2004-05</u>	<u>FY 2005-06</u>	<u>Dollar Change FY 2001-02 through FY 2005-06</u>	<u>Percentage Change FY 2001-02 through FY 2005-06</u>
Medicaid Cluster/DHFS	\$2,500,342,126	\$2,848,978,878	\$2,837,040,384	\$2,817,199,332	\$2,777,501,391	\$277,159,265	11.1%
Unemployment Insurance/DWD <sup>1</sup>	1,125,078,278	1,258,874,970	1,132,318,958	905,407,172	883,872,586	(241,205,692)	-21.4
Highway Planning and Construction Cluster/DOT	583,835,193	561,814,343	547,951,423	544,864,575	628,706,080	44,870,887	7.7
Student Financial Aid Cluster/UW System	435,935,091	484,121,456	543,552,454	584,764,649	618,949,329	183,014,238	42.0
Research and Development Cluster/UW System	368,546,653	429,426,035	473,433,302	518,355,431	524,857,734	156,311,081	42.4
Food Stamp Cluster/DHFS <sup>2</sup>	223,586,181	256,077,737	300,675,131	341,376,655	379,297,253	155,711,072	69.6
Temporary Assistance for Needy Families/DWD	350,286,728	347,629,766	285,748,919	291,203,201	258,025,873	(92,260,855)	-26.3
Special Education Cluster/DPI	106,804,196	146,258,814	166,029,106	180,637,326	204,962,570	98,158,374	91.9
Title I Grants to Local Educational Agencies/DPI	121,976,693	144,902,728	148,162,923	147,793,334	158,031,876	36,055,183	29.6
Child Care Cluster/DWD	157,076,786	162,544,383	153,673,242	145,908,869	150,302,614	(6,774,172)	-4.3
Child Nutrition Cluster/DPI	93,462,724	97,612,886	104,493,624	110,338,742	122,018,300	28,555,576	30.6
State Children's Insurance Program/DHFS	76,348,028	90,772,753	93,382,581	91,406,145	88,227,049	11,879,021	15.6

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

<sup>2</sup> Includes electronic food stamp benefits and administrative expenditures.



## 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 2005-06 single audit, along with agency contact names, addresses, telephone numbers, fax numbers, and e-mail addresses. These agencies may be contacted regarding resolution of audit findings and questioned costs, or other matters concerning the audit. University of Wisconsin campus contact information is presented as Appendix 3.

#### Department of Health and Family Services

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

#### Department of Workforce Development

Ms. Roberta Gassman, Secretary  
Audit Contact: Mr. Kipp Sonnentag, Controller  
Bureau of Finance  
201 East Washington Avenue, Room G400  
P.O. Box 7946  
Madison, Wisconsin 53707-7946  
(608) 266-7272  
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. Michael L. Morgan, Secretary  
Audit Contact: Ms. Martha Kerner, Director  
Bureau of Financial Management  
101 East Wilson Street, 9<sup>th</sup> Floor  
P.O. Box 7869  
Madison, Wisconsin 53707-7869  
(608) 266-1359  
fax: (608) 264-9500  
e-mail: *martha.kerner@wisconsin.gov*

Department of Natural Resources

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

Department of Commerce

Ms. Mary P. Burke, Secretary  
Audit Contact: Ms. Audrey J. Chase, Director  
Bureau of Fiscal and Procurement Services  
201 West Washington Avenue, 6<sup>th</sup> Floor  
P.O. Box 7970  
Madison, Wisconsin 53707-7970  
(608) 267-7200  
fax: (608) 266-7057  
e-mail: *achase@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 53708-0587  
(608) 242-3155  
fax: (608) 242-3154  
e-mail: [brett.coomber@dma.state.wi.us](mailto:brett.coomber@dma.state.wi.us)

Wisconsin Technical College System Board

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

Department of Veterans Affairs

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

Department of Agriculture, Trade and Consumer Protection

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

#### Department of Justice

Mr. J.B. Van Hollen, Attorney General  
Audit Contact: Mr. Dan Oakland, Financial Officer  
Bureau of Budget and Finance  
17 West Main Street  
P.O. Box 7857  
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(608) 266-2609  
fax: (608) 266-1656  
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#### 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](mailto: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  
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P.O. Box 7925  
Madison, Wisconsin 53707-7925  
(608) 240-5412  
fax: (608) 240-3342  
e-mail: [jerry.salvo@wi.gov](mailto:jerry.salvo@wi.gov)

#### Higher Educational Aids Board

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

Board of Commissioners of Public Lands

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

Board on Aging and Long-Term Care

Mr. George F. Potaracke, Executive Director  
1402 Pankratz Street, Suite 111  
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(608) 246-7014  
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Department of Revenue

Mr. Roger M. Ervin, Secretary  
Audit Contact: Mr. Gerald Pace, Director  
Financial and Management Services Bureau  
2135 Rimrock Road  
P.O. Box 8933 MD#6-261  
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Office of the Commissioner of Insurance

Mr. Sean Dilweg, Commissioner of Insurance  
Audit Contact: Ms. Eileen Mallow, Assistant Deputy Commissioner  
125 South Webster Street  
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Madison, Wisconsin 53707-7873  
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e-mail: *eileen.mallow@oci.state.wi.us*

Department of Employee Trust Funds

Mr. Eric Stanchfield, Secretary  
Audit Contact: Mr. Bob Willett, Director  
Controller's Office  
801 West Badger Road  
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Madison, Wisconsin 53707-7931  
(608) 266-0904  
fax: (608) 267-0633  
e-mail: *bob.willett@etf.state.wi.us*



## Appendix 3

### **University of Wisconsin Campus Contact Information**

Listed below are the University of Wisconsin campuses included in the scope of the FY 2005-06 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](mailto:susan.fischer@finaid.wisc.edu)

UW-Madison for other federal compliance:

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

UW-Milwaukee:

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

UW-Eau Claire:

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

UW-Green Bay:

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

UW-La Crosse:

Dr. Joe Gow, Chancellor  
Audit Contact: Ms. Sharon Radtke, Director of Business Services  
University of Wisconsin-La Crosse  
125 Graff Main Hall  
La Crosse, Wisconsin 54601  
(608) 785-8554  
fax: (608) 785-8544  
e-mail: [radtke.shar@uwlax.edu](mailto:radtke.shar@uwlax.edu)

UW-Oshkosh:

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

UW-Parkside:

Mr. John P. Keating, Chancellor  
Audit Contact: Mr. William Streeter, Vice Chancellor for Administrative and Fiscal Affairs  
University of Wisconsin-Parkside  
900 Wood Road, Box 2000  
Kenosha, Wisconsin 53141-2000  
(262) 595-2141  
fax: (262) 595-2630  
e-mail: *streeter@uwp.edu*

UW-Platteville:

Dr. David J. Markee, Chancellor  
Audit Contact: Ms. Christine Brown, Internal Auditor  
University of Wisconsin-Platteville  
334 Brigham Hall  
1 University Plaza  
Platteville, Wisconsin 53818  
(608) 342-1286  
fax: (608) 342-1232  
e-mail: *brownc@uwplatt.edu*

UW-River Falls:

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

UW-Stevens Point:

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

UW-Stout:

Dr. Charles W. Sorensen, Chancellor  
Audit Contact: Ms. Mary Pat Jones, Internal Auditor  
University of Wisconsin-Stout  
Administrative and Student Life Services  
Room 132 University Services Building  
Menomonie, Wisconsin 54751-0790  
(715) 232-2641  
fax: (715) 232-1527  
e-mail: [jonesma@uwstout.edu](mailto:jonesma@uwstout.edu)

UW-Superior:

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

UW-Whitewater:

Ms. Martha Saunders, Chancellor  
Audit Contact: Ms. Donna Siekert, Internal Auditor  
University of Wisconsin-Whitewater  
800 West Main Street, Hyer 421  
Whitewater, Wisconsin 53190-1790  
(262) 472-5671  
fax: (262) 472-5668  
e-mail: [siekertd@uww.edu](mailto:siekertd@uww.edu)

UW Colleges:

Dr. David Wilson, Chancellor  
Audit Contact: Mr. Gregory P. Johnson, Internal Auditor  
University of Wisconsin Colleges  
432 North Lake Street, Room 501A  
Madison, Wisconsin 53708  
(608) 265-5765  
fax: (608) 262-8404  
e-mail: [gregory.johnson@uwc.edu](mailto:gregory.johnson@uwc.edu)



UW-Extension:

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

UW System Administration:

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

Wisconsin Humanities Council:

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

Mr. Mark Dorn, Controller  
University of Wisconsin-Extension  
432 North Lake Street, Room 104  
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(608) 262-5975  
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