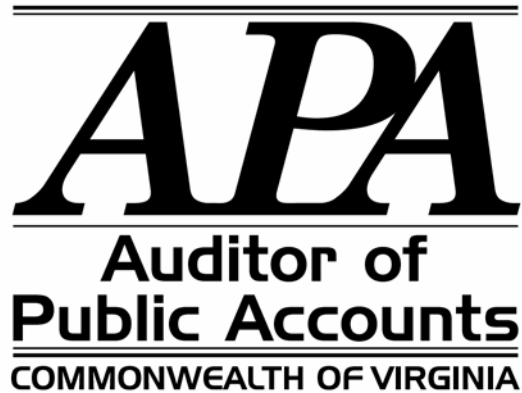


**COMMONWEALTH OF VIRGINIA  
SINGLE AUDIT REPORT**

**FOR THE YEAR ENDED  
JUNE 30, 2005**



## **EXECUTIVE SUMMARY**

The results of our single audit of the Commonwealth of Virginia for the year ended June 30, 2005, are summarized below:

- we issued an unqualified opinion on the basic financial statements;
- we found certain matters that we consider reportable conditions; however, we do not consider these to be material weaknesses;
- we did not identify instances of noncompliance with selected provisions of applicable laws and regulations which could have a material effect on the basic financial statements;
- we did not identify material weaknesses in the internal control over major programs; however, we did find certain matters and instances of noncompliance with selected provisions of laws and regulations related to major programs required to be reported in accordance with OMB Circular A-133, Section .510(a); and
- we issued an unqualified opinion on the Commonwealth's compliance with requirements applicable to each major program.

Our audit findings are reported in the accompanying, "Schedule of Findings and Questioned Costs."

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# Commonwealth of Virginia

**Walter J. Kucharski, Auditor**

**Auditor of Public Accounts  
P.O. Box 1295  
Richmond, Virginia 23218**

March 17, 2006

The Honorable Timothy M. Kaine  
Governor of Virginia  
State Capitol  
Richmond, Virginia

The Honorable Lacey E. Putney  
Chairman, Joint Legislative Audit  
and Review Commission  
General Assembly Building  
Richmond, Virginia

We are pleased to submit the statewide **Single Audit Report of the Commonwealth of Virginia** for the fiscal year ended June 30, 2005.

The Single Audit Report for the Commonwealth of Virginia discloses the Commonwealth's compliance with requirements applicable to major federal financial assistance programs. The statewide Single Audit Report provides the General Assembly and agency management with a means to determine how internal controls affect federal funds and whether agencies are complying with federal laws and regulations.

I would like to express my appreciation to the many individuals whose efforts assisted in preparing this report. This report could not have been accomplished without the professionalism and dedication demonstrated by the staff within this Office. We would like to recognize the agency and institution management, and federal program and financial staffs for their cooperation and assistance in resolving single audit issues.

We believe this report represents a significant indication of the sound fiscal operations of federal funds in the Commonwealth. The report should greatly assist agency management in administering federal programs and enhance their dealings with federal agencies.

AUDITOR OF PUBLIC ACCOUNTS

/kva

## **INDEPENDENT AUDITOR'S REPORTS**



# Commonwealth of Virginia

**Walter J. Kucharski, Auditor**

**Auditor of Public Accounts  
P.O. Box 1295  
Richmond, Virginia 23218**

## 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 basic financial statements of the Commonwealth of Virginia as of and for the year ended June 30, 2005, and have issued our report thereon dated December 14, 2005. This report relates only to the Commonwealth and not to certain agencies and component units that were audited by other auditors discussed in Note 1 of the "Notes to Financial Statements."

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

#### Internal Control over Financial Reporting

In planning and performing our audit, we considered the Commonwealth of Virginia's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the 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 Commonwealth's ability to initiate, record, process, and report financial data consistent with the assertions of management in the financial statements. Reportable conditions are described in the accompanying "Schedule of Findings and Questioned Costs" as items 05-01 through 05-12.

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

We noted certain additional matters involving the internal control over financial reporting and immaterial instances of noncompliance that we have reported to the management of the individual state agencies and institutions.

This report is intended solely for the information and use of the Governor and General Assembly of Virginia, management, federal awarding agencies, and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.

AUDITOR OF PUBLIC ACCOUNTS  
December 14, 2005



# Commonwealth of Virginia

Walter J. Kucharski, Auditor

Auditor of Public Accounts  
P.O. Box 1295  
Richmond, Virginia 23218

## REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH

### MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE

#### IN ACCORDANCE WITH OMB CIRCULAR A-133

#### Compliance

We have audited the compliance of the Commonwealth of Virginia with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended June 30, 2005. The Commonwealth's major federal programs are identified in the "Summary of Auditor's Results" section of the accompanying "Schedule of Findings and Questioned Costs." Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the Commonwealth's management. Our responsibility is to express an opinion on the Commonwealth's compliance based on our audit. This report relates only to the Commonwealth and not to the agencies and component units discussed in Note 1 of the "Notes to the Schedule of Expenditures of Federal Awards."

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Commonwealth'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 of the Commonwealth's compliance with those requirements.

In our opinion, the Commonwealth of Virginia complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2005. However, the results of our auditing procedures disclosed instances of noncompliance with those requirements that are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying "Schedule of Findings and Questioned Costs" as items 05-15 through 05-18 and 05-20 through 05-21 and 05-23 through 05-25.



## Internal Control over Compliance

The management of the Commonwealth 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 Commonwealth'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 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 Commonwealth'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 "Schedule of Findings and Questioned Costs" as items 05-13 through 05-25.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts, and grants 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.

This report is intended solely for the information and use of the Governor and General Assembly of Virginia, management, federal awarding agencies, and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.

AUDITOR OF PUBLIC ACCOUNTS  
March 17, 2006

## **SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

**SUMMARY OF AUDITOR'S RESULTS**  
**FOR THE YEAR ENDED JUNE 30, 2005**

Financial Statements

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

Federal Awards

|   |             |
|---|-------------|
| Internal control over financial reporting:  |             |
| Material weakness identified?   | No          |
| Reportable conditions identified 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 Circular A-133, Section .510(a)? | Yes         |

The Commonwealth's major programs are as follows:

| CFDA Number(s)   | Name of Federal Program or Cluster   |
|--|--|
| 10.557   | Special Supplemental Nutrition Program for Women, Infants, and Children              |
| 12.401   | National Guard Military Operations and Maintenance (O&M) Projects                    |
| 39.011   | Election Reform Payments   |
| 66.458   | Capitalization Grants for Clean Water State Revolving Funds                          |
| 84.126   | Rehabilitation Services - Vocational Rehabilitation Grants to States                 |
| 84.224   | Assistive Technology   |
| 93.283   | Centers for Disease Control and Prevention - Investigations and Technical Assistance |
| 93.917   | HIV Care Formula Grants  |
| 93.558   | Temporary Assistance for Needy Families  |
| 93.568   | Low-Income Energy Assistance   |
| 93.658   | Foster Care - Title IV - E   |
| 93.667   | Social Services Block Grant  |
| 97.004   | State Domestic Preparedness Equipment Support Program                                |
| 97.036   | Disaster Grants - Public Assistance (Presidentially-declared disasters)              |
| 10.551, 10.561   | Food Stamp Cluster   |
| 17.207, 17.801, 17.804   | Employment Services Cluster  |
| 17.258, 17.259, 17.260   | Workforce Investment Act (WIA) Cluster   |
| 20.205, 23.003   | Highway Planning and Construction Cluster  |
| 84.007, 84.032, 84.033, 84.038, 84.063, 84.268, 93.108, 93.342, 93.364, 93.925 | Student Financial Assistance Cluster   |
| 93.775, 93.777, 93.778   | Medicaid Cluster   |
| Footnote 2A  | Research and Development Cluster   |

|  |                 |              |
|--|-----------------|--------------|
| Dollar threshold used to distinguish between programs: | Type A programs | \$20,705,707 |
|  | Type B programs | \$ 2,070,571 |

|   |    |
|---|----|
| Commonwealth qualified as low-risk auditee? | No |
|---|----|

## **FINANCIAL STATEMENT FINDINGS**

### **05-01 Update Business Impact Analysis and Risk Assessment**

*Applicable to: Virginia Retirement System*

The Virginia Retirement System (System) last updated their business impact analysis and risk assessment in December 2000. The System's policy requires that they update the assessment every three to five years or as necessary. Since their last update, the System has added a new computer center, which is not included or analyzed in the documents.

Without a current risk assessment, the System does not have a documented record of their present risks and the measures taken to minimize those risks. Although the System informally assesses risk regularly, the formal risk assessment process creates a record for succession planning. The addition of new systems, changes in location or ownership of systems, and other factors change the risks and also the priority of systems during disaster recovery.

The System should update their business impact analysis, risk assessment, and business continuity plan timely as required by their policy.

#### **Management Plan for Corrective Action**

*VRS acknowledges that the Risk Assessment work was completed in December 2000 and that although the new computer center was addressed in the final document, there was no documentation of a formal risk assessment of that facility. As noted below, VRS has continued to regularly update the Business Continuity Plan (BCP); however, there has been no formal risk assessment documented since December 2000.*

*VRS last contracted with Metro Business System (later Keane, Inc.) to conduct a formal review and create a formal BCP in December 2000 and the completed BCP plan was delivered in April 2002. The final BCP contained the Risk Assessment and Business Impact Analysis compiled from interviews and a review of business processes that had been conducted during 2000 and 2001. The interviews were conducted among VRS operations staff, members from the technology staff, and representatives from Investments. The Computer Room for Investments was constructed and brought online in October 2001 while the final document was being compiled. As a result, data about the facility was not included in the final document.*

*VRS has included an initiative for the FY 2007 budget that will fund a comprehensive review and update of the current BCP. This review will also include a comprehensive risk and cost benefit analysis for any recommendations presented. The process of reviewing and updating the BCP will begin once the funds become available on July 1, 2006.*

*Responsible party: Barry Faison, Chief Financial Officer*

*Estimated Completion Date: March 2007*

## **05-02 Complete Information Systems Risk Assessment and Business Impact Analysis**

*Applicable to: Virginia Employment Commission*

The Virginia Employment Commission has not completed a current risk assessment and the business impact analysis is not comprehensive of the Employment Commission's network. State standard, COV ITRM Security 2001-01.1, mandates that all state agencies develop these policies and update them at least every three years.

In 2003, consultants performing an information technology controls review recommended the Employment Commission develop a formal and continuous risk management program. The Employment Commission received a grant and is working with Information Technology Services Center to develop a risk assessment. However, as of our review date, the Employment Commission has not completed the risk assessment. Furthermore, the Employment Commission's business impact analysis is incomplete, as it does not incorporate the local area network or the economical and operational impact on the Employment Commission if any of the systems or functions fail.

It is essential for the Employment Commission to identify, rank, and document its risks and critical business functions in order to ensure appropriate protection of critical information resources. Employment Commission management should ensure that a risk assessment and a business impact analysis are complete and approved by management as soon as possible.

### **Management Plan for Corrective Action**

*VEC has currently scheduled ITSC to conduct a risk assessment of Unemployment Insurance (UI) in March 2006. Upon completion of ITSC's assessment and Business Impact Analysis, VEC will have completed the identification, ranking, and documentation of VEC's business functions.*

*Responsible position: Director of Finance and General Services*

*Estimated completion date: June 30, 2006*

## **05-03 Complete Business Impact and Risk Assessment**

*Applicable to: Virginia Information Technologies Agency*

VITA does not have a complete business impact analysis or risk assessment including executive infrastructure. The business impact analysis and risk assessment identify information resources that are confidential and critical and the potential security threats to those resources. Without a risk assessment, VITA cannot ensure controls are in place to protect critical assets against identified risks.

We encourage VITA to use the in-scope agency security assessments to update its business impact analysis and risk assessment as quickly as possible. VITA should then use these documents to ensure controls are in place to reduce identified risks and a business recovery plan is in place to restore critical assets in the event of disruption of operations.

### **Management Plan for Corrective Action**

*The VITA Disaster Recovery (DR) plan will be expanded to include operations at customer agency locations by 1) obtaining Continuity of Operations Plan (COOP)/DR from customer agencies and developing a DR assessment template by November 2005; 2) beginning the*

*assessment of customer agencies' DR plans using the DR assessment template by December 2005; and 3) revising the VITA DR plan to include operations at customer agency locations by July 2006. Customer agency security assessments will also be completed by December 2006. The results and customer agency input will be used to update the VITA's BIA, RA, and DR by January 2007.*

*Responsible parties: Jeff Deason, Director of Security Services  
Chris Saneda, Director of Customer Services*

*Estimated completion date: July 2006 - Incorporate existing agency DR plans into the VITA DR  
January 2007 - Finalize security assessments and revise VITA's BIA,  
RA, and DR-*

#### **05-04 Improve IT Security Standards and Guidelines**

*Applicable to: Department of Motor Vehicles*

Motor Vehicles does not have an adequate IT Security Standards and Guidelines manual. Industry standard suggests that policies and procedures detailing active controls are an integral part of any information security environment. Written policies and procedures provide accountability between management and staff and present clear documentation of defined controls, which will make the transition smoother during separation of key information technology employees.

Motor Vehicles should consider ensuring the existence and adequacy of general system security policies and procedures. All policies should be documented and readily accessible to necessary agency personnel. Such policies include, but are not limited to, procedures for adding, removing, or modifying user access to agency systems. Additionally, policies should include security standards for operating systems.

Motor Vehicles should also consider revising and updating the IT Security Standards and Guidelines policy manual. This document is dated November 1, 2002, and appears to be in its original draft. Motor Vehicles should consider updating this document to include current staff, stronger password constraints, and update the various sections that are under development.

##### **Management Plan for Corrective Action**

*DMV/VITA will improve and update the IT Security Standards and Guidelines manual. DMV will make changes to include current staff and stronger password constraints, as well as increase the scope of the standards to include the CSCNet UNIX environment. DMV will also update the sections that are "under development."*

*To accomplish this by the projected completion date of October 2006, DMV will incorporate IT Security oversight responsibilities among its current resources to guide activities. DMV anticipates having these functions assigned by January 2006.*

*Responsible executive: Dave Burhop, Chief Information Officer*

*Estimated completion date: October 2006*

**05-05 Improve Controls for Removing Systems Access in a Timely Manner and Document Access Authorizations**

*Applicable to: Department of Health*

The Department of Health (Health) did not remove in a timely manner or properly authorize staff access to critical systems. Health has policies and procedures addressing both deletion and authorization of access, but failed to follow them. In our testing, we found:

- seven instances where the auditor was not provided with any systems access removal or authorization documentation;
- one instance where the system access request form lacked proper authorization signatures;
- three instances where the user's actual system access deviated from the documented approved access;
- one instance where an account was created, but never used and should have been removed; and
- thirteen instances where Separating Employee Action forms were incomplete or insufficient separation documentation was provided to the auditor, of which five resulted in untimely removal of account access.

In response to last year's management recommendation, "Update Termination of Employee Access Policy," Health implemented the use of the HR-14 Separating Employee Action form in March 2005 and required supervisory personnel to use the form to notify the appropriate areas including the Office of Information Management when an employee leaves the Department.

The failure to follow agency policies and procedures can result in the inappropriate use of systems access thereby compromising system or data integrity. Noncompliance with existing policies and procedures regarding documentation of systems access requests and removals is a significant weakness in the Department's internal control structure as it does not allow for proper communications and accountability of system access.

We recommend that Health enforce its policies and procedures to ensure timely deletion of all system logon accounts upon termination and modify the HR-14 form to include all Health systems. Since the administration of some Health systems are decentralized, the policies and procedures should also provide accountability over these decentralized functions.

**Management Plan for Corrective Action**

*The separation procedure has been modified and is undergoing management review. The new policy will be promulgated by April 1, 2006.*

*VDH has added to the corrective action plan by requiring that Payroll make available, at least monthly, a list of separated employees to be tested against application accounts. A catch-up batch for the last calendar year from HR has been generated and provided to those with the access control role. The monthly updates will start by April 1, 2006.*

*Automation of the separation process: VDH is still looking for a vendor. Completion date is uncertain.*

*Modifying applications to add automatic account expirations: Present in WebVISION, awaiting developer estimates for other applications. Expect completion for F&A and WICNet by June 30, 2006.*

*Modifying applications to generate site-specific and role-specific reports of current users: WebVISION already has this function and district directors have been notified of the requirement to run and certify the reports. Awaiting developer estimates for other applications.*

*Modifying applications to add either single sign on or LDAP authentication: This is a long-term project that might take many years as some applications might have to await replacement before this feature can be economically added.*

*In conclusion, VDH fully expects that for employees separating after April 1, 2006, the incidences of untimely access removal should be minimal. Verification of access authorizations for F&A, WebVISION, WICNet and email should be completed by June 30, 2006.*

*Responsible position: James E. Burns, M.D., M.B.A.*

*Estimated completion date: See above*

#### **05-06 Properly Manage and Maintain Access to Information Systems**

*Applicable to: Department of Social Services*

The Department provides central statewide oversight for policies and procedures to 120 locally-operated social service agencies. In support of the locally-operated social service agencies, the Department has a number of central systems for determining and providing benefits. These central systems operate in diverse environments and include everything from mainframe applications to web-enabled systems.

The Department's oversight of local social service agencies has created some significant security issues over access to the systems and their data. Currently, the Department controls access to its systems at two levels. The Department's Information Security Unit creates, changes, and deletes access for some of the Department's systems, while other individual divisions and local social service agencies have their own security officers for access granting, removal, and modifications. Management of each local social service agency determines what systems and level of access individual employees should have to the Department's systems, which determines the functions an individual can perform when they get into the system. Controlling access is the equivalent of determining who has access to the cash drawer or safe.

The Department has no comprehensive automated centralized records system of who has access to systems and at what level. This lack of information hinders their ability to safeguard the Department's assets by not allowing the Department to easily determine the system access of employees. In addition, without a centralized listing of access, the Information Security Unit cannot easily review system access for separated employees to ensure that they no longer have access to the Department's information systems.

Over time, an employee's responsibilities typically change, thereby increasing or decreasing the need for access to and functionality within the system. Neither the local social service agency security officer nor



Central Office staff has the tools available to examine all the access granted to an individual over time and their capabilities. By not reviewing overall system access, individuals may have multiple system access that is no longer necessary for the employee's current job responsibilities.

If an employee changes positions or separates from the Department, the employee's supervisor is responsible for notifying the appropriate security officers. This allows the security officer or the Information Security Unit time to either delete or disable systems and network access in a timely manner.

We found several instances where terminated employees still had access to the system after separation. This includes the following instances:

- Fifty-four user accounts were deleted 3 to 30 days past separation;
- Thirty-four user accounts were deleted 31 to 180 days past separation;
- Sixteen user accounts were deleted 181 or more days past separation; and
- Nineteen user accounts were not deleted upon separation.

We found the above instances resulted from supervisors not notifying the security officers or the Information Security Unit of an employee's separation in a timely manner and/or the security officers and Information Security Unit not deleting access upon receiving notification. The inefficient communication between supervisors and security officers and the Information Security Unit has caused the untimely deletion of system access.

The Department's Human Resources Division does not receive notification when a local employee or contract employee terminates, resigns, or dies. The Department uses the Local Employee Tracking System (LETS) as its local employee listing; however, since neither the Department nor local social service agencies update this listing, the Department does not have an accurate listing of local employees and contractors.

Without an accurate listing, the Information Security Unit cannot provide adequate system oversight. In addition, security officers cannot review current local employee and contractor system access because Central Office staff does not know who is employed by the Department or individual local social service agencies. Since the Department has ultimate responsibility for access control, the lack of an accurate local employee listing comprises their ability to fulfill this responsibility.

We recognize that the cost of addressing these issues could be cost prohibitive and that an ideal solution should come from the Department's overall strategy to replace its systems. However, there are clearly some actions that the Department could undertake in the interim to strengthen controls and provide the groundwork for the long term solution.

The Department has begun developing a centralized system for monitoring access control listings for all systems as a result of last year's system access finding. The Department should continue developing this database of employees and their access, so that the Information Security Unit can eventually use the database to review and verify access. The Information Security Unit could also use this database to conduct periodic reviews such as having local security officers confirm individual access and, coupled with payroll records, check employee status. Working with internal audit, the divisions, and local offices, the security team could conduct automated verification of access.

The Department's Human Resources Division should also maintain an accurate listing of local employees and contractors. With this information, the Information Security Unit could also assess and review system access for these individuals.

Instead of supervisors notifying individual security officers of employee separations, they should inform the Human Resources Division, who should notify security officers and the Information Security Unit. This would streamline the termination process and should lead to more timely deletion of system access for separated employees.

While these approaches do not provide the ideal solution to the problem, they begin to address the access issue.

#### Management Plan for Corrective Action

*As acknowledged by the auditor, the Department has made considerable progress in expanding the Lightweight Directory Application Protocol (LDAP) system that controls user access to the Department's web-based systems. Since the previous audit, the LDAP database has been expanded from 8 to 20 systems and more systems are being continuously added. The Online Automated Services Information System (OASIS), the Department's third largest legacy system, will be added to LDAP by September 2006. The Department's two largest legacy systems, the Application Benefit Delivery Automation Project (ADAPT) system and the Automated Program to Enforce Child Support System (APECS), as well as some smaller systems that run on Unisys computers are not web-enabled and, therefore, cannot yet be integrated into LDAP. There are many factors that affect such an undertaking, not the least of which is cost, as acknowledged by the auditor.*

*To compensate for these limitations, the Department is working on a plan that will: (1) extract information from the security profiles of various Department systems and show user access to those systems; and (2) compare active Department system users to state, local, and contractor personnel systems to ensure prompt removal of terminated users. This plan is expected to be completed by April 30, 2006, and presented to the Department's Investment Board for approval at the May 2006 meeting.*

*The individual exceptions identified by the auditor were corrected during the audit. Regarding communication of employee status, the Department will review its existing notification policies and strengthen them as needed by March 30, 2006. Refer to the Department's response to the next finding for additional information on maintaining an accurate listing of local employees and contractors.*

*Responsible parties:* Harry R. Sutton, Director, Information Systems  
Wallace G. Harris, Chief Operating Officer

*Estimated completion date:* April 30, 2006 - Complete noted plan  
May 2006 - Present plan to DSS Investment Board  
September 30, 2006 - Add OASIS to LDAP  
Final completion - Dependent on costs and complexities of noted plan

#### **05-07 Develop Recovery Procedures for internally-housed DSS Systems**

*Applicable to:* Department of Social Services

The Department lacks the proper procedures and plans to recover from a disaster or service interruption for high priority systems located at the Central Office. COV ITRM Standard SEC2000-01.1 requires that agencies document plans to include "recovery procedures and responsibilities to facilitate the

rapid restoration of normal operations at the primary site, or if necessary, at a new facility, following the destruction, major damage or other interruptions at the primary site.” Developing a disaster recovery plan reduces the risk of business operations downtime and loss of data.

Although the Virginia Information Technologies Agency (VITA) took over operations of the Department’s hardware and network devices, the Department is still responsible for ensuring that its critical operations are restored within an acceptable timeframe and data is properly protected. We recommend that the Department develop a disaster recovery plan to restore critical systems housed at the Central Office. The Department should work with VITA to ensure that this plan is sufficient to recover high priority systems hardware and devices.

#### Management Plan for Corrective Action

*On an annual basis, the Department prepares and submits to VITA, a Contingency Management Survey of its mission-critical systems. This survey shows agency priorities and the allowable downtime for all Department applications running on computers housed at VITA, as well as those housed at the Department. The latest survey was submitted in September 2005.*

*In September 2005, the Department also supplied VITA with a copy of their Business Continuity Plan (BCP). The BCP contains disaster recovery plans for each unit in the Division of Information Systems and a detailed inventory, functional use, and restoration priority for all equipment in the Department’s computer room. The Department and VITA began working on disaster recovery for the Department’s computer room in October 2005. A plan should be completed by February 28, 2006. In addition, the Department’s mission-critical systems and equipment will begin moving to VITA by August 2006 with anticipated completion in July 2007.*

*Responsible party: Harry R. Sutton, Director of Information Systems*

*Estimated completion date: July 2007*

#### **05-08 Develop Policies, Procedures, and Standards for Infrastructure**

*Applicable to: Virginia Information Technologies Agency*

VITA has not yet developed or implemented policies, procedures, or standards for information systems infrastructure. VITA is responsible for operating and providing security for most executive agencies’ computing infrastructure; however, VITA employees are currently following customer agencies’ policies and procedures. VITA has not approved these agencies’ policies, procedures, and standards and does not know if they are sufficient.

Additionally, VITA does not have documented policies, procedures, and standards for routers and firewalls at the data center. The routers and firewalls protect critical and confidential Commonwealth data. Without the policies and procedures, VITA cannot ensure a consistently secure environment.

Policies, procedures, and standards provide direction and a baseline for employees to implement the controls management determined necessary to protect their resources. Without policies, procedures, and standards, VITA employees are left to set their own direction and determine which risks to accept. Failure to implement proper policies, procedures, and standards could allow the loss of confidentiality, integrity, or availability of critical data and resources.

VITA should develop and implement policies, procedures, and standards for common infrastructure elements. VITA should also review the policies, procedures, and standards with customer agencies and VITA security should approve any exceptions in writing. Since VITA is ultimately responsible for the security of infrastructure, they should have the final say in approving exceptions.

*Management Plan for Corrective Action*

*Baseline security configuration standard documents for routers and firewalls will be developed and submitted to Customer Services for implementation in January 2006. VITA data center policies and procedures will be updated by March 2006 to address staffing requirements, monitoring and logging procedures, and access procedures, among others.*

*Security policies and standards for infrastructure operations will be developed, including policies and procedures for obtaining approval of exceptions, by January 2006. Implementation will begin by April 2006. Due to a myriad of variables, an end date to complete the initial implementation will be determined in FY 2006.*

*Responsible parties:            Jeff Deason, Director of Security Services  
   Leslie Carter, Director of Computer and Network Services  
   and Telecommunications  
   Chris Saneda, Director of Customer Services*

*Estimated completion date:   March 2006 - For all development and updating actions  
   April 2006 - Initial implementation begins  
   FY 2006 - Final implementation completion date to be determined*

**05-09 Update MOAs and Maintain Documentation for Exceptions to Server Policies**

*Applicable to: Virginia Information Technologies Agency*

VITA does not have current MOAs for most server farm customers and does not maintain documentation of requests and approvals for all Windows and some UNIX server exceptions to configuration procedures and standards. Most MOAs enforced at the server farm were written before the creation of VITA and do not reflect VITA's new security responsibilities. Adding to the confusion, the audit team could not clearly determine who requested or approved exceptions to the policies regarding the servers located in the server farm.

Management develops policies and clearly communicates responsibilities to encourage compliance with internal controls and reduce risk. Exceptions to policies represent a higher level of risk, so when they occur, it should be clear which manager approved the change. This approval provides a source of risk acceptance and accountability for any departure from policy.

We recommend that VITA update all MOAs with its customers to reflect current responsibilities and policies, procedures, and standards. Also, VITA should fully document the requests and approval of exceptions to agreed-upon policies, procedures, and standards. This recommendation will strengthen the awareness and approval of potential risks for VITA and the customer.

*Management Plan for Corrective Action*

*Security roles and responsibilities will be defined and included as an attachment to the Services Agreements for the Departments of Taxation and Social Services and the Virginia*

*Employment Commission by January 2006. These are the three customer agencies that have MOAs with VITA for operation of servers within the Richmond Plaza Building server farm. A written procedure for documenting, approving, and retaining requests for exceptions to security policies, procedures, and standards will be developed by January 2006 and implemented by April 2006.*

*Responsible parties:                    Jeff Deason, Director of Security Services  
   Leslie Carter, Director of Computer and Network Services  
   and Telecommunications  
   Chris Saneda, Director of Customer Services*

*Estimated completion date:   April 2006*

#### **05-10 Improve Policies and Procedures over Change Management**

*Applicable to: Virginia Information Technologies Agency*

VITA's policies and procedures do not require engineers to test changes in a test environment or to document a rollback plan prior to implementation. Additionally, VITA's policy requires the requestor to review completed changes; however, for hardware changes, the requestor and engineer are often the same person. When this is the case, there is no review of the completed change by someone other than the engineer.

The lack of testing could lead to changes in the environment, which could disrupt operations, compromise security, or corrupt data. Technicians should document rollback plans for each change to minimize the risk of lost data and facilitate an efficient reversion to the system's original state in case of failure during the change. Finally, another technical resource should review high risk changes for soundness to ensure the change works as intended and meets the business need.

VITA management should modify existing change management policies and procedures to include a documented and approved rollback plan, procedures for testing changes, and procedures for review of completed high risk changes.

##### **Management Plan for Corrective Action**

*Existing policies and procedures will be modified to:*

- *include requirements for approved rollback (back-out) plans to support the application code changes to be implemented that will enforce mandatory rollback (back-out) plans;*
- *require all requestors to close out change requests via appropriate 'complete' or 'incomplete' designations, along with application code changes to be implemented to enforce it;*
- *require that changes be approved only by those authorized, along with application code changes to be implemented to support them;*
- *define the requirements of which changes have to be tested prior to the change being implemented; and*

- *include the definition of “high risk” changes and the necessary process for appropriate reviews of completed “high risk” changes.*

*Responsible party: Leslie Carter, Director of Computer and Network Services and Telecommunications*

*Estimated completion date: March 2006*

#### **05-11 Properly Plan Systems Development**

*Applicable to: Department of Social Services*

The Department of Social Services (Department) is pursuing a public-private partnership to develop an integrated system for the delivery of their services. However, we have concerns that they do not have an adequate strategic plan that supports how they need to operate in the future and recommend that they re-sequence the partnership initiative to wait until this is done.

We addressed deficiencies in their strategic plan in prior audit reports and have historically been critical of their ability to successfully design and develop new systems. In addition, the Joint Legislative Audit and Review Commission (JLARC) reviewed the Department over the past year and issued their report and recommendations in October 2005. We believe that JLARC’s in-depth analysis supports significant changes that the Department needs to contemplate. Finally, the Department is performing business process re-engineering simultaneously with the public-private partnership. We believe they should complete their re-engineering efforts first, so they can adequately describe to vendors how they plan to work in the future. Otherwise, we believe the public-private partnership vendors will not have sufficient information to develop sound detailed plans or may be constantly reacting to changes in processes.

We recommend that the Department furnish their strategic planning process to include: analyzing and defining their role in the social service delivery process; determining how they should work and be structured; analyzing redundant eligibility processes and duplicate information; and defining their new organization. We further suggest that they consider JLARC’s report, which raises further concerns about the Department’s ability to adequately plan and manage a large scale systems effort. The Department should take caution and set a clear direction for their organization before continuing their plans for the public-private partnership.

#### **Management Plan for Corrective Action**

*While the Department continues to have confidence in its overall strategic direction, it began, as committed to the Auditor in September 2005, to develop a new plan and a new schedule after receipt of the Joint Legislative Audit and Review Commission (JLARC) reports in October and December 2005.*

*In January 2006, the Department notified the Public-Private Education Facilities and Infrastructure Act (PPEA) vendors that the selection process for the PPEA initiative to develop an Integrated Social Services Delivery System (ISSDS) had been temporarily suspended. Before the ISSDS planning process is resumed, the Department will identify its highest priority needs and move forward with its Business Process Reengineering (BPR).*

*The Department has also developed a draft “Business Automation Model Vision” document to set a clear direction for VDSS. This vision is a product of ongoing dialogue, careful analysis, and comprehensive research stemming from many sources: (1) the Virginia Social*

*Services System Strategic Plan; (2) the Strategic Plan Goal Three initiatives for improving productivity through automation and ISSDS; (3) the BPR initiative; (4) written responses from local departments of social services on vendor proposals; (5) the Information Technology Customer Satisfaction Survey; (6) discussions with federal partners; (7) the October and December 2005 JLARC reports on the social services system; and (8) ongoing discussions with various social services organizations (the Virginia League of Social Services Executives, Benefit Programs Organizations, Virginia Alliance of Social Work Practitioners, and Information Technology Investment Management steering committees).*

*Responsible party: Wallace G. Harris, Chief Operating Officer*

*Estimated completion date: January 2006 - Suspend public-private partnership for integrated system delivery  
May 2006 - Adopt vision statement and prepare new time lines  
Final completion - Dependent on time lines established by vision statement and fund availability*

#### **05-12 Maintain Local Employee Tracking System**

*Applicable to: Department of Social Services*

The Department and local social service offices do not maintain the listing of local employees in the Local Employee Tracking System (LETS). We found terminated employees still listed and a number of current employees never entered into the system.

The Department allocates federal and state funds through a random sample of local employees' times. This allocation method uses the employees listed in LETS as the population for the sample. As a result, the Department may be including and excluding local employees inappropriately from this random sample. The Department may not be adequately assessing how local employees truly spend their time for allocating federal costs.

The Department should work with local social service offices to ensure that processes exist to update LETS accurately for personnel changes. The Department could require local social service offices to verify at least monthly the completeness and accuracy of their LETS employee listings.

#### **Management Plan for Corrective Action**

*Individual exceptions identified by the auditor were corrected during the audit. Also during the audit, the Division of Human Resource Management (DHRM) developed Excel templates to assist local departments of social services in updating LETS information. In January 2006, DHRM began monitoring LETS on a monthly basis to ensure that current information is promptly and accurately recorded. It should be noted; however, that the accuracy of LETS is dependent on local agencies and cannot be completely controlled by VDSS.*

*Responsible party: Renee Fleming-Mills, Director of Human Resource Management*

*Estimated Completion Date: January 2006*

## **FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

### **GENERAL SERVICES ADMINISTRATION**

#### **05-13 Update and Fully Implement the Virginia State Plan**

*Applicable to: State Board of Elections*

**Federal program name and CFDA#:** Election Reform Payments (39.011)

**Compliance requirement:** Activities allowed or unallowed, Allowable costs/cost principles, and eligibility

**Type of finding:** Reportable condition

In order to receive Title II funding, the Help America Vote Act of 2002 (HAVA) requires the Commonwealth to develop a state plan outlining how it would meet the HAVA requirements, including any proposed budgetary information. The State Board of Elections (Elections) completed and submitted this plan in July 2003. Elections submitted minor modifications to the state plan on August 22, 2005, amending language related to voting equipment, but has made no other modifications since its original submission. Based on our review of Elections' activities during fiscal year 2005, we identified several areas of concern regarding the management of HAVA funds in accordance with this plan:

- Elections has issued insufficient guidelines over allowable program expenses creating some confusion within the organization as to what constitutes permissible HAVA costs. As an example, localities initially received notification that they could incur a certain category of costs only to later receive notification that they could not claim these costs for reimbursement. We did not identify any instances where funds were expended for unallowable activities or costs during the audit period; however, decisions to deny a payment made late in the expenditure process frustrate both internal and external staff.
- Elections identified within their state plan several processes to monitor and evaluate its and local governments' success in fulfilling the state plan. However, we have been unable to identify where those processes were implemented.
- Elections received more funding than originally anticipated and has identified areas where funding needs have changed as well. Budgetary documents included in the plan have not been updated to reflect these changes.

Elections should review and update their state plan to reflect current operations in accordance with Section 254(a) of HAVA. When updating the plan, Elections should consider incorporating agency policies and procedures for the administration of federal funds, as is done with other similar plans for the administration of federal funds, such as the Department of Medical Assistance Services' State Plan Under Title XIX of the Social Security Act Medical Assistance Program. This will allow the plan to communicate appropriate expectations of HAVA funding. Further, where necessary, Elections should modify existing policies and procedures provided to the localities to bring them into compliance with HAVA.

To facilitate the state plan update, Elections should review the compliance matters defined in HAVA and the Office of Management and Budget Circulars A-87 and A-133, the Cash Management Improvement Act, and the Uniform Administrative Requirements for Grants and Cooperative Agreements with State and Local Governments known as the "Common Rule" and contact the Election Assistance Commission for clarification as needed.



Once updated, Elections should begin executing the plan, including the monitoring processes. As a part of the implementation, Elections should provide training for all levels of management and staff involved with the administration of HAVA funds, as well as the local governments, to facilitate compliance with the plan and federal requirements and regulations.

Management Plan for Corrective Action

- *The SBE will update official policies and procedures documents describing and summarizing all relevant fiscal policies and procedures.*

*Responsible parties/offices: Fiscal Officer and Business Manager*

*Estimated completion date: April 28, 2006*

- *The SBE will update goals and measurements to evaluate successful implementation in fulfilling the state plan.*

*Responsible parties/offices: Assistant Secretaries*

*Estimated completion date: June 14, 2006*

- *The SBE will provide training for all levels of management and staff involved with the administration of HAVA funds, as well as for the localities, to facilitate compliance with the plan and federal requirements and regulations.*

*Responsible parties/offices: Deputy Secretary and Training Coordinator*

*Estimated completion date: May 12, 2006*

- *The SBE will submit amendments to the state plan that reflect current funding and spending plans to the federal Registrar by June 1, 2006, as required by HAVA Section 254.*

*Responsible parties: Deputy Secretary and Business Manager*

*Estimated completion date: June 16, 2006*

**05-14 Submit Revised Federal Report**

*Applicable to: State Board of Elections*

**Federal program name and CFDA#:** Election Reform Payments (39.011)

**Compliance requirement:** Reporting

**Type of finding:** Reportable condition

The Election Advisory Committee, as the federal entity responsible for oversight of HAVA, requires Elections to annually submit an expenditure report on Title I funds. We reviewed the report submitted for the year ended December 31, 2004, and could not reconcile and agree the report to the Commonwealth Accounting and Reporting System (CARS). CARS is the Commonwealth's official accounting system and all reports or other supporting system must reconcile to CARS. Elections provided a spreadsheet which

agreed to the submitted report; however, Elections could not explain the variances between this spreadsheet and CARS.

As such, Elections should review their submission and supporting documentation, determine the cause for the variances and, if necessary, submit a revised report to the Election Advisory Committee. Elections should not submit any official reports that do not reconcile to CARS and should maintain any documentation supporting differences between the federal reports and CARS. Elections should also maintain documentation of all variances between the originally submitted report and the revised report.

*Management Plan for Corrective Action*

*The SBE will revise financial status reports and agree them to CARS.*

*Responsible party: Fiscal Officer*

*Estimated completion date: May 5, 2006*

**U.S. DEPARTMENT OF LABOR**

**05-15 Hold Local Areas Accountable for Untimely and/or Unreliable Data Entered into VWNIS**

*Applicable to: Virginia Employment Commission*

**Federal program name and CFDA#:** WIA Adult Program (17.258), WIA Youth Activities (17.259), WIA Dislocated Workers (17.260)

**Compliance requirement:** Subrecipient monitoring

**Type of finding:** Reportable condition and noncompliance

The Employment Commission administers the federal Workforce Investment Act (WIA) through 17 local Workforce Investment Areas (Local Areas). Each Local Area is a county, city, or a combination of localities, which cover the entire Commonwealth. Each Local Area receives federal WIA monies and spends it at the discretion of a Local Workforce Investment Board to promote workforce training and employment.

The Employment Commission performs annual reviews of the Local Areas' compliance with the WIA. These reviews identified that the Local Areas are not complying with the Employment Commission's internal policy to enter participant data into the Virginia Workforce Network Information System (VWNIS) within five working days from completion of a transaction. The reviews further showed that the data entered was incorrect or inconsistent. The reviewers found that this is a recurring issue from fiscal year 2004. This untimeliness, inaccuracy, and inconsistency can adversely affect the Local Areas' reported performance to the state and, when summarized by the state, to the U.S. Department of Labor.

Workforce Investment Act, Section 184, allows the Employment Commission to impose sanctions on its subrecipients for noncompliance. Because the Local Areas have consistently shown their failure to timely, accurately, and consistently input data into the VWNIS for the second year, the Employment Commission should require corrective action to ensure compliance and impose sanctions as deemed necessary in the event of noncompliance by the Local Areas.

The Employment Commission and Local Areas identified employee turnover and system flaws as variables that contribute to these issues. In an effort to resolve these issues, the Employment Commission developed a querying capacity in VWNIS to help pinpoint the source of data error and provide VWNIS

training to Local Areas upon request. However, the querying feature and current training plan has not improved or removed the timeliness or inaccuracy issues. On November 29, 2005, the Employment Commission proposed to the Commission on Unemployment Compensation to replace VWNIS in fiscal year 2007. Until corrective action is in place, the Employment Commission will continue to be noncompliant with internal requirements and increase their risk of misstating their reports.

The Employment Commission should hold the Local Areas accountable for their failure to comply with known policies and procedures in order to ensure that the Employment Commission is able to remain compliant in reporting of accurate performance statistics to the U.S. Department of Labor in accordance with the WIA.

Management Plan for Corrective Action

*The VEC will develop an administrative policy on "Data Management," which will address a number of data-related issues, including those cited by the APA. In addition, the policy will identify administrative sanctions, so that the consequences of not meeting policy are clearly understood by all involved and consistently applied. As a part of the process, the VEC may revisit the five workday data entry requirement for reasonableness. Also, WIA Monitors will continue to review files for compliance, issue appropriate findings, and require corrective action. The VEC will also provide training to Local Areas, especially on the use of the querying process as it relates to data management and performance.*

*Responsible position:* WIA Director

*Estimated completion date:* June 30, 2006

**U.S. DEPARTMENT OF EDUCATION**

**05-16 Revise Student Financial Aid Quality Assurance Procedures**

*Applicable to:* Virginia Polytechnic Institute and State University

**Federal program name and CFDA#:** Pell Grant Program (84.063), Federal Direct Loan Program (84.268)

**Compliance requirement:** Special test and provisions

**Type of finding:** Reportable condition and noncompliance

Federal regulations, 34 CFR sections 668.54-.57, require institutions participating in the U.S. Department of Education-approved Quality Assurance program to verify certain information on not more than 30 percent of its total number of applications. The institution shall also require applicants to verify any information used to calculate an applicant's Estimated Family Contribution (EFC) that the institution has reason to believe is inaccurate. For the 2004-05 cycles, the University pulled a statistically-valid sample (350) of their aid applicants. For these applicants, the schools requested all documents to verify the required Institutional Student Information Records elements on each student's application.

We found the University's Student Financial Aid Quality Assurance procedures did not fully identify all students' verification criteria. From the initial sample of 350 applicants, the University's Quality Assurance Specialist performed an internal review, which resulted in 18 exceptions out of 51 students. We selected an additional sample of 16 students and found five students (31.25 percent) had either missing or inaccurate documentation. The Student Financial Aid Department corrected the exceptions found during Quality Assurance Specialist's internal review, but did not verify the information of the remaining students

included in the initial quality assessment sample. Inaccurate documentation resulted in miscalculations of the students' EFC and, therefore, there was an incorrect award of financial aid.

As a result of our audit exceptions, the Student Financial Aid Department reviewed and corrected all errors found in the entire quality assurance sample. For those students who experienced an increase in their eligibility, the department disbursed additional awards. For those students who experienced a decrease in their eligibility, the department replaced awards with aid from institutional funds. Accordingly, we will not report the audit exceptions as questioned costs.

We recommend that the Student Financial Aid Department review and revise its policies and procedures for the Quality Assurance program to ensure they receive complete and accurate information from the applications and properly verify this information. We also recommend the Department provide additional training to counselors regarding the quality assurance process.

*Management Plan for Corrective Action*

*Management has reviewed the policies and procedures for the Quality Assurance (QA) program and provided additional training to staff regarding the QA process, emphasizing the need for thoroughness. Policies and procedures are reviewed annually and updated as necessary. A desktop 'how-to' manual is under development to support staff tasked to review documentation for quality assurance. Additionally, management has placed two monitors on select staff desks and installed a new scanner that will improve the quality of the imaged documents. Additional quality control procedures are being implemented for the next aid year, FY 2006, to ensure the Student Financial Aid Department has a complete document, signed where necessary, before it is imaged. The University has implemented a revision to the organizational structure to increase controls through functional specialization, which will narrow the scope of individuals involved with application review, as well as document processing. By having dedicated processors, it is anticipated these actions will greatly reduce errors related to missing signatures, as well as clerical errors.*

*Responsible position: Director of the Office of Scholarships and Financial Aid*

*Estimated completion date: March 31, 2006*

**05-17 Properly Administer Return of Title IV Funds**

|                       |   |   |
|-----------------------|---|---|
| <i>Applicable to:</i> | <i>Blue Ridge Community College</i>           | <i>Southside Virginia Community College</i> |
|                       | <i>Dabney S. Lancaster Community College</i>  | <i>Southwest Virginia Community College</i> |
|                       | <i>J. Sargeant Reynolds Community College</i> | <i>Thomas Nelson Community College</i>      |
|                       | <i>New River Community College</i>            | <i>Virginia Western Community College</i>   |

**Federal program name and CFDA#:** Federal Family Education Loans (84.032), Federal Perkins Loan Program - Federal Capital Contributions (84.038), Federal Pell Grant Program (84.063), Federal Direct Student Loans (84.268)

**Compliance requirement:** Special tests and provisions

**Type of finding:** Reportable condition and noncompliance

Blue Ridge, Dabney S. Lancaster, J. Sargeant Reynolds, Southside Virginia, and Southwest Virginia did not return Title IV refund amounts timely. J. Sargeant Reynolds, Southside Virginia, and Southwest Virginia did not notify students promptly of grant overpayments. Dabney S. Lancaster, Thomas Nelson, New River, and Virginia Western did not identify students who unofficially withdrew timely. This resulted in

untimely Title IV refund calculations and returns to the U.S. Department of Education. There are no questioned costs reported because the colleges have returned all identified funds.

The Code of Federal Regulations, 34 CFR Part 668.22(c), requires that colleges have a mechanism in place to identify students who have withdrawn or ceased attendance in order to promptly and properly calculate any return of Title IV funds. Part 668.22(e) sets forth the manner to properly calculate the refund amounts due to Title IV programs. Part 668.22(j) requires that colleges return unearned Title IV funds as soon as possible to the U.S. Department of Education, but no later than 30 days after the college determined the student withdrew. Part 668.22(h) requires that within 30 days of the date that the college determines that the student withdrew, the college must send a notice to the student notifying them of any over-award amounts owed.

Colleges should follow the return of Title IV fund procedures prescribed by the federal government to ensure that they properly identify students who withdraw, calculate refunds, notify students of over-award amounts owed, and return the funds to the U.S. Department of Education promptly.

Management Plan for Corrective Action

Response: Blue Ridge Community College

Action: *BRCC acknowledges the finding and has taken steps to ensure that Title IV funds are returned to the U.S. Department of Education in a timely manner. Recent changes to the Virginia Community College System (VCCS) Student Information System will enable the College to efficiently identify students who have withdrawn from the college, both officially and unofficially. Thus, the calculation of the amounts to be returned and the return of funds to the appropriate aid program can now be accomplished promptly.*

Responsible position: *Coordinator of Financial Aid*

Estimated completion date: *Immediate*

Response: Dabney S. Lancaster Community College

Action: *Faculty will report students who have stopped attending classes and the date they last attended at the 60 percent point in the term. Unofficial withdrawals will be caught and processed in a timely manner. Beginning with the Spring 2006 semester, the financial aid officer will process the query to identify students who have withdrawn on a weekly basis. Title IV calculations will be processed and forwarded to the business office within two weeks of identification. In addition, the financial aid officer will train another person in the identification and calculation process. This person will serve as a back up and cross-check for accuracy.*

Responsible position: *Coordinator of Financial Aid*

Estimated completion date: *Spring 2006*

*Response: J. Sargeant Reynolds Community College*

*Action: To address the timely processing of Return to Title IV, JSRCC has done the following:*

- developed and implemented a Return to Title IV policy during the Spring 2005 term that requires reporting by faculty of students' last date of attendance in those instances of unofficial withdrawals. Within this policy, lines of communication have been established to effectively inform all interested offices of each student's status as it relates to this process; and*
- hired a part-time specialist in June 2005, whose primary responsibility is to calculate students' Title IV eligibility based on the last date of attendance documented through JSRCC's official withdrawal or Return to Title IV processes.*

*The VCCS Office has developed a mechanism that will allow for the automated identification of last date of attendance. The College will utilize this system and update its policy and procedures in order to ensure the effective processing of these cases.*

*Students will be notified timely of grant overpayments.*

*Responsible position: Associate Vice President of Student Affairs*

*Estimated completion date: June 2005*

*Response: New River Community College*

*Action: NRCC has developed and implemented a policy that insures compliance with federal regulations regarding the return of Title IV funds.*

*Responsible position: Vice President for Instruction and Student Services*

*Estimated completion date: Fall 2005*

*Response: Southside Virginia Community College*

*Action: Withdrawal of Title IV students and refund calculations are done on a weekly basis at SVCC beginning on the last date to drop with a refund and continuing through the end of the semester. Letters are sent immediately to the student notifying them of amounts owed and an amending disbursement record is sent to Common Origination and Disbursement at the U.S. Department of Education.*

*Students will be notified timely of grant overpayments.*

*Responsible position: Director of Financial Aid*

*Estimated completion date: July 1, 2005*

*Response: Southwest Virginia Community College*

*Action: Every two weeks after the last day to enroll the withdrawal report will be run, refund calculations will be done, and the students will be notified of overpayment and repayment amounts.*

*Responsible position: Financial Aid Officer*

*Estimated completion date: Fall 2005*

*Response: Thomas Nelson Community College*

*Action: TNCC has implemented a process that requires faculty members to identify all students who did not attend at least one class period prior to the Census date. This reporting is documented on faculty generated class rosters which are submitted to the Registration Office shortly after the Census date. Students identified by faculty as never attending prior to Census are dropped from the class by the Registration Office. Faculty members are also required to submit withdraw forms to the Registration Office to administratively withdraw all students who have stopped attending after Census but prior to the last day to withdraw with a grade of W. This withdrawal form includes the last day of attendance, which is then used by the Registration Office to withdraw the student. When a student has been fully withdrawn from all classes, that student will appear on the VCCS Customized Return of Title IV Fund Report (if the student's aid has been disbursed) or the VCCS shared query JT\_FA\_R2T4 (if the student's aid has not been disbursed). The Financial Aid Office generates both the report and the query on a weekly basis from the Census date to the last day to withdraw with a grade of W, then periodically after that date. A Return of Title IV worksheet is then created within PeopleSoft for each student that appears on either the report or query.*

*TNCC will also conduct an end of semester review of all F, U and W grades issued for the Spring 2006 term. The Financial Aid Office will request that the VX\_Students\_Grades\_FUW query be run to determine if students have failed to earn any passing grades. Those students identified from the run will be reviewed by the Financial Aid Office to determine and correct their financial aid status. The query cannot be run until after the semester grades are reviewed and posted. Full- and part-time faculty will be informed of the new process and the quality control feature for F, U and W grades with the last date of attendance.*

*Responsible positions: Interim Vice President for Student Affairs  
Interim Vice President for Academic Affairs*

*Estimated completion date: Summer 2005 (The end of semester F, U and W grades review will be conducted at the end of the Spring 2006 term)*

*Response: Virginia Western Community College*

*Action: VWCC implemented a new attendance policy in the Spring 2005 and caught up all pro rata financial aid refunds. Faculty now report last dates of attendance for students receiving all non-passing grades so that the college can determine if an unofficial withdrawal prior to the 60 percent mark was involved.*

*Responsible positions: Dean of Student Services and Financial Specialist I*

*Estimated completion date: Spring 2005*

**05-18 Disburse Federal Drawdowns Timely**

*Applicable to: New River Community College*

**Federal program name and CFDA#:** Federal Family Education Loans (84.032), Federal Perkins Loan Program-Federal Capital Contributions (84.038), Federal Pell Grant Program (84.063), Federal Direct Student Loans (84.268)

**Compliance requirement:** Cash management

**Type of finding:** Reportable condition and noncompliance

NRCC did not disburse two out of seven federal drawdowns timely, with time lags ranging from six to ten days. Additionally, NRCC does not have policies and procedures to ensure the disbursement of drawdowns in accordance with Student Financial Aid Regulations. There are no questioned costs since NRCC has disbursed the funds and any accrued interest was less than \$10,000.

34 CFR 668.162(b)(3) requires institutions to disburse funds requested as soon as administratively feasible, but no later than three business days following the date the institution received the funds.

NRCC should develop policies and procedures to ensure disbursements of drawdowns within the required three business days. NRCC should also properly define, disseminate, and adhere to these policies and procedures.

**Management Plan for Corrective Action**

*Disbursements from the local federal checking account will occur typically within two business days, but no later than three business days after federal funds are deposited into this account. The policy of NRCC's Business Office is to comply with the requirements of the federal "Blue Book" and 34 CFR 668.162 (b) (3).*

*Responsible positions: Business Manager  
Associate Vice President for Finance and Technology*

*Estimated completion date: April 1, 2005*



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

### 05-19 Implement System-wide Strategy for Utilization Units

*Applicable to: Department of Medical Assistance Services*

**Federal program name and CFDA#:** Medicaid (93.778)

**Compliance requirement:** Activities Allowed/Allowable Costs/ Matching, level of effort, earmarking, and special tests and provisions

**Type of finding:** Reportable condition

The Department of Medical Assistance Services (Department) uses six Utilization Units (Units) to safeguard against unnecessary utilization of the Medicaid program, with the Units organized into two separate divisions: Program Integrity and Long-Term Care. Each of the Units (Long-term Care, Facility and Home-based, Waiver Services, Behavioral Health and Developmental Disabilities, Provider Review, and Recipient Audit) has their own area of responsibility within the Medicaid Program. Additionally, the Units collectively have the responsibility of identifying suspected fraud cases across the Medicaid Program. If one or more of the Units within the two divisions does not work as intended, it creates a gap within the Medicaid program where unnecessary utilization and/or fraud can occur and go undetected. The Units also ensure that the other controls surrounding the Medicaid program are working as intended to prevent improper payments.

During the audit, we reviewed how the Units prepare their annual work schedule, allocate resources for conducting and performing reviews, select providers for review, develop review plans, and prepare workpaper documentation supporting the performance of provider reviews. We noted control weaknesses among the Units. Specifically, we found that the Units did not have sufficient resources to complete their plans due to loss of employees and changing priorities. Additionally, some of the review plans and workpaper documentation did not contain sufficient information to determine what work the Units performed.

The Department has also had concerns about the Units' operations and meeting of their responsibilities. Management provided us with a plan to address these issues through a combination of Unit reorganization and selective outsourcing of aspects of the work required to support the identification of irregularities and for the maintenance of internal controls.

We agree with the Department's plan to address this matter and plan to monitor its implementation. The Department should also consider establishing measurable performance expectations by which it can evaluate the effectiveness of the Units, individually and as a whole. Additionally, where the Department has provider types in which it does not review the population regularly, the Department should consider applying a risk assessment methodology and concurrent testing procedures to detect and monitor these providers and recipients groups.

#### Management Plan for Corrective Action

*The Department is in concurrence that improvements need to be made in the coordination of activities. This has been partially addressed by the Internal Audit Charter, which coordinates activities with the Department's management team in ensuring that internal controls are in place and that appropriate risk assessments, plans, and processes are assessed and evaluated. As part of the process, Internal Audit is working with both Program Integrity and Long-Term Care Divisions in assessing their internal control processes. In terms of Program Integrity the annual plan for 2006 is being developed, as well as a reorganization of staff and activities, which include outsourcing some functions to third party auditing vendors. The Department was selected as one of the first states for Payment Error Rate Measurement*

*(PERM) project implementation, which will aid in the identification of claims payment errors and their correction. The goal is to have major initiatives in place by the second quarter of 2006 as part of a two-year plan to strengthen the review process. The implementation of these activities will be tracked and documented and the Department is pleased that the APA has agreed to our two year plan of action.*

*Since the APA audit in November 2005, the Program Integrity Division has taken the following steps in the implementation of its two-year plan. The Division has:*

- contracted with a national accounting and audit firm for evaluation and training service;*
- developed an annual 2006 audit plan in conjunction with the auditing firm and the Department's Internal Audit Division based on a ten-point risk assessment and on assessed claim information;*
- released a procurement for a contractor in January 2006, who will begin auditing ancillary service (e.g. pharmacy, DME, laboratories) in May 2006;*
- retrained internal staff to improve database utilization and auditing skills;*
- worked with the Managed Care Organization (MCO) and other contractors on refining their audit plans and coordinating findings with DMAS;*
- continued to meet CMS PERM deadlines and objectives; and*
- moved to hire a full-time data mining and analyst position to support the Division.*

*Responsible position: Louis Elie*

*Estimated completion date: November 1, 2008*

#### **05-20 Failure to Refund Federal Share of Medicaid Overpayments to Providers**

*Applicable to: Department of Medical Assistance Services*

**Federal program name and CFDA#: Medicaid (93.778)**

**Compliance requirement: Cash management**

**Type of finding: Reportable condition and noncompliance**

Federal regulations require states to refund the federal share of Medicaid overpayments within 60 days after the date of discovery whether or not the state has recovered the payment. Bankruptcy or other matters that make the overpayment uncollectible remove the requirement to pay the federal government. To comply with federal regulations and respond to findings in the federal Office of the Inspector General audit on Medicaid overpayments in 2004, the Department revised its internal policies and procedures to require divisions to report overpayments to the Fiscal Division within two days after mailing the overpayment notice.

In our testing of the Units within the Program Integrity and Long-Term Care Divisions, we found four of the six cases involving overpayments not communicated to the Fiscal Division. This lack of communication between the divisions could cause delays in refunding the federal government.

We recommend that the Department communicate this federal requirement and the revised internal policies and procedures to all applicable divisions and ensure that appropriate oversights be initiated to ensure compliance.

Management Plan for Corrective Action

*The Department concurs with this finding and has addressed corrective action through staff education and workflow modification and coordination between the Units to ensure that this weakness is addressed. The Department will perform quality control checks in both the Program Integrity and Long-Term Care Divisions to ensure continuing compliance.*

*Responsible position: Terry Smith*

*Estimated completion date: April 1, 2006*

**05-21 Strengthen Case File Documentation**

*Applicable to: Department of Medical Assistance Services*

**Federal program name and CFDA#:** Medicaid (93.778)

**Compliance requirement:** Special tests and provisions

**Type of finding:** Reportable condition and noncompliance

As reported last year, the Department's provider manual states that Services Facilitation (SF) providers must make in-home visits to recipients to observe, evaluate, and document the adequacy and appropriateness of the medical services provided to their client. Three of the seven cases reviewed for SF under the Elderly and Disabled with Consumer Direction (EDCD) Waiver did not have evidence supporting determination of adequacy and appropriateness of the medical services provided.

During fiscal 2005, the Department updated its provider manual and offered documentation training to providers that offer SF under the EDCD Waiver. However, because of the timing of these corrective actions and the noted exceptions, we are unable to determine the adequacy of the Department's corrective action plan related to last year's finding and will follow up next year.

Management Plan for Corrective Action

*Because of the timing of DMAS's corrective action, the APA was not able to determine during their review the adequacy of the Department's corrective action plan for an APA-related finding of the prior year; hence, this year's finding is not a repeat finding. During 2004 - 2005, the Department strengthened case file documentation according to the APA's original recommendation and:*

- the Division has undergone reorganization. The reorganization focuses staff on the two primary tasks of the unit: prior authorization and quality management reviews;*
- all division staff employee workplans have been revised to include measurable objectives;*
- measurable expectations have been established for the number of recipients and providers that each analyst will be expected to review;*
- overpayment has been corrected with a new checks and balance process;*
- 485 recipient records have been reviewed from the service facilitation provider who was a subject of the case file documentation; and*
- work has begun on developing the key quality indicators.*

*The Long Term Care Division is committed to insuring quality care, as well as the health and safety of all recipients.*

*Responsible position: Terry Smith*

*Estimated completion date: April 1, 2006*

**05-22 Establish Control Mechanisms for Foster Care and Adoption Payments**

*Applicable to: Department of Social Services*

**Federal program name and CFDA #:** Foster Care (93.658)

**Compliance requirement:** Matching, level of effort, earmarking, period of availability of federal funds, and reporting

**Type of finding:** Reportable condition

The federal government provided additional funding for state social services departments to develop and implement a comprehensive automated system for social service workers to manage foster care and adoption assistance cases, referred to as "SACWIS." Currently, the Department uses the On-line Automated Services Information System (OASIS) as a case management system for foster care, adoption assistance, and child protective services cases. OASIS is not currently SACWIS-compliant; however, the Department is working on implementing various eligibility, interface, and financial OASIS components in order to make OASIS a SACWIS-compliant system.

The Department does not currently have a control mechanism to verify that only individuals determined eligible and included in OASIS are receiving foster care and adoption payments. In addition, the Department cannot verify that the actual payment amount is equal to the monthly amount entered into OASIS. The monthly payment amount field is not even a required field for OASIS.

By not requiring social workers to enter, update, and reconcile OASIS information to the payment system, local social service offices may be making over or under payments to individuals or making payments to individuals who are not eligible to receive assistance. Local social service offices would then receive reimbursement from the Department for these improper payments. In addition, the Department may be reporting incorrect monthly payment amounts on their federal Adoption and Foster Care Analysis and Reporting System report, since the information submitted comes from OASIS and not from the foster care and adoption payment systems.

The Department should establish control mechanisms over their foster care and adoption payments. The Department should make the monthly payment amount in OASIS a required field and communicate the importance of updating this field to the local social service employees. In addition, the Department should reconcile the amount in OASIS to the foster care and adoption amounts actually paid to individuals.

**Management Plan for Corrective Action**

*In the short term, each LDSS will be required to certify semi-annually that foster care and adoption payments submitted to the Department agree with the information recorded in OASIS. These certifications will be due in June 2006 (for payments made in May 2006), in December 2006 (for payments made in November 2006), and in June 2007 (for payments made in May 2007). The Division of Family Services will follow-up on untimely submissions. By December 31, 2007, the Department will develop a financial interface between LDSS financial systems and OASIS. This interface will allow the name of the foster care or*

*adoption payment recipient and the amount of the payment to be recorded at the time the check is generated. This information will then be electronically submitted to the Department and placed in the correct OASIS data fields.*

*Responsible party: Vickie Johnson-Scott, Director of Service Programs*

*Estimated completion date: June 2006*

#### **05-23 Properly Report TANF Unliquidated Obligations and Basic Assistance Amounts**

*Applicable to: Department of Social Services*

**Federal program name and CFDA #: TANF (93.558)**

**Compliance requirement:** Period of availability of Federal funds

**Type of finding:** Reportable condition and noncompliance

Federal regulations require the Department to report the TANF unliquidated obligation amount at fiscal year-end and expend the remaining TANF unobligated balance on basic assistance during the following fiscal years. The Department does not currently have a method to determine the amount reported as TANF unliquidated obligations on the TANF financial report. Instead, the Department reported the unexpended award amount as the obligated amount, which over-reported the federal unliquidated obligation amount by more than \$10 million. Further, the Department cannot provide documentation showing how they spent \$815,750 of the reported unliquidated obligation amount during the following fiscal year. As a result, we could not determine whether the Department complied with federal period of availability regulations and therefore, we questioned costs totaling \$815,750.

In addition, we found that the Department does not have adequate grant reporting procedures to ensure that grant reports are consistently prepared and sufficiently supported. Due to the lack of established policies and procedures, the Department under-reported TANF basic assistance expenses by over \$2 million and made a number of untimely adjustments to account balances.

By not accurately reporting and expending federal TANF amounts, the Department is not complying with federal requirements and may face federal financial penalties. The Department should establish policies and procedures, as well as establish a method for determining the amount of funds obligated, but not yet expended at fiscal year-end. The Department should properly report this amount on the TANF financial report and use the remaining unobligated amount on basic assistance during the following fiscal years.

#### **Management Plan for Corrective Action**

*The Department agrees that unliquidated obligations were overstated and basic assistance was understated on the September 30, 2005 TANF report and will correct these errors through adjustments on the March 31, 2006 report. The adjustments will include the overstatement of \$10 million, the understatement of \$2 million, and the misclassified \$815,750 mentioned by the auditor. In the future, federal fund balances will only be reported as unliquidated obligations when a contract exists that obligates federal funds.*

*The Department does not agree that \$815,750 should be categorized as questioned costs. The \$815,750 was part of the unliquidated obligation reported in September 2005 and, as such, has not been spent. Per TANF regulations, TANF funds carried over from one year to the next can be spent for TANF basic assistance in the subsequent year. Consequently, the Department will use the \$815,750 for basic assistance by September 30, 2006.*

*The Department has recently hired a new grants reporting manager, who is in the process of reviewing and enhancing the policies and procedures for TANF report preparation. New TANF reporting procedures will be in place by March 31, 2006, and new reporting procedures for other federal grants will be implemented by June 30, 2006.*

*Responsible party: J.R. Simpson, Chief Financial Officer*

*Estimated completion date: June 2006*

#### **05-24 Improve Documentation of Certain Temporary Assistance to Needy Families (TANF)**

*Applicable to: Department of Social Services*

**Federal program name and CFDA #:** TANF (93.558)

**Compliance requirement:** Eligibility and special tests and provisions

**Type of finding:** Reportable condition and noncompliance

Federal regulations require the Department to reduce or eliminate a recipient's benefits if the recipient fails to cooperate with the Division of Child Support Enforcement Agency (DCSE). In two out of ten TANF cases tested, we found no documentation of benefit reductions when the custodial parent failed to cooperate with DCSE. In addition, for five of ten selected cases, the case file did not contain adequate documentation to show that the case worker followed Department policies and properly reduced benefits or there was an untimely delay between DCSE referral of the case and appropriate action taken by the caseworker.

Federal regulations require states to perform a systems inquiry to evaluate the client's income and benefits received from other programs when determining TANF eligibility. In three of ten cases selected for review, the Department did not maintain adequate documentation to support that a caseworker performed a systems inquiry.

Federal regulations also state that the Department may not reduce or terminate benefits if the recipient refuses to work because of a demonstrated inability to obtain necessary childcare for a child under the age of six. The Department's TANF policies require that when a client does not comply with Virginia Initiative for Employment not Welfare requirements, the caseworker will send an "advanced notice of proposed action" to the client and retain it in the case file to document that the eligibility worker has considered good cause. In two out of ten TANF cases selected, the case file did not contain this documentation to show that the eligibility worker took good cause (unavailable childcare) into consideration before suspending a recipient's TANF benefits for refusing to work.

In addition, we found one case where benefit reductions should have occurred, but the client received full benefits for an additional four months. In two other cases reviewed, the clients' benefits were suspended, but the case file did not contain any documentation supporting the suspension of benefits.

By not complying with federal regulations or providing adequate documentation of compliance, the Department may face federal financial penalties. The Department should ensure that TANF case files contain adequate supporting documentation to show compliance with federal regulations.

#### **Management Plan for Corrective Action**

*In July 2005, the Automated Program to Enforce Child Support System began notifying eligibility staff of a client's failure to cooperate. All of the DCSE noncooperation errors cited by the auditor occurred prior to implementation of this feature. To address the remaining*

*issues, the Department will provide training to local eligibility staff and enhance monitoring procedures to ensure compliance by local departments of social services by July 2006.*

*Responsible party: S. Duke Storen, Director of Benefit Programs*

*Estimated completion date: July 2006*

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

**05-25 Update Client Information**

*Applicable to: Department of Social Services*

**Federal program name and CFDA #:** TANF (93.558), Food Stamps (10.551/10.561), Medicaid (93.778)

**Compliance requirement:** Eligibility

**Type of finding:** Reportable condition and noncompliance

We found several instances where the Department and local social service offices did not document a client's social security number (SSN) at their recertification period as required by Department policy and federal regulations. We found clients without social security numbers listed in the system who have received food stamp, TANF, and Medicaid benefits for over a year.

If a client does not have a SSN when initially applying for benefits, the Department must require the client to prove that he or she has applied for one. At the case's recertification date, the eligibility worker should obtain the client's newly received SSN and update the Application Benefit Delivery Automation Project (ADAPT) system with this information.

By not obtaining the client's SSN, the Department does not have adequate controls over benefit distribution and clients may receive benefits under multiple cases or ineligible individuals may receive benefits. In addition, by not complying with federal regulations or providing adequate documentation of compliance, the Department may face federal financial penalties.

The Department should reemphasize the importance of obtaining a client's SSN. In addition, the Department should consider adding a requirement in the ADAPT system that will not allow a recipient to receive benefits for over a year unless SSNs are entered in the system.

**Management Plan for Corrective Action**

*The Department concurs that there are cases where clients' social security numbers were not obtained and/or recorded. To remedy this situation, new edits and alerts will be incorporated into the ADAPT system by July 1, 2006. These edits and alerts will alert workers of unrecorded SSNs and prevent eligibility when SSNs are not obtained within 90 days.*

*In the interim, active cases without a social security number will be identified through a monthly report, the results of which will be communicated to applicable workers. The procedures for clearing the identified exceptions and the requirement for obtaining SSNs before the 90th day of case activation will be communicated to local social services agencies,*

*via Broadcast, by January 2006. This Broadcast will also remind workers that SSNs should be obtained at recertification.*

*Responsible party: S. Duke Storen, Director of Benefit Programs*

*Estimated completion date: January 2006*



**AUDITOR'S COMMENTS ON  
RESOLUTION OF PRIOR YEAR AUDIT FINDINGS**

**COMMONWEALTH OF VIRGINIA**  
**Comments on Resolution of Prior Year Audit Findings**  
**For the Year Ended June 30, 2005**

| <i>Fiscal Year</i>   | <i>Page Number</i> | <i>Finding Number</i> | <i>Title of Finding</i>  | <i>CFDA Number</i> | <i>State Agency</i> | <i>Questioned Costs</i> | <i>Current Status</i>         |
|--|--------------------|-----------------------|--|--------------------|---------------------|-------------------------|-------------------------------|
| <b>FINANCIAL STATEMENT FINDINGS</b>                        |                    |                       |  |                    |                     |                         |                               |
| <b><u>Department of Transportation</u></b>                 |                    |                       |  |                    |                     |                         |                               |
| 2004   | 9                  | 04-01                 | Improve Capital Asset Management and Reporting                                 | N/A                | VDOT                | -                       | Corrective action implemented |
| 2003   | 9                  | 03-01                 |  |                    |                     | -                       | See Audit Control #04-01      |
| <b>FINANCIAL REPORTING FINDINGS</b>                        |                    |                       |  |                    |                     |                         |                               |
| <b><u>Department of Accounts</u></b>                       |                    |                       |  |                    |                     |                         |                               |
| 2003   | 15                 | 03-06                 | Improve Controls over Financial Reporting Process                              | N/A                | DOA                 | -                       | Corrective action is ongoing  |
| <b><u>Department of Rail and Public Transportation</u></b> |                    |                       |  |                    |                     |                         |                               |
| 2004   | 13                 | 04-02                 | Strengthen Internal Controls in the Budgeting and Accounting Support Functions | N/A                | DRPT                | -                       | Corrective action implemented |
| <b><u>Department of Social Services</u></b>                |                    |                       |  |                    |                     |                         |                               |
| 2004   | 14                 | 04-03                 | Improve Voucher Documentation and Follow Department Policies and Procedures    | N/A                | DSS                 | -                       | Corrective action implemented |
| <b><u>Department of Transportation</u></b>                 |                    |                       |  |                    |                     |                         |                               |
| 2003   | 17                 | 03-07                 | Properly Record and Update Contracts in the Financial Management System        | N/A                | VDOT                | -                       | Corrective action implemented |
| 2002   | 14                 | 02-04                 |  |                    |                     |                         | See Audit Control #03-07      |
| 2003   | 18                 | 03-08                 | Properly Track and Record Leases   | N/A                | VDOT                | -                       | Corrective action implemented |
| 2002   | 13                 | 02-03                 |  |                    |                     |                         | See Audit Control #03-08      |
| <b><u>Department of Treasury</u></b>                       |                    |                       |  |                    |                     |                         |                               |
| 2003   | 19                 | 03-09                 | Improve Financial Reporting  | N/A                | TD                  | -                       | Corrective action is ongoing  |
| <b>DATA PROCESSING CONTROLS</b>                            |                    |                       |  |                    |                     |                         |                               |
| <i>Access Controls</i>                                     |                    |                       |  |                    |                     |                         |                               |
| <b><u>Department of Health</u></b>                         |                    |                       |  |                    |                     |                         |                               |
| 2004   | 16                 | 04-05                 | Create Policy Regarding Separated Employee Access to Critical Systems          | N/A                | VDH                 | -                       | Corrective action implemented |
| <b><u>Department of Social Services</u></b>                |                    |                       |  |                    |                     |                         |                               |
| 2004   | 18                 | 04-06                 | Properly Manage and Maintain Access to Information Systems                     | N/A                | DSS                 | -                       | Corrective action implemented |
| <b><u>Virginia Retirement System</u></b>                   |                    |                       |  |                    |                     |                         |                               |
| 2004   | 15                 | 04-04                 | Remove Unnecessary RIMS User Access Timely                                     | N/A                | VRS                 | -                       | Corrective action implemented |

**COMMONWEALTH OF VIRGINIA**  
**Comments on Resolution of Prior Year Audit Findings**  
**For the Year Ended June 30, 2005**

| <i>Fiscal Year</i>   | <i>Page Number</i> | <i>Finding Number</i> | <i>Title of Finding</i>  | <i>CFDA Number</i>    | <i>State Agency</i>              | <i>Questioned Costs</i> | <i>Current Status</i>         |
|--|--------------------|-----------------------|--|-----------------------|----------------------------------|-------------------------|-------------------------------|
| <b><i>Information Systems Policies and Procedures</i></b>  |                    |                       |  |                       |                                  |                         |                               |
| <b><u>Department of Health</u></b>   |                    |                       |  |                       |                                  |                         |                               |
| 2004   | 22                 | 04-10                 | Update COOP Plan   | N/A                   | VDH                              | -                       | Corrective action implemented |
| <b><u>Department of Motor Vehicles</u></b>   |                    |                       |  |                       |                                  |                         |                               |
| 2003   | 27                 | 03-12                 | Assess Needs and Develop Policies and Procedures over the Fuel Tax Program                     | N/A                   | DMV                              | -                       | Corrective action implemented |
| 2002   | 24                 | 02-13                 |  |                       |                                  |                         | See Audit Control #03-12      |
| <b><u>Department of Transportation</u></b>   |                    |                       |  |                       |                                  |                         |                               |
| 2004   | 21                 | 04-08                 | Ensure Compliance with COV ITRM Standard SEC 2001-01.1   | N/A                   | VDOT                             | -                       | Corrective action implemented |
| 2004   | 22                 | 04-09                 | Improve Policies and Procedures for Security Controls on the PeopleSoft/FMSII and UNIX systems | N/A                   | VDOT                             | -                       | Corrective action implemented |
| <b><u>Virginia Information Technologies Agency</u> (formerly Department of Information Technology)</b> |                    |                       |  |                       |                                  |                         |                               |
| 2004   | 23                 | 04-11                 | Improve and Implement Security Standards for Client Agencies                                   | N/A                   | VITA                             | -                       | Partially resolved            |
| <b><i>Information System Development</i></b>   |                    |                       |  |                       |                                  |                         |                               |
| <b><u>Department of Social Services</u></b>  |                    |                       |  |                       |                                  |                         |                               |
| 2004   | 26                 | 04-12                 | Properly Plan Systems Development Projects   | N/A                   | DSS                              | -                       | Not resolved                  |
| <b>FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS</b>  |                    |                       |  |                       |                                  |                         |                               |
| <b><i>Special Tests and Provisions</i></b>   |                    |                       |  |                       |                                  |                         |                               |
| <b><u>U.S. Department of Education</u></b>   |                    |                       |  |                       |                                  |                         |                               |
| 2004   | 28                 | 04-13                 | Properly Administer Return of Title IV Funds   | Financial Aid Cluster | VCCS: DCC, LFCC, RCC, TCC        | -                       | Corrective action implemented |
| 2003   | 39                 | 03-18                 |  |                       | VCCS: CVCC, M ECC, NV CC, PDC CC |                         | See Audit Control #04-13      |
| 2002   | 44                 | 02-25                 |  |                       | VCCS: DSLCC, NRCC, SSVCC         |                         | See Audit Control #03-18      |
| <b><i>Allowable Costs/Cost Principles</i></b>  |                    |                       |  |                       |                                  |                         |                               |
| <b><u>U.S. Department of Health and Human Services</u></b>   |                    |                       |  |                       |                                  |                         |                               |
| 2004   | 31                 | 04-14                 | Ensure Timely Credit to Medicaid Program   | Medicaid Cluster      | DMAS                             | -                       | Corrective action implemented |

**COMMONWEALTH OF VIRGINIA**  
**Comments on Resolution of Prior Year Audit Findings**  
**For the Year Ended June 30, 2005**

| <i>Fiscal Year</i>   | <i>Page Number</i> | <i>Finding Number</i> | <i>Title of Finding</i>   | <i>CFDA Number</i>                        | <i>State Agency</i> | <i>Questioned Costs</i> | <i>Current Status</i>         |
|--|--------------------|-----------------------|---|---|---------------------|-------------------------|-------------------------------|
| <i>Activities Allowed or Unallowed Principles</i>          |                    |                       |   |   |                     |                         |                               |
| <b><u>U.S. Department of Health and Human Services</u></b> |                    |                       |   |   |                     |                         |                               |
| 2004   | 32                 | 04-15                 | Strengthen Case File Documentation                                      | Medicaid Cluster                          | DMAS                | -                       | Not resolved                  |
| <i>Special Tests and Provisions</i>                        |                    |                       |   |   |                     |                         |                               |
| <b><u>U.S. Department of Health and Human Services</u></b> |                    |                       |   |   |                     |                         |                               |
| 2004   | 33                 | 04-16                 | Improve Documentation of Certain Temporary Assistance to Needy Families | 93.558                                    | DSS                 | -                       | Not resolved                  |
| <i>Subrecipient Monitoring</i>                             |                    |                       |   |   |                     |                         |                               |
| <b><u>U.S. Department of Transportation</u></b>            |                    |                       |   |   |                     |                         |                               |
| 2003   | 35                 | 03-16                 | Perform Subrecipient monitoring of Localities                           | Highway Planning and Construction Cluster | VDOT                | -                       | Corrective action implemented |
| 2002   | 33                 | 02-19                 |   | Highway Planning and Construction Cluster |                     |                         | See Audit Control #03-16      |

## **SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**



# Commonwealth of Virginia

Walter J. Kucharski, Auditor

Auditor of Public Accounts  
P.O. Box 1295  
Richmond, Virginia 23218

## INDEPENDENT AUDITOR'S REPORT ON THE

### SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

We have audited the basic financial statements of the Commonwealth of Virginia as of and for the year ended June 30, 2005, and have issued our report thereon dated December 14, 2005. These financial statements are the responsibility of the Commonwealth's management. Our responsibility is to express an opinion on these financial statements based on our audit. We did not audit federal assistance programs for the agencies and component units discussed in Note 1 of the "Notes to the Schedule of Expenditures of Federal Awards."

We conducted our audit 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 Office of Management and Budget (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 the basic financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the basic financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Commonwealth of Virginia's basic financial statements. The accompanying "Schedule of Expenditures of Federal Awards" is presented for purposes of additional analysis, as required by OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, and is not a required part of the basic financial statements. Such information 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 report is intended solely for the information and use of the Governor and General Assembly of Virginia, management, federal awarding agencies, and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.

AUDITOR OF PUBLIC ACCOUNTS  
December 14, 2005

**COMMONWEALTH OF VIRGINIA**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2005**

| Federal  |        | CFDA        |          | Pass Through                                   |  |
|--|--------|-------------|----------|--|--|
| Department/Program   | Number | Direct      | Indirect | Entity Name (Indirect Only)                    |  |
| U.S. DEPARTMENT OF AGRICULTURE                                       |        |             |          |  |  |
| Plant and Animal Disease, Pest Control, and Animal Care              | 10.025 | \$ 657,090  | \$ 1,070 | University of Florida                          |  |
| Marketing Agreements and Orders                                      | 10.155 | 27,326      |          |  |  |
| Federal-State Marketing Improvement Program                          | 10.156 | 20,313      |          |  |  |
| Market Protection and Promotion                                      | 10.163 | 28,427      |          |  |  |
| Grants for Agricultural Research, Special Research Grants            | 10.200 | 6,831       | 1,685    | University of Georgia                          |  |
| Grants for Agricultural Research, Special Research Grants            | 10.200 |             | 2,676    | Cornell University                             |  |
| Grants for Agricultural Research, Special Research Grants            | 10.200 |             | 12,884   | University of Georgia                          |  |
| Food and Agricultural Sciences National Needs                        |        |             |          |  |  |
| Graduate Fellowship Grants   | 10.210 | 76,953      |          |  |  |
| Higher Education Challenge Grants                                    | 10.217 | 78,114      | 25,609   | Montana State University                       |  |
| Higher Education Challenge Grants                                    | 10.217 |             | 2,119    | Colorado State University                      |  |
| Higher Education Multicultural Scholars Program                      | 10.220 | 38,750      |          |  |  |
| Fund for Rural America_Research, Education, and Extension Activities | 10.224 |             | 3,065    | University of Georgia                          |  |
| Secondary and Two-Year Postsecondary Agriculture                     |        |             |          |  |  |
| Education Challenge Grants   | 10.226 | 16,942      |          |  |  |
| Agricultural and Rural Economic Research                             | 10.250 |             |          |  |  |
| Integrated Programs  | 10.303 |             | 13,591   | North Carolina State University                |  |
| Integrated Programs  | 10.303 |             | 94,284   | University of Maryland                         |  |
| Homeland Security_Agricultural                                       | 10.304 |             | 21,208   | University of Florida                          |  |
| State Mediation Grants   |        |             |          |  |  |
| Outreach and Assistance for Socially Disadvantaged                   | 10.435 | 20,269      |          |  |  |
| Farmers and Ranchers   | 10.443 | 177,245     |          |  |  |
| Crop Insurance   | 10.450 | 172,068     |          |  |  |
| Cooperative Agreements with States for Intrastate                    |        |             |          |  |  |
| Meat and Poultry Inspection  | 10.475 | 1,339,801   |          |  |  |
| Cooperative Extension Service  | 10.500 | 9,388,089   | 13,072   | National 4-H Council                           |  |
| Cooperative Extension Service  | 10.500 |             | 36       | Texas A&M University                           |  |
| Cooperative Extension Service  | 10.500 |             | 55,598   | Auburn University                              |  |
| Cooperative Extension Service  | 10.500 |             | 13,601   | University of Wyoming                          |  |
| Cooperative Extension Service  | 10.500 |             | 9,342    | University of Georgia                          |  |
| Cooperative Extension Service  | 10.500 |             | 3,732    | University of Wisconsin Madison                |  |
| Food Donation  | 10.550 | 692,475     |          |  |  |
| Special Supplemental Nutrition Program for                           |        |             |          |  |  |
| Women, Infants, and Children   | 10.557 | 77,335,465  |          |  |  |
| Child and Adult Care Food Program                                    | 10.558 | 23,674      |          |  |  |
| State Administrative Expenses for Child Nutrition                    | 10.560 | 1,361,026   |          |  |  |
| WIC Farmers' Market Nutrition Program (FMNP)                         | 10.572 | 265,943     |          |  |  |
| Senior Farmers Market Nutrition Program                              | 10.576 | 406,440     |          |  |  |
| Forestry Research  | 10.652 | 15,260      |          |  |  |
| Cooperative Forestry Assistance                                      | 10.664 | 6,662,967   |          |  |  |
| Rural Development, Forestry, and Communities                         | 10.672 | 98,207      |          |  |  |
| Urban and Community Forestry Program                                 | 10.675 |             | 196      | American Forests                               |  |
| Technical Assistance and Training Grants                             | 10.761 | 6,065       | 38,416   | New River Valley Development Corporation       |  |
| Rural Business Enterprise Grants                                     | 10.769 | 96,329      |          |  |  |
| Empowerment Zones Program  | 10.772 | 35          |          |  |  |
| Rural Business Opportunity Grants                                    | 10.773 | 60,129      | 71       | New River Valley Economic Development Alliance |  |
| National Sheep Industry Improvement Center                           | 10.774 | 1,231       |          |  |  |
| Distance Learning and Telemedicine Loans and Grants                  | 10.855 | 26,771      |          |  |  |
| Resource Conservation and Development                                | 10.901 | 25,478      |          |  |  |
| Soil and Water Conservation  | 10.902 | 76,891      |          |  |  |
| Environmental Quality Incentives Program                             | 10.912 | 101,148     |          |  |  |
| Wildlife Habitat Incentive Program                                   | 10.914 | 107,938     |          |  |  |
| Technical Agricultural Assistance                                    | 10.960 | 54,038      |          |  |  |
| International Training_Foreign Participant                           | 10.962 | 5,167       |          |  |  |
| Other Assistance:  |        |             |          |  |  |
| Other  | 10.000 | 378,823     | 2,311    | University of Tennessee                        |  |
| Total Excluding Clusters Identified Below                            |        | 99,849,718  | 314,566  |  |  |
| Food Stamps Cluster:   |        |             |          |  |  |
| Food Stamps  | 10.551 | 483,820,206 |          |  |  |
| State Administrative Matching Grants for Food Stamp Program          | 10.561 | 73,208,567  |          |  |  |
| Total Food Stamp Cluster   |        | 557,028,773 | -        |  |  |

**COMMONWEALTH OF VIRGINIA**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2005**

| Federal<br>Department/Program  | CFDA<br>Number | Direct      | Indirect | Pass Through<br>Entity Name (Indirect Only)       |
|--|----------------|-------------|----------|---|
|  |                |             |          |   |
| Child Nutrition Cluster:   |                |             |          |   |
| School Breakfast Program   | 10.553         | 34,840,868  |          |   |
| National School Lunch Program  | 10.555         | 152,097,289 |          |   |
| Special Milk Program for Children  | 10.556         | 85,348      |          |   |
| Summer Food Service Program for Children   | 10.559         | 204,826     |          |   |
| Total Child Nutrition Cluster  |                | 187,228,331 | -        |   |
| Emergency Food Assistance Cluster:   |                |             |          |   |
| Emergency Food Assistance Program (Administrative Costs)                         | 10.568         | 780,249     |          |   |
| Emergency Food Assistance Program (Food Commodities)                             | 10.569         | 6,503,199   |          |   |
| Total Emergency Food Assistance Cluster  |                | 7,283,448   | -        |   |
| Schools and Roads Cluster:   |                |             |          |   |
| Schools and Roads_Grants to States   | 10.665         | 1,220,342   |          |   |
| Total Schools and Roads Cluster  |                | 1,220,342   | -        |   |
| Research and Development Cluster:  |                |             |          |   |
| Agricultural Research_Basic and Applied Research                                 | 10.001         | 1,812,718   | 12,294   | University of Idaho                               |
| Agricultural Research_Basic and Applied Research                                 | 10.001         |             | 47,990   | Catalyst Communications Technologies              |
| Agricultural Research_Basic and Applied Research                                 | 10.001         |             | 1,386    | University of Florida                             |
| Agricultural Research_Basic and Applied Research                                 | 10.001         |             | 994      | North Carolina State University                   |
| Agricultural Research_Basic and Applied Research                                 | 10.001         |             | 18,843   | Ohio State University                             |
| Plant and Animal Disease, Pest Control, and Animal Care                          | 10.025         | 76,205      | 156      | Louisiana State University<br>Agricultural Center |
| Wildlife Services  | 10.028         | 44,415      |          |   |
| Federal-State Marketing Improvement Program                                      | 10.156         | 5,000       |          |   |
| Inspection Grading and Standardization   | 10.162         | (21,362)    |          |   |
| Grants for Agricultural Research, Special Research Grants                        | 10.200         | 1,543,356   | 9,103    | University of Maine                               |
| Grants for Agricultural Research, Special Research Grants                        | 10.200         |             | 21,343   | Ohio State University                             |
| Grants for Agricultural Research, Special Research Grants                        | 10.200         |             | 57,898   | Cornell University                                |
| Grants for Agricultural Research, Special Research Grants                        | 10.200         |             | (230)    | Joseph W. Jones Ecological Research               |
| Grants for Agricultural Research, Special Research Grants                        | 10.200         |             | 11,143   | North Carolina State University                   |
| Grants for Agricultural Research, Special Research Grants                        | 10.200         |             | 36,024   | Oregon State University                           |
| Grants for Agricultural Research, Special Research Grants                        | 10.200         |             | 74,138   | Sustainable Agriculture Research<br>and Education |
| Grants for Agricultural Research, Special Research Grants                        | 10.200         |             | 6,529    | University of Georgia                             |
| Grants for Agricultural Research, Special Research Grants                        | 10.200         |             | 26,926   | Southern Illinois University                      |
| Grants for Agricultural Research, Special Research Grants                        | 10.200         |             | 20,519   | University of Florida                             |
| Cooperative Forestry Research  | 10.202         | 613,644     |          |   |
| Payments to Agricultural Experiment Stations Under the Hatch Act                 | 10.203         | 3,143,252   |          |   |
| Payments to 1890 Land-Grant Colleges and Tuskegee University                     | 10.205         | 2,530,819   |          |   |
| Grants for Agricultural Research_Competitive Research Grants                     | 10.206         | 2,316,528   | 84,518   | North Carolina State University                   |
| Grants for Agricultural Research_Competitive Research Grants                     | 10.206         |             | (11)     | University of North Carolina Greensboro           |
| Grants for Agricultural Research_Competitive Research Grants                     | 10.206         |             | 28,103   | University of South Florida                       |
| Grants for Agricultural Research_Competitive Research Grants                     | 10.206         |             | 27,005   | Washington State University                       |
| Grants for Agricultural Research_Competitive Research Grants                     | 10.206         |             | 8,575    | University of South Florida                       |
| Animal Health and Disease Research   | 10.207         | 51,126      |          |   |
| Small Business Innovation Research   | 10.212         |             | 111      | H&T Alternative Controls LLC                      |
| Sustainable Agriculture Research and Education                                   | 10.215         |             | 4,926    | University of Georgia                             |
| 1890 Institution Capacity Building Grants  | 10.216         | 410,516     |          |   |
| Agricultural and Rural Economic Research   | 10.250         | 40,446      |          |   |
| Initiative for Future Agriculture and Food Systems                               | 10.302         | 421,343     | 2,246    | University of Pennsylvania                        |
| Initiative for Future Agriculture and Food Systems                               | 10.302         |             | 1,861    | Michigan State University                         |
| Integrated Programs  | 10.303         |             | 14,885   | University of Florida                             |
| Integrated Programs  | 10.303         | 378,351     | 52,816   | University of Florida                             |
| Integrated Programs  | 10.303         |             | 12,851   | University of Idaho                               |
| Integrated Programs  | 10.303         |             | 18,416   | University of Maryland                            |
| Integrated Programs  | 10.303         |             | 10,469   | University of Maryland                            |
| Integrated Programs  | 10.303         |             | 40,924   | North Carolina State University                   |
| Cooperative Agreements with States for Intrastate<br>Meat and Poultry Inspection | 10.475         |             | 2,887    | Langston University                               |
| Cooperative Extension Service  | 10.500         | 285,720     | 8,881    | Kansas State University                           |
| Cooperative Extension Service  | 10.500         |             | 9,880    | Sustainable Agriculture Research and<br>Education |
| Cooperative Extension Service  | 10.500         |             | 82,840   | University of Arizona                             |
| Cooperative Extension Service  | 10.500         |             | 2,799    | University of Georgia                             |



**COMMONWEALTH OF VIRGINIA**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2005**

| Federal<br>Department/Program              | CFDA<br>Number | Direct      | Indirect  | Pass Through<br>Entity Name (Indirect Only)                |
|--|----------------|-------------|-----------|--|
| Forestry Research                          | 10.652         | 959,964     | 19,422    | Ohio State University Research Foundation                  |
| Forestry Research                          | 10.652         |             | 14,923    | University of Tennessee                                    |
| Forestry Research                          | 10.652         |             | 12,664    | University of Florida                                      |
| Cooperative Forestry Assistance            | 10.664         | 1,014,986   | 15,395    | Limestone Bluffs RC&D Inc                                  |
| Cooperative Forestry Assistance            | 10.664         |             | 1,158     | University of Tennessee                                    |
| Cooperative Forestry Assistance            | 10.664         |             | 660       | New River-Highlands Resource<br>Conservation & Development |
| Technology Marketing Unit                  | 10.674         | 19,875      |           |  |
| Forest Health Protection                   | 10.680         | 9,903       |           |  |
| National Sheep Industry Improvement Center | 10.774         | 8,188       |           |  |
| Great Plains Conservation                  | 10.900         | 28,975      |           |  |
| Resource Conservation and Development      | 10.901         | 40,206      |           |  |
| Soil and Water Conservation                | 10.902         | 18,427      |           |  |
| Environmental Quality Incentives Program   | 10.912         |             | 23,773    | Colonial Soil & Water District                             |
| Wildlife Habitat Incentive Program         | 10.914         | 297         | 16,000    | Tennessee Wildlife Resources Agency                        |
| Scientific Cooperation and Research        | 10.961         | 30,155      | 16,406    | Association Liaison Office for<br>University Cooperation   |
| Scientific Cooperation and Research        | 10.961         |             | 19,986    | The Bridge Fund of Rockefeller<br>Philanthropy Advisors    |
| Other Assistance:                          |                |             |           |  |
| Other                                      | 10.000         | 2,585,300   | 339       | Catalyst Communications Technologies                       |
| Other                                      | 10.000         |             | 5,047     | Colorado State University                                  |
| Other                                      | 10.000         |             | 31,571    | North Carolina State University                            |
| Other                                      | 10.000         |             | 5,362     | Luna Innovations Incorporated                              |
| Other                                      | 10.000         |             | 162       | University of Florida                                      |
| Other                                      | 10.000         |             | 6,800     | International City/County Management Association           |
| Total Research and Development Cluster     |                | 18,368,353  | 949,706   |  |
| Total U.S. Department of Agriculture       |                | 870,978,965 | 1,264,272 |  |

**U.S. DEPARTMENT OF COMMERCE**

|   |        |            |         |   |
|---|--------|------------|---------|---|
| Economic Development_Technical Assistance   | 11.303 | 130,420    |         |   |
| Interjurisdictional Fisheries Act of 1986   | 11.407 | 157,680    |         |   |
| Sea Grant Support   | 11.417 | 335,395    |         |   |
| Coastal Zone Management Administration Awards   | 11.419 | 2,863,262  |         |   |
| Integrated Flood Observing and Warning System (IFLOWS)  | 11.450 | 11,745     |         |   |
| Unallied Management Projects  | 11.454 | 690,551    |         |   |
| Chesapeake Bay Studies  | 11.457 | 850,178    | 15,434  | James River Association                   |
| Chesapeake Bay Studies  | 11.457 |            | 62,967  | Virginia Oyster Reef Heritage Foundation  |
| Coastal Services Center   | 11.473 | 1,562,729  |         |   |
| Atlantic Coastal Fisheries Cooperative Management Act   | 11.474 | 270,069    |         |   |
| Fisheries Disaster Relief   | 11.477 | 498        |         |   |
| Public Telecommunications Facilities_Planning and Construction  | 11.550 | 13,314     |         |   |
| Measurement and Engineering Research and Standards  | 11.609 | (23,576)   |         |   |
| Manufacturing Extension Partnership   | 11.611 | 4,008,895  |         |   |
| Other Assistance  | 11.000 | 279,630    |         |   |
| Total Excluding Clusters Identified Below   |        | 11,150,790 | 78,401  |   |
| Public Works and Economic Development Cluster:  |        |            |         |   |
| Grants for Public Works and Economic Development Facilities   | 11.300 | 86,063     |         |   |
| Economic Adjustment Assistance  | 11.307 | 15,676,425 |         |   |
| Total Public Works and Economic Development Cluster   |        | 15,762,488 | -       |   |
| Research and Development Cluster:   |        |            |         |   |
| Anadromous Fish Conservation Act Program  | 11.405 | 4,343      |         |   |
| Sea Grant Support   | 11.417 | 1,480,572  |         |   |
| Coastal Zone Management Administration Awards   | 11.419 | 1,092,458  | 183,173 | University of New Hampshire               |
| Coastal Zone Management Estuarine Research Reserves   | 11.420 | 629,183    |         |   |
| Fisheries Development and Utilization Research and<br>Development Grants and Cooperative Agreements Program | 11.427 | 37,894     |         |   |
| Intergovernmental Climate_Program (NESDIS)  | 11.428 |            | 35,855  | Ohio State University Research Foundation |
| Undersea Research   | 11.430 | 2          |         |   |
| Climate and Atmospheric Research  | 11.431 | 151,383    |         |   |
| Environmental Sciences, Applications, Data, and Education   | 11.440 | 41,902     |         |   |
| Unallied Management Projects  | 11.454 | 161,575    |         |   |
| Cooperative Science and Education Program   | 11.455 | 187,721    |         |   |

**COMMONWEALTH OF VIRGINIA**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2005**

| Federal<br>Department/Program                                     | CFDA<br>Number | Direct     | Indirect | Pass Through<br>Entity Name (Indirect Only)        |
|---|----------------|------------|----------|--|
| Chesapeake Bay Studies  | 11.457         | 3,674,969  |          |  |
| Special Oceanic and Atmospheric Projects                          | 11.460         | 8,127      |          |  |
| Habitat Conservation  | 11.463         | 6,655      |          |  |
| Meteorologic and Hydrologic Modernization Development             | 11.467         |            | 9,043    | University Corporation for<br>Atmospheric Research |
| Unallied Science Program  | 11.472         | 898,132    |          |  |
| Center for Sponsored Coastal Ocean Research_Coastal Ocean Program | 11.478         | 268,758    |          |  |
| Public Telecommunications Facilities_Planning and Construction    | 11.550         |            | 69,293   | Blacksburg Electronic Village, Inc.                |
| Measurement and Engineering Research and Standards                | 11.609         | 6,399,279  |          |  |
| Other Assistance:   |                |            |          |  |
| Other   | 11.000         | 408,214    | 27,141   | Perry Carribean Marine Research Center             |
| Other   | 11.000         |            | 18,614   | National Oceanic and Atmospheric Administration    |
| Total Research and Development Cluster                            |                | 15,451,167 | 343,119  |  |
| Total U.S. Department of Commerce                                 |                | 42,364,445 | 421,520  |  |

**U.S. DEPARTMENT OF DEFENSE**

|  |        |            |          |                                  |
|--|--------|------------|----------|----------------------------------|
| Procurement Technical Assistance For Business Firms                                  | 12.002 | 275,788    |          |                                  |
| Payments to States in Lieu of Real Estate Taxes                                      | 12.112 | 35,355     |          |                                  |
| State Memorandum of Agreement Program for the Reimbursement<br>of Technical Services | 12.113 | 764,261    |          |                                  |
| Basic and Applied Scientific Research  | 12.300 | 925,601    |          |                                  |
| National Guard Military Operations and Maintenance (O&M) Projects                    | 12.401 | 26,485,427 |          |                                  |
| National Guard Civilian Youth Opportunities  | 12.404 | 1,380,090  |          |                                  |
| Basic Scientific Research  | 12.431 | 295,297    |          |                                  |
| International Education_U.S. Colleges and Universities                               | 12.550 | 5,997      |          |                                  |
| Air Force Defense Research Sciences Program  | 12.800 | 2,500      |          |                                  |
| Mathematical Sciences Grants Program   | 12.901 | 2,104      |          |                                  |
| Information Security Grant Program   | 12.902 | 172,493    |          |                                  |
| Research and Technology Development  | 12.910 | 16,344     |          |                                  |
| Other Assistance:  |        |            |          |                                  |
| Other  | 12.000 | 426,691    | 10,350   | Wetland Consulting-Navy          |
| Other  | 12.000 |            | 62       | Computer Science Corporation     |
| Other  | 12.000 |            | 16,930   | Computer Science Corporation     |
| Other  | 12.000 |            | 2,635    | Computer Science Corporation     |
| Other  | 12.000 |            | 39,045   | TRW, Incorporated                |
| Other  | 12.000 |            | 11,000   | KEI Pearson, Incorporated        |
| Other  | 12.000 |            | 3,300    | Northrop Grumman Mission Systems |
| Other  | 12.000 |            | 18,545   | Tetra Tech FW Incorporated       |
| Other  | 12.000 |            | 2,640    | Lockheed Martin                  |
| Other  | 12.000 |            | 5,930    | Northrop Grumman Mission Systems |
| Other  | 12.000 |            | 73,098   | Northrup Grumman                 |
| Other  | 12.000 |            | 53,247   | Booz Allen Hamilton              |
| Other  | 12.000 |            | 2,441    | TRW, Incorporated                |
| Other  | 12.000 |            | 1,114    | Northrup Grumman                 |
| Other  | 12.000 |            | 8,300    | American Telephone & Telegraph   |
| Other  | 12.000 |            | 13,821   | Mirum Corporation                |
| Other  | 12.000 |            | 7,873    | Unified Industries               |
| Other  | 12.000 |            | 734      | Unified Industries               |
| Other  | 12.000 |            | 19,335   | Northrop Grumman Mission Systems |
| Other  | 12.000 |            | 52,910   | Northrop Grumman Mission Systems |
| Other  | 12.000 |            | (2,443)  | Innology                         |
| Other  | 12.000 |            | 2,073    | HJ Ford                          |
| Other  | 12.000 |            | 335      | Computer Science Corporation     |
| Other  | 12.000 |            | (2,266)  | TRW, Incorporated                |
| Other  | 12.000 |            | (11,078) | Innology                         |
| Other  | 12.000 |            | 21,238   | Unified Industries               |
| Other  | 12.000 |            | 5,500    | KEI Pearson, Incorporated        |
| Other  | 12.000 |            | 14,035   | Northrop Grumman Mission Systems |
| Other  | 12.000 |            | 136,122  | SYColeman Corporation            |
| Total Excluding Cluster Identified Below   |        | 30,787,948 | 506,826  |                                  |

Research and Development Cluster:

|  |        |           |        |                               |
|--|--------|-----------|--------|-------------------------------|
| Aquatic Plant Control                  | 12.100 | 1,189,673 |        |                               |
| Flood Control Projects                 | 12.106 | 5,075     |        |                               |
| Navigation Projects                    | 12.107 | 18,275    |        |                               |
| Collaborative Research and Development | 12.114 | 365,840   | 10,868 | Luna Innovations Incorporated |

**COMMONWEALTH OF VIRGINIA**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2005**

| <b>Federal<br/>Department/Program</b>                            | <b>CFDA<br/>Number</b> | <b>Direct</b> | <b>Indirect</b> | <b>Pass Through<br/>Entity Name (Indirect Only)</b> |
|--|------------------------|---------------|-----------------|---|
| Basic and Applied Scientific Research                            | 12.300                 | 17,170,752    | 29,560          | University of Central Florida                       |
| Basic and Applied Scientific Research                            | 12.300                 |               | 139,603         | University of Maryland                              |
| Basic and Applied Scientific Research                            | 12.300                 |               | 5,870           | Solers, Inc.  |
| Basic and Applied Scientific Research                            | 12.300                 |               | 2,691           | Prime Research LC                                   |
| Basic and Applied Scientific Research                            | 12.300                 |               | 48,765          | University Of New Hampshire                         |
| Basic and Applied Scientific Research                            | 12.300                 |               | 37,147          | Nanosonic, Inc.                                     |
| Basic and Applied Scientific Research                            | 12.300                 |               | 64,232          | Washington University                               |
| Basic and Applied Scientific Research                            | 12.300                 |               | 62,196          | Florida State University                            |
| Basic and Applied Scientific Research                            | 12.300                 |               | 4,251           | Wake Forest University School of Medicine           |
| Basic and Applied Scientific Research                            | 12.300                 |               | 2,664           | University of Texas at Austin                       |
| Basic and Applied Scientific Research                            | 12.300                 |               | 343,788         | University of Michigan - Ann Arbor                  |
| Basic and Applied Scientific Research                            | 12.300                 |               | 69,486          | AUSGAR Technologies, Inc.                           |
| Basic and Applied Scientific Research                            | 12.300                 |               | 18,184          | Luna Innovations Incorporated                       |
| Basic and Applied Scientific Research                            | 12.300                 |               | 192             | Design Interactive, Inc.                            |
| Basic and Applied Scientific Research                            | 12.300                 |               | 63,549          | University Of Michigan                              |
| Basic and Applied Scientific Research                            | 12.300                 |               | 10,458          | Innovative Concepts in Engineering                  |
| Basic and Applied Scientific Research                            | 12.300                 |               | 9,707           | Intelligent Automation, Inc.                        |
| Basic and Applied Scientific Research                            | 12.300                 |               | 124,165         | Carnegie Mellon University                          |
| Basic and Applied Scientific Research                            | 12.300                 |               | 205,969         | University of California, Santa Barbara             |
| Basic and Applied Scientific Research                            | 12.300                 |               | 154,287         | University Of Illinois                              |
| Basic and Applied Scientific Research                            | 12.300                 |               | 57,252          | Adaptive Technologies Inc                           |
| Military Medical Research and Development                        | 12.420                 | 5,589,071     | 31,060          | Georgetown University Medical Center                |
| Military Medical Research and Development                        | 12.420                 |               | 168,641         | Cougaar Software, Inc.                              |
| Military Medical Research and Development                        | 12.420                 |               | 182,906         | Emory University                                    |
| Basic Scientific Research  | 12.431                 | 3,142,203     | 30,068          | Sentor Technologies                                 |
| Basic Scientific Research  | 12.431                 |               | 31,238          | Calspan-University of Buffalo Research Center       |
| Basic Scientific Research  | 12.431                 |               | (50)            | General Electric Corporate Research                 |
| Basic Scientific Research  | 12.431                 |               | 639             | Luna Innovations Incorporated                       |
| Basic Scientific Research  | 12.431                 |               | (1,089)         | Nanosonic, Inc.                                     |
|  |                        |               |                 | North Carolina Agricultural & Technical             |
| Basic Scientific Research  | 12.431                 |               | 9,211           | State University                                    |
| Basic Scientific Research  | 12.431                 |               | 132,091         | Case Western Reserve University                     |
| Basic Scientific Research  | 12.431                 |               | 15,526          | Adaptive Technologies, Inc.                         |
| Basic, Applied, and Advanced Research in Science and Engineering | 12.630                 | 1,734,763     | 66,816          | Georgia Institute of Technology                     |
| Basic, Applied, and Advanced Research in Science and Engineering | 12.630                 |               | 136,161         | California Institute of Technology                  |
| Basic, Applied, and Advanced Research in Science and Engineering | 12.630                 |               | 197,251         | Brown University                                    |
| Basic, Applied, and Advanced Research in Science and Engineering | 12.630                 |               | 20,063          | University of Michigan                              |
| Basic, Applied, and Advanced Research in Science and Engineering | 12.630                 |               | 11,446          | Pennsylvania State University                       |
| Basic, Applied, and Advanced Research in Science and Engineering | 12.630                 |               | 747             | University of Connecticut                           |
| Air Force Defense Research Sciences Program                      | 12.800                 | 2,963,666     | 153,875         | Sentor Technologies                                 |
| Air Force Defense Research Sciences Program                      | 12.800                 |               | 27,564          | City College New York Institute                     |
| Air Force Defense Research Sciences Program                      | 12.800                 |               | 21,130          | ESI US R&D, Inc.                                    |
| Air Force Defense Research Sciences Program                      | 12.800                 |               | 649             | Extreme Diagnostics, Inc.                           |
| Air Force Defense Research Sciences Program                      | 12.800                 |               | 70,950          | Georgia Institute of Technology                     |
| Air Force Defense Research Sciences Program                      | 12.800                 |               | 713             | Global Contour, Inc.                                |
| Air Force Defense Research Sciences Program                      | 12.800                 |               | 172,377         | Luna Innovations Incorporated                       |
| Air Force Defense Research Sciences Program                      | 12.800                 |               | 19,714          | Cerment, Inc.                                       |
| Air Force Defense Research Sciences Program                      | 12.800                 |               | 148,688         | Nanosonic, Inc.                                     |
| Air Force Defense Research Sciences Program                      | 12.800                 |               | 1,263           | Prime Photonics, Inc.                               |
| Air Force Defense Research Sciences Program                      | 12.800                 |               | 49,638          | Science Applications International                  |
| Air Force Defense Research Sciences Program                      | 12.800                 |               | 97,422          | Knowledge Anaylysis Technologies LLC                |
| Air Force Defense Research Sciences Program                      | 12.800                 |               | 31,581          | Triton Systems, Inc.                                |
| Air Force Defense Research Sciences Program                      | 12.800                 |               | 45,551          | Battelle  |
| Air Force Defense Research Sciences Program                      | 12.800                 |               | 18,486          | University of Cincinnati                            |
| Air Force Defense Research Sciences Program                      | 12.800                 |               | 38,866          | Aerojet Corporation                                 |
| Air Force Defense Research Sciences Program                      | 12.800                 |               | 358             | University of North Carolina - Charlotte            |
| Air Force Defense Research Sciences Program                      | 12.800                 |               | 35,364          | Luna Innovations Incorporated                       |
| Air Force Defense Research Sciences Program                      | 12.800                 |               | 60,413          | ERC Inc.  |
| Air Force Defense Research Sciences Program                      | 12.800                 |               | 242             | The Mitre Corporation                               |
| Air Force Defense Research Sciences Program                      | 12.800                 |               | 1,820           | Sparta Inc.   |
| Mathematical Sciences Grants Program                             | 12.901                 | 27,651        |                 |   |
| Information Security Grant Program                               | 12.902                 | 42,329        | 99,196          | Science Applications International                  |
| Research and Technology Development                              | 12.910                 | 1,890,153     | 77,523          | Virginia Center for Innovative Technology           |
| Research and Technology Development                              | 12.910                 |               | 79              | Raytheon Company                                    |
| Research and Technology Development                              | 12.910                 |               | 15,342          | Massachusetts Institute of Technology               |
| Research and Technology Development                              | 12.910                 |               | (162)           | Luna Innovations Incorporated                       |
| Research and Technology Development                              | 12.910                 |               | 33,683          | University Of Colorado                              |

**COMMONWEALTH OF VIRGINIA**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2005**

| Federal                                |        | CFDA       | Pass Through |  |  |
|--|--------|------------|--------------|--|--|
| Department/Program                     | Number | Direct     | Indirect     | Entity Name (Indirect Only)                        |  |
| Other Assistance:                      |        |            |              |  |  |
| Other                                  | 12.000 | 11,818,300 | 104,256      | Microwave Technology                               |  |
| Other                                  | 12.000 |            | 9,423        | Kennametal Inc.                                    |  |
| Other                                  | 12.000 |            | 6,633        | J F Taylor, Inc.                                   |  |
| Other                                  | 12.000 |            | 1,171        | General Technical Services LLC                     |  |
| Other                                  | 12.000 |            | 10,791       | ESI US R&D, Inc.                                   |  |
| Other                                  | 12.000 |            | 30,397       | Discover Technologies                              |  |
| Other                                  | 12.000 |            | 3,012        | Lockheed Martin                                    |  |
| Other                                  | 12.000 |            | 304,939      | Northrup Grumman                                   |  |
| Other                                  | 12.000 |            | 41,141       | Nanosonic, Inc.                                    |  |
| Other                                  | 12.000 |            | 29,772       | Battelle   |  |
| Other                                  | 12.000 |            | 123          | Astron Wireless Technologies, Inc.                 |  |
| Other                                  | 12.000 |            | 9,756        | Anteon Corporation                                 |  |
| Other                                  | 12.000 |            | 15,839       | 3 Phoenix, LLC                                     |  |
| Other                                  | 12.000 |            | 124,004      | George Washington University                       |  |
| Other                                  | 12.000 |            | 187,346      | Science Applications International Corporation     |  |
| Other                                  | 12.000 |            | 150,585      | Concurrent Technologies Corporation                |  |
| Other                                  | 12.000 |            | 69,712       | Mirum Corporation                                  |  |
| Other                                  | 12.000 |            | 22,134       | Lockheed Martin                                    |  |
| Other                                  | 12.000 |            | 30,292       | Potomac Hospital                                   |  |
| Other                                  | 12.000 |            | 5,521        | Old Dominion University Research Foundation        |  |
| Other                                  | 12.000 |            | 117,851      | Old Dominion University Research Foundation        |  |
| Other                                  | 12.000 |            | 169,864      | Micro Analysis and Design                          |  |
| Other                                  | 12.000 |            | 44,940       | Geo-Marine, Inc.                                   |  |
| Other                                  | 12.000 |            | 369,135      | Lockheed Martin Corporation                        |  |
| Other                                  | 12.000 |            | 157,488      | Luna Innovations Incorporated                      |  |
| Other                                  | 12.000 |            | 93,677       | Conducting Material Corporation                    |  |
| Other                                  | 12.000 |            | 181,149      | Cerment, Inc.                                      |  |
| Other                                  | 12.000 |            | 31,625       | Tech Explore, LLC                                  |  |
| Other                                  | 12.000 |            | 12,731       | Constellation Technology                           |  |
| Other                                  | 12.000 |            | 193,746      | Wright State University                            |  |
| Other                                  | 12.000 |            | 74,735       | The Titan Corporation                              |  |
| Other                                  | 12.000 |            | 24,364       | Technology in Blacksburg Inc                       |  |
| Other                                  | 12.000 |            | 140,261      | Science Applications International                 |  |
| Other                                  | 12.000 |            | 154,679      | Purdue University                                  |  |
| Other                                  | 12.000 |            | 29,198       | CSA Engineering, Inc.                              |  |
| Other                                  | 12.000 |            | 80,117       | Nascent Technologies                               |  |
| Other                                  | 12.000 |            | 28,701       | Non-Intrusive Inspection Technology                |  |
| Other                                  | 12.000 |            | 1            | Concurrent Technologies Corporation                |  |
| Other                                  | 12.000 |            | 4,877        | Non-Intrusive Inspection Technology                |  |
| Other                                  | 12.000 |            | (1,775)      | Drexel University                                  |  |
| Other                                  | 12.000 |            | 23,789       | Concurrent Technologies Corporation                |  |
| Other                                  | 12.000 |            | 114,884      | Sparta Incorporated                                |  |
| Other                                  | 12.000 |            | 14,804       | Hewlett-Packard Company                            |  |
| Other                                  | 12.000 |            | 47,428       | Berkeley   |  |
| Other                                  | 12.000 |            | 7,526        | Microwave Technology                               |  |
| Other                                  | 12.000 |            | 109,862      | Aptima, Incorporated                               |  |
| Other                                  | 12.000 |            | 27,691       | Northrop Grumman Information Technology            |  |
| Other                                  | 12.000 |            | 19,528       | British Aerospace and Marconi<br>Electronic System |  |
| Other                                  | 12.000 |            | 111,381      | Sparta Incorporated                                |  |
| Other                                  | 12.000 |            | 20,701       | Small Business Technology Transfer                 |  |
| Other                                  | 12.000 |            | 57,591       | Lockheed Martin                                    |  |
| Other                                  | 12.000 |            | 111,169      | Micro Analysis and Design                          |  |
| Other                                  | 12.000 |            | 17,768       | Information Extraction and Transportation, Inc.    |  |
| Other                                  | 12.000 |            | 43           | Advanced Biosystems Incorporated                   |  |
| Other                                  | 12.000 |            | 111,238      | Northrop Grumman Information Technology            |  |
| Other                                  | 12.000 |            | 31,026       | Veridian   |  |
| Other                                  | 12.000 |            | 104,283      | John Hopkins University                            |  |
| Other                                  | 12.000 |            | (95)         | Advanced Biosystems Incorporated                   |  |
| Other                                  | 12.000 |            | 16,917       | Intelligent Systems Technology, Inc.               |  |
| Other                                  | 12.000 |            | 21,052       | British Aerospace and Marconi<br>Electronic System |  |
| Other                                  | 12.000 |            | 69,746       | Fors Marsh Group, LLC                              |  |
| Total Research and Development Cluster |        |            | 45,957,751   | 7,822,477  |  |
| Total U. S. Department of Defense      |        |            | 76,745,699   | 8,329,303  |  |

**COMMONWEALTH OF VIRGINIA**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2005**

| Federal<br>Department/Program  | CFDA<br>Number | Direct     | Indirect  | Pass Through<br>Entity Name (Indirect Only)                 |
|--|----------------|------------|-----------|---|
| <b>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>                          |                |            |           |   |
| Housing Counseling Assistance Program  | 14.169         |            | 945       | Virginia Housing Department Authority                       |
| Community Development Block Grants/State's Program                               | 14.228         | 26,364,579 |           |   |
| Emergency Shelter Grants Program   | 14.231         | 1,626,595  |           |   |
| Supportive Housing Program   | 14.235         | 285,029    |           |   |
| Shelter Plus Care  | 14.238         | (2,395)    |           |   |
| HOME Investment Partnerships Program   | 14.239         | 12,369,044 |           |   |
| Housing Opportunities for Persons with AIDS                                      | 14.241         | 704,277    | 15,143    | City of Richmond  |
| Opportunities for Youth_Youthbuild Program                                       | 14.243         | 56,300     |           |   |
| Development Initiative   | 14.246         | 13,403     | 2,534,145 | City of Newport News, Virginia                              |
| Fair Housing Assistance Program_State and Local                                  | 14.401         | 340,262    |           |   |
| Community Outreach Partnership Center Program                                    | 14.511         | 31,494     |           |   |
| Community Development Work-Study Program   | 14.512         | 47,999     |           |   |
| Historically Black Colleges and Universities Program                             | 14.520         | 189,557    | (635)     | City of Norfolk   |
| Public and Indian Housing  | 14.850         | 92,180     |           |   |
| Demolition and Revitalization of Severely Distressed Public Housing              | 14.866         |            | 45,747    | Norfolk Redevelopment and Housing Authority                 |
| Lead-Based Paint Hazard Control in Privately-Owned Housing                       | 14.900         | 1,256,836  |           |   |
| Other Assistance:  |                |            |           |   |
| Other  | 14.000         | 83,162     |           |   |
| Total Excluding Clusters Identified Below  |                | 43,458,322 | 2,595,345 |   |
| CDBG Entitlement and Small Cities Cluster:                                       |                |            |           |   |
| Community Development Block Grants/Entitlement Grants                            | 14.218         |            | 33,874    | Fairfax County  |
| Community Development Block Grants/Small Cities Program                          | 14.219         |            | 23,198    | Norfolk Redevelopment and Housing Authority                 |
| Total CDBG Entitlement and Small Cities Cluster                                  |                | -          | 57,072    |   |
| Research and Development Cluster:  |                |            |           |   |
| Manufactured Home Construction and Safety Standards                              | 14.171         | (961)      |           |   |
| Community Outreach Partnership Center Program                                    | 14.511         | 42,564     |           |   |
| Community Development Work-Study Program   | 14.512         | 142,149    |           |   |
| Doctoral Dissertation Research Grants  | 14.516         | 17,176     |           |   |
| Early Doctoral Student Research Grants   | 14.517         | 1,484      |           |   |
| HUD Urban Scholars Fellowship Grants   | 14.518         | 45,476     |           |   |
| Other Assistance:  |                |            |           |   |
| Other  | 14.000         | 379,952    | 2,636     | University of Consortium for Geographic Information Science |
| Other  | 14.000         |            | 3,540     | City of Richmond  |
| Other  | 14.000         |            | 9,064     | Newport Partners LLC  |
| Total Research and Development Cluster   |                | 627,840    | 15,240    |   |
| Total U.S. Department of Housing and Urban Development                           |                | 44,086,162 | 2,667,657 |   |
| <b>U.S. DEPARTMENT OF THE INTERIOR</b>   |                |            |           |   |
| Regulation of Surface Coal Mining and Surface Effects of Underground Coal Mining | 15.250         | 3,288,385  |           |   |
| Abandoned Mine Land Reclamation (AMLR) Program                                   | 15.252         | 5,235,614  |           |   |
| Fish and Wildlife Management Assistance  | 15.608         | 2,800      |           |   |
| Coastal Wetlands Planning, Protection and Restoration Act                        | 15.614         | 208,636    |           |   |
| Cooperative Endangered Species Conservation Fund                                 | 15.615         | 83,871     |           |   |
| Clean Vessel Act   | 15.616         | 297,025    |           |   |
| Wildlife Conservation and Restoration  | 15.625         | 323,548    |           |   |
| Landowner Incentive  | 15.633         | 81,178     |           |   |
| State Wildlife Grants  | 15.634         | 932,948    |           |   |
| Assistance to State Water Resources Research Institutes                          | 15.805         | 2,500      |           |   |
| U.S. Geological Survey_ Research and Data Collection                             | 15.808         | 304,658    |           |   |
| National Spatial Data Infrastructure Cooperative Agreements Program              | 15.809         | 18,770     |           |   |
| Historic Preservation Fund Grants-In-Aid   | 15.904         | 701,446    |           |   |
| Outdoor Recreation_Acquisition, Development and Planning                         | 15.916         | 1,707,425  |           |   |
| Rivers, Trails and Conservation Assistance                                       | 15.921         | 40,607     |           |   |
| American Battlefield Protection  | 15.926         | 7,966      |           |   |
| Other Assistance:  |                |            |           |   |
| Other  | 15.000         | 1,106,877  | 9,979     | Rochester Institute of Technology                           |
| Total Excluding Clusters Identified Below  |                | 14,344,254 | 9,979     |   |

**COMMONWEALTH OF VIRGINIA**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2005**

| <b>Federal<br/>Department/Program</b>                               | <b>CFDA<br/>Number</b> | <b>Direct</b> | <b>Indirect</b> | <b>Pass Through<br/>Entity Name (Indirect Only)</b> |
|---|------------------------|---------------|-----------------|---|
| Fish and Wildlife Cluster:  |                        |               |                 |   |
| Sport Fish Restoration  | 15.605                 | 4,836,618     | 202,326         | Recreational Boating and Fishing Foundation         |
| Wildlife Restoration  | 15.611                 | 4,416,017     |                 |   |
| Total Fish and Wildlife Cluster                                     |                        | 9,252,635     | 202,326         |   |
| Research and Development Cluster:                                   |                        |               |                 |   |
| Cultural Resource Management  | 15.224                 | 8,246         |                 |   |
| Water Reclamation and Reuse Program                                 | 15.504                 | 36,881        |                 |   |
| Fish and Wildlife Management Assistance                             | 15.608                 | 33,781        |                 |   |
| Cooperative Endangered Species Conservation Fund                    | 15.615                 | 7,599         |                 |   |
| Multi-State Conservation Grants                                     | 15.628                 | 62,064        |                 |   |
| Partners for Fish and Wildlife                                      | 15.631                 | 19,655        |                 |   |
| Assistance to State Water Resources Research Institutes             | 15.805                 | 299,684       |                 |   |
| Earthquake Hazards Reduction Program                                | 15.807                 | 64,996        |                 |   |
| U.S. Geological Survey_ Research and Data Acquisition               | 15.808                 | 1,506,224     | 126,662         | AmericaView Inc.                                    |
| National Spatial Data Infrastructure Cooperative Agreements Program | 15.809                 | 1,208         |                 |   |
| Gap Analysis Program  | 15.811                 | 155,838       |                 |   |
| Cooperative Research Units Program                                  | 15.812                 | 129,715       |                 |   |
| Disposal of Surplus Wildlife  | 15.900                 | 51,555        |                 |   |
| Historic Preservation Fund Grants-In-Aid                            | 15.904                 | 892           |                 |   |
| National Historic Landmark  | 15.912                 | 42,544        |                 |   |
| Technical Preservation Services                                     | 15.915                 | 57,121        |                 |   |
| Outdoor Recreation_Acquisition, Development and Planning            | 15.916                 | 26,331        |                 |   |
| Rivers, Trails and Conservation Assistance                          | 15.921                 | 334,351       | 9,732           | Rochester Institute of Technology                   |
| National Center for Preservation Technology and Training            | 15.923                 | 50,621        |                 |   |
| Other Assistance:   |                        |               |                 |   |
| Other   | 15.000                 | 567,274       | (2,997)         | University of Central Florida                       |
| Other   | 15.000                 |               | 329             | Universidad Autonoma de Chihuahua                   |
| Other   | 15.000                 |               | 9,162           | University of Tennessee                             |
| Other   | 15.000                 |               | 3,455           | University of Vermont                               |
| Total Research and Development Cluster                              |                        | 3,456,580     | 146,343         |   |
| Total U.S. Department of the Interior                               |                        | 27,053,469    | 358,648         |   |

**U.S. DEPARTMENT OF JUSTICE**

|   |        |           |        |  |
|---|--------|-----------|--------|--|
| Law Enforcement Assistance_Narcotics and Dangerous Drugs Training   | 16.004 | 216,470   |        |  |
| State Domestic Preparedness Equipment Support Program   | 16.007 | 300,000   |        |  |
| Juvenile Accountability Incentive Block Grants  | 16.523 | 3,713,456 |        |  |
| Grants to Reduce Violent Crimes Against Women on Campus   | 16.525 | 184,581   |        |  |
| Training Grants to Stop Abuse and Sexual Assault of Older Individuals<br>or Individuals with Disabilities | 16.528 | 122,121   |        |  |
| Juvenile Justice and Delinquency Prevention_Allocation to States  | 16.540 | 1,622,794 |        |  |
| Part D - Research, Evaluation, Technical Assistance and Training  | 16.542 | 204,051   |        |  |
| Missing Children's Assistance   | 16.543 | 104,309   |        |  |
| Victims of Child Abuse  | 16.547 |           | 56,154 | National Court Appointed Special<br>Advocate Association |
| Part E_State Challenge Activities   | 16.549 | 28,508    |        |  |
| State Justice Statistics Program for Statistical Analysis Centers   | 16.550 | 3,155,362 |        |  |
| National Criminal History Improvement Program (NCHIP)   | 16.554 | 1,380,906 |        |  |
| Grants  | 16.560 | 893,262   |        |  |
| Crime Laboratory Improvement_Combined Offender DNA Index  |        |           |        |  |
| System Backlog Reduction  | 16.564 | 417,453   |        |  |
| Crime Victim Assistance   | 16.575 | 9,411,741 |        |  |
| Crime Victim Compensation   | 16.576 | 1,244,000 |        |  |
| Byrne Formula Grant Program   | 16.579 | 8,636,382 |        |  |
| Edward Byrne Memorial State and Local Law Enforcement   |        |           |        |  |
| Assistance Discretionary Grants Program   | 16.580 | 6,024,966 |        |  |
| Violent Offender Incarceration and Truth in Sentencing Incentive Grants                                   | 16.586 | 6,042,792 |        |  |
| Violence Against Women Formula Grants   | 16.588 | 3,104,520 |        |  |
| Program   | 16.589 | 97,697    |        |  |
| Grants to Encourage Arrest Policies and Enforcement of Protection Orders                                  | 16.590 | 29,684    |        |  |
| Local Law Enforcement Block Grants Program  | 16.592 | 454,179   |        |  |
| Residential Substance Abuse Treatment for State Prisoners   | 16.593 | 1,087,822 |        |  |
| State Criminal Alien Assistance Program   | 16.606 | 12,699    |        |  |
| Bulletproof Vest Partnership Program  | 16.607 | 16,049    |        |  |

**COMMONWEALTH OF VIRGINIA**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2005**

| <b>Federal<br/>Department/Program</b>   | <b>CFDA<br/>Number</b> | <b>Direct</b> | <b>Indirect</b> | <b>Pass Through<br/>Entity Name (Indirect Only)</b> |
|---|------------------------|---------------|-----------------|---|
| Community Prosecution and Project Safe Neighborhoods                                    | 16.609                 | 116,291       |                 |   |
| Closed-Circuit Televising of Child Victims of Abuse                                     | 16.611                 | 87,487        |                 |   |
| Public Safety Partnership and Community Policing Grants                                 | 16.710                 | 1,072,139     |                 |   |
| Police Corps  | 16.712                 | 170,026       |                 |   |
| Juvenile Mentoring Program  | 16.726                 | 65,313        |                 |   |
| Enforcing Underage Drinking Laws Program  | 16.727                 | 427,878       |                 |   |
| Other Assistance:   |                        |               |                 |   |
| Other   | 16.000                 | 1,030,422     |                 |   |
| Total Excluding Cluster Identified Below  |                        | 51,475,360    | 56,154          |   |
| Research and Development Cluster:   |                        |               |                 |   |
| Law Enforcement Assistance_Narcotics and Dangerous<br>Drugs_Laboratory Analysis         | 16.001                 | 94,098        |                 |   |
| Urban Areas Security Initiative   | 16.011                 |               | 56,022          | Open GIS Consortium                                 |
| Urban Areas Security Initiative   | 16.011                 |               | 1,914,327       | District of Columbia Government                     |
| Law Enforcement Assistance_FBI Crime Laboratory Support                                 | 16.301                 | 266,850       |                 |   |
| National Institute of Justice Research, Evaluation,<br>and Development Project Grants   | 16.560                 | 545,208       |                 |   |
| Byrne Formula Grant Program   | 16.579                 | 384           |                 |   |
| Violence Against Women Formula Grants   | 16.588                 | 21,692        |                 |   |
| Corrections-Research and Evaluation and Policy Formulation                              | 16.602                 | 88,976        |                 |   |
| Public Safety Partnership and Community Policing Grants                                 | 16.710                 | 374,008       |                 |   |
| Drug-Free Communities Support Program Grants  | 16.729                 | 92,047        |                 |   |
| Other Assistance:   |                        |               |                 |   |
| Other   | 16.000                 | 701,986       | 179,734         | George Washington University                        |
| Total Research and Development Cluster  |                        | 2,185,249     | 2,150,083       |   |
| Total U.S. Department of Justice  |                        | 53,660,609    | 2,206,237       |   |
| <b>U.S. DEPARTMENT OF LABOR</b>   |                        |               |                 |   |
| Labor Force Statistics  | 17.002                 | 1,984,862     |                 |   |
| Compensation and Working Conditions   | 17.005                 | 113,453       |                 |   |
| Certification of Foreign Workers for Temporary<br>Agricultural Employment               | 17.202                 | 6,925         |                 |   |
| Labor Certification for Alien Workers   | 17.203                 | 1,139,013     |                 |   |
| Unemployment Insurance  | 17.225                 | 428,207,843   |                 |   |
| Senior Community Service Employment Program   | 17.235                 | 1,896,538     | 63,940          | Thomas Jefferson Planning Commission                |
| Senior Community Service Employment Program   | 17.235                 |               | 1,403,570       | National Council on Aging                           |
| Trade Adjustment Assistance_Workers   | 17.245                 | 35,199,632    |                 |   |
| Welfare-to-Work Grants to States and Localities   | 17.253                 | 49,338        | 49,338          | Regional VA Workforce Investment Board              |
| One-Stop Career Center Initiative   | 17.257                 | 172,263       | 113,558         | City of Richmond                                    |
| Employment and Training Administration Pilots, Demonstrations,<br>and Research Projects | 17.261                 | 336,126       |                 |   |
| Work Incentives Grant   | 17.266                 |               | 427             | County of Henrico                                   |
| Work Incentives Grant   | 17.266                 |               | 152,761         | Capital Area Workforce                              |
| WIA Incentive Grants-Section 503 Grants to States                                       | 17.267                 | 679,689       | 679,689         | West Piedmont Workforce Investment Board            |
| Occupational Safety and Health: State Program   | 17.503                 | 3,124,938     |                 |   |
| Consultation Agreements   | 17.504                 | 1,020,080     |                 |   |
| OSHA Data Initiative  | 17.505                 | 15,407        |                 |   |
| Mine Health and Safety Grants   | 17.600                 | 298,556       |                 |   |
| Mine Health and Safety Counseling and Technical Assistance                              | 17.601                 | 165,476       |                 |   |
| Employment Programs for People with Disabilities  | 17.720                 | 805,388       | 35,390          | Training and Development Center                     |
| Other Assistance:   |                        |               |                 |   |
| Other   | 17.000                 |               | 4,745           | Train IT  |
| Total Excluding Clusters Identified Below   |                        | 475,215,527   | 2,503,418       |   |
| Employment Services Cluster:  |                        |               |                 |   |
| Employment Service  | 17.207                 | 20,774,238    | 2,412           | State of South Carolina                             |
| Disabled Veterans' Outreach Program (DVOP)  | 17.801                 | 2,000,053     |                 |   |
| Local Veterans' Employment Representative Program                                       | 17.804                 | 1,687,510     |                 |   |
| Total Employment Services Cluster   |                        | 24,461,801    | 2,412           |   |
| WIA Cluster:  |                        |               |                 |   |
| WIA Adult Program   | 17.258                 | 13,210,006    | 1,653,685       | Virginia Employment Commission One Stops            |
| WIA Adult Program   | 17.258                 |               | 4,000           | Region 2000 Career Center                           |

**COMMONWEALTH OF VIRGINIA**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2005**

| Federal<br>Department/Program   | CFDA<br>Number | Direct      | Indirect  | Pass Through   |
|---|----------------|-------------|-----------|--|
|   |                |             |           | Entity Name (Indirect Only)  |
| WIA Adult Program   | 17.258         |             | 559,632   | Greater Peninsula Workforce Investment Board                         |
| WIA Adult Program   | 17.258         |             | 147,688   | Bay Consortium- Private Industry Council                             |
| WIA Adult Program   | 17.258         |             | 14,199    | Virginia Workforce Network   |
| WIA Adult Program   | 17.258         |             | 284,249   | West Piedmont Workforce Investment Board                             |
| WIA Adult Program   | 17.258         |             | 185,134   | Thomas Jefferson Planning Commission                                 |
| WIA Youth Activities  | 17.259         | 14,008,893  | 22,175    | People Inc. of Southwest Virginia                                    |
| WIA Youth Activities  | 17.259         |             | 24,678    | Region 2000 Regional Commission                                      |
| WIA Youth Activities  | 17.259         |             | 3,687     | Wise Skill Center  |
| WIA Youth Activities  | 17.259         |             | 44,032    | Bay Consortium - Workforce Investment Board                          |
| WIA Dislocated Workers  | 17.260         | 18,800,993  | 493,403   | Opportunity, Inc.  |
| WIA Dislocated Workers  | 17.260         |             | 47,744    | Bay Consortium - Workforce Investment Board                          |
| WIA Dislocated Workers  | 17.260         |             | 6,000     | Region 2000 Career Center  |
| WIA Dislocated Workers  | 17.260         |             | 115,385   | Additional One Stops   |
| WIA Dislocated Workers  | 17.260         |             | 160,469   | Region 2000 Regional Commission                                      |
| WIA Dislocated Workers  | 17.260         |             | 1,990,202 | Virginia Employment Commission One Stops                             |
| WIA Dislocated Workers  | 17.260         |             | 412,627   | State of Maryland  |
| WIA Dislocated Workers  | 17.260         |             | 13,564    | Virginia Workforce Network   |
| WIA Dislocated Workers  | 17.260         |             | 428,765   | West Piedmont Workforce Investment Board                             |
| WIA Dislocated Workers  | 17.260         |             | 467,713   | Greater Peninsula Workforce<br>Development Consortium                |
| Total WIA Cluster   |                | 46,019,892  | 7,079,031 |  |
| Research and Development Cluster:   |                |             |           |  |
| Registered Apprenticeship and Other Training                                    | 17.201         |             | 3,700     | Pfizer Summer Undergraduate Research Program                         |
| Other Assistance:   |                |             |           |  |
| Other   | 17.000         |             | 1,834     | Institute for Advanced Learning and Research                         |
| Other   | 17.000         |             | 23,063    | Marshall Miller and Associates Inc.                                  |
| Total Research and Development Cluster  |                | -           | 28,597    |  |
| Total U.S. Department of Labor  |                | 545,697,220 | 9,613,458 |  |
| <b>U.S. DEPARTMENT OF STATE</b>   |                |             |           |  |
| Special Domestic Assignments  | 19.202         | 882,802     |           |  |
| Educational Exchange_University Lecturers<br>(Professors) and Research Scholars | 19.401         | 26,366      |           |  |
| Educational Exchange-Fulbright American Studies Institutes                      | 19.418         |             | 21,662    | Fullbright Scholar Program   |
| Professional Development_Teacher Training                                       | 19.419         | 35,430      |           |  |
| Cooperative Grants  | 19.420         |             | 219       | Association of International Educators<br>Cooperative Grants Program |
| Educational Partnerships Program  | 19.424         | 60,752      |           |  |
| Other Assistance:   |                |             |           |  |
| Other   | 19.000         | 195,942     | 55,022    | American Association of State Colleges<br>and Universities           |
| Other   | 19.000         |             | 12,981    | Academy for Educational Development                                  |
| Other   | 19.000         |             | 59,026    | Logicon  |
| Other   | 19.000         |             | 19,712    | International Research & Exchanges Board                             |
| Other   | 19.000         |             | 82,757    | Academy for Educational Development                                  |
| Other   | 19.000         |             | 40,839    | Academy for Educational Development                                  |
| Other   | 19.000         |             | 13,754    | International Research & Exchanges Board                             |
| Total Excluding Cluster Identified Below  |                | 1,201,292   | 305,972   |  |
| Research and Development Cluster:   |                |             |           |  |
| Claims Against Foreign Governments  | 19.200         | 63,897      |           |  |
| Educational Partnerships Program  | 19.424         | 117,900     |           |  |
| Other Assistance:   |                |             |           |  |
| Other   | 19.000         | 37,062      | 34,001    | Cornell University   |
| Other   | 19.000         |             | 4,755     | Council for International Exchange of Scholars                       |
| Total Research and Development Cluster  |                | 218,859     | 38,756    |  |
| Total U.S. Department of State  |                | 1,420,151   | 344,728   |  |
| <b>U.S. DEPARTMENT OF TRANSPORTATION</b>  |                |             |           |  |
| Boating Safety Financial Assistance   | 20.005         | 15,990      |           |  |
| Airport Improvement Program   | 20.106         | 267,488     |           |  |
| Highway Training and Education  | 20.215         | 15,426      |           |  |



**COMMONWEALTH OF VIRGINIA**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2005**

| Federal<br>Department/Program   | CFDA<br>Number | Direct      | Indirect  | Pass Through<br>Entity Name (Indirect Only)                 |
|---|----------------|-------------|-----------|---|
|   |                |             |           |   |
| Motor Carrier Safety  | 20.217         | 18,834      |           |   |
| National Motor Carrier Safety   | 20.218         | 3,921,741   |           |   |
| Recreational Trails Program   | 20.219         | 928,688     |           |   |
| Railroad Research and Development   | 20.313         |             | 1,549,534 | Old Dominion University Research Foundation                 |
| Port Security Grants  | 20.420         | 1,567,327   |           |   |
| Federal Transit Grants for University Research and Training                                       | 20.502         | 6,138       |           |   |
| Federal Transit_Metropolitan Planning Grants  | 20.505         | 1,334,183   |           |   |
| Formula Grants for Other Than Urbanized Areas   | 20.509         | 9,744,308   |           |   |
| Capital Assistance Program for Elderly Persons<br>and Persons with Disabilities                   | 20.513         | 1,810,159   |           |   |
| Transit Planning and Research   | 20.514         | 20,000      |           |   |
| State Planning and Research   | 20.515         | 43,909      |           |   |
| Job Access_Reverse Commute  | 20.516         | 1,134,633   |           |   |
| Alcohol Open Container Requirements   | 20.607         | 5,540,819   |           |   |
| Minimum Penalties for Repeat Offenders for Driving While Intoxicated                              | 20.608         | 604,092     |           |   |
| Pipeline Safety   | 20.700         | 881,379     |           |   |
| Grants  | 20.703         | 254,073     |           |   |
| Historically Black Colleges and Universities_Entrepreneurial Training<br>and Technical Assistance | 20.907         |             | 42,400    | South Carolina State University                             |
| Other Assistance:   |                |             |           |   |
| Other   | 20.000         | (368,623)   | 77,559    | District of Columbia-Department of Public Works             |
| Other   | 20.000         |             | 16,463    | Bacchus & Gamma   |
| Total Excluding Clusters Identified Below   |                | 27,740,564  | 1,685,956 |   |
| Highway Planning and Construction Cluster:  |                |             |           |   |
| Highway Planning and Construction   | 20.205         | 471,910,264 |           |   |
| Total Highway Planning and Construction Cluster   |                | 471,910,264 | -         |   |
| Federal Transit Cluster:  |                |             |           |   |
| Federal Transit_Capital Investment Grants   | 20.500         | 16,984,598  |           |   |
| Total Federal Transit Cluster   |                | 16,984,598  | -         |   |
| Highway Safety Cluster:   |                |             |           |   |
| State and Community Highway Safety  | 20.600         | 2,504,160   | 4,124     | University of Iowa  |
| Alcohol Traffic Safety and Drunk Driving Prevention Incentive Grants                              | 20.601         | 285,289     |           |   |
| Occupant Protection   | 20.602         | 446,817     |           |   |
| Federal Highway Safety Data Improvements Incentive Grants   | 20.603         | 185,337     |           |   |
| Safety Incentive Grants for Use of Seatbelts  | 20.604         | 802,810     |           |   |
| Safety Incentives to Prevent Operation of Motor<br>Vehicles by Intoxicated Persons                | 20.605         | 4,681,565   |           |   |
| Total Highway Safety Cluster  |                | 8,905,978   | 4,124     |   |
| Research and Development Cluster:   |                |             |           |   |
| Aviation Research Grants  | 20.108         | 427,993     |           |   |
| Air Transportation Centers of Excellence  | 20.109         | 175,711     |           |   |
| Highway Training and Education  | 20.215         | 165,107     |           |   |
| Motor Carrier Safety  | 20.217         | 716,453     |           |   |
| Railroad Safety   | 20.301         | (1,852)     |           |   |
| Transit Planning and Research   | 20.514         | 491,406     |           |   |
| University Transportation Centers Program   | 20.701         | 875,720     | 147,883   | Pennsylvania State University                               |
| Transportation_Consumer Affairs   | 20.900         |             | 18,283    | National Academy of Sciences                                |
| Other Assistance:   |                |             |           |   |
| Other   | 20.000         | 7,545,375   | 174,737   | Westat, Inc.  |
| Other   | 20.000         |             | 179,565   | George Washington University                                |
| Other   | 20.000         |             | 10,754    | Science Applications International Corporation              |
| Other   | 20.000         |             | 4,813     | Cambridge Systematics, Inc.                                 |
| Other   | 20.000         |             | 85,282    | Wisconsin Department of Transportation                      |
| Other   | 20.000         |             | 7,543     | Maximus   |
| Other   | 20.000         |             | 154,014   | University of Michigan - Ann Arbor                          |
| Other   | 20.000         |             | 5,763     | Science Applications International Corporation              |
| Other   | 20.000         |             | 20,476    | Kittelson & Associates                                      |
| Other   | 20.000         |             | 131,610   | Penn State University                                       |
| Other   | 20.000         |             | 2,045     | Ohio State University                                       |
| Other   | 20.000         |             | 15,037    | Science Applications International                          |
| Other   | 20.000         |             | 92,932    | The National Academies                                      |
| Other   | 20.000         |             | 7,211     | Transportation Research Board,<br>National Research Council |

**COMMONWEALTH OF VIRGINIA**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2005**

| Federal<br>Department/Program   |  | CFDA<br>Number | Direct      | Indirect  | Pass Through<br>Entity Name (Indirect Only) |
|---|--|----------------|-------------|-----------|---|
| Other   |  | 20.000         |             | 136,836   | University of Alabama at Birmingham         |
| Other   |  | 20.000         |             | 9,987     | University of Iowa                          |
| Total Research and Development Cluster  |  |                | 10,395,913  | 1,204,771 |   |
| Total U.S. Department of Transportation   |  |                | 535,937,317 | 2,894,851 |   |
| <b>U.S. DEPARTMENT OF THE TREASURY</b>  |  |                |             |           |   |
| Other Assistance  |  | 21.000         | 264,119     |           |   |
| Total for U.S. Department of the Treasury                                       |  |                | 264,119     | -         |   |
| <b>APPALACHIAN REGIONAL COMMISSION</b>  |  |                |             |           |   |
| Appalachian Regional Development  |  | 23.001         | 1,971,097   |           |   |
| Appalachian Area Development  |  | 23.002         | 116,500     |           |   |
| Appalachian State Research, Technical Assistance,<br>and Demonstration Projects |  | 23.011         | 62,626      |           |   |
| Total Excluding Cluster Identified Below  |  |                | 2,150,223   | -         |   |
| Research and Development Cluster:   |  |                |             |           |   |
| Appalachian Regional Development  |  | 23.001         | 8,207       | 3,709     | East Tennessee State University             |
| Appalachian Area Development  |  | 23.002         | 18,558      |           |   |
| Total Research and Development Cluster  |  |                | 26,765      | 3,709     |   |
| Total Appalachian Regional Commission   |  |                | 2,176,988   | 3,709     |   |
| <b>OFFICE OF PERSONNEL MANAGEMENT</b>   |  |                |             |           |   |
| Intergovernmental Mobility of Federal, State, and Local Employees               |  | 27.011         | 5,415       |           |   |
| Total Excluding Cluster Identified Below  |  |                | 5,415       | -         |   |
| Research and Development Cluster:   |  |                |             |           |   |
| Intergovernmental Mobility of Federal, State, and Local Employees               |  | 27.011         | 12,388      |           |   |
| Total Research and Development Cluster  |  |                | 12,388      | -         |   |
| Total Office of Personnel Management  |  |                | 17,803      | -         |   |
| <b>EQUAL EMPLOYMENT OPPORTUNITY COMMISSION</b>                                  |  |                |             |           |   |
| Other Assistance  |  | 30.000         | 1,000       |           |   |
| Total Equal Employment Opportunity Commission                                   |  |                | 1,000       | -         |   |
| <b>GENERAL SERVICES ADMINISTRATION</b>  |  |                |             |           |   |
| Donation of Federal Surplus Personal Property                                   |  | 39.003         | 5,031,087   |           |   |
| Election Reform Payments  |  | 39.011         | 12,749,095  |           |   |
| Total Excluding Cluster Identified Below  |  |                | 17,780,182  | -         |   |
| Research and Development Cluster:   |  |                |             |           |   |
| Other Assistance  |  | 39.000         | 752,015     |           |   |
| Total Research and Development Cluster  |  |                | 752,015     | -         |   |
| Total General Services Administration   |  |                | 18,532,197  | -         |   |

**COMMONWEALTH OF VIRGINIA**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2005**

| Federal   |        | CFDA       |           | Pass Through                                 |
|---|--------|------------|-----------|--|
| Department/Program                                  | Number | Direct     | Indirect  | Entity Name (Indirect Only)                  |
| LIBRARY OF CONGRESS                                 |        |            |           |  |
| Research and Development Cluster:                   |        |            |           |  |
| Other Assistance                                    | 42.000 | -          | 37,695    | Emory University                             |
| NATIONAL AERONAUTICS AND SPACE ADMINISTRATION       |        |            |           |  |
| Aerospace Education Services Program                | 43.001 | 172,339    | 4,000     | Virginia Space Grant Consortium              |
| Aerospace Education Services Program                | 43.001 |            | 37        | Elizabeth City State University              |
| Technology Transfer                                 | 43.002 | 51,947     | 292       | Bay Mills Community College                  |
| Other Assistance:                                   |        |            |           |  |
| Other   | 43.000 | 6,743      | 1,649     | Old Dominion University Research Foundation  |
| Total Excluding Cluster Identified Below            |        | 231,029    | 5,978     |  |
| Research and Development Cluster:                   |        |            |           |  |
| Aerospace Education Services Program                | 43.001 | 7,286,050  | 6,738     | National Space Biomedical Research Institute |
| Aerospace Education Services Program                | 43.001 |            | 18,457    | Virginia Space Grant Consortium              |
| Aerospace Education Services Program                | 43.001 |            | 1,875     | Ohio Research Institute                      |
| Aerospace Education Services Program                | 43.001 |            | 11,865    | Colorado State University                    |
| Aerospace Education Services Program                | 43.001 |            | 18,910    | Oklahoma State University                    |
| Aerospace Education Services Program                | 43.001 |            | 31,223    | SpaceWorks, Inc.                             |
| Technology Transfer                                 | 43.002 | 2,102,516  | 16,049    | Clark University                             |
| Technology Transfer                                 | 43.002 |            | 60,604    | University Of Michigan                       |
| Technology Transfer                                 | 43.002 |            | 25,480    | Virginia Space Grant Consortium              |
| Technology Transfer                                 | 43.002 |            | 59,750    | Luna Innovations Incorporated                |
| Technology Transfer                                 | 43.002 |            | 221,933   | National Space Biomedical Research Institute |
| Technology Transfer                                 | 43.002 |            | 18,450    | ASRC Aerospace Corporation                   |
| Other Assistance:                                   |        |            |           |  |
| Other   | 43.000 | 13,925,253 | 46,817    | Space Telescope Science Institute            |
| Other   | 43.000 |            | 348       | Logistics Management Institute               |
| Other   | 43.000 |            | 33,042    | Stanford Research Institute                  |
| Other   | 43.000 |            | 4,878     | Imlach Consulting Engineering                |
| Other   | 43.000 |            | 2,553     | SGT Incorporated                             |
| Other   | 43.000 |            | 1,167     | Space Telescope Science Institute            |
| Other   | 43.000 |            | 16,094    | QSS Group                                    |
| Other   | 43.000 |            | 79,246    | QSS Group                                    |
| Other   | 43.000 |            | 85,480    | The Aerospace Corporation                    |
| Other   | 43.000 |            | 53,441    | QSS Group                                    |
| Other   | 43.000 |            | 56,661    | INDUS Corporation                            |
| Other   | 43.000 |            | 9,247     | Hampton University                           |
| Other   | 43.000 |            | 16,047    | QSS Group                                    |
| Other   | 43.000 |            | 20,167    | Ohio State University Research Foundation    |
| Other   | 43.000 |            | 69,513    | Universities Space Research Association      |
| Other   | 43.000 |            | 10,590    | TRS Ceramics, Inc.                           |
| Other   | 43.000 |            | 120,116   | Star Technologies Corporation                |
| Other   | 43.000 |            | 3,418     | Prime Photonics Inc.                         |
| Other   | 43.000 |            | 66,772    | University of New Orleans                    |
| Other   | 43.000 |            | 95,000    | Virginia SATSLab Inc.                        |
| Other   | 43.000 |            | 83,042    | Old Dominion University Research Foundation  |
| Other   | 43.000 |            | 3,922     | Face Electronics LC                          |
| Other   | 43.000 |            | 247,470   | Virginia SATSLab Inc.                        |
| Other   | 43.000 |            | 4,730     | Nanosonic, Inc.                              |
| Other   | 43.000 |            | 42,807    | Luna Innovations Incorporated                |
| Other   | 43.000 |            | 34,034    | Harsh Environment Applied Technologies, Inc. |
| Other   | 43.000 |            | 5,192     | Averett University                           |
| Other   | 43.000 |            | 28,583    | California Space Grant Foundation            |
| Other   | 43.000 |            | 14,359    | Extreme Diagnostics Inc                      |
| Other   | 43.000 |            | 50,786    | University of Georgia                        |
| Other   | 43.000 |            | 24,726    | AuSIM Inc,                                   |
| Total Research and Development Cluster              |        | 23,313,819 | 1,821,582 |  |
| Total National Aeronautics and Space Administration |        | 23,544,848 | 1,827,560 |  |

**COMMONWEALTH OF VIRGINIA**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2005**

| Federal   |        | CFDA       | Pass Through |  |  |
|---|--------|------------|--------------|--|--|
| Department/Program  | Number | Direct     | Indirect     | Entity Name (Indirect Only)                              |  |
| HUMANITIES  |        |            |              |  |  |
| Promotion of the Arts_Grants to Organizations and Individuals   | 45.024 | 71,821     |              |  |  |
| Promotion of the Arts_Partnership Agreements  | 45.025 | 544,021    |              |  |  |
| Promotion of the Arts - Leadership Initiatives  | 45.026 | 16,927     |              |  |  |
| Promotion of the Humanities_Federal/State Partnership   | 45.129 | 19,495     |              |  |  |
| Promotion of the Humanities_Division of Preservation and Access   | 45.149 | 298,849    |              |  |  |
| Promotion of the Humanities_Fellowships and Stipends  | 45.160 | 11,280     |              |  |  |
| Promotion of the Humanities_Professional Development Teaching & Learning Resources & Curriculum Development | 45.162 | 166,895    |              |  |  |
| Promotion of the Humanities_Seminars and Institutes   | 45.163 | 116,430    |              |  |  |
| Promotion of the Humanities_Public Programs   | 45.164 | 336        |              |  |  |
| Museum of America Grants  | 45.301 | 1,722      |              |  |  |
| Museum Assessment Program   | 45.302 | (1)        |              |  |  |
| Conservation Project Support  | 45.303 | 19,540     |              |  |  |
| State Library Program   | 45.310 | 3,824,579  |              |  |  |
| Other Assistance:   |        |            |              |  |  |
| Other   | 45.000 | 72,690     |              |  |  |
| Total Excluding Cluster Identified Below  |        | 5,164,584  | -            |  |  |
| Research and Development Cluster:   |        |            |              |  |  |
| Promotion of the Arts_Grants to Organizations and Individuals   | 45.024 |            | 65,000       | Association of Writers & Writers Program                 |  |
| Promotion of the Arts_Grants to Organizations and Individuals   | 45.024 |            | 6,487        | Association of Writers & Writers Program                 |  |
| Promotion of the Arts - Leadership Initiatives  | 45.026 | 6,676      |              |  |  |
| Promotion of the Humanities_Federal/State Partnership   | 45.129 | 865,740    | 12,622       | Virginia Foundation for the Humanities and Public Policy |  |
| Promotion of the Humanities_Challenge Grants  | 45.130 | 79,669     |              |  |  |
| Promotion of the Humanities_Division of Preservation and Access   | 45.149 | 43,296     |              |  |  |
| Promotion of the Humanities_Fellowships and Stipends  | 45.160 | (9,200)    |              |  |  |
| Promotion of the Humanities_Research  | 45.161 | 522,483    |              |  |  |
| Promotion of the Humanities_Professional Development Teaching & Learning Resources & Curriculum Development | 45.162 | 141,221    |              |  |  |
| Promotion of the Humanities_Public Programs   | 45.164 | 5,537      |              |  |  |
| Promotion of the Humanities-We the People   | 45.168 | 38,094     |              |  |  |
| Museum Assessment Program   | 45.302 | 34,866     |              |  |  |
| National Leadership Grants  | 45.312 | 29,693     |              |  |  |
| Total Research and Development Cluster  |        | 1,758,075  | 84,109       |  |  |
| Total National Foundation on the Arts and the Humanitie:  |        | 6,922,659  | 84,109       |  |  |
| NATIONAL SCIENCE FOUNDATION   |        |            |              |  |  |
| Engineering Grants  | 47.041 | 627,440    |              |  |  |
| Mathematical and Physical Sciences  | 47.049 | 14,685     |              |  |  |
| Astronomical, Atmospheric, Earth and Ocean Sciences   | 47.050 |            | 1,297        | Association of American Colleges and Universities        |  |
| Computer and Information Science and Engineering  | 47.070 | 16,296     |              |  |  |
| Biological Sciences   | 47.074 | 234,580    | 71,196       | Virginia Union University                                |  |
| Social, Behavioral, and Economic Sciences   | 47.075 | 5,290      |              |  |  |
| Education and Human Resources   | 47.076 | 2,918,607  | 1,469        | Mathmatical Association of America                       |  |
| Education and Human Resources   | 47.076 |            | 94,985       | Virginian Union Univeristy                               |  |
| Education and Human Resources   | 47.076 |            | 107,586      | Howard University  |  |
| Education and Human Resources   | 47.076 |            | 99,140       | Howard University  |  |
| Education and Human Resources   | 47.076 |            | 8,191        | Northeastern Illinois University                         |  |
| Total Excluding Cluster Identified Below  |        | 3,816,898  | 383,864      |  |  |
| Research and Development Cluster:   |        |            |              |  |  |
| Engineering Grants  | 47.041 | 13,540,366 | 109,587      | American Council of Learned Societies                    |  |
| Engineering Grants  | 47.041 |            | 32,210       | University of Nebraska                                   |  |
| Engineering Grants  | 47.041 |            | 19,941       | University of Connecticut                                |  |
| Engineering Grants  | 47.041 |            | 154          | University of Missouri Rolla                             |  |
| Engineering Grants  | 47.041 |            | 49,589       | University of Florida                                    |  |
| Engineering Grants  | 47.041 |            | 133,338      | Carnegie-Mellon University                               |  |
| Engineering Grants  | 47.041 |            | 42,748       | Northwestern University                                  |  |
| Engineering Grants  | 47.041 |            | (501)        | University of Central Florida                            |  |
| Engineering Grants  | 47.041 |            | 18,000       | The George Washington University                         |  |

**COMMONWEALTH OF VIRGINIA**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2005**

| <b>Federal<br/>Department/Program</b>               | <b>CFDA<br/>Number</b> | <b>Direct</b> | <b>Indirect</b> | <b>Pass Through<br/>Entity Name (Indirect Only)</b>        |
|---|------------------------|---------------|-----------------|--|
| Engineering Grants                                  | 47.041                 |               | 98,458          | Rutgers, The State University of New Jersey                |
| Engineering Grants                                  | 47.041                 |               | 23,008          | North Carolina State University                            |
| Engineering Grants                                  | 47.041                 |               | 19,159          | Fibertek Inc.  |
| Engineering Grants                                  | 47.041                 |               | 25,517          | Duke University  |
| Engineering Grants                                  | 47.041                 |               | 33,582          | University of Minnesota Twin Cities                        |
| Mathematical and Physical Sciences                  | 47.049                 | 13,523,174    | 11,577          | Luna Innovations Incorporated                              |
| Mathematical and Physical Sciences                  | 47.049                 |               | 40,051          | University Of Illinois                                     |
| Mathematical and Physical Sciences                  | 47.049                 |               | 48,064          | Arizona State University                                   |
| Mathematical and Physical Sciences                  | 47.049                 |               | 31,736          | Georgia Institute Of Technology                            |
| Mathematical and Physical Sciences                  | 47.049                 |               | 21,041          | University of California - Irvine                          |
| Mathematical and Physical Sciences                  | 47.049                 |               | 14,900          | University of Illinois                                     |
| Mathematical and Physical Sciences                  | 47.049                 |               | 12,449          | Regents of the University of Minnesota                     |
| Mathematical and Physical Sciences                  | 47.049                 |               | 46,295          | New York University  |
| Mathematical and Physical Sciences                  | 47.049                 |               | 9,218           | Colorado State University                                  |
| Mathematical and Physical Sciences                  | 47.049                 |               | 29,019          | Hampton University   |
| Mathematical and Physical Sciences                  | 47.049                 |               | 55,467          | Cornell University   |
| Astronomical, Atmospheric, Earth and Ocean Sciences | 47.050                 | 5,354,531     | 376,866         | Institute of Global Environment & Society                  |
| Astronomical, Atmospheric, Earth and Ocean Sciences | 47.050                 |               | 13,951          | University of Texas at Austin                              |
| Astronomical, Atmospheric, Earth and Ocean Sciences | 47.050                 |               | 30,967          | The Research Foundation of State<br>University of New York |
| Astronomical, Atmospheric, Earth and Ocean Sciences | 47.050                 |               | 1,811           | Joint Oceanic Institutions                                 |
| Astronomical, Atmospheric, Earth and Ocean Sciences | 47.050                 |               | 12,780          | The George Washington University                           |
| Computer and Information Science and Engineering    | 47.070                 | 8,338,198     | 29,697          | Auburn University  |
| Computer and Information Science and Engineering    | 47.070                 |               | 83,664          | University of Texas at Austin                              |
| Computer and Information Science and Engineering    | 47.070                 |               | 11,898          | Clemson University   |
| Computer and Information Science and Engineering    | 47.070                 |               | 19,121          | Penn State University                                      |
| Computer and Information Science and Engineering    | 47.070                 |               | 65,894          | SRI International  |
| Computer and Information Science and Engineering    | 47.070                 |               | 19,971          | University of California, Irvine                           |
| Computer and Information Science and Engineering    | 47.070                 |               | (544)           | University of Illinois                                     |
| Computer and Information Science and Engineering    | 47.070                 |               | 102,395         | University of Iowa   |
| Computer and Information Science and Engineering    | 47.070                 |               | 87,374          | Case Western Reserve University                            |
| Computer and Information Science and Engineering    | 47.070                 |               | 249,223         | Cornell University   |
| Computer and Information Science and Engineering    | 47.070                 |               | 29,280          | Ohio State   |
| Computer and Information Science and Engineering    | 47.070                 |               | 13,628          | University Of Illinois                                     |
| Computer and Information Science and Engineering    | 47.070                 |               | 110,464         | Carnegie-Mellon University                                 |
| Biological Sciences                                 | 47.074                 |               | 29,387          | Florida International University                           |
| Biological Sciences                                 | 47.074                 | 10,146,258    | 16,022          | University of Arizona                                      |
| Biological Sciences                                 | 47.074                 |               | 170             | State University of New York at Cortland                   |
| Biological Sciences                                 | 47.074                 |               | 5,533           | University of California                                   |
| Biological Sciences                                 | 47.074                 |               | 42,233          | Purdue University  |
| Biological Sciences                                 | 47.074                 |               | 248,136         | Oklahoma State University                                  |
| Biological Sciences                                 | 47.074                 |               | 17,711          | University of North Carolina                               |
| Biological Sciences                                 | 47.074                 |               | 177,461         | University of Georgia                                      |
| Biological Sciences                                 | 47.074                 |               | 131,092         | University of Nevada Reno                                  |
| Biological Sciences                                 | 47.074                 |               | 31,247          | Washington State University                                |
| Biological Sciences                                 | 47.074                 |               | 110,794         | Indiana University   |
| Biological Sciences                                 | 47.074                 |               | 6,666           | Arizona State University                                   |
| Biological Sciences                                 | 47.074                 |               | 2,315           | Woods Hole Research Center                                 |
| Biological Sciences                                 | 47.074                 |               | 105,181         | University of Washington                                   |
| Biological Sciences                                 | 47.074                 |               | 187,660         | University of Tennessee                                    |
| Social, Behavioral, and Economic Sciences           | 47.075                 | 2,370,531     | 466             | Association for Institutional Research                     |
| Social, Behavioral, and Economic Sciences           | 47.075                 |               | 1,803           | Civilian Research & Development                            |
| Social, Behavioral, and Economic Sciences           | 47.075                 |               | 4,307           | National Academy of Sciences                               |
| Social, Behavioral, and Economic Sciences           | 47.075                 |               | 8,204           | St. Cloud State University                                 |
| Social, Behavioral, and Economic Sciences           | 47.075                 |               | 44,338          | Penn State University                                      |
| Education and Human Resources                       | 47.076                 | 6,131,397     | 97,802          | Harvard University   |
| Education and Human Resources                       | 47.076                 |               | 47,836          | Kentucky Science and<br>Technology Corporation             |
| Education and Human Resources                       | 47.076                 |               | 2,623           | Clemson University   |
| Education and Human Resources                       | 47.076                 |               | 18,332          | Portland State University                                  |
| Education and Human Resources                       | 47.076                 |               | 20,883          | American Educational Research Association                  |
| Education and Human Resources                       | 47.076                 |               | 224,589         | University of Kentucky Research Foundation                 |
| Education and Human Resources                       | 47.076                 |               | 30,448          | SRI International  |
| Education and Human Resources                       | 47.076                 |               | 92              | Clemson University   |
| Education and Human Resources                       | 47.076                 |               | 2,745           | Cleveland State University                                 |
| Education and Human Resources                       | 47.076                 |               | 975             | University of Florida                                      |
| Education and Human Resources                       | 47.076                 |               | 85,622          | SRI International  |
| Education and Human Resources                       | 47.076                 |               | 128,543         | Penn State University                                      |
| Polar Programs                                      | 47.078                 | 1,378,146     | 79,184          | University of Alaska                                       |

**COMMONWEALTH OF VIRGINIA**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2005**

| <b>Federal<br/>Department/Program</b>                             | <b>CFDA<br/>Number</b> | <b>Direct</b> | <b>Indirect</b> | <b>Pass Through<br/>Entity Name (Indirect Only)</b> |
|---|------------------------|---------------|-----------------|---|
| Other Assistance:   |                        |               |                 |   |
| Other   | 47.000                 | 1,070,713     | 138,326         | Cosmos Corporation                                  |
| Other   | 47.000                 |               | 7,446           | Raytheon E-Systems                                  |
| Other   | 47.000                 |               | 2,371           | National Research Council                           |
| Other   | 47.000                 |               | 27,872          | University of Illinois                              |
| Other   | 47.000                 |               | 157,712         | Brigham Young University                            |
| Other   | 47.000                 |               | 9,581           | Vanderbilt University                               |
| Other   | 47.000                 |               | 28,097          | Virginia Electronic Textile System                  |
| Other   | 47.000                 |               | 7,809           | IRD Corporation                                     |
| Total Research and Development Cluster                            |                        | 61,853,314    | 4,472,661       |   |
| Total National Science Foundator                                  |                        | 65,670,212    | 4,856,525       |   |
| <b>SECURITIES AND EXCHANGE COMMISSION</b>                         |                        |               |                 |   |
| Other Assistance  | 58.000                 | 195,507       | -               |   |
| <b>SMALL BUSINESS ADMINISTRATION</b>                              |                        |               |                 |   |
| Business Development Assistance to Small Business                 | 59.005                 | 39,043        |                 |   |
| Management and Technical Assistance                               | 59.007                 | 912,409       |                 |   |
| Small Business Development Center                                 | 59.037                 | 2,051,290     |                 |   |
| Other Assistance  | 59.000                 | 268,617       |                 |   |
| Total Small Business Administration                               |                        | 3,271,359     | -               |   |
| <b>TENNESSEE VALLEY AUTHORITY</b>                                 |                        |               |                 |   |
| Other Assistance  | 62.000                 | 9,123         | -               |   |
| <b>U.S. DEPARTMENT OF VETERANS AFFAIRS</b>                        |                        |               |                 |   |
| Grants to States for Construction of State Home Facilities        | 64.005                 | 1,026,931     |                 |   |
| Burial Expenses Allowance for Veterans                            | 64.101                 | 64,096        |                 |   |
| State Cemetery Grants   | 64.203                 | 2,791,349     |                 |   |
| Other Assistance  | 64.000                 | 463,824       |                 |   |
| Total Excluding Cluster Identified Below                          |                        | 4,346,200     | -               |   |
| Research and Development Cluster:                                 |                        |               |                 |   |
| Veterans State Hospital Care                                      | 64.016                 | 22,650        |                 |   |
| Total Research and Development Cluster                            |                        | 22,650        | -               |   |
| Total U.S. Department of Veterans Affairs                         |                        | 4,368,850     | -               |   |
| <b>ENVIRONMENTAL PROTECTION AGENCY</b>                            |                        |               |                 |   |
| Air Pollution Control Program Support                             | 66.001                 | 1,278,545     |                 |   |
| State Indoor Radon Grants   | 66.032                 | 76,472        |                 |   |
| Surveys Studies, Investigations Demonstrations & Special Purpose  |                        |               |                 |   |
| Activities Relating to the Clean Air Act                          | 66.034                 | 20,000        |                 |   |
| Water Pollution Control_State and Interstate Program Support      | 66.419                 | 1,727         |                 |   |
| State Public Water System Supervision                             | 66.432                 | 2,127,756     |                 |   |
| Surveys, Studies, Demonstrations and Training Grants              |                        |               |                 |   |
| and Cooperative Agreements_Section 1442 of the Clean Water Act    | 66.436                 | 135,285       |                 |   |
| Water Quality Management Planning                                 | 66.454                 | 212,479       |                 |   |
| Capitalization Grants for Clean Water State Revolving Funds       | 66.458                 | 23,572,574    |                 |   |
| Nonpoint Source Implementation Grants                             | 66.460                 | 2,989,377     | 6,464           | Bernheim Arboretum & Research Forest                |
| Wetland Program Development Grants                                | 66.461                 | 46,386        |                 |   |
| Water Quality Cooperative Agreements                              | 66.463                 | 142,907       | 2,135           | Interstate Commission on the Potomac River Basin    |
| Chesapeake Bay Program  | 66.466                 | 2,610,531     |                 |   |
| Wastewater Operator Training Grant Program (Technical Assistance) | 66.467                 | 51,830        |                 |   |
| Capitalization Grants for Drinking Water State Revolving Funds    | 66.468                 | 11,008,913    |                 |   |
| State Grants to Reimburse Operators of Small Water Systems for    |                        |               |                 |   |
| Training and Certification Costs                                  | 66.471                 | 277,782       |                 |   |
| Beach Monitoring and Notification Program Implementation Grants   | 66.472                 | 179,330       |                 |   |

**COMMONWEALTH OF VIRGINIA**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2005**

| <b>Federal<br/>Department/Program</b>  | <b>CFDA<br/>Number</b> | <b>Direct</b> | <b>Indirect</b> | <b>Pass Through<br/>Entity Name (Indirect Only)</b>     |
|--|------------------------|---------------|-----------------|---|
| Water Protection Grants to the States  | 66.474                 | 92,012        |                 |   |
| Environmental Protection_Consolidated Research   | 66.500                 | 172,548       |                 |   |
| Office of Research and Development Consolidated Research   | 66.511                 | 115,409       |                 |   |
| Performance Partnership Grants   | 66.605                 | 6,801,266     |                 |   |
| Surveys, Studies, Investigations and Special Purpose Grants  | 66.606                 | 660,890       |                 |   |
| State Information Grants   | 66.608                 | 149,763       |                 |   |
| TSCA Title IV State Lead Grants Certification of<br>Lead_Based Paint Professionals   | 66.707                 | 319,384       |                 |   |
| Pollution Prevention Grants Program  | 66.708                 | 85,918        |                 |   |
| Capacity Building Grants and Cooperative Agreements for States and Tribes  | 66.709                 | 39,554        |                 |   |
| Pesticide Environmental Stewardship Regional Grants  | 66.714                 | 692           |                 |   |
| Source Reduction Assistance  | 66.717                 | 2,455         |                 |   |
| Hazardous Waste Management State Program Support   | 66.801                 | 673,113       |                 |   |
| Superfund State, Political Subdivision, and Indian Tribe Site_<br>Specific Cooperative Agreements                                      | 66.802                 | 246,531       |                 |   |
| State and Tribal Underground Storage Tanks Program   | 66.804                 | 75,201        |                 |   |
| Leaking Underground Storage Tank Trust Fund Program  | 66.805                 | 1,122,722     |                 |   |
| Solid Waste Management Assistance  | 66.808                 | 214           |                 |   |
| Superfund State and Indian Tribe Core Program Cooperative Agreements<br>Alternative or Innovative Treatment Technology Research,       | 66.809                 | 174,552       |                 |   |
| Demonstration, Training, and Hazardous Substance Research Grants   | 66.813                 | 18,386        |                 |   |
| State and Tribal Response Program Grants   | 66.817                 | 769,653       |                 |   |
| Environmental Education Grants   | 66.951                 | 14,938        |                 |   |
| Total Excluding Cluster Identified Below   |                        | 56,267,095    | 8,599           |   |
| Research and Development Cluster:  |                        |               |                 |   |
| Water Pollution Control_State and Interstate Program Support   | 66.419                 | 194,221       | 6,884           | Environmental Consulting & Technology                   |
| Surveys, Studies, Demonstrations and Special Purpose Grants -<br>Section 1442 of the Safe Drinking Water Act                           | 66.424                 | 16,313        |                 |   |
| Surveys, Studies, Investigations, Demonstrations and Training Grants<br>and Cooperative Agreements_Section 1442 of the Clean Water Act | 66.436                 | 50,143        |                 |   |
| Nonpoint Source Implementation Grants  | 66.460                 | 329,250       |                 |   |
| Wetland Program Development Grants   | 66.461                 | 448,328       | 5,415           | National Fish & Wildlife Foundation                     |
| Chesapeake Bay Program   | 66.466                 | 859,910       |                 |   |
| Beach Monitoring and Notification Program Implementation Grants  | 66.472                 | 51,786        |                 |   |
| Environmental Protection_Consolidated Research   | 66.500                 | 447,296       | 119,675         | Purdue University                                       |
| Science To Achieve Results (STAR) Program  | 66.509                 | 303,977       |                 |   |
| Office of Research and Development Consolidated Research   | 66.511                 |               | 86,707          | American Water Works Association<br>Research Foundation |
| Science To Achieve Results (STAR) Fellowship Program   | 66.514                 | 10,972        |                 |   |
| Performance Partnership Grants   | 66.605                 | 16,261        |                 |   |
| Surveys, Studies, Investigations and Special Purpose Grants  | 66.606                 | 6,934         | 9,109           | Maryland Department of the Environment                  |
| Surveys, Studies, Investigations and Special Purpose Grants  | 66.606                 |               | 5,499           | University of Maryland                                  |
| Training and Fellowships for the Environmental Protection Agency   | 66.607                 | 68,405        |                 |   |
| TSCA Title IV State Lead Grants Certification of<br>Lead_Based Paint Professionals   | 66.707                 | 21,994        |                 |   |
| Hazardous Waste Management State Program Support   | 66.801                 | 36,552        |                 |   |
| Environmental Education and Training Program   | 66.950                 | 6,681         |                 |   |
| Other Assistance:  |                        |               |                 |   |
| Other  | 66.000                 | 16,155        | 8,514           | Luna Innovations Incorporated                           |
| Other  | 66.000                 |               | 3,531           | MACTEC Engineering & Consulting Inc.                    |
| Other  | 66.000                 |               | 68              | WPI   |
| Total Research and Development Cluster   |                        | 2,885,178     | 245,402         |   |
| Total Environmental Protection Agency  |                        | 59,152,273    | 254,001         |   |
| <b>U.S. DEPARTMENT OF ENERGY</b>   |                        |               |                 |   |
| State Energy Program   | 81.041                 | 1,052,312     |                 |   |
| Weatherization Assistance for Low-Income Persons   | 81.042                 | 4,956,773     |                 |   |
| Office of Science Financial Assistance Program   | 81.049                 | 20,195        |                 |   |
| Energy Efficiency and Renewable Energy Information Dissemination,<br>Outreach, Training and Technical Analysis/Assistance              | 81.117                 | 119,318       |                 |   |
| State Energy Program Special Projects  | 81.119                 | 386,938       |                 |   |
| Other Assistance:  |                        |               |                 |   |
| Other  | 81.000                 |               | 1,725           | Oak Ridge Institute for Science & Education             |
| Other  | 81.000                 |               | 613,426         | Thomas Jefferson National Accelerator Facility          |
| Total Excluding Cluster Identified Below   |                        | 6,535,536     | 615,151         |   |

**COMMONWEALTH OF VIRGINIA**  
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**For the Year Ended June 30, 2005**

| <b>Federal<br/>Department/Program</b>   | <b>CFDA<br/>Number</b> | <b>Direct</b> | <b>Indirect</b> | <b>Pass Through<br/>Entity Name (Indirect Only)</b> |
|---|------------------------|---------------|-----------------|---|
| Research and Development Cluster:   |                        |               |                 |   |
| National Energy Information Center  | 81.039                 | 23,148        | 8,732           | UT Battelle LLC                                     |
| State Energy Program  | 81.041                 | 41,599        |                 |   |
| Office of Science Financial Assistance Program  | 81.049                 | 5,686,622     | 21,703          | Southeastern Universities Research Association      |
| Office of Science Financial Assistance Program  | 81.049                 |               | (677)           | University Of Alabama                               |
| Office of Science Financial Assistance Program  | 81.049                 |               | 112,983         | Pennsylvania State University                       |
| University Coal Research  | 81.057                 | 197,136       |                 |   |
| Office of Scientific and Technical Information  | 81.064                 | 41,072        | 48,114          | Altuda Energy Corporation                           |
| Office of Scientific and Technical Information  | 81.064                 |               | 89,280          | Stanford University                                 |
| Office of Scientific and Technical Information  | 81.064                 |               | 166,099         | Clemson University                                  |
| Office of Scientific and Technical Information  | 81.064                 |               | 365             | Stevens Institute of Technology                     |
| Regional Biomass Energy Programs  | 81.079                 | 144,895       |                 |   |
| Conservation Research and Development   | 81.086                 | 763,728       | 34,845          | University of Illinois at Chicago                   |
| Conservation Research and Development   | 81.086                 |               | 32,454          | United States Automotive Materials                  |
| Renewable Energy Research and Development   | 81.087                 | 1,143,720     | 1,010           | University of California, Berkeley                  |
| Renewable Energy Research and Development   | 81.087                 |               | 3,765           | Southeastern Universities Research                  |
| Renewable Energy Research and Development   | 81.087                 |               | 460,110         | URS Corporation                                     |
| Renewable Energy Research and Development   | 81.087                 |               | 8,176           | UT Battelle LLC                                     |
| Renewable Energy Research and Development   | 81.087                 |               | 192,288         | Clemson University                                  |
| Fossil Energy Research and Development  | 81.089                 | 2,031,506     | 4,104           | Nanosonic Inc.                                      |
| Office of Technology Development and Deployment<br>for Environmental Management   | 81.104                 | 122,800       |                 |   |
| Energy Efficiency and Renewable Energy Information Dissemination,<br>Outreach, Training and Technical Analysis/Assistance | 81.117                 | 17,666        | 28,563          | National Association of State Energy                |
| State Energy Program Special Projects   | 81.119                 | 64,408        |                 |   |
| Other Assistance:   |                        |               |                 |   |
| Other   | 81.000                 | 2,232,147     | 199,176         | Case Western Reserve University                     |
| Other   | 81.000                 |               | 75,859          | Brookhaven National Laboratory                      |
| Other   | 81.000                 |               | 16,035          | Thomas Jefferson Laboratory                         |
| Other   | 81.000                 |               | 17,707          | Battelle  |
| Other   | 81.000                 |               | 5,780           | Krell Institute                                     |
| Other   | 81.000                 |               | 249,271         | Southeastern Universities Research Association      |
| Other   | 81.000                 |               | 47,685          | Vanderbilt University                               |
| Other   | 81.000                 |               | 41,634          | University of Kentucky Research Foundation          |
| Other   | 81.000                 |               | 86,744          | Southern States Energy Board                        |
| Other   | 81.000                 |               | 41,950          | Battelle  |
| Other   | 81.000                 |               | 43,367          | California Institute of Technology                  |
| Other   | 81.000                 |               | 160,227         | Engelhard Corporation                               |
| Other   | 81.000                 |               | 8,603           | Luna Innovations Incorporated                       |
| Other   | 81.000                 |               | 48,767          | Rohm & Haas Company                                 |
| Other   | 81.000                 |               | 259,759         | UTC Fuel Cells                                      |
| Other   | 81.000                 |               | 2,391           | University of Missouri Rolla                        |
| Other   | 81.000                 |               | 8               | VPT, Inc.   |
| Other   | 81.000                 |               | 14,759          | West Virginia University                            |
| Other   | 81.000                 |               | 38,015          | Nanosonic Inc.                                      |
| Total Research and Development Cluster  |                        | 12,510,447    | 2,569,651       |   |
| Total U. S. Department of Energy  |                        | 19,045,983    | 3,184,802       |   |
| <b>FEDERAL EMERGENCY MANAGEMENT AGENCY</b>  |                        |               |                 |   |
| Public Assistance Grants  | 83.544                 | 37,200        |                 |   |
| Other Assistance  | 83.000                 |               | 55              | Alexandria City School Board                        |
| Total Excluding Cluster Identified Below  |                        | 37,200        | 55              |   |
| Research and Development Cluster:   |                        |               |                 |   |
| Other Assistance  | 83.000                 |               | 39,994          | National Institute of Building Science              |
| Other   | 83.000                 |               | 47,487          | Dewberry & Davis LLC                                |
| Total Research and Development Cluster  |                        | -             | 87,481          |   |
| Total Federal Emergency Management Agency   |                        | 37,200        | 87,536          |   |



**COMMONWEALTH OF VIRGINIA**  
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**For the Year Ended June 30, 2005**

| <b>Federal<br/>Department/Program</b>  | <b>CFDA<br/>Number</b> | <b>Direct</b> | <b>Indirect</b> | <b>Pass Through<br/>Entity Name (Indirect Only)</b>        |
|--|------------------------|---------------|-----------------|--|
| <b>U.S DEPARTMENT OF EDUCATION</b>   |                        |               |                 |  |
| Adult Education_State Grant Program  | 84.002                 | 12,021,991    | 87,088          | Pulaski County   |
| Title I Grants to Local Educational Agencies   | 84.010                 | 187,236,883   |                 |  |
| Migrant Education_State Grant Program  | 84.011                 | 795,424       |                 |  |
| Title I Program for Neglected and Delinquent Children  | 84.013                 | 757,627       |                 |  |
| National Resource Centers and Fellowships Program for Language and<br>Area or Language and International Studies | 84.015                 | 280,185       |                 |  |
| Undergraduate International Studies and Foreign Language Programs  | 84.016                 | 113,060       |                 |  |
| Overseas_Group Projects Abroad   | 84.021                 | 38,555        |                 |  |
| Higher Education_Institutional Aid   | 84.031                 | 9,081,024     |                 |  |
| Vocational Education_Basic Grants to States  | 84.048                 | 22,458,867    |                 |  |
| Vocational Education_National Programs   | 84.051                 | 112,373       | 112,373         | League for Innovation in the Community College             |
| Leveraging Educational Assistance Partnership  | 84.069                 | 1,088,602     |                 |  |
| Fund for the Improvement of Postsecondary Education  | 84.116                 | 588,176       | 2,000           | American Council on Education                              |
| Fund for the Improvement of Postsecondary Education  | 84.116                 |               | 7,803           | Penn State University                                      |
| Fund for the Improvement of Postsecondary Education  | 84.116                 |               | 11,961          | Concurrent Technologies Corporation                        |
| Fund for the Improvement of Postsecondary Education  | 84.116                 |               | 19,555          | Florida Community College Jacksonville                     |
| Rehabilitation Services_Vocational Rehabilitation Grants to States   | 84.126                 | 56,145,202    |                 |  |
| Rehabilitation Long-Term Training  | 84.129                 | 109,932       |                 |  |
| National Institute on Disability and Rehabilitation Research   | 84.133                 |               | 39,426          | Temple University  |
| Housing and Academic Facilities Loans  | 84.142                 | 9,972,302     |                 |  |
| Migrant Education-Coordination Program   | 84.144                 | 10,214        |                 |  |
| Business and International Education Projects  | 84.153                 | 71,615        |                 |  |
| Rehabilitation Services_Client Assistance Program  | 84.161                 | 189,662       |                 |  |
| Independent Living_State Grants  | 84.169                 | 437,837       |                 |  |
| Javits Fellowships   | 84.170                 | 68,475        |                 |  |
| Rehabilitation Services_Independent Living Services for<br>Older Individuals Who are Blind                       | 84.177                 | 745,339       |                 |  |
| Special Education_Grants for Infants and Families with Disabilities  | 84.181                 | 11,079,271    |                 |  |
| Safe and Drug-Free Schools and Communities_National Programs   | 84.184                 | 858,092       |                 |  |
| Byrd Honors Scholarships   | 84.185                 | 939,000       |                 |  |
| Safe and Drug-Free Schools and Communities_State Grants  | 84.186                 | 9,411,431     |                 |  |
| Supported Employment Services for Individuals with Severe Disabilities   | 84.187                 | 890,327       |                 |  |
| Bilingual Education_Professional Development   | 84.195                 | 1,278,483     |                 |  |
| Graduate Assistance in Areas of National Need  | 84.200                 | 119,421       |                 |  |
| Javits Gifted and Talented Students Education Grant Program  | 84.206                 | 67,239        |                 |  |
| Even Start_State Educational Agencies  | 84.213                 | 3,731,228     | 13,127          | Halifax County Public Schools                              |
| Even Start_State Educational Agencies  | 84.213                 |               | 257,460         | Accomack County Public Schools                             |
| Fund for the Improvement of Education  | 84.215                 |               | 2,000           | National Council for Accreditation of<br>Teacher Education |
| Fund for the Improvement of Education  | 84.215                 | 819,324       | 155,805         | Portsmouth City Schools                                    |
| Fund for the Improvement of Education  | 84.215                 |               | 70,442          | Alexandria City Public Schools                             |
| Fund for the Improvement of Education  | 84.215                 |               | 222,722         | Center for Civic Education                                 |
| Fund for the Improvement of Education  | 84.215                 |               | 35,141          | Rockbridge County Schools                                  |
| Fund for the Improvement of Education  | 84.215                 |               | 8,293           | Greater Cities Universities Foundation                     |
| Fund for the Improvement of Education  | 84.215                 |               | 70,268          | Fauquier County Public Schools                             |
| Fund for the Improvement of Education  | 84.215                 |               | 8,352           | Russell County Schools                                     |
| Assistive Technology   | 84.224                 | 3,218,383     | 38,926          | Assistive Technology Loan Fund Authority                   |
| Projects with Industry   | 84.234                 | 86,576        | 86,576          | Opportunity, Inc.  |
| Rehabilitation Services Demonstration and Training Programs  | 84.235                 | 1,298,435     |                 |  |
| Program of Protection and Advocacy of Individual Rights  | 84.240                 | 243,748       |                 |  |
| Tech-Prep Education  | 84.243                 | 2,697,550     |                 |  |
| National Institute for Literacy  | 84.257                 | (8,046)       |                 |  |
| Training   | 84.265                 | 152,342       |                 |  |
| Eisenhower Professional Development State Grants   | 84.281                 | 43,019        |                 |  |
| Twenty-First Century Community Learning Centers  | 84.287                 | 8,376,051     |                 |  |
| State Grants for Innovative Programs   | 84.298                 | 7,462,626     |                 |  |
| Regional Technology in Education Consortia   | 84.302                 |               | 311,600         | Future of Piedmont Foundation                              |
| Even Start_Statewide Family Literacy Program   | 84.314                 | 54,291        |                 |  |
| Education Technology State Grants  | 84.318                 | 8,885,971     | 56,775          | Harrisonburg City Schools                                  |
| Special Education_State Program Improvement Grants<br>for Children with Disabilities                             | 84.323                 | 946,240       |                 |  |
| Special Education_Research and Innovation to Improve Services<br>and Results for Children with Disabilities      | 84.324                 | 25,782        | 25,782          | University of Tennessee                                    |
| Special Education_Research and Innovation to Improve Services<br>and Results for Children with Disabilities      | 84.324                 |               | 58,114          | Vanderbilt University                                      |
| Special Education_Personnel Preparation to Improve Services<br>and Results for Children with Disabilities        | 84.325                 | 659,265       |                 |  |

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| <b>Federal<br/>Department/Program</b>  | <b>CFDA<br/>Number</b> | <b>Direct</b>      | <b>Indirect</b>  | <b>Pass Through<br/>Entity Name (Indirect Only)</b> |
|--|------------------------|--------------------|------------------|---|
| Special Education_Technical Assistance and Dissemination<br>to Improve Services and Results for Children with Disabilities | 84.326                 | 286,635            | 2,964            | University of South Florida                         |
| Special Education_Technical Assistance and Dissemination<br>to Improve Services and Results for Children with Disabilities | 84.326                 |                    | 3,696            | University of Kentucky                              |
| Advanced Placement Program   | 84.330                 | 112,580            |                  |   |
| Grants to States for Incarcerated Youth Offenders  | 84.331                 | 426,480            |                  |   |
| Comprehensive School Reform Demonstration  | 84.332                 | 5,770,018          |                  |   |
| Demonstration Projects to Ensure Students with Disabilities<br>Receive a Higher Education                                  | 84.333                 | 316,861            |                  |   |
| Gaining Early Awareness and Readiness for Undergraduate Programs   | 84.334                 | 2,438,469          |                  |   |
| Child Care Access Means Parents in School  | 84.335                 | 160,108            |                  |   |
| Teacher Quality Enhancement Grants   | 84.336                 | 3,641,689          | 21,713           | Western Kentucky University                         |
| Class Size Reduction   | 84.340                 | 242                |                  |   |
| Community Technology Centers   | 84.341                 | 57,607             |                  |   |
| Preparing Tomorrow's Teachers to Use Technology  | 84.342                 | 195,856            |                  |   |
| Assistive Technology_State Grants for Protection and Advocacy<br>Grants  | 84.343                 | 93,237             |                  |   |
|  | 84.346                 | 190,973            |                  |   |
| School Renovation Grants   | 84.352                 | 1,337,705          |                  |   |
| Reading First State Grants   | 84.357                 | 17,025,599         |                  |   |
| Rural Education  | 84.358                 | 1,125,916          |                  |   |
| Early Reading First  | 84.359                 | 168,819            |                  |   |
| English Language Acquisition Grants  | 84.365                 | 5,054,061          |                  |   |
| Mathematics and Science Partnerships   | 84.366                 | 486,628            |                  |   |
| Improving Teacher Quality State Grants   | 84.367                 | 48,007,632         |                  |   |
| Grants for State Assessments and Related Activities  | 84.369                 | 7,117,950          |                  |   |
| The National Writing Project   | 84.928                 |                    | 39,143           | University of California Berkley                    |
| The National Writing Project   | 84.928                 |                    | 41,292           | National Writing Project                            |
| Other Assistance:  |                        |                    |                  |   |
| Other  | 84.000                 | 2,068,927          | 25,725           | Fairfax County Public Schools                       |
| Other  | 84.000                 |                    | 13,805           | University of California                            |
| <b>Total Excluding Clusters Identified Below</b>   |                        | <b>461,743,386</b> | <b>1,849,927</b> |   |
| <b>Student Financial Assistance Programs Cluster:</b>  |                        |                    |                  |   |
| Federal Supplemental Educational Opportunity Grants  | 84.007                 | 7,191,989          |                  |   |
| Federal Family Education Loans   | 84.032                 | 256,478,242        |                  |   |
| Federal Work-Study Program   | 84.033                 | 10,405,697         |                  |   |
| Federal Perkins Loan Program_Federal Capital Contributions   | 84.038                 | 64,929,716         |                  |   |
| Federal Pell Grant Program   | 84.063                 | 150,532,998        |                  |   |
| Federal Direct Student Loans   | 84.268                 | 310,096,584        |                  |   |
| <b>Total Student Financial Assistance Programs Cluster</b>   |                        | <b>799,635,226</b> | <b>-</b>         |   |
| <b>Special Education Cluster:</b>  |                        |                    |                  |   |
| Special Education_Grants to States   | 84.027                 | 214,413,364        |                  |   |
| Special Education_Preschool Grants   | 84.173                 | 9,676,271          |                  |   |
| <b>Total Special Education Cluster</b>   |                        | <b>224,089,635</b> | <b>-</b>         |   |
| <b>TRIO Cluster:</b>   |                        |                    |                  |   |
| TRIO_Student Support Services  | 84.042                 | 4,608,468          |                  |   |
| TRIO_Talent Search   | 84.044                 | 3,185,928          |                  |   |
| TRIO_Upward Bound  | 84.047                 | 3,838,574          |                  |   |
| TRIO_Educational Opportunity Centers   | 84.066                 | 418,605            |                  |   |
| TRIO_McNair Post-Baccalaureate Achievement   | 84.217                 | 177,447            |                  |   |
| <b>Total TRIO Cluster</b>  |                        | <b>12,229,022</b>  | <b>-</b>         |   |
| <b>Research and Development Cluster:</b>   |                        |                    |                  |   |
| National Resource Centers and Fellowships Program for<br>Language and Area or Language and International Studies           | 84.015                 | 181,361            |                  |   |
| International Research and Studies   | 84.017                 | 114,152            |                  |   |
| Overseas_Faculty Research Abroad   | 84.019                 | 645                |                  |   |
| Overseas_Group Projects Abroad   | 84.021                 | 91,086             |                  |   |
| Overseas Doctoral Dissertation   | 84.022                 | 76,206             |                  |   |
| Higher Education_Institutional Aid   | 84.031                 | 1,139,522          |                  |   |
| Fund for the Improvement of Postsecondary Education  | 84.116                 | 1,615,253          | 19,597           | Iowa State University                               |
| Fund for the Improvement of Postsecondary Education  | 84.116                 |                    | 42,703           | San Diego State University Foundation               |
| National Institute on Disability and Rehabilitation Research   | 84.133                 | 1,550,416          | 264,661          | University Of N.C. At Chapel Hill                   |

**COMMONWEALTH OF VIRGINIA**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2005**

| <b>Federal<br/>Department/Program</b>  | <b>CFDA<br/>Number</b> | <b>Direct</b> | <b>Indirect</b> | <b>Pass Through<br/>Entity Name (Indirect Only)</b> |
|--|------------------------|---------------|-----------------|---|
| National Institute on Disability and Rehabilitation Research   | 84.133                 |               | 6,645           | University Of Pittsburgh                            |
| Business and International Education Projects  | 84.153                 | 30,290        |                 |   |
| Safe and Drug-Free Schools and Communities_National Programs   | 84.184                 | 3,823         |                 |   |
| Education for Homeless Children and Youth  | 84.196                 | 1,070,803     |                 |   |
| Graduate Assistance in Areas of National Need  | 84.200                 | 300,036       |                 |   |
| Javits Gifted and Talented Students Education Grant Program  | 84.206                 | 1,873,942     |                 |   |
| Fund for the Improvement of Education  | 84.215                 |               | 59,157          | City of Hampton, Virginia                           |
| Fund for the Improvement of Education  | 84.215                 |               | 136,962         | Montgomery County Public Schools                    |
| Fund for the Improvement of Education  | 84.215                 |               | 59,845          | Williamsburg/James City County<br>Public Schools    |
| Assistive Technology   | 84.224                 | 94,732        |                 |   |
| Rehabilitation Services Demonstration and Training Programs  | 84.235                 | 267,713       |                 |   |
| Eisenhower Professional Development State Grants   | 84.281                 | 79,534        |                 |   |
| Education Research, Development and Dissemination  | 84.305                 | 1,097,237     | 64,383          | American Educational Research Association           |
| Education Research, Development and Dissemination  | 84.305                 |               | 12,738          | Northwestern University                             |
| Special Education_State Program Improvement Grants<br>for Children with Disabilities                                       | 84.323                 | 69,253        |                 |   |
| Special Education_Research and Innovation to Improve<br>Services and Results for Children with Disabilities                | 84.324                 | 898,106       |                 |   |
| Special Education_Personnel Preparation to Improve Services and<br>Results for Children with Disabilities                  | 84.325                 | 855,766       |                 |   |
| Special Education_Technical Assistance and Dissemination<br>to Improve Services and Results for Children with Disabilities | 84.326                 | (198)         |                 |   |
| Special Education_Technology and Media Services<br>for Individuals with Disabilities                                       | 84.327                 | 6,174         |                 |   |
| International Education Technological Innovation and<br>Cooperation for Foreign Information Access                         | 84.337                 | 170,068       |                 |   |
| Preparing Tomorrow's Teachers to Use Technology  | 84.342                 | 3,958         |                 |   |
| Mathematics and Science Partnerships   | 84.366                 | 255,800       |                 |   |
| Improving Teacher Quality State Grants   | 84.367                 | 78,307        |                 |   |
| The National Writing Project   | 84.928                 |               | 38,761          | National Writing Project Corporation                |
| The National Writing Project   | 84.928                 |               | 45,079          | National Writing Project                            |
| Other Assistance:  |                        |               |                 |   |
| Other  | 84.000                 | 44,880        | (181)           | Pacific Resources for Education and Learning        |
| Other  | 84.000                 |               | 11              | University of Nebraska                              |
| Other  | 84.000                 |               | 18,598          | Wheeling Jesuit University                          |
| Total Research and Development Cluster   |                        | 11,968,865    | 768,959         |   |
| Total U.S. Department of Education   |                        | 1,509,666,134 | 2,618,886       |   |
| <b>SCHOLARSHIP AND FELLOWSHIP FOUNDATIONS</b>  |                        |               |                 |   |
| Other Assistance   | 85.000                 | (47)          | -               |   |
| <b>U.S. NATIONAL ARCHIVES AND RECORDS ADMINISTRATION</b>   |                        |               |                 |   |
| National Historical Publications and Records Grants  | 89.003                 | 15,321        |                 |   |
| Total Excluding Cluster Identified Below   |                        | 15,321        | -               |   |
| Research and Development Cluster:  |                        |               |                 |   |
| National Historical Publications and Records Grants  | 89.003                 | 291,309       |                 |   |
| Total Research and Development Cluster   |                        | 291,309       | -               |   |
| Total U.S. National Archives and Records Administration  |                        | 306,630       | -               |   |
| <b>U.S. INSTITUTE OF PEACE</b>   |                        |               |                 |   |
| Unsolicited Grant Program  | 91.001                 | 3,761         |                 |   |
| Total Excluding Cluster Identified Below   |                        | 3,761         | -               |   |
| Research and Development Cluster:  |                        |               |                 |   |
| Unsolicited Grant Program  | 91.001                 | 14            |                 |   |
| Solicited Grant Program  | 91.002                 | 366           |                 |   |
| Total Research and Development Cluster   |                        | 380           | -               |   |
| Total U.S. Institute of Peace  |                        | 4,141         | -               |   |

**COMMONWEALTH OF VIRGINIA**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2005**

| Federal  | CFDA   | Pass Through |          |   |
|--|--------|--------------|----------|---|
| Department/Program   | Number | Direct       | Indirect | Entity Name (Indirect Only)                   |
| U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES   |        |              |          |   |
| Public Health and Social Services Emergency Fund   | 93.003 | 11,057,932   |          |   |
| Medical Reserve Corps Small Grant Program  | 93.008 | 249,160      |          |   |
| Special Programs for the Aging Title VII, Chapter 3_Programs<br>for Prevention of Elder Abuse, Neglect, and Exploitation | 93.041 | 124,827      |          |   |
| Special Programs for the Aging Title VII, Chapter 2_Long<br>Term Care Ombudsman Services for Older Individuals           | 93.042 | 365,421      |          |   |
| Special Programs for the Aging Title III, Part D_Disease Prevention<br>and Health Promotion Services                     | 93.043 | 501,752      |          |   |
| Special Programs for the Aging Title IV_and<br>Title II_Discretionary Projects   | 93.048 | 40,995       |          |   |
| Alzheimer's Disease Demonstration Grants to States   | 93.051 | 776,353      |          |   |
| National Family Caregiver Support  | 93.052 | 3,520,231    |          |   |
| Model State-Supported Area Health Education Centers  | 93.107 | 807,322      |          |   |
| Maternal and Child Health Federal Consolidated Programs<br>Project Grants and Cooperative Agreements for                 | 93.110 | 456,017      |          |   |
| Tuberculosis Control Programs  | 93.116 | 1,054,476    |          |   |
| Nurse Anesthetist Traineeships   | 93.124 | 30,614       |          |   |
| Emergency Medical Services for Children  | 93.127 | 111,541      |          |   |
| Primary Care Services_Resource Coordination and Development  | 93.130 | 172,934      |          |   |
| Injury Prevention and Control Research and State and<br>Community Based Programs   | 93.136 | 1,621,876    |          |   |
| Protection and Advocacy for Individuals with Mental Illness  | 93.138 | 677,428      |          |   |
| AIDS Education and Training Centers  | 93.145 |              | 330,720  | University of Pittsburgh                      |
| Projects for Assistance in Transition from Homelessness (PATH)   | 93.150 | 1,056,692    |          |   |
| Grants for State Loan Repayment  | 93.165 | 217,335      |          |   |
| Disabilities Prevention  | 93.184 | 169,251      |          |   |
| National Research Services Awards  | 93.186 | 22,255       |          |   |
| Allied Health Special Projects   | 93.191 | 94           |          |   |
| Childhood Lead Poisoning Prevention Projects_State and Local<br>Childhood Lead Poisoning Prevention and Surveillance of  |        |              |          |   |
| Blood Lead Levels in Children  | 93.197 | 548,559      |          |   |
| Telehealth Network Grants  | 93.211 | 4,327        |          |   |
| Family Planning_Services   | 93.217 | 4,282,181    |          |   |
| Consolidated Knowledge Development and Application Program   | 93.230 | 2,290,764    |          |   |
| Traumatic Brain Injury_State Demonstration Grant Program   | 93.234 | 256,773      |          |   |
| Abstinence Education   | 93.235 | 844,779      |          |   |
| Cooperative Agreements for State Treatment Outcomes and Performance<br>Pilot Studies Enhancement                         | 93.238 | 42,451       |          |   |
| State Rural Hospital Flexibility Program   | 93.241 | 264,293      |          |   |
| Substance Abuse and Mental Health Services_<br>Projects of Regional and National Significance                            | 93.243 | 745,203      | 27,604   | Chesterfield County Community Corrections     |
| Substance Abuse and Mental Health Services_<br>Projects of Regional and National Significance                            | 93.243 |              | 24,383   | University of California, Los Angeles         |
| Advanced Education Nursing Grant Program   | 93.247 | 793,816      |          |   |
| Universal Newborn Hearing Screening  | 93.251 | 229,146      |          |   |
| Healthy Community Access Program   | 93.252 | 358,080      |          |   |
| Poison Control Stabilization and Enhancement Grants  | 93.253 | 155,751      |          |   |
| State Planning Grant_Health Care Access for the Uninsured  | 93.256 | 446,011      |          |   |
| Rural Access to Emergency Devices Grant  | 93.259 | 306,961      |          |   |
| State Grants for Protection and Advocacy Services  | 93.267 | 50,878       |          |   |
| Immunization Grants  | 93.268 | 23,965,104   |          |   |
| Centers for Disease Control and Prevention_<br>Investigations and Technical Assistance                                   | 93.283 | 31,856,049   |          |   |
| Small Rural Hospital Improvement Grants  | 93.301 | 125,879      |          |   |
| Advanced Education Nursing Traineeships  | 93.358 | 355,420      |          |   |
| Nurse Education, Practice and Retention Grants   | 93.359 | 383,627      |          |   |
| Cancer Cause and Prevention Research   | 93.393 | 4,433        |          |   |
| Cancer Treatment Research  | 93.395 |              | 62,103   | American College of Radiology Imaging Network |
| Promoting Safe and Stable Families   | 93.556 | 3,458,824    |          |   |
| Temporary Assistance for Needy Families  | 93.558 | 147,443,794  | 12,177   | Workforce Investment Board                    |
| Family Support Payments to States-Assistance Payments  | 93.560 | (3,620,845)  |          |   |
| Child Support Enforcement  | 93.563 | 57,721,891   |          |   |
| Child Support Enforcement Research   | 93.564 | 493,472      |          |   |
| Refugee and Entrant Assistance_State Administered Programs   | 93.566 | 5,371,532    |          |   |
| Low-Income Home Energy Assistance  | 93.568 | 42,544,944   |          |   |
| Community Services Block Grant   | 93.569 | 10,662,325   |          |   |
| Community Services Block Grant Discretionary Awards  | 93.570 | 173,120      | 68,289   | National Youth Sports Corporation             |

**COMMONWEALTH OF VIRGINIA**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2005**

| <b>Federal<br/>Department/Program</b>   | <b>CFDA<br/>Number</b> | <b>Direct</b> | <b>Indirect</b> | <b>Pass Through<br/>Entity Name (Indirect Only)</b> |
|---|------------------------|---------------|-----------------|---|
| Community Services Block Grant Discretionary  |                        |               |                 |   |
| Awards_Community Food and Nutrition   | 93.571                 | 73,347        |                 |   |
| Refugee and Entrant Assistance_Discretionary Grants   | 93.576                 | 694,016       |                 |   |
| Early Learning Fund   | 93.577                 |               | 39,611          | United Way  |
| U.S. Repatriation   | 93.579                 | 11,165        |                 |   |
| Refugee and Entrant Assistance_Targeted Assistance  | 93.584                 | 913,276       |                 |   |
| Empowerment Zones Program   | 93.585                 | 50,731        |                 |   |
| State Court Improvement Program   | 93.586                 | 269,160       |                 |   |
| Community-Based Family Resource and Support Grants  | 93.590                 | 644,169       |                 |   |
| Family Violence Prevention and Services/Grants for Battered Women's<br>Shelters_Discretionary Grants  | 93.592                 | (66)          |                 |   |
| Grants to States for Access and Visitation Programs   | 93.597                 | 172,122       |                 |   |
| Chafee Education and Training Vouchers Program (ETV)  | 93.599                 | 307,915       |                 |   |
| Head Start  | 93.600                 | 233,391       | 1,313,816       | Richmond Public Schools                             |
| Adoption Incentive Payments   | 93.603                 | 184,212       |                 |   |
| Mentoring Children of Prisoners   | 93.616                 |               | 12,385          | United Methodist Family Services of Virginia        |
| Voting Access for Individuals with Disabilities_<br>Grants to States  | 93.617                 | 83,755        |                 |   |
| Voting Access for Individuals with Disabilities_<br>Grants for Protection and Advocacy Systems  | 93.618                 | 62,010        |                 |   |
| Developmental Disabilities Basic Support and Advocacy Grants  | 93.630                 | 2,953,093     |                 |   |
| Developmental Disabilities Projects of National Significance  | 93.631                 | 125,840       |                 |   |
| University Centers for Excellence in Developmental Disabilities<br>Education, Research, and Service   | 93.632                 | 366,007       |                 |   |
| Children's Justice Grants to States   | 93.643                 | 347,291       |                 |   |
| Child Welfare Services_State Grants   | 93.645                 | 11,537,982    |                 |   |
| Social Services Research and Demonstration  | 93.647                 | (665)         |                 |   |
| Adoption Opportunities  | 93.652                 | 147,836       |                 |   |
| Foster Care_Title IV-E  | 93.658                 | 47,689,751    |                 |   |
| Adoption Assistance   | 93.659                 | 10,856,317    |                 |   |
| Social Services Block Grant   | 93.667                 | 59,900,926    |                 |   |
| Child Abuse and Neglect State Grants  | 93.669                 | 615,329       |                 |   |
| Family Violence Prevention and Services/Grants for Battered<br>Women's Shelters_Grants to States and Indian Tribes                            | 93.671                 | 2,068,343     |                 |   |
| Chafee Foster Care Independent Living   | 93.674                 | 1,749,743     |                 |   |
| State Children's Insurance Program  | 93.767                 | 73,567,571    |                 |   |
| Medicaid Infrastructure Grants To Support the Competitive<br>Employment of People with Disabilities   | 93.768                 | 401,187       |                 |   |
| Centers for Medicare and Medicaid Services (CMS)<br>Research, Demonstrations and Evaluations  | 93.779                 | 1,162,216     |                 |   |
| Health Careers Opportunity Program  | 93.822                 | 520,207       |                 |   |
| Lung Diseases Research  | 93.838                 | 7,222         |                 |   |
| Blood Diseases and Resources Research   | 93.839                 | 200,966       |                 |   |
| Digestive Diseases and Nutrition Research   | 93.848                 | 12,000        |                 |   |
| Microbiology and Infectious Diseases Research   | 93.856                 |               | 1,208           | University of Maryland                              |
| Pharmacology, Physiology, and Biological Chemistry Research   | 93.859                 | 583,927       |                 |   |
| Population Research   | 93.864                 | (193)         |                 |   |
| Child Health and Human Development Extramural Research  | 93.865                 | 34,270        |                 |   |
| Medical Library Assistance  | 93.879                 | 19,373        | 4,743           | University Of Maryland                              |
| Grants for Residency Training in Primary Care Medicine and Dentistry  | 93.884                 | 683,366       |                 |   |
| Health Care and Other Facilities  | 93.887                 | 519,852       |                 |   |
| Specially Selected Health Projects  | 93.888                 | 73,412        |                 |   |
| Rural Health Outreach and Rural Network Development Program   | 93.912                 | 479,628       |                 |   |
| Grants to States for Operation of Offices of Rural Health   | 93.913                 | 175,005       |                 |   |
| HIV Care Formula Grants   | 93.917                 | 23,607,588    |                 |   |
| Grants to Provide Outpatient Early Intervention Services<br>with Respect to HIV Disease   | 93.918                 | 500,410       |                 |   |
| Healthy Start Initiative  | 93.926                 | 948,711       |                 |   |
| Fogarty International Research Collaboration Award  | 93.934                 | (90)          |                 |   |
| Cooperative Agreements to Support Comprehensive School Health<br>Programs to Prevent the Spread of HIV and Other Important<br>Health Problems | 93.938                 | 266,793       |                 |   |
| HIV Prevention Activities_Health Department Based   | 93.940                 | 4,808,515     |                 |   |
| HIV Demonstration, Research, Public and Professional Education Projects   | 93.941                 | 264           |                 |   |
| Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency<br>Virus Syndrome (AIDS) Surveillance  | 93.944                 | 876,317       |                 |   |
| Assistance Programs for Chronic Disease Prevention and Control  | 93.945                 | 958,727       |                 |   |
| Improving EMS/Trauma Care in Rural Areas  | 93.952                 | 66,461        |                 |   |
| Block Grants for Community Mental Health Services   | 93.958                 | 11,109,135    |                 |   |

**COMMONWEALTH OF VIRGINIA**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2005**

| <b>Federal<br/>Department/Program</b>   | <b>CFDA<br/>Number</b> | <b>Direct</b> | <b>Indirect</b> | <b>Pass Through<br/>Entity Name (Indirect Only)</b> |
|---|------------------------|---------------|-----------------|---|
| Block Grants for Prevention and Treatment of Substance Abuse  | 93.959                 | 43,419,976    |                 |   |
| Special Minority Initiatives  | 93.960                 | 115,111       |                 |   |
| Health Administration Traineeships and Special Projects Program   | 93.962                 | 55,805        |                 |   |
| Geriatric Education Centers   | 93.969                 | 362,376       |                 |   |
| Preventive Health Services_Sexually Transmitted Diseases Control Grants   | 93.977                 | 2,244,678     |                 |   |
| Mental Health Disaster Assistance and Emergency Mental Health   | 93.982                 | 669,348       |                 |   |
| Cooperative Agreements for State-Based Diabetes Control Programs<br>and Evaluation of Surveillance Systems          | 93.988                 | 385,493       |                 |   |
| Senior International Fellowships  | 93.989                 | 27,682        | 11,910          | University of Memphis                               |
| Preventive Health and Health Services Block Grant   | 93.991                 | 2,119,844     |                 |   |
| Maternal and Child Health Services Block Grant to the States  | 93.994                 | 12,145,480    |                 |   |
| Adolescent Family Life-Demonstration Projects   | 93.995                 | 127,035       |                 |   |
| Adolescent Family Life-Demonstration Projects   | 93.995                 |               | 2,094           | Boat People S.O.S. Incorporated                     |
| Bioterrorism Training and Curriculum Development Program  | 93.996                 | 1,343,509     |                 |   |
| Other Assistance:   |                        |               |                 |   |
| Other   | 93.000                 | 641,345       | 15,733          | Northern Virginia Aids Ministry                     |
| Total Excluding Clusters Identified Below   |                        | 682,891,566   | 1,926,776       |   |
| Aging Cluster:  |                        |               |                 |   |
| Special Programs for the Aging_Title III, Part B_Grants for Supportive<br>Services and Senior Centers               | 93.044                 | 10,049,830    |                 |   |
| Special Programs for the Aging_Title III, Part C_Nutrition Services   | 93.045                 | 9,549,375     |                 |   |
| Nutrition Services Incentive Program  | 93.053                 | 2,298,954     |                 |   |
| Total Aging Cluster   |                        | 21,898,159    | -               |   |
| Student Financial Assistance Programs Cluster:  |                        |               |                 |   |
| Health Professions Student Loans, Including Primary Care Loans/<br>Loans for Disadvantaged Students                 | 93.342                 | 26,564,503    |                 |   |
| Nursing Student Loans   | 93.364                 | 5,712,700     |                 |   |
| Backgrounds   | 93.925                 | 435,985       |                 |   |
| Total Student Financial Assistance Programs Cluster   |                        | 32,713,188    | -               |   |
| Child Care Cluster:   |                        |               |                 |   |
| Child Care and Development Block Grant  | 93.575                 | 42,867,126    |                 |   |
| Child Care Mandatory and Matching Funds of the<br>Child Care and Development Fund                                   | 93.596                 | 89,675,235    |                 |   |
| Total Child Care Cluster  |                        | 132,542,361   | -               |   |
| Medicaid Cluster:   |                        |               |                 |   |
| State Medicaid Fraud Control Units  | 93.775                 | 1,792,470     |                 |   |
| State Survey and Certification of Health Care Providers and Suppliers   | 93.777                 | 5,000,888     |                 |   |
| Medical Assistance Program  | 93.778                 | 2,311,272,265 |                 |   |
| Total Medicaid Cluster  |                        | 2,318,065,623 | -               |   |
| Research and Development Cluster:   |                        |               |                 |   |
| Medical Reserve Corps Small Grant Program   | 93.008                 | 42,009        |                 |   |
| Projects  | 93.048                 | 233,006       |                 |   |
| Food and Drug Administration_Research   | 93.103                 | 44,152        | 4,783           | Johns Hopkins University                            |
| Food and Drug Administration_Research   | 93.103                 |               | 79,070          | Iowa State University                               |
| Maternal and Child Health Federal Consolidated Programs   | 93.110                 | 844,704       | 20,769          | University of Pennsylvania                          |
| Biological Response to Environmental Health Hazards   | 93.113                 | 746,070       | 14,699          | Michigan State University                           |
| Acquired Immunodeficiency Syndrome (AIDS) Activity  | 93.118                 | 68,625        |                 |   |
| Oral Diseases and Disorders Research  | 93.121                 | 4,275,390     | 39,010          | Boston University School of Medicine                |
| Technical and Non-Financial Assistance to Health Centers and National<br>Health Service Corps (NHSC) Delivery Sites | 93.129                 | (19)          |                 |   |
| Grants to Increase Organ Donations  | 93.134                 |               | 33,544          | Lifenet   |
| Injury Prevention and Control Research and State and<br>Community Based Programs                                    | 93.136                 | 1,259,375     | 7,702           | Eastern Virginia Medical School                     |
| Coordinated Services and Access to Research for Women,<br>Infants, Children, and Youth                              | 93.153                 | 295,698       |                 |   |
| Human Genome Research   | 93.172                 | 1,228,861     | 281,560         | University of Washington                            |
| Research Related to Deafness and Communication Disorders  | 93.173                 | 4,169,194     | 404,135         | University Of Pittsburgh                            |
| Research Related to Deafness and Communication Disorders  | 93.173                 |               | 180,736         | Ohio University                                     |
| Research Related to Deafness and Communication Disorders  | 93.173                 |               | 119,079         | University of Maryland                              |
| Research Related to Deafness and Communication Disorders  | 93.173                 |               | 5,515           | Baylor College of Medicine                          |
| Research Related to Deafness and Communication Disorders  | 93.173                 |               | 142,494         | Gallaudet University                                |
| Research Related to Deafness and Communication Disorders  | 93.173                 |               | 12,148          | University of Miami                                 |
| Research Related to Deafness and Communication Disorders  | 93.173                 |               | 218,310         | Pediatric Screening                                 |

**COMMONWEALTH OF VIRGINIA**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2005**

| <b>Federal<br/>Department/Program</b>   | <b>CFDA<br/>Number</b> | <b>Direct</b> | <b>Indirect</b> | <b>Pass Through<br/>Entity Name (Indirect Only)</b> |
|---|------------------------|---------------|-----------------|---|
| Research Related to Deafness and Communication Disorders                                      | 93.173                 |               | 2,303           | University of Texas                                 |
| Research Related to Deafness and Communication Disorders                                      | 93.173                 |               | 18,244          | Northwestern University                             |
| Allied Health Special Projects  | 93.191                 |               | 4,361           | Western Michigan University                         |
| Telehealth Network Grants   | 93.211                 | 122,218       |                 |   |
| Research and Training in Complementary and Alternative Medicine                               | 93.213                 | 1,883,124     |                 |   |
| Research on Healthcare Costs, Quality and Outcomes  | 93.226                 | 498,496       | 90,583          | University of North Carolina                        |
| Research on Healthcare Costs, Quality and Outcomes  | 93.226                 |               | 276             | Brown University                                    |
| Research on Healthcare Costs, Quality and Outcomes  | 93.226                 |               | 5,206           | Michigan State University                           |
| Consolidated Knowledge Development and Application (KD&A) Program                             | 93.230                 | 896,958       |                 |   |
| National Center on Sleep Disorders Research   | 93.233                 | 302,098       |                 |   |
| Mental Health Research Grants   | 93.242                 | 8,512,913     | (129)           | The Medical College of Wisconsin                    |
| Mental Health Research Grants   | 93.242                 |               | 33,988          | Columbia University                                 |
| Mental Health Research Grants   | 93.242                 |               | 104,607         | UCLA Neuropsychiatric Institute                     |
| Mental Health Research Grants   | 93.242                 |               | 84,384          | Minneapolis Medical Research Foundation             |
| Substance Abuse and Mental Health Services_<br>Projects of Regional and National Significance | 93.243                 |               | 10,243          | Northern Virginia Aids Ministry                     |
| Advanced Education Nursing Grant Program  | 93.247                 | 311,522       |                 |   |
| Poison Control Stabilization and Enhancement Grants   | 93.253                 | 104,925       |                 |   |
| Occupational Safety and Health Research Grants  | 93.262                 | 276,633       |                 |   |
| Occupational Safety and Health_Training Grants  | 93.263                 | 59,214        | 1,928           | Johns Hopkins University                            |
| Immunization Grants   | 93.268                 | 107,048       |                 |   |
| Clinicians  | 93.271                 | 8,200         |                 |   |
| Alcohol National Research Service Awards for Research Training                                | 93.272                 | 101,803       |                 |   |
| Alcohol Research Programs   | 93.273                 | 2,434,891     | 10,928          | University of Tennessee                             |
| Alcohol Research Programs   | 93.273                 |               | 5,252           | Research Foundation for Mental Hygiene              |
| Drug Abuse Research Programs  | 93.279                 | 11,384,502    | 35,620          | Duke University Medical Center                      |
| Drug Abuse Research Programs  | 93.279                 |               | 146,968         | University of Washington                            |
| Drug Abuse Research Programs  | 93.279                 |               | 613,268         | University of Oregon                                |
| Drug Abuse Research Programs  | 93.279                 |               | 663,486         | Johns Hopkins University                            |
| Drug Abuse Research Programs  | 93.279                 |               | 286,028         | Scripps Research Institute                          |
| Drug Abuse Research Programs  | 93.279                 |               | 52,239          | Case Western Reserve University                     |
| Drug Abuse Research Programs  | 93.279                 |               | 117,219         | Research Triangle Institute                         |
| Drug Abuse Research Programs  | 93.279                 |               | 15,591          | Wayne State University                              |
| Drug Abuse Research Programs  | 93.279                 |               | 1,648           | St. Lukes Roosevelt Institute for<br>Health Science |
| Mental Health Research Career/Scientist Development Awards                                    | 93.281                 | 781,869       |                 |   |
| Mental Health National Research Service Awards for Research Training                          | 93.282                 | 464,645       |                 |   |
| Centers for Disease Control and Prevention_Investigations<br>and Technical Assistance         | 93.283                 | 1,099,549     | 46,170          | Bon Secours Richmond Health Center                  |
| Centers for Disease Control and Prevention_Investigations<br>and Technical Assistance         | 93.283                 |               | 16,674          | Association of American Colleges                    |
| Centers for Disease Control and Prevention_Investigations<br>and Technical Assistance         | 93.283                 |               | 61,813          | University of Pennsylvania                          |
| Centers for Disease Control and Prevention_Investigations<br>and Technical Assistance         | 93.283                 |               | 21,216          | University Of Pennsylvania                          |
| Centers for Disease Control and Prevention_Investigations<br>and Technical Assistance         | 93.283                 |               | 1,822           | Special Olympics                                    |
| Discovery and Applied Research  | 93.286                 | 3,480,371     |                 |   |
| Clinical Research   | 93.333                 | 4,023,910     |                 |   |
| Advanced Education Nursing Traineeships   | 93.358                 | 72,641        |                 |   |
| Nurse Education, Practice and Retention Grants  | 93.359                 | 103,167       |                 |   |
| Nursing Research  | 93.361                 | 1,695,314     |                 |   |
| Research Infrastructure   | 93.389                 | 7,140,054     | 74,876          | University Of Maryland                              |
| Academic Research Enhancement Award   | 93.390                 | 145,190       |                 |   |
| Cancer Cause and Prevention Research  | 93.393                 | 4,846,396     | 6,418           | Westat, Inc.  |
| Cancer Detection and Diagnosis Research   | 93.394                 | 2,470,017     |                 |   |
| Cancer Treatment Research   | 93.395                 | 8,877,743     | 1,562           | Michigan State University                           |
| Cancer Treatment Research   | 93.395                 |               | 7,519           | American College Of Radiology<br>Imaging Network    |
| Cancer Treatment Research   | 93.395                 |               | 140             | University of Wisconsin                             |
| Cancer Treatment Research   | 93.395                 |               | 20,539          | John Wayne Cancer Institute                         |
| Cancer Treatment Research   | 93.395                 |               | 15,991          | Thomas Jefferson University                         |
| Cancer Treatment Research   | 93.395                 |               | 199             | Calgb Institute                                     |
| Cancer Treatment Research   | 93.395                 |               | 3,020           | American College of Radiology                       |
| Cancer Treatment Research   | 93.395                 |               | 53,931          | Duke University                                     |
| Cancer Biology Research   | 93.396                 | 7,785,116     | 16,097          | Dartmouth College                                   |
| Cancer Biology Research   | 93.396                 |               | 35,511          | Vanderbilt University Medical Center                |
| Cancer Biology Research   | 93.396                 |               | 107,685         | Georgetown University Medical Center                |
| Cancer Centers Support Grants   | 93.397                 | 4,091,992     | 22,702          | Baylor University                                   |

**COMMONWEALTH OF VIRGINIA**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2005**

| <b>Federal<br/>Department/Program</b>   | <b>CFDA<br/>Number</b> | <b>Direct</b> | <b>Indirect</b> | <b>Pass Through<br/>Entity Name (Indirect Only)</b> |
|---|------------------------|---------------|-----------------|---|
| Cancer Centers Support Grants   | 93.397                 |               | 45,038          | University of Texas                                 |
| Cancer Research Manpower  | 93.398                 | 1,781,279     |                 |   |
| Cancer Control  | 93.399                 | 991,991       | 5,105           | Georgetown University Medical Center                |
| Cancer Control  | 93.399                 |               | 49,884          | Barron Associates, Inc.                             |
| Cancer Control  | 93.399                 |               | 40,551          | NSABP Foundation                                    |
| Temporary Assistance for Needy Families                                       | 93.558                 | 31,436        |                 |   |
| Community Services Block Grant  | 93.569                 |               | 26,491          | East Carolina University                            |
| Head Start  | 93.600                 | 63,718        |                 |   |
| Social Services Research and Demonstration                                    | 93.647                 | 11,976        | 18,267          | National Council of Family Relations                |
| Child Abuse and Neglect Discretionary Activities                              | 93.670                 | 22,080        |                 |   |
| Centers for Medicare and Medicaid Services (CMS)                              |                        |               |                 |   |
| Research, Demonstrations and Evaluations                                      | 93.779                 | 484,945       |                 |   |
| Cell Biology and Biophysics Research  | 93.821                 | 134           |                 |   |
| Heart and Vascular Diseases Research  | 93.837                 | 23,519,213    | 91,296          | University Of Pittsburgh                            |
| Heart and Vascular Diseases Research  | 93.837                 |               | 30,982          | Spaon Kettering Institute for Cancer Research       |
| Heart and Vascular Diseases Research  | 93.837                 |               | 5,246           | University of Pittsburgh                            |
| Lung Diseases Research  | 93.838                 | 5,013,103     | 8,000           | American College Of Surgeons Oncology Group         |
| Blood Diseases and Resources Research   | 93.839                 | 3,044,331     |                 |   |
| Blood Diseases and Resources Research   | 93.839                 |               | 7,462           | National Marrow Donor Program                       |
| Arthritis, Musculoskeletal and Skin Diseases Research                         | 93.846                 | 4,772,905     | 152,815         | University of Pittsburgh                            |
| Diabetes, EnU.S. Department of Commerce/Endocrinology and Metabolism Research | 93.847                 | 8,195,869     | 73,279          | Boston University                                   |
| Diabetes, EnU.S. Department of Commerce/Endocrinology and Metabolism Research | 93.847                 |               | 5,534           | University Of Miami                                 |
| Diabetes, EnU.S. Department of Commerce/Endocrinology and Metabolism Research | 93.847                 |               | 18,825          | Brigham & Women's Hospital, Inc.                    |
| Digestive Diseases and Nutrition Research                                     | 93.848                 | 10,200,949    | 12,408          | Mayo Foundation                                     |
| Digestive Diseases and Nutrition Research                                     | 93.848                 |               | (2,978)         | Washington University                               |
| Digestive Diseases and Nutrition Research                                     | 93.848                 |               | 11,571          | University of Texas Southwestern Medical            |
| Digestive Diseases and Nutrition Research                                     | 93.848                 |               | 6,159           | University of Michigan                              |
| Kidney Diseases, Urology and Hematology Research                              | 93.849                 | 5,741,818     | 27,672          | Roger Williams Hospital                             |
| Kidney Diseases, Urology and Hematology Research                              | 93.849                 |               | 56,447          | Georgetown University                               |
| Extramural Research Programs in the Neurosciences and Neurological Disorders  | 93.853                 | 15,931,858    | 3,016           | University of Cincinnati                            |
| Extramural Research Programs in the Neurosciences and Neurological Disorders  | 93.853                 |               | (5,056)         | University Of California - San Francisco            |
| Extramural Research Programs in the Neurosciences and Neurological Disorders  | 93.853                 |               | 161,101         | University Of Maryland                              |
| Extramural Research Programs in the Neurosciences and Neurological Disorders  | 93.853                 |               | 6,414           | University of Medicine & Dentistry of NJ            |
| Extramural Research Programs in the Neurosciences and Neurological Disorders  | 93.853                 |               | 894             | Mayo Foundation                                     |
| Extramural Research Programs in the Neurosciences and Neurological Disorders  | 93.853                 |               | 28,187          | Mayo Clinic Rochester                               |
| Extramural Research Programs in the Neurosciences and Neurological Disorders  | 93.853                 |               | 60,725          | Mayo Clinic Jacksonville                            |
| Extramural Research Programs in the Neurosciences and Neurological Disorders  | 93.853                 |               | 69,782          | Colorado State University                           |
| Extramural Research Programs in the Neurosciences and Neurological Disorders  | 93.853                 |               | 142,628         | Adenosine Therapeutics, LLLC                        |
| Extramural Research Programs in the Neurosciences and Neurological Disorders  | 93.853                 |               | 33,919          | Children's Hospital of Philadelphia                 |
| Extramural Research Programs in the Neurosciences and Neurological Disorders  | 93.853                 |               | 15,821          | University of California                            |
| Extramural Research Programs in the Neurosciences and Neurological Disorders  | 93.853                 |               | (393)           | Rush Presbyterian                                   |
| Extramural Research Programs in the Neurosciences and Neurological Disorders  | 93.853                 |               | 146,663         | Erasmu Medical Center                               |
| Extramural Research Programs in the Neurosciences and Neurological Disorders  | 93.853                 |               | 512,187         | Montefiore Medical Center                           |
| Extramural Research Programs in the Neurosciences and Neurological Disorders  | 93.853                 |               | 37,366          | Thertaxis LLC                                       |
| Allergy, Immunology and Transplantation Research                              | 93.855                 | 8,888,058     |                 |   |
| Microbiology and Infectious Diseases Research                                 | 93.856                 | 17,618,450    | 15,754          | Federal University Of Bahia, Brazil                 |
| Microbiology and Infectious Diseases Research                                 | 93.856                 |               | 832,465         | University Of Maryland                              |
| Microbiology and Infectious Diseases Research                                 | 93.856                 |               | 338,848         | Social & Scientific System Institute                |
| Microbiology and Infectious Diseases Research                                 | 93.856                 |               | 93,836          | Tufts University                                    |
| Microbiology and Infectious Diseases Research                                 | 93.856                 |               | 232,040         | University of Maryland                              |
| Microbiology and Infectious Diseases Research                                 | 93.856                 |               | 104,882         | UCLA Neuropsychiatric Institute                     |



**COMMONWEALTH OF VIRGINIA**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2005**

| <b>Federal<br/>Department/Program</b>  | <b>CFDA<br/>Number</b> | <b>Direct</b> | <b>Indirect</b> | <b>Pass Through<br/>Entity Name (Indirect Only)</b>                 |
|--|------------------------|---------------|-----------------|---|
| Microbiology and Infectious Diseases Research  | 93.856                 |               | (387)           | University of California  |
| Microbiology and Infectious Diseases Research  | 93.856                 |               | 137,684         | Vaccine Research Institute of San Diego                             |
| Microbiology and Infectious Diseases Research  | 93.856                 |               | 105,529         | Wake Forest University School of Medicine                           |
| Microbiology and Infectious Diseases Research  | 93.856                 |               | 568,133         | University of Maryland Baltimore                                    |
| Microbiology and Infectious Diseases Research  | 93.856                 |               | 88,602          | Tufts University  |
| Microbiology and Infectious Diseases Research  | 93.856                 |               | 52,863          | Vanderbilt University Medical Center                                |
| Pharmacology, Physiology, and Biological Chemistry Research  | 93.859                 | 29,420,400    | 161,817         | Florida State University  |
| Pharmacology, Physiology, and Biological Chemistry Research  | 93.859                 |               | 89,482          | Johns Hopkins University  |
| Pharmacology, Physiology, and Biological Chemistry Research  | 93.859                 |               | 39,043          | University of Arkansas for Medical                                  |
| Pharmacology, Physiology, and Biological Chemistry Research  | 93.859                 |               | 37,363          | Utah State University   |
| Pharmacology, Physiology, and Biological Chemistry Research  | 93.859                 |               | 69,856          | University of North Carolina  |
| Population Research  | 93.864                 | 1,729,776     |                 |   |
| Child Health and Human Development Extramural Research   | 93.865                 | 8,983,738     | 118,804         | University of Cincinnati  |
| Child Health and Human Development Extramural Research   | 93.865                 |               | 52,120          | University of New Mexico  |
| Child Health and Human Development Extramural Research   | 93.865                 |               | 29,374          | C-Motion Inc.   |
| Aging Research   | 93.866                 | 2,103,052     | 6,628           | University of Illinois  |
| Aging Research   | 93.866                 |               | 14,132          | Washington State University   |
| Aging Research   | 93.866                 |               | 19,914          | Boston University   |
| Aging Research   | 93.866                 |               | 44,789          | University of California  |
| Aging Research   | 93.866                 |               | 173,113         | Duke University   |
| Aging Research   | 93.866                 |               | 237,094         | Washington University   |
| Vision Research  | 93.867                 | 1,734,663     | 600             | EyeRx Research, Incorporated  |
| Vision Research  | 93.867                 |               | 17,188          | University Of Texas   |
| Medical Library Assistance   | 93.879                 | 603,338       | 4,822           | University Of Maryland  |
| Grants for Residency Training in Primary Care Medicine and Dentistry                                       | 93.884                 | 576,082       |                 |   |
| Resource and Manpower Development in the Environmental<br>Health Sciences                                  | 93.894                 | 239,295       |                 |   |
| HIV Care Formula Grants  | 93.917                 | 89,487        |                 |   |
| Grants to Provide Outpatient Early Intervention Services<br>with Respect to HIV Disease                    | 93.918                 | 180,852       |                 |   |
| Fogarty International Research Collaboration Award   | 93.934                 | 122,061       |                 |   |
| HIV Demonstration, Research, Public and Professio  | 93.941                 | 90,885        |                 |   |
| Epidemiologic Research Studies of Acquired Immunod   | 93.943                 | 47,663        |                 |   |
| Health and Safety Programs for Construction Work   | 93.955                 | 372,727       |                 |   |
| Special Minority Initiatives   | 93.960                 | 278,663       |                 |   |
| Special Minority Initiatives   | 93.960                 |               | 28,606          | University of Maryland  |
| Cooperative Agreements for State-Based Diabetes Control Programs<br>and Evaluation of Surveillance Systems | 93.988                 | 15,858        |                 |   |
| Senior International Fellowships   | 93.989                 | 1,857,555     | 22,892          | Research Triangle Institute   |
| Maternal and Child Health Services Block Grant to the States   | 93.994                 | 32,381        |                 |   |
| Other Assistance:  |                        |               |                 |   |
| Other  | 93.000                 | 5,474,280     | 4,410           | George Washington University  |
| Other  | 93.000                 |               | 21,056          | Northern Virginia Aids Ministry                                     |
| Other  | 93.000                 |               | 39,512          | Carnegie Mellon University  |
| Other  | 93.000                 |               | 87,812          | Northrop Grumman Space Technology                                   |
| Other  | 93.000                 |               | 24,909          | Westt Incorporated  |
| Other  | 93.000                 |               | 429,845         | Social & Scientific Systems Inc.                                    |
| Other  | 93.000                 |               | 113,299         | South East Consortium for International                             |
| Other  | 93.000                 |               | 50,155          | University of Georgia   |
| Other  | 93.000                 |               | 1,685           | Massachusetts General Hospital                                      |
| Other  | 93.000                 |               | 15,839          | Hemodyne, Inc.  |
| Other  | 93.000                 |               | (701)           | University of Maryland  |
| Total Research and Development Cluster   |                        | 247,556,453   | 10,810,695      |   |
| Total U.S. Department of Health and Human Service:   |                        | 3,435,667,350 | 12,737,471      |   |
| <b>CORPORATION FOR NATIONAL AND COMMUNITY SERVICE</b>  |                        |               |                 |   |
| State Commissions  | 94.003                 | 440,884       |                 |   |
| Learn and Serve America_School and Community Based Programs  | 94.004                 | 299,077       |                 |   |
| Learn and Serve America_Higher Education   | 94.005                 | 274,797       | 274,797         | Virginia Governor's Commission on<br>National and Community Service |
| AmeriCorps   | 94.006                 | 2,067,950     | 39,537          | Jumpstart NY  |
| Planning and Program Development Grants  | 94.007                 | 5,308         |                 |   |
| Training and Technical Assistance  | 94.009                 | 19,088        |                 |   |
| Total Corporation for National and Community Service   |                        | 3,107,104     | 314,334         |   |

**COMMONWEALTH OF VIRGINIA**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2005**

| Federal<br>Department/Program   | CFDA<br>Number | Direct     | Indirect | Pass Through<br>Entity Name (Indirect Only)                 |
|---|----------------|------------|----------|---|
| <b>SOCIAL SECURITY ADMINISTRATION</b>                                     |                |            |          |   |
| Social Security_Benefits Planning, Assistance, and Outreach Program       | 96.008         | 196,904    |          |   |
| Other Assistance:   |                |            |          |   |
| Other   | 96.000         |            | 26,601   | Cornell University  |
| Total Excluding Cluster Identified Below                                  |                | 196,904    | 26,601   |   |
| Disability Insurance/SSI Cluster:   |                |            |          |   |
| Social Security_Disability Insurance                                      | 96.001         | 33,631,826 |          |   |
| Total Disability Insurance/SSI Cluster                                    |                | 33,631,826 | -        |   |
| Total Social Security Administration                                      |                | 33,828,730 | 26,601   |   |
| <b>DEPARTMENT OF HOMELAND SECURITY</b>                                    |                |            |          |   |
| Specials Projects   | 97.001         | 73,947     |          |   |
| State and Local Homeland Security Training Program                        | 97.005         | 7,226      |          |   |
| Homeland Security Preparedness Technical Assistance                       | 97.007         | 3,513      |          |   |
| Urban Areas Security Initiative   | 97.008         | 2,259,196  | 75,000   | Office of the Deputy Mayor for Public<br>Safety and Justice |
| Urban Areas Security Initiative   | 97.008         |            | 100,794  | Office of the Deputy Mayor for Public<br>Safety and Justice |
| Boating Safety Financial Assistance                                       | 97.012         | 766,103    |          |   |
| Hazardous Materials Assistance Program                                    | 97.021         | 16,950     |          |   |
| Community Assistance Program_State Support Services<br>Element (CAP-SSSE) | 97.023         | 177,220    |          |   |
| Flood Mitigation Assistance   | 97.029         | 6,530      |          |   |
| Community Disaster Loans  | 97.030         | 24,257     |          |   |
| Public Assistance Grants  | 97.036         | 44,268,202 |          |   |
| Hazard Mitigation Grant   | 97.039         | 5,885,835  |          |   |
| Emergency Management Performance Grants                                   | 97.042         | 4,243,484  |          |   |
| Assistance to Firefighters Grant  | 97.044         | 47,228     |          |   |
| Pre-Disaster Mitigation   | 97.047         | 248,332    |          |   |
| Federal Assistance to Individuals and Households_Other Needs              | 97.050         | 3,035,397  |          |   |
| State and Local All Hazards Emergency Operations Planning                 | 97.051         | (5,548)    |          |   |
| Emergency Operations Centers  | 97.052         | 260,968    |          |   |
| Citizen Corps   | 97.053         | 3,402      |          |   |
| Community Emergency Response Teams  | 97.054         | 132,919    |          |   |
| Other Assistance:   |                |            |          |   |
| Other   | 97.000         | 451,749    |          |   |
| Total Excluding Cluster Identified Below                                  |                | 61,906,910 | 175,794  |   |
| Homeland Security Cluster:  |                |            |          |   |
| Homeland Security Grant Program   | 97.004         | 29,255,169 |          |   |
| Homeland Security Grant Program   | 97.067         | 54,736     |          |   |
| Total Homeland Security Cluster   |                | 29,309,905 | -        |   |
| Research and Development Cluster:   |                |            |          |   |
| Research Projects   | 97.002         | 82,454     | 13,835   | TASC Inc.   |
| Urban Areas Security Initiative   | 97.008         |            | 17,915   | George Washington University                                |
| Urban Areas Security Initiative   | 97.008         | 85,000     |          |   |
| Flood Mitigation Assistance   | 97.029         | 57,972     |          |   |
| Hazard Mitigation Grant   | 97.039         | 101,015    |          |   |
| Other Assistance:   |                |            |          |   |
| Other   | 97.000         | 14,730     | 14,262   | Northrup Grumman Information Technology                     |
| Total Research and Development Cluster                                    |                | 341,171    | 46,012   |   |
| Total Department of Homeland Security                                     |                | 91,557,986 | 221,806  |   |
| <b>U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT</b>                          |                |            |          |   |
| Non-Governmental Organization Strengthening (NGO)                         | 98.004         |            | 204,512  | National Telecommunications<br>Cooperative Association      |
| John Ogonowski Farmer-to-Farmer Program                                   | 98.009         | 200,246    |          |   |
| Other Assistance:   |                |            |          |   |
| Other   | 98.000         | 531,685    | 123,114  | University of Georgia                                       |
| Other   |                |            | 10,492   | American International Health Alliance                      |
| Total Excluding Cluster Identified Below                                  |                | 731,931    | 338,118  |   |

**COMMONWEALTH OF VIRGINIA**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2005**

| Federal<br>Department/Program                            | CFDA<br>Number | Direct           | Indirect      | Pass Through<br>Entity Name (Indirect Only)           |
|--|----------------|------------------|---------------|---|
| Research and Development Cluster:                        |                |                  |               |   |
| Other Assistance:  |                |                  |               |   |
| Other  | 98.000         | 1,622,761        | 28,131        | Research Corporation of the University of Hawaii      |
| Other  | 98.000         |                  | 43,130        | Contraceptive Research & Development                  |
| Other  | 98.000         |                  | 86,553        | Chemonics International Inc.                          |
| Other  | 98.000         |                  | 37,632        | Association Liaison Office for University Cooperation |
| Other  | 98.000         |                  | 30,727        | Instituto de Pesquisa Ambiental da                    |
| Total Research and Development Cluster                   |                | 1,622,761        | 226,173       |   |
| Total United States Agency for International Development |                | 2,354,692        | 564,291       |   |
| <b>OTHER FEDERAL ASSISTANCE</b>                          |                |                  |               |   |
| Other Assistance:  |                |                  |               |   |
| Other  | 99.000         | 817,114          |               |   |
| Total Excluding Cluster Identified Below                 |                | 817,114          | -             |   |
| Research and Development Cluster:                        |                |                  |               |   |
| Other Assistance   | 99.000         |                  | 22,867        | Science Applications International Corporation        |
| Total Research and Development Cluster                   |                | -                | 22,867        |   |
| Total Other Federal Assistance                           |                | 817,114          | 22,867        |   |
| Total Federal Grantor Agencies                           |                | \$ 7,478,463,992 | \$ 54,942,867 |   |

The accompanying Notes to the Schedule of Federal Expenditures of Federal Awards are an integral part of this schedule.

## COMMONWEALTH OF VIRGINIA

### NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

#### FOR THE YEAR ENDED JUNE 30, 2005

#### 1. PURPOSE OF THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Office of Management and Budget (OMB) Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, requires a schedule of expenditures of federal awards showing total federal expenditures for each federal financial assistance program as identified in the Catalog of Federal Domestic Assistance (CFDA). The accompanying schedule includes all expenditures of federal awards of the Commonwealth of Virginia's departments, institutions, authorities, and component units except for the entities that were not audited by the Auditor of Public Accounts. Other auditors issued reports for the following organizations within the Commonwealth: the Virginia Commonwealth University Health System Authority, Virginia Housing Development Authority, Virginia Resources Authority, Hampton Roads Sanitation District Commission, Virginia State Crime Commission, Commission on Virginia Alcohol Safety Action Program, Youth Commission, and Capitol Police.

#### 2. SIGNIFICANT ACCOUNTING POLICIES

##### A. Basis of Presentation

The information in the accompanying "Schedule of Expenditures of Federal Awards" is presented in accordance with OMB Circular A-133. The schedule presents a summary of direct and indirect federal financial assistance by federal department and CFDA Number.

Federal Financial Assistance – The Single Audit Act Amendments of 1996 (Public Law 104-156) and OMB Circular A-133 define federal financial assistance as grants, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, or other assistance. Nonmonetary federal assistance including food stamps, food commodities, and surplus property, is considered federal assistance and, therefore, is reported on the "Schedule of Expenditures of Federal Awards." Federal financial assistance does not include direct federal cash assistance to individuals. Solicited contracts in a vendor relationship between the Commonwealth of Virginia and the federal government for which the federal government procures tangible goods or services are not considered to be federal financial assistance.

Direct Federal Assistance – Assistance received directly from the federal government or received in a pass-through relationship from other state entities is classified as direct expenditures on the "Schedule of Expenditures of Federal Awards."

Indirect Federal Assistance – Assistance received in a pass-through relationship from entities other than the federal government or other state entities is classified as indirect expenditures on the "Schedule of Expenditures of Federal Awards."

Major Programs – The Single Audit Act Amendments of 1996 and OMB Circular A-133 establish the criteria to be used in defining major programs. Major programs for the Commonwealth of Virginia were determined using a risk-based approach in accordance with OMB Circular A-133.

Catalog of Federal Domestic Assistance – The Catalog of Federal Domestic Assistance (CFDA) is a government-wide compendium of individual federal programs. Each program included in the catalog is assigned a five-digit program identification number (CFDA Number), which is reflected in the accompanying schedule.

Cluster of Programs – Closely related programs that share common compliance requirements are grouped into clusters of programs. A cluster of programs is considered as one federal program for determining major programs. The following are the clusters administered by the Commonwealth:

|  |                                       |
|--|---------------------------------------|
| Aging  | Highway Planning and Construction     |
| Child Care   | Highway Safety                        |
| Child Nutrition  | Homeland Security                     |
| Community Development Block<br>Grants Entitlement and Small Cities | Medicaid                              |
| Disability Insurance/SSI   | Research and Development              |
| Emergency Food Assistance  | Public Works and Economic Development |
| Employment Services  | Schools and Roads                     |
| Federal Transit  | Special Education                     |
| Fish and Wildlife  | Student Financial Assistance Programs |
| Food Stamp   | TRIO                                  |
|  | Workforce Investment Act              |

The Student Financial Assistance Programs and Research and Development clusters expend funds from several federal departments. The amount expended for these two clusters are reported under the appropriate federal department.

The total amount expended for Student Financial Assistance was \$832,348,414 consisting of the following federal departments:

| <u>Federal Department</u>               | <u>Amount<br/>Expended</u> |
|---|----------------------------|
| Department of Education                 | \$799,635,226              |
| Department of Health and Human Services | <u>32,713,188</u>          |
| Total                                   | <u>\$832,348,414</u>       |

The total amount expended for Research and Development was \$461,577,302 consisting of the following federal departments:

| <u>Federal Department</u>                          | <u>Amount<br/>Expended</u> |
|--|----------------------------|
| Agency for International Development               | \$ 1,622,761               |
| Appalachian Regional Commission                    | 26,765                     |
| Department of Agriculture                          | 18,368,353                 |
| Department of Commerce                             | 15,451,167                 |
| Department of Defense                              | 45,957,751                 |
| Department of Education                            | 11,968,865                 |
| Department of Energy                               | 12,510,447                 |
| Department of Health and Human Services            | 247,556,453                |
| Department of Homeland Security                    | 341,171                    |
| Department of Housing and Urban Development        | 627,840                    |
| Department of Justice                              | 2,185,249                  |
| Department of State                                | 218,859                    |
| Department of the Interior                         | 3,456,580                  |
| Department of Transportation                       | 10,395,913                 |
| Department of Veterans Affairs                     | 22,650                     |
| Environmental Protection Agency                    | 2,885,178                  |
| General Services Administration                    | 752,015                    |
| Institute of Peace                                 | 380                        |
| National Aeronautics and Space Administration      | 23,313,819                 |
| National Archives and Records Administration       | 291,309                    |
| National Foundation on the Arts and the Humanities | 1,758,075                  |
| National Science Foundation                        | 61,853,314                 |
| Office of Personnel Management                     | <u>12,388</u>              |
| Total  | <u>\$ 461,577,302</u>      |

B. Basis of Accounting

Federal program expenditures included in the accompanying schedule are presented using the cash basis of accounting. Under the cash basis of accounting, expenditures are recognized when paid rather than when the obligation is incurred. Federal noncash assistance and loan/loan guarantee program activities are presented as described in Notes 2C and 2D.

C. Noncash Assistance

The Commonwealth of Virginia participated in several federal programs in which noncash benefits are provided through the state to eligible program participants. These include:

Food Distribution Programs (CFDA Numbers 10.550, 10.555, 10.559, 10.565, 10.569) – The value of food commodities was calculated using the U.S. Department of Agriculture’s Food and Nutrition Service commodity price lists. The accompanying schedule includes commodity distributions of:

| <u>CFDA #</u> |            |
|---------------|------------|
| 10.550        | \$988,892  |
| 10.555        | 24,211,735 |
| 10.559        | 86,028     |
| 10.569        | 6,503,206  |

The accompanying schedule does not include Commonwealth-stored undistributed food commodities of:

| <u>CFDA #</u> |           |
|---------------|-----------|
| 10.550        | \$193,114 |
| 10.555        | 715,454   |
| 10.565        | 5,960     |

Donation of Federal Surplus Personal Property (CFDA Number 39.003) – Donated federal surplus property is valued at 23.3 percent of the original acquisition cost as assigned by the federal government. The amount included in the accompanying schedule reflects distribution to other governmental entities during the year ended June 30, 2005. Administrative expenditures of \$1,130,600 are not included in the accompanying schedule. The value of surplus property on hand at June 30, 2005, totaled \$1,949,494.

Childhood Immunization Grants (CFDA Number 93.268) – The U.S. Department of Health and Human Services purchases and distributes immunizations to the Virginia Department of Health for use by the local health departments. The amount presented in the accompanying schedule reflects the cost of immunizations to the federal government of \$19,397,288. The remaining amount of \$4,470,061 is administrative expenditures. The value of inventory on hand at June 30, 2005, was \$4,393,182.

D. Loan/Loan Guarantee Programs

Family Federal Education Loans (CFDA #84.032) – The amount in the accompanying schedule reflects the value of new Stafford, PLUS, and SLS loans disbursed to students during the fiscal year.

Federal Perkins Loans - Federal Capital Contributions (CFDA #84.038) – The amount in the accompanying schedule includes administrative costs during the fiscal year, as well as the outstanding balance of loans receivable at June 30, 2005.

Federal Direct Loan Program (CFDA #84.268) – The amount in the accompanying schedule reflects the value of new Federal Direct Loans disbursed to students during the fiscal year.

Health Professions Student Loans Including Primary Care Loans/Loans for Disadvantaged Students (CFDA #93.342) – The amount in the accompanying

schedule includes administrative costs during the fiscal year, as well as the outstanding balance of loans receivable at June 30, 2005.

Nursing Student Loans (CFDA #93.364) – The amount in the accompanying schedule includes administrative costs during the fiscal year, as well as the outstanding balance of loans receivable at June 30, 2005.

College Housing and Academic Facilities Loans (CFDA #84.142) – The amount in the accompanying schedule reflects the outstanding balance of loans payable at June 30, 2005.

Capitalization Grants for State Revolving Funds (CFDA #66.458)

Capitalization Grants for Drinking Water State Revolving Fund (CFDA #66.468) – The Commonwealth receives capitalization grants to create and maintain the Clean Water State Revolving Fund (CWSRF) program (CFDA #66.458) and the Drinking Water State Revolving Fund (DWSRF) program (CFDA #66.468). Both programs offer long-term, low interest rate loans to enable the loan recipients to construct or maintain infrastructures necessary to comply with the Clean Water Act and Safe Drinking Water Act requirements. Capitalization grants received for the CWSRF for the year ended June 30, 2005, were \$23,572,574 and are included on the schedule. Capitalization grants received for the DWSRF for the fiscal year ended June 30, 2005, were \$11,008,913 and are also included on the schedule. In addition, the Commonwealth distributed additional second generation CWSRF and DWSRF loan disbursements totaling \$71,131,624 during the fiscal year ended June 30, 2005, which are not included on the schedule.

Economic Adjustment Assistance (CFDA Number 11.307) – The amount in the accompanying schedule reflects the cash on hand and the outstanding balance of loans receivable from subrecipients at June 30, 2005.

E. Emergency Unemployment Benefits

The amount included in the accompanying schedule for Unemployment Insurance (CFDA Number 17.225) includes \$51,628,806 administrative costs, \$21,614,647 federal unemployment benefits paid to federal employees, \$41,988 federal disaster unemployment benefits paid to federal and nonfederal employees, \$144,658 Temporary Extended Unemployment Compensation paid to all benefit recipients, and \$354,777,744 state unemployment benefits paid to nonfederal employees.

F. Program Expenditures

Certain transactions relating to federal financial assistance may appear in the records of more than one state recipient agency. To avoid duplication and the overstatement of the aggregate level of federal financial assistance expended by the Commonwealth of Virginia, the following policies have been adopted.



- When federal financial assistance is received by one state recipient agency and redistributed to another state agency (i.e., a pass-through of funds by the primary recipient state agency to a subrecipient state agency), the federal financial assistance will be reflected as expenditures by the subrecipient state agency.
- When federal financial assistance is received by one state agency to purchase goods or services from another state agency, the federal financial assistance will be reflected as expenditures by the recipient (purchaser) agency.

### 3. OTHER ASSISTANCE PROGRAMS

Federal financial assistance programs that have not been assigned a CFDA Number have been included in the accompanying "Schedule of Expenditures of Federal Awards." Programs for which the grantor agency is known are reported as other assistance and are identified as CFDA #XX.000, where XX represents the federal grantor agency.

### 4. ASSISTANCE PROVIDED TO NON-STATE SUBRECIPIENTS

The Commonwealth of Virginia disbursed pass-through funds to non-state subrecipients from the following programs:

| <u>CFDA #</u> | <u>Federal Program</u>   | <u>Amount</u> |
|---------------|--|---------------|
| 10.206        | Grants for Agricultural Research-Competitive Research Grants   | \$ 9,896      |
| 10.217        | Higher Education Challenge Grants  | 6,099         |
| 10.500        | Cooperative Extension Service  | 612,147       |
| 10.557        | Special Supplemental Nutrition Program for Women, Infants, and Children                                  | 2,163,836     |
| 10.664        | Cooperative Forestry Assistance  | 779,251       |
| 11.000        | Other Assistance   | 28,783        |
| 11.417        | Sea Grant Support  | 238,473       |
| 11.419        | Coastal Zone Management Administration Awards  | 679,478       |
| 11.427        | Fisheries Development and Utilization Research and Development Grants and Cooperative Agreements Program | 3,947         |
| 11.457        | Chesapeake Bay Studies   | 2,000         |
| 11.473        | Coastal Services Center  | 1,447,978     |
| 12.000        | Other Assistance   | 219,312       |
| 12.112        | Payments to States in Lieu of Real Estate Taxes  | 35,355        |
| 12.300        | Basic and Applied Scientific Research  | 29,852        |
| 12.910        | Research and Technology Development  | 189,608       |
| 14.235        | Supportive Housing Program   | 169,153       |
| 15.000        | Other Assistance   | 17,400        |
| 15.616        | Clean Vessel Act   | 162,416       |
| 15.904        | Historic Preservation Fund Grants-In-Aid   | 52,562        |

| <u>CFDA #</u> | <u>Federal Program</u>   | <u>Amount</u> |
|---------------|--|---------------|
| 16.000        | Other Assistance   | 421,844       |
| 16.523        | Juvenile Accountability Incentive Block Grants   | 1,904,705     |
| 16.528        | Training Grants to Stop Abuse and Sexual Assault of Older Individuals or Individuals with Disabilities | 56,061        |
| 16.540        | Juvenile Justice and Delinquency Prevention-Allocation to States                                       | 1,184,554     |
| 16.575        | Crime Victim Assistance  | 8,550,243     |
| 16.579        | Byrne Formula Grant Program  | 5,341,950     |
| 16.580        | Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program          | 1,455,168     |
| 16.588        | Violence Against Women Formula Grants  | 2,693,477     |
| 16.590        | Grants to Encourage Arrest Policies and Enforcement of Protection Orders                               | 748           |
| 16.592        | Local Law Enforcement Block Grants Program   | 351,269       |
| 16.611        | Closed-Circuit Televising of Child Victims of Abuse  | 77,412        |
| 17.235        | Senior Community Service Employment Program  | 1,403,570     |
| 17.257        | One-Stop Career Center Initiative  | 146,895       |
| 17.720        | Employment Programs for People with Disabilities   | 386,966       |
| 19.202        | Special Domestic Assignments   | 128,976       |
| 20.000        | Other Assistance   | 524,002       |
| 20.505        | Federal Transit-Metropolitan Planning Grants   | 1,334,183     |
| 20.509        | Formula Grants for Other Than Urbanized Areas  | 9,744,308     |
| 20.514        | Transit Planning and Research  | 20,000        |
| 20.515        | State Planning and Research  | 43,909        |
| 20.516        | Job Access-Reverse Commute   | 1,134,633     |
| 20.607        | Alcohol Open Container Requirements  | 2,299,954     |
| 20.608        | Minimum Penalties For Repeat Offenders For Driving While Intoxicated                                   | 3,019         |
| 20.703        | Interagency Hazardous Materials Public Sector Training and Planning Grants                             | 69,128        |
| 39.000        | Other Assistance   | 81,023        |
| 45.310        | State Library Program  | 380,698       |
| 47.041        | Engineering Grants   | 52,270        |
| 47.050        | Geosciences  | 292,691       |
| 47.070        | Computer and Information Science and Engineering   | 78,563        |
| 47.074        | Biological Sciences  | 53,150        |
| 47.076        | Education and Human Resources  | 230,676       |
| 47.078        | Polar Programs   | 696,647       |
| 59.037        | Small Business Development Center  | 601,222       |
| 66.454        | Water Quality Management Planning  | 113,219       |
| 66.458        | Capitalization Grants for Clean Water State Revolving Funds  | 22,666,815    |
| 66.460        | Nonpoint Source Implementation Grants  | 875,564       |
| 66.461        | Wetland Program Grants   | 41,332        |
| 66.463        | Water Quality Cooperative Agreements   | 61,781        |

| <u>CFDA #</u> | <u>Federal Program</u>   | <u>Amount</u> |
|---------------|--|---------------|
| 66.466        | Chesapeake Bay Program   | 295,276       |
| 66.468        | Capitalization Grants for Drinking Water State Revolving Funds   | 9,597,013     |
| 66.605        | Performance Partnership Grants   | 139,920       |
| 84.002        | Adult Education-State Grant Program  | 9,403,558     |
| 84.010        | Title I Grants to Local Educational Agencies   | 184,990,344   |
| 84.011        | Migrant Education-State Grant Program  | 564,687       |
| 84.016        | Undergraduate International Studies and Foreign Language Programs  | 5,650         |
| 84.048        | Vocational Education-Basic Grants to States  | 16,370,042    |
| 84.069        | Leveraging Educational Assistance Partnership  | 497,955       |
| 84.116        | Fund for the Improvement of Postsecondary Education  | 48,761        |
| 84.181        | Special Education-Grants for Infants and Families with Disabilities                                      | 163,881       |
| 84.186        | Safe and Drug-Free Schools and Communities-State Grants  | 7,887,307     |
| 84.206        | Javits Gifted and Talented Students Education Grant Program  | 841           |
| 84.213        | Even Start-State Educational Agencies  | 3,257,059     |
| 84.215        | Fund for the Improvement of Education  | 326,064       |
| 84.224        | Assistive Technology   | 2,718,194     |
| 84.235        | Rehabilitation Services Demonstration and Training Programs  | 1,227,162     |
| 84.243        | Tech-Prep Education  | 569,374       |
| 84.287        | Twenty-First Century Community Learning Centers  | 8,074,215     |
| 84.298        | State Grants for Innovative Programs   | 6,518,274     |
| 84.302        | Regional Technology in Education Consortia   | 100,682       |
| 84.314        | Even Start-Statewide Family Literacy Program   | 22,678        |
| 84.318        | Education Technology State Grants  | 8,602,908     |
| 84.323        | Special Education-State Program Improvement Grants for Children with Disabilities                        | 417,284       |
| 84.324        | Special Education-Research and Innovation to Improve Services and Results for Children with Disabilities | 98,639        |
| 84.327        | Special Education-Technology and Media Services for Individuals with Disabilities                        | 669           |
| 84.330        | Advanced Placement Program   | 112,580       |
| 84.332        | Comprehensive School Reform Demonstration  | 5,419,489     |
| 84.334        | Gaining Early Awareness and Readiness for Undergraduate Programs   | 401,790       |
| 84.336        | Teacher Quality Enhancement Grants   | 1,033,373     |
| 84.352        | School Renovation Grants   | 1,337,705     |
| 84.357        | Reading First State Grants   | 13,346,845    |
| 84.358        | Rural Education  | 1,124,399     |
| 84.365        | English Language Acquisition Grants  | 4,673,202     |
| 84.366        | Mathematics and Science Partnerships   | 44,709        |
| 84.367        | Improving Teacher Quality State Grants   | 46,336,456    |
| 84.369        | Grants for State Assessments and Related Activities  | 2,994,604     |

| <u>CFDA #</u> | <u>Federal Program</u>   | <u>Amount</u> |
|---------------|--|---------------|
| 93.003        | Public Health and Social Services Emergency Fund   | 10,519,501    |
| 93.107        | Model State-Supported Area Health Education Centers  | 536,312       |
| 93.110        | Maternal and Child Health Federal Consolidated Programs  | 130,271       |
| 93.116        | Project Grants and Cooperative Agreements for Tuberculosis Control Programs  | 323,717       |
| 93.130        | Primary Care Services-Resource Coordination and Development  | 1,500         |
| 93.136        | Injury Prevention and Control Research and State and Community-based Programs  | 691,917       |
| 93.197        | Childhood Lead Poisoning Prevention Projects-State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children | 138,493       |
| 93.241        | State Rural Hospital Flexibility Program   | 172,330       |
| 93.243        | Substance Abuse and Mental Health Services-Projects of Regional and National Significance  | 29,347        |
| 93.256        | State Planning Grant-Health Care Access for the Uninsured  | 325,400       |
| 93.259        | Rural Access to Emergency Devices Grant  | 180,880       |
| 93.268        | Immunization Grants  | 361,790       |
| 93.283        | Centers for Disease Control and Prevention-Investigations and Technical Assistance   | 2,506,518     |
| 93.301        | Small Rural Hospital Improvement Grants  | 125,606       |
| 93.556        | Promoting Safe and Stable Families   | 3,406,341     |
| 93.558        | Temporary Assistance for Needy Families  | 68,279,928    |
| 93.563        | Child Support Enforcement  | 597           |
| 93.564        | Child Support Enforcement Research   | 342,041       |
| 93.566        | Refugee and Entrant Assistance-State Administered Programs   | 3,306,955     |
| 93.568        | Low-Income Home Energy Assistance  | 2,375,308     |
| 93.569        | Community Services Block Grant   | 10,264,776    |
| 93.571        | Community Services Block Grant Discretionary Awards-Community Food and Nutrition   | 73,347        |
| 93.576        | Refugee and Entrant Assistance-Discretionary Grants  | 440,669       |
| 93.579        | U.S. Repatriation  | 11,165        |
| 93.584        | Refugee and Entrant Assistance-Targeted Assistance Grants  | 903,409       |
| 93.585        | Empowerment Zones Program  | 50,731        |
| 93.590        | Community-Based Family Resource and Support Grants   | 598,648       |
| 93.597        | Grants to States for Access and Visitation Programs  | 169,157       |
| 93.599        | Chafee Education and Training Vouchers Program (ETV)   | 275,729       |
| 93.600        | Head Start   | 5,061         |
| 93.603        | Adoption Incentive Payments  | 184,212       |
| 93.631        | Developmental Disabilities Projects of National Significance   | 7,697         |
| 93.645        | Child Welfare Services-State Grants  | 2,800,000     |
| 93.652        | Adoption Opportunities   | 147,836       |
| 93.658        | Foster Care-Title IV-E   | 79,537,767    |
| 93.659        | Adoption Assistance  | 14,996,795    |

| <u>CFDA #</u> | <u>Federal Program</u>  | <u>Amount</u> |
|---------------|---|---------------|
| 93.667        | Social Services Block Grant   | 57,767,852    |
| 93.669        | Child Abuse and Neglect State Grants  | 269,083       |
| 93.671        | Family Violence Prevention and Services/Grants for Battered Women's Shelters-Grants to States and Indian Tribes | 2,021,796     |
| 93.674        | Chafee Foster Care Independent Living   | 1,541,779     |
| 93.767        | State Children's Insurance Program  | 227,807       |
| 93.768        | Medicaid Infrastructure Grants To Support the Competitive Employment of People with Disabilities                | 80,859        |
| 93.822        | Health Careers Opportunity Program  | 97,871        |
| 93.884        | Grants for Residency Training in Primary Care Medicine and Dentistry  | 605           |
| 93.912        | Rural Health Outreach and Rural Network Development Program   | 233,498       |
| 93.913        | Grants to States for Operation of Offices of Rural Health   | 89,074        |
| 93.917        | HIV Care Formula Grants   | 2,999,125     |
| 93.926        | Healthy Start Initiative  | 384,894       |
| 93.940        | HIV Prevention Activities-Health Department Based   | 2,638,735     |
| 93.945        | Assistance Programs for Chronic Disease Prevention and Control  | 71,939        |
| 93.977        | Preventive Health Services-Sexually Transmitted Diseases Control Grants   | 96,350        |
| 93.988        | Cooperative Agreements for State-Based Diabetes Control Programs and Evaluation of Surveillance Systems         | 35,000        |
| 93.991        | Preventive Health and Health Services Block Grant   | 181,231       |
| 93.994        | Maternal and Child Health Services Block Grant to the States  | 1,409,652     |
| 93.995        | Adolescent Family Life-Demonstration Projects   | 67,963        |
| 94.003        | State Commissions   | (546)         |
| 94.004        | Learn and Serve America-School and Community Based Programs   | 259,081       |
| 94.006        | AmeriCorps  | 2,027,355     |
| 97.008        | Urban Areas Security Initiative   | 2,114,280     |
| 97.021        | Hazardous Materials Assistance Program  | 13,439        |
| 97.029        | Flood Mitigation Assistance   | 6,530         |
| 97.036        | Public Assistance Grants  | 27,581,470    |
| 97.039        | Hazard Mitigation Grant   | 5,349,231     |
| 97.042        | Emergency Management Performance Grants   | 1,003,335     |
| 97.047        | Pre-Disaster Mitigation   | 245,528       |
| 97.053        | Citizen Corps   | 2,934         |
| 97.054        | Community Emergency Response Teams  | 37,772        |
|               | Child Care Cluster  | 119,277,197   |
|               | Child Nutrition Cluster   | 159,989,879   |
|               | Federal Transit Cluster   | 224,048       |
|               | Food Stamps Cluster   | 57,051,358    |
|               | Highway Planning and Construction Cluster   | 35,874,286    |
|               | Highway Safety Cluster  | 4,187,788     |

| <u>CFDA #</u> | <u>Federal Program</u>           | <u>Amount</u>          |
|---------------|----------------------------------|------------------------|
|               | Homeland Security Cluster        | 23,453,845             |
|               | Medicaid Cluster                 | 43,644,095             |
|               | Research and Development Cluster | 37,059,713             |
|               | Schools and Roads Cluster        | 1,220,342              |
|               | Special Education Cluster (IDEA) | 209,350,501            |
|               | WIA Cluster                      | 37,886,872             |
|               | Total                            | <u>\$1,453,370,957</u> |

## **APPENDIX**

## **ACROYNMS FOR AGENCIES AND INSTITUTIONS**

| <u>Acroynm</u> | <u>Agency / Institution</u>                  |
|----------------|--|
| DCSE           | Division of Child Support Enforcement Agency |
| DHRM           | Division of Human Resource Management        |
| DMAS           | Department of Medical Assistance Services    |
| DMV            | Department of Motor Vehicles                 |
| NRCC           | New River Community College System           |
| SBE            | State Board of Elections                     |
| VCCS           | Virginia Community College System            |
| VDSS           | Virginia Department of Social Services       |
| VDH            | Department of Health                         |
| VEC            | Virginia Employment Commission               |
| VITA           | Virginia Information Technologies Agency     |
| VRS            | Virginia Retirement System                   |



## **CONTACT LIST FOR AUDIT FINDING RESOLUTION**

### **Department of Medical Assistance Services**

Charles Lawver  
Director of Internal Audit  
600 East Broad Street, 11<sup>th</sup> Floor  
Richmond, VA 23219  
(804) 225-4800

### **Virginia Community College System**

Dave Mair  
Controller  
101 N. 14<sup>th</sup> Street  
Richmond, VA 23219  
(804) 819-4929

### **Virginia Employment Commission**

Willie Blanton  
WIA Director  
703 East Main Street  
Richmond, VA 23219  
(804) 225-3050

### **Department of Social Services**

J.R. Simpson  
Chief Financial Officer  
7 North Eighth Street  
Richmond, VA 23219  
(804) 726-7011

### **State Board of Elections**

Reginald Wilson  
Business Manager  
200 North 9<sup>th</sup> Street  
Richmond, VA 23219  
(804) 864-8933

### **Virginia Polytechnic Institute and State University**

Rick Richardson  
Accounting and Risk Analysis Manager  
200 Student Services Building  
Blackstone, VA 24061  
(540) 231-7109