

**UNIVERSITY OF ALASKA**

Federal Financial Assistance Reports

Year ended June 30, 2002

**UNIVERSITY OF ALASKA**  
Federal Financial Assistance Reports

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

The Board of Regents  
The University of Alaska:

**Compliance**

We have audited the compliance of the University of Alaska 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 its major federal programs for the year ended June 30, 2002. The University of Alaska'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 its major federal programs is the responsibility of the University of Alaska's management. Our responsibility is to express an opinion on the University of Alaska's compliance based on our audit.

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 University of Alaska's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the University of Alaska's compliance with those requirements.

In our opinion, the University of Alaska complied, in all material respects, with the requirements referred to above that are applicable to its major federal programs for the year ended June 30, 2002.

**Internal Control over Compliance**

The management of the University of Alaska is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the University of Alaska's internal control over compliance with requirements that could have a direct and material effect on a major federal



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The Board of Regents  
The University of Alaska

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.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

### **Schedule of Expenditures of Federal Awards**

We have audited the basic financial statements of the University of Alaska as of and for the year ended June 30, 2002, and have issued our report thereon dated September 30, 2002. As of July 1, 2000, the University of Alaska adopted Governmental Accounting Standards Board (GASB) Statement No. 34 *Basic Financial Statements—and Management’s Discussion and Analysis—for State and Local Governments*, as amended by GASB Statement No. 35, *Basic Financial Statements—and Management’s Discussion and Analysis—for Public Colleges and Universities*, and GASB Statement No. 37 *Basic Financial Statements—and Management’s Discussion and Analysis—for State and Local Governments: Omnibus*, and adopted GASB Statement No. 38, *Certain Financial Statement Disclosures*. Our audit was performed for the purpose of forming an opinion on the basic financial statements taken as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. The information in the schedule has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

\* \* \* \* \*

This report is intended for the information of the Board of Regents, management and 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.

**KPMG LLP**

September 30, 2002, except for  
compliance with requirements applicable  
to each major program and internal control  
over compliance which is as of  
October 18, 2002

University of Alaska  
 Schedule of Expenditures of Federal Awards  
 Year Ended June 30, 2002

	<u>CFDA #</u>	<u>PASS-THRU ID #</u>	<u>EXPENDITURES</u>
<b>STUDENT FINANCIAL AID</b>			
<b>Department of Education</b>			
Supplemental Educational Opportunity Grants	84.007		\$ 703,721
Guaranteed Student Loans	84.032		18,038,877
Federal Work-Study Program	84.033		311,237
Pell Grant Program	84.063		7,153,618
<b>Total Student Financial Aid</b>			<u>26,207,453</u>
 <b>RESEARCH AND DEVELOPMENT</b>			
<b>Department of Agriculture</b>			
Miscellaneous			
Direct	10.000		449,047
Pass-thru National Farmers Union Foundation	10.000	APRIL 25, 2001 LETTER	11,173
Pass-thru University of Nevada	10.000	99-35101-7834	8,790
Pass-thru Utah State University	10.000	USU 980104	42,368
Pass-thru State of Alaska	10.000	EN1018013	(52)
Agricultural Research Service			
Agricultural Research - Basic and Applied	10.001		568,592
Animal & Plant Health Inspection Service			
Plant & Animal Disease, Pest Control & Animal Care	10.025		17,670
Cooperative State Research, Education & Extension Service			
Grants for Agricultural Research, Special Research Grants			
Direct	10.200		2,027,956
Pass-thru Rutgers University	10.200	IR-4 00-34383-8850	20,126
Cooperative Forestry Research	10.202		(118)
Agricultural Experiment Stations Under the Hatch Act	10.203		4,664
Grants for Agricultural Research, Competitive Research			
Direct	10.206		406,366
Pass-thru University of California, Davis	10.206	00-RA2416-AK	19,428
Animal Health & Disease Research	10.207		2,589
Fund for Rural America			
Pass-thru Cornell University	10.224	32903-5958	16,220
Integrated Programs			
Pass-thru University of California, Davis	10.303	00RA2416-AK	7,576
Cooperative Extension Service	10.500		370,168
Forest Service			
Forestry Research	10.652		285,695
<b>Total Department of Agriculture</b>			<u>4,258,258</u>
 <b>Department of Commerce</b>			
Miscellaneous			
Direct	11.000		285,972
Pass-thru Embry-Riddle Aeronautical University	11.000	AAR-400 SUBAWARD	4,946
Pass-thru National Fish & Wildlife Foundation	11.000	98-244-010	5,270
Pass-thru North Pacific Marine Science Foundation	11.000	NA96FX0124	56,240
Pass-thru Pacific Aquaculture Caucus	11.000	40ABNF100559	8,037
Pass-thru State of Alaska	11.000	RSA NO. 1125038	251,952
Economic Development Administration			
Economic Development - Technical Assistance	11.303		(2,922)

University of Alaska  
 Schedule of Expenditures of Federal Awards  
 Year Ended June 30, 2002

	<u>CFDA #</u>	<u>PASS-THRU ID #</u>	<u>EXPENDITURES</u>
<b>RESEARCH AND DEVELOPMENT, CONT.</b>			
<b>Department of Commerce, cont.</b>			
National Oceanic and Atmospheric Administration			
Sea Grant Support			
Direct	11.417		\$ 1,367,644
Pass-thru Texas Sea Grant College	11.417	SUBCONTRACT DATED 30-MAR-99	(4,403)
Coastal Zone Management Administration Awards			
Pass-thru University of New Hampshire	11.419	UNH 00-365	56,681
Coastal Zone Management Estuarine Research Reserves	11.420		1,334
Fisheries Development and Utilization Research	11.427		72,999
Undersea Research	11.430		6,332,585
Climate and Atmospheric Research	11.431		(38)
Pacific Fisheries Data Program			
Pass-thru State of Alaska	11.437	EN-1115111	25,885
Pass-thru State of Alaska	11.437	RSA NO. 1125054	67,756
Pass-thru State of Alaska	11.437	1125036	149,854
Pacific Salmon Treaty Program			
Pass-thru Exxon Valdez Oil Spill Trustee	11.438	RSA EN	5,780
Marine Mammal Data Program			
Direct	11.439		1,538,526
Pass-thru North Pacific Marine Science Foundation	11.439	NA96FX0124	38,799
Pass-thru Seward Assoc for Advancement of Science	11.439	R1713-01	29,509
Pass-thru Seward Assoc for Advancement of Science	11.439	NA06FX0478	1,935
Pass-thru State of Alaska	11.439	1125116 NOAA	10,596
Unallied Management Projects			
Pass-thru State of Alaska	11.454	ADN1125334	20,654
Pass-thru State of Alaska	11.454	1125319	2,875
Pass-thru State of Alaska	11.454	RSA 1195142	(887)
Pass-thru State of Alaska	11.454	EN1105230	57,241
Pass-thru State of Alaska	11.454	EN1105284	42,425
Pass-thru State of Alaska	11.454	EN1115037	16,217
Pass-thru State of Alaska	11.454	RSA NO. 1115382	4,539
Pass-thru State of Alaska	11.454	EN1115036	22,698
Special Oceanic and Atmospheric Projects			
Direct	11.460		170,475
Pass-thru Rutgers University	11.460	SC782/Acct 4-25020	(104)
Coastal Ocean Program	11.478		183
<b>Total Department of Commerce</b>			<b>10,641,253</b>
<b>Department of Defense</b>			
Miscellaneous			
Direct	12.000		1,172,103
Pass-thru John Hopkins University	12.000	757921	(16,943)
Pass-thru John Hopkins University	12.000	807939	201,390
Pass-thru John Hopkins University	12.000	846739	261,194
Pass-thru University of Michigan	12.000	M000010	304,889
Department of the Army, Office of the Chief of Engineers			
Collaborative Research and Development			
Pass-thru University of Mississippi	12.114	UM02-09-029 ASSUMPT	474,049
Pass-thru University of Mississippi	12.114	00-11-026	(54,334)
Department of the Navy, Office of Naval Research			
Miscellaneous			
Direct	12.300		726,669
Pass-thru John Hopkins University	12.300	842878	1,455,472
Pass-thru John Hopkins University	12.300	846573	956,132

University of Alaska  
 Schedule of Expenditures of Federal Awards  
 Year Ended June 30, 2002

	<u>CFDA #</u>	<u>PASS-THRU ID #</u>	<u>EXPENDITURES</u>
<b>RESEARCH AND DEVELOPMENT, CONT.</b>			
<b>Department of Defense, cont.</b>			
Department of the Army, National Guard Bureau			
Military Construction, National Guard			
Pass-thru State of Alaska	12.400	DAHA51-98-2-3039	\$ 543,397
Department of the Army, Research and Material Command			
Military Medical Research and Development	12.420		<u>72,478</u>
<b>Total Department of Defense</b>			<u>6,096,496</u>
<b>Department of the Interior</b>			
Miscellaneous			
Direct	15.000		1,620,202
Pass-thru Ounalashka Corporation	15.000	02-01-NA-0261	20,337
Pass-thru University of Washington	15.000	473556	210
Pass-thru Coastal Marine Institute	15.000	#1435-01-98-CA-30909; TO#15177	151,524
Bureau of Indian Affairs			
Indian Child and Family Education	15.043		10,017
Bureau of Land Management			
Coop Agreement for Research to Public Lands Mgmt.	15.221		41,534
Office of Surface Mining and Reclamation Enforcement			
Abandoned Mine Land Reclamation Program			
Pass-thru State of Alaska	15.252	RSA EN	2,273
Fish and Wildlife Service			
Fish and Wildlife Management	15.608		16,076
Wildlife Conservation and Appreciation			
Direct	15.617		1,152
Pass-thru State of Alaska	15.617	MATH/SCIENCE 72330	4,006
Geological Survey			
Assistance to State Water Resources Research Inst.	15.805		66,975
Earthquake Hazards Reduction Program			
Direct	15.807		1,285,359
Pass-thru University of Southern California	15.807	062169	10,000
Research and Data Acquisition	15.808		3,180,193
National Park Service			
Miscellaneous	15.900		(4,030)
State Partnerships	15.977		<u>(1,089)</u>
<b>Total Department of Interior</b>			<u>6,404,739</u>
<b>Department of Justice</b>			
Office of Juvenile Justice and Delinquency Prevention			
Miscellaneous			
Pass-thru National Opinion Research Center	16.000	6073-ADAM-ANCHORAGE	65,121
Juvenile Justice and Delinquency Prevention			
Pass-thru State of Alaska	16.540	EN# 0623028	35,200
State Justice Statistics Program	16.550		55,680
National Institute of Justice			
Justice Research, Development and Evaluation	16.560		77,523

University of Alaska  
Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2002

	<u>CFDA #</u>	<u>PASS-THRU ID #</u>	<u>EXPENDITURES</u>
<b>RESEARCH AND DEVELOPMENT, CONT.</b>			
<b>Department of Justice, cont.</b>			
Bureau of Justice Assistance			
Criminal Justice Discretionary Grants	16.574		\$ 14,364
Local Law Enforcement Block Grant Program	16.592		31,792
<b>Total Department of Justice</b>			<u>279,680</u>
<b>Department of Labor</b>			
Employment and Training Administration			
Job Training Partnership Act			
Pass-thru Fairbanks Private Industry Council	17.250	RSA4500359	<u>(37)</u>
<b>Department of State</b>			
Miscellaneous			
Pass-thru Eurasia Foundation	19.000	96-0265	<u>(2,757)</u>
Pass-thru State of Alaska	19.000	EN0623172	<u>11,943</u>
<b>Total Department of State</b>			<u>9,186</u>
<b>Department of Transportation</b>			
Miscellaneous			
Pass-thru Embry-Riddle Aeronautical University	20.000	01-C-GA-ERAU-020	66,916
Pass-thru State of Alaska	20.000	MOA RES-01-015	10,576
Federal Aviation Administration			
Airport Improvement Program			
Pass-thru State of Alaska	20.106	EN 2522095	19,832
Pass-thru State of Alaska	20.106	EN2511859	9,863
Aviation Research Grants	20.108		51,369
Research and Special Programs Administration			
University Transportation Centers Program			
Pass-thru University of Washington	20.701	SUBCON #217281	<u>23,307</u>
<b>Total Department of Transportation</b>			<u>181,863</u>
<b>National Aeronautics and Space Administration</b>			
Miscellaneous			
Direct	43.000		16,681,295
Pass-thru University of California Berkeley	43.000	SA3251,NAG11055,PO1-0000441082	3,587
Pass-thru University of Massachusetts Dartmouth	43.000	AGRMT DATED 7/12/02	11,255
Pass-thru University of Massachusetts Dartmouth	43.000	SUBCONTRACT DATED 08/18/00	175,936
Pass-thru State of Alaska	43.000	EN 1020004	44,271
Aerospace Education Services Program			
Direct	43.001		158,051
Pass-thru Arizona State University	43.001	SUBCONTRACT NO. 99-123SC	1,786
Pass-thru University of Washington	43.001	478959	8,853
Technology Transfer			
Direct	43.002		3,083
Pass-thru The Aerospace Corporation	43.002	4600000837	<u>34,884</u>
<b>Total National Aeronautics and Space Administration</b>			<u>17,123,001</u>
<b>National Foundation on the Arts and the Humanities</b>			
National Endowment for the Arts			
Promotion of the Arts-Grants to Organizations and Individuals	45.024		<u>4,341</u>

University of Alaska  
 Schedule of Expenditures of Federal Awards  
 Year Ended June 30, 2002

	<u>CFDA #</u>	<u>PASS-THRU ID #</u>	<u>EXPENDITURES</u>
<b>RESEARCH AND DEVELOPMENT, CONT.</b>			
<b>National Science Foundation</b>			
Miscellaneous			
Direct	47.000		\$ 599,690
Pass-thru Marine Biological Laboratory	47.000	PO 7099 3yrs	18,506
Pass-thru University of Hawaii at Manoa	47.000	C000106 MOD#3	9,396
Pass-thru State of Alaska	47.000	1125304	1,704
Engineer Grants	47.041		631,680
Mathematical and Physical Sciences	47.049		539,550
Geosciences			
Direct	47.050		3,184,399
Pass-thru SRI International	47.050	53-000045	12,360
Pass-thru Marine Biological Laboratory	47.050	MBL PO#10705	14,491
Pass-thru Marine Biological Laboratory	47.050	PO 5408, SUBC #98283642	46,425
Pass-thru Southwest Research Institute	47.050	999102Q	8,521
Pass-thru University of Michigan	47.050	F004262	6,142
Pass-thru Indiana University	47.050	PO 10208-0171	5,084
Computer and Information Science Engineering	47.070		23,307
Biological Sciences			
Direct	47.074		1,889,460
Pass-thru University of California Berkeley	47.074	SA3418-22395PG 500211PO#	2,189
Pass-thru Texas A & M University Research Foundation	47.074	S900300 ACCT 444721-00001	4,602
Pass-thru University of North Carolina at Chapel Hill	47.074	UNC-CH ACCT# 5-37526	8,579
Pass-thru University of Florida	47.074	UF02018	21,528
Social, Behavioral and Economic Sciences			
Direct	47.075		72,959
Pass-thru U.S. Civilian Research & Development Foundation	47.075	RG1-2076	3,417
Education and Human Resources			
Direct	47.076		2,343,765
Pass-thru Alaska Federation of Natives Inc.	47.076	ESR# 0086194	111,883
Pass-thru Alaska Federation of Natives Inc.	47.076	PENDING	2,223
Polar Programs			
Direct	47.078		8,943,428
Pass-thru University of South Carolina	47.078	USC SUB 00-561 PO#94300H	(3,698)
Pass-thru University of Washington	47.078	250234	16,073
<b>Total National Science Foundation</b>			<b>18,517,663</b>
<b>Environmental Protection Agency</b>			
Miscellaneous			
Pass-thru Northern Arizona University	66.000	EGR357B	15,675
Office of Air and Radiation			
Air Pollution Control Program Support			
Pass-thru State of Alaska	66.001	EN 1820501	986
Office of Water			
Construction Grants for Wastewater Treatment Works	66.400		54,679
Wetlands Grants	66.461		32,360
Water Quality Cooperative Agreements	66.463		5,616

University of Alaska  
 Schedule of Expenditures of Federal Awards  
 Year Ended June 30, 2002

	<u>CFDA #</u>	<u>PASS-THRU ID #</u>	<u>EXPENDITURES</u>
<b>RESEARCH AND DEVELOPMENT, CONT.</b>			
<b>Environmental Protection Agency, cont.</b>			
Office of Research and Development			
Air Pollution Control Research Grants			
Pass-thru State of Alaska	66.501	EN0607036	\$ (1,531)
Office of Administration			
Performance Partnership Grants			
Pass-thru State of Alaska	66.605	EN1800404	(2,558)
Pass-thru State of Alaska	66.605	EN1810501/NP-01-R3	22,246
Pass-thru State of Alaska	66.605	EN 1820503	119,157
Surveys, Studies, Investigations and Special Purpose Grants			
Direct	66.606		151,120
Pass-thru Kenai Watershed Forum	66.606	KWF-KRC-006	50,785
Office of Solid Waste			
Solid Waste Management Assistance	66.808		31,661
<b>Total Environmental Protection Agency</b>			<u>480,196</u>
<b>Department of Energy</b>			
Miscellaneous			
Direct	81.000		1,136,952
Pass-thru Alaska State Dist. Council of Laborers	81.000	AGREE. DTD NOV99; AMEND#1	21,245
Pass-thru Battelle Pacific Northwest Lab	81.000	321287-A-R1	20,051
Pass-thru University of California	81.000	389AZ0017-97	65,993
Office of Energy Efficiency and Renewable Energy			
State Energy Program			
Pass-thru State of Alaska	81.041	RSA NO. 0420013	63,575
Renewable Energy Research and Development	81.087		24,359
Office of Fossil Energy			
Fossil Energy and Research Development			
Direct	81.089		442,160
Pass-thru Battelle Pacific Northwest Lab	81.089	352507-AQ5	(4,621)
Pass-thru Pacific Northwest National Laboratory	81.089	409284-AR8	23,618
Pass-thru Pacific Northwest National Laboratory	81.089	355160-AQ5	258,994
Pass-thru Pacific Northwest National Laboratory	81.089	354049aq5	(38,203)
Pass-thru Sandia National Laboratories	81.089	17839	125,729
Office of Environmental Management			
Office of Science & Technology for Environmental Mgmt.			
Pass-thru Institute for Responsible Management, Inc.	81.104	SUB UNDR DE-FG26-00NT 40938	251,357
<b>Total Department of Energy</b>			<u>2,391,209</u>
<b>Department of Education</b>			
Miscellaneous			
Pass-thru State of Alaska	84.000	ADN0620252	29,743
Assistant Secretary for Postsecondary Education			
Higher Education Institutional Aid	84.031		339,839
Office of Student Financial Assistance			
Federal Work-Study Program	84.033		336,176
Office of Assistant Secretary for Vocational and Adult Education			
Vocational Education-Basic Grants to States	84.048		10,253

University of Alaska  
 Schedule of Expenditures of Federal Awards  
 Year Ended June 30, 2002

	<u>CFDA #</u>	<u>PASS-THRU ID #</u>	<u>EXPENDITURES</u>
<b>RESEARCH AND DEVELOPMENT, CONT.</b>			
<b>Department of Education, cont.</b>			
Office of Assistant Secretary for Educational Research			
Fund for the Improvement of Education			
Pass-thru Alaska Humanities Forum	84.215	PART AGREE DTD 12-12-2001	\$ 29,372
Pass-thru State of Alaska	84.215	RSA EN 520641	21,913
Pass-thru State of Alaska	84.215	RSA EN 0520621	33,166
Office of Elementary and Secondary Education			
Native Hawaiian Curriculum Development	84.297		357,949
Alaska Native Education Planning, Curriculum Development			
Direct	84.320		105,288
Pass-thru Cook Inlet Tribal Council	84.320	WORK AGREEMENT DTD 04-01-2002	17,103
Alaska Native Student Enrichment Program	84.322		494,745
Office of Education Research and Improvement			
National Institute on the Education of At-Risk Students	84.306		185,457
Office of Special Education and Rehabilitative Services			
Pass-thru 2001 Special Olympics World Winter Games AK	84.325	SUB-CON H325S990003	51,197
<b>Total Department of Education</b>			<u>2,012,201</u>
<b>Department of Health and Human Services</b>			
Miscellaneous			
Direct	93.000		205,239
Pass-thru Alaska Area Native Health Services	93.000	243-00-C-2011	90,391
Pass-thru Community Health Service	93.000	EN0613164	(183)
Pass-thru State of Alaska	93.000	K1-990587-02	34,700
National Institutes of Health			
Biological Response to Environmental Health Hazards	93.113		134,302
Biometry and Risk Estimation			
Pass-thru Aleutian Pribilof Islands Association, Inc.	93.115	CONSULT AGREE 9/2001	16,301
Research Related to Deafness and Communication Disorders	93.173		(2,696)
Substance Abuse and Mental Health Services Administration			
Consolidated Knowledge Development and Application			
Pass-thru Cook Inlet Council on Alcohol and Drug Abuse	93.230	AGREEMENT 8/30/01 1h79TI12887-01	47,533
Pass-thru Copper River Native Association	93.230	CONTRACT DTD 5-23-2000	35,508
Pass-thru State of Alaska	93.230	EN0607024	159
Pass-thru State of Alaska	93.230	RSA EN 0623170	382,644
National Institutes of Health			
Mental Health Research Grants	93.242		9,040
Alcohol Research Programs	93.273		509,778
Drug Abuse Research Programs			
Direct	93.279		73,505
Pass-thru California State University Long Beach	93.279	SUB-CONTRACT 7R01DA10181-05	11,162
Research Infrastructure	93.389		774,192
Academic Research Enhancement Award	93.393		19,113
Digestive Diseases and Nutrition Research			
Pass-thru Washington University	93.848	PO#29995F	55,667
Biological Basis Research in Neurosciences	93.854		1,872,132
Administration for Children and Families			
Temporary Assistance for Needy Families			
Pass-thru State of Alaska	93.558	EN#0613009	6,020
Pass-thru State of Alaska	93.558	EN#0613135	4,406
Pass-thru State of Alaska	93.558	EN# 623120	52,198

University of Alaska  
 Schedule of Expenditures of Federal Awards  
 Year Ended June 30, 2002

	<u>CFDA #</u>	<u>PASS-THRU ID #</u>	<u>EXPENDITURES</u>
<b>RESEARCH AND DEVELOPMENT, CONT.</b>			
<b>Department of Health and Human Services, cont.</b>			
Administration for Children and Families, cont.			
Grants to States for Access and Visitation Programs			
Pass-thru State of Alaska	93.597	EN# 4120130	\$ 7,037
Head Start			
Pass-thru State of Alaska	93.600	RSA EN 0520622	9,995
Health Resources and Services Administration			
State Rural Hospital Flexibility Program			
Pass-thru State of Alaska	93.241	RSA EN 0623310	35,580
Basic/Core Area health Education Centers			
Pass-thru University of Washington	93.824	SUBCON #445885	64,260
Pass-thru University of Washington	93.824	SUBCON #220156	15,802
Grants to States for Operation of Offices of Rural Health			
Pass-thru State of Alaska	93.913	NGA # 06-2537	113,064
Pass-thru State of Alaska	93.913	NGA#06-1537	<u>(3,293)</u>
<b>Total Department of Health and Human Services</b>			<u>4,573,556</u>
<b>Total Research and Development</b>			<u>72,973,605</u>
<b>OTHER PROGRAMS</b>			
<b>Department of Agriculture</b>			
Miscellaneous			
	10.000		125,824
Cooperative State Research Service			
Grants for Agricultural Research, Special Research			
	10.200		979,100
Cooperative Forestry Research			
	10.202		231,481
Payments to Agricultural Experiment Stations			
	10.203		491,671
Fund for Rural America-Research, Education, & Extension Activities			
	10.224		78,834
Alaska Native and Native Hawaiian Serving Ins. Education Grants			
	10.228		839
Initiative for Future Agriculture and Food Systems			
Pass-thru University of Hawaii, HILO	10.302	RCUH LTR JAN 1, 02	7,559
Integrated Programs			
Pass-thru University of Idaho	10.303	BJK748UA PO0009731	48,312
Cooperative Extension Service			
Direct	10.500		1,082,291
Pass-thru Oregon State University	10.500	SL027A-01	<u>(200)</u>
Forest Service			
Forestry Research			
	10.652		110,963
Cooperative Forestry Assistance			
	10.664		<u>(390)</u>
Rural Business Cooperative Service			
Rural Business Enterprise Grants			
Direct	10.769		176,349
Pass-thru Alaska Public Broadcasting Service, Inc.	10.769	LTR 032102	76,226
Pass-thru Alaska Public Broadcasting Service, Inc.	10.769	AWARD SIGNED MAY 25, 2001	<u>467</u>
<b>Total Department of Agriculture</b>			<u>3,409,326</u>
<b>Department of Commerce</b>			
Miscellaneous			
	11.000		10,256
Economic Development Administration			
Technical Assistance	11.303		111,221

University of Alaska  
 Schedule of Expenditures of Federal Awards  
 Year Ended June 30, 2002

	<u>CFDA #</u>	<u>PASS-THRU ID #</u>	<u>EXPENDITURES</u>
<b>OTHER PROGRAMS, CONT.</b>			
<b>Department of Commerce, cont.</b>			
National Oceanic and Atmospheric Administration			
Sea Grant Support	11.417		\$ 446,774
Pacific Coast Salmon Recovery-Pacific Salmon Treaty Program			
Pass-thru State of Alaska	11.438	EN1125046	33,731
Marine Mammal Data Program			19,109
Center for Sponsored Coastal Ocean Research-Coastal Ocean Program			20,238
			3,249
National Telecommunications & Information Administration			
Public Telecommunications Facilities - Plan & Construct	11.550		31
Technology Opportunities	11.552		71,575
			<u>716,184</u>
<b>Total Department of Commerce</b>			
<b>Department of Defense</b>			
Miscellaneous			
Pass-thru Oklahoma State University	12.000	CATT01-UAA-01	36,541
Pass-thru Oklahoma State University	12.000	CATT02-UAA-02	14,845
Defense Logistics Agency			
Procurement Technical Assistance for Business Firms	12.002		279,270
Office of Naval Research			
Basic and Applied Scientific Research	12.300		197,116
			<u>527,772</u>
<b>Total Department of Defense</b>			
<b>Department of Housing and Urban Development</b>			
Miscellaneous			
Direct	14.000		1,209,308
Pass-thru Alaska One - HUD Grant	14.000	INV 5457	(581)
Community Planning and Development			
Community Development Block Grants	14.246		927,897
Policy Development and Research			
Community Outreach Partnership Center Program	14.511		70,376
Alaska Native/Native Hawaiian Institutions Assisting Communities	14.515		66,124
			<u>2,273,124</u>
<b>Total Department of Housing and Urban Development</b>			
<b>Department of the Interior</b>			
Miscellaneous			
Direct	15.000		160,594
Pass-thru State of Alaska	15.000	EN1195088	(11)
Bureau of Indian Affairs			
Tribal Self-governance			
Pass-thru Assoc Village Council Presidents	15.022	MOA DATED 01JAN2001	37,255
Indian Self-Determination Contract Support			
Pass-thru Orutsararmuit Native Council	15.024	SERVICE AGREEMENT	10,473
National Park Service			
Native American Graves Protection	15.922		8,059
Bureau of Land Management			
Operation of ARLIS (AK library & Information Service)	15.DDD		694,249
			<u>910,619</u>
<b>Total Department of Interior</b>			

University of Alaska  
 Schedule of Expenditures of Federal Awards  
 Year Ended June 30, 2002

	<u>CFDA #</u>	<u>PASS-THRU ID #</u>	<u>EXPENDITURES</u>
<b>OTHER PROGRAMS, CONT.</b>			
<b>Department of Justice</b>			
Miscellaneous			
Pass-thru State of Alaska	16.000	RSA NO. 0620014	\$ 3,157
Office of Community Oriented Policing Services			
Public Safety Partnership & Community Policing Grants	16.710		28,631
Office of Justice Programs			
Police Corps			
Pass-thru Fairbanks Police Department	16.712	PO 47469	<u>72,575</u>
<b>Total Department of Justice</b>			<u>104,363</u>
<b>Department of Labor</b>			
Employment and Training Administration			
Senior Community Service Employment Program			
Pass-thru State of Alaska	17.235	0215226	296
Employment Service and Job Training			
Pass-thru Alaska Federation of Natives Inc.	17.249	AGREE. DTD 4-14-2000	(16,428)
Pass-thru Workforce Development Office	17.249	AH-10857-00-60	539,276
Pass-thru State of Alaska	17.249	EN0500515 SW00.157.02	(1,348)
Welfare-to-Work Grants to States and Localities			
Pass-thru State of Alaska	17.253	EN#RS0707503	112
Workforce Investment Act			
Pass-thru State of Alaska	17.255	EN0717544	272
Pass-thru State of Alaska	17.255	WIA 0720002	86,903
Mine Safety and Health Administration			
Mine Health and Safety Grants	17.600		<u>49,134</u>
<b>Total Department of Labor</b>			<u>658,217</u>
<b>Department of Transportation</b>			
Miscellaneous			
Pass-thru Embry-Riddle Aeronautical University	20.000	01-C-GA-ERAU-02	9,688
Pass-thru State of Alaska	20.000	RSA/EN2521816	4,487
Federal Aviation Administration			
Aviation Research Grants	20.108		102,881
Federal Highway Administration			
Recreational Trails Programs			
Pass-thru State of Alaska	20.219	EN1007044	<u>902</u>
<b>Total Department of Transportation</b>			<u>117,958</u>
<b>Library of Congress</b>			
Library of Congress Publications	42.005		<u>2,558</u>
<b>National Aeronautics and Space Administration</b>			
Miscellaneous			
Pass-thru University of Montana	43.000	3223-01	34,215
Pass-thru State of Alaska	43.000	RSA 1026005	<u>13,435</u>
<b>Total National Aeronautics and Space Administration</b>			<u>47,650</u>

University of Alaska  
 Schedule of Expenditures of Federal Awards  
 Year Ended June 30, 2002

	<u>CFDA #</u>	<u>PASS-THRU ID #</u>	<u>EXPENDITURES</u>
<b>OTHER PROGRAMS, CONT.</b>			
<b>National Foundation on the Arts and the Humanities</b>			
Miscellaneous			
Pass-thru Alaska Humanities Forum	45.000	13-00	\$ (68)
Pass-thru Alaska Humanities Forum	45.000	# 9-02	2,500
Pass-thru Dance/USA	45.000	LETTER DATED 7/20/01	10,000
Pass-thru State of Alaska	45.000	02-CAD-21	2,000
National Endowment for the Arts			
Promotion of the Arts-Grants to Organizations & Individuals			
Direct	45.024		23,773
Promotion of the Arts-Partnership Agreements			
Pass-thru State of Alaska	45.025	01 6100 2007	2,500
Pass-thru State of Alaska	45.025	5010629	4,316
Pass-thru State of Alaska	45.025	EN 519041	(15)
National Endowment for the Humanities			
Promotion of the Humanities - Federal / State Partnerships			
Pass-thru Alaska Humanities Forum	45.129	GRANT 19-01	2,008
Pass-thru Alaska Humanities Forum	45.129	GRANT #15-01	2,665
Pass-thru Alaska Humanities Forum	45.129	PROJECT # 3-01	86
Pass-thru State of Alaska	45.129	02-WS-12	750
Promotion of the Humanities - Preservation and Access	45.149		19,940
Promotion of the Humanities - Education Development	45.162		507
Promotion of the Humanities - Seminars & Institutes	45.163		(11,481)
Promotion of the Humanities - Public Programs	45.164		11,899
Promotion of the Humanities - Grants to Underserved Areas	45.166		4,448
Office of Museum Services, Institute of Museum and Library Services			
Museum Assessment Program	45.302		685
Office of Library Services			
State Library Program			
Pass-thru State of Alaska	45.310	ADN# 1125122	1,678
Pass-thru State of Alaska	45.310	EN# 0528419	18,842
Pass-thru State of Alaska	45.310	EN 0520720	13,440
Pass-thru State of Alaska	45.310	ILC-01-157-027	4,105
Pass-thru State of Alaska	45.310	ILC-02-157-105	39,736
Pass-thru State of Alaska	45.310	ILC-02-157-133	7,256
Pass-thru State of Alaska	45.310	AGREEMENT DATED 9/10/2001	75,000
Pass-thru State of Alaska	45.310	AGREE DTD 8/01	1,367
<b>Total National Foundation on the Arts and the Humanities</b>			<b>237,937</b>
<b>National Science Foundation</b>			
Miscellaneous			
Direct	47.000		54,959
Pass-thru Assoc Village Council Presidents	47.000	MOA DATED 04-OCT-99	(114)
Geosciences			
Direct	47.050		299,976
Pass-thru University of Nevada, Reno	47.050	UNR-02-72	141,575
Computer and Information Science and Engineering	47.070		332,501
Biological Sciences	47.074		134,789
Social, Behavioral and Economic Sciences			
Direct	47.075		115,061
Pass-thru National Research Council	47.075	SUBCONTRACT AGRMT 02-13-2001	6,685
Education and Human Resources			
Direct	47.076		663,072
Pass-thru Alaska Federation of Natives Inc.	47.076	PENDING	289,842

University of Alaska  
 Schedule of Expenditures of Federal Awards  
 Year Ended June 30, 2002

	<u>CFDA #</u>	<u>PASS-THRU ID #</u>	<u>EXPENDITURES</u>
<b>OTHER PROGRAMS, CONT.</b>			
<b>National Science Foundation, cont.</b>			
Polar Programs			
Direct	47.078		\$ 969,823
Pass-thru North Slope Borough	47.078	20012148-000 OP	148
<b>Total National Science Foundation</b>			<u>3,008,317</u>
<b>Small Business Administration</b>			
Business Development Assistance to Small Business	59.005		41,895
Management and Technical Assistance	59.007		28,073
Small Business Development Center	59.037		484,136
<b>Total Small Business Administration</b>			<u>554,104</u>
<b>Environmental Protection Agency</b>			
Miscellaneous			
Direct	66.000		7,339
Pass-thru AK Dept of Environmental Conservation	66.000	EN 1820508	202,173
Office of Ground Water and Drinking Water			
Capitalization Grants for Drinking Water State Revolving Fund			
Pass-thru State of Alaska	66.468	EN1820502	30,849
Pass-thru State of Alaska	66.468	EN 1820208	23,122
Performance Partnership Grants			
Pass-thru State of Alaska	66.605	EN1810508	89
Surveys, Studies, Investigations and Special Purpose Grants	66.606		419,814
<b>Total Environmental Protection Agency</b>			<u>683,386</u>
<b>Department of Energy</b>			
Office of Energy Efficiency and Renewable Energy			
State Energy Program			
Pass-thru State of Alaska	81.041	ADN#0490003	205
Office of Environmental Management			
Office of Science and Technology for Environmental Management			
Pass-thru State of Alaska	81.104	RSA NO. 1820094	1,361
Nuclear Security Administration			
Defense Nuclear Nonproliferation Research			
Pass-thru Battelle Pacific Northwest Lab	81.113	CONTRACT 409909-A-R8	18,910
<b>Total Department of Energy</b>			<u>20,476</u>
<b>United States Information Agency</b>			
Miscellaneous	82.000		109,755
<b>Federal Emergency Management Agency</b>			
Chemical and Radiological Preparedness Division			
Hazardous Materials Assistance Program	83.012		80,630
Readiness, Response and Recovery Directorate			
Public Assistance Grants	83.544		220,094
<b>Total Federal Emergency Management Agency</b>			<u>300,724</u>

University of Alaska  
 Schedule of Expenditures of Federal Awards  
 Year Ended June 30, 2002

	<u>CFDA #</u>	<u>PASS-THRU ID #</u>	<u>EXPENDITURES</u>
<b>OTHER PROGRAMS, CONT.</b>			
<b>Department of Education</b>			
Miscellaneous			
Pass-thru National Writing Project Corporation	84.000	92 -AK01	\$ 25,410
Pass-thru State of Alaska	84.000	0520731	112,276
Pass-thru State of Alaska	84.000	EN-0510647 (CFDA 84.928A)	1,457
Pass-thru State of Alaska	84.000	ADN 0520743	2,183
Adult Education - State Grant Program			
Pass-thru State of Alaska	84.002	ABE FY2002-04	100,387
Pass-thru State of Alaska	84.002	ABE FY2002-09	226,132
Pass-thru State of Alaska	84.002	EN 720008/2002-15	23,041
Pass-thru State of Alaska	84.002	EN 720015/RSA 2002-07	120,398
Pass-thru State of Alaska	84.002	EN0590541/AC9916701	1
Pass-thru State of Alaska	84.002	EN0717545	8,056
Pass-thru State of Alaska	84.002	EN707552	(69)
Pass-thru State of Alaska	84.002	EN717524	8,137
Pass-thru State of Alaska	84.002	EN717543/2001-07	7,539
Pass-thru State of Alaska	84.002	EN717548/2001-15	6,003
Pass-thru State of Alaska	84.002	RSA/EN720016/2002-08	89,170
Pass-thru Southeast Regional Resource Center	84.002	SERRC PO#00011214/00011343	52
Undergraduate Int'l Studies and Foreign Language Programs	84.016		28,717
Handicapped Early Childhood Assistance	84.024		30,463
Higher Education Institutional Aid	84.031		2,106,187
Vocational Education Consumer and Homemaking Education			
Pass-thru State of Alaska	84.048	79230 SITKA	191,074
Pass-thru State of Alaska	84.048	EL 01.160.01/EN0510661	4,981
Pass-thru State of Alaska	84.048	EN-0510663	5,239
Pass-thru State of Alaska	84.048	EN0590608/AF9915702	(1,451)
Pass-thru State of Alaska	84.048	EN0590610/AF9915703	(157)
Pass-thru State of Alaska	84.048	RSA/EN520612/EL02.160.01	93,439
Fund for the Improvement of Postsecondary Education			
Direct	84.116		211,733
Pass-thru Galena City School District	84.116	P116Z010123	72,622
Pass-thru University of Washington	84.116	431986	259
Pass-thru University of Washington	84.116	41938	9,940
Bilingual Education - Professional Development			
Direct	84.195		632,886
Pass-thru Anchorage School District	84.195	T195 B000096	11,923
Star Schools	84.203		36,547
Even Start - State Educational Agencies			
Pass-thru State of Alaska	84.213	EN0510668/CE 01-160-01	(698)
Pass-thru State of Alaska	84.213	C E 02.160.01	82,733
Pass-thru State of Alaska	84.213	EN0520586/CE02.244.01	138,455
Fund for the Improvement of Education			
Pass-thru State of Alaska	84.215	EN 0520696	10,000
Pass-thru Copper River School District	84.215	S215E000113	9,914
State and Local Education Systemic Improvement Grants			
Pass-thru State of Alaska	84.276	EN 0520729	25,000
Eisenhower Professional Development State Grants			
Direct	84.281		19,517
Pass-thru State of Alaska	84.281	0500754/HE0015802PGM17158	(169)
Pass-thru State of Alaska	84.281	EN-0510681	(800)
Twenty-first Century Community learning Centers			
Pass-thru Anchorage School District	84.287	PR108475/17697	(1,567)
Pass-thru Anchorage School District	84.287	PR108474/17698	(619)
Indian Education - Special Programs	84.299		92,255
Technology Innovation Challenge Grants			
Direct	84.303		219,982
Pass-thru Chugach School District	84.303	R303A980236	339,691
Pass-thru State of Alaska	84.303	EN 0520844	26,548

University of Alaska  
 Schedule of Expenditures of Federal Awards  
 Year Ended June 30, 2002

	<u>CFDA #</u>	<u>PASS-THRU ID #</u>	<u>EXPENDITURES</u>
<b>OTHER PROGRAMS, CONT.</b>			
<b>Department of Education, cont.</b>			
Alaska Native Educational Planning			
Direct	84.320		\$ 1,154,076
Pass-thru Sealaska Heritage Foundation	84.320	PROF SVCS AGREEMENT 8/99	8,451
Alaska Native Home Based Education for Preschool Children			
Direct	84.321		227,724
Pass-thru Council of Athabaskan Tribal Govts.	84.321	S321A970011-98	173
Special Education State Program Improvement - Disabilities			
Pass-thru State of Alaska	84.323	RSA EN 0520608	20,182
Pass-thru State of Alaska	84.323	EN# 0520672	31,489
Pass-thru State of Alaska	84.323	0510745	(11)
Special Education - Personnel Preparation to Improve Services	84.325		230,260
Special Education - Parent Information Centers			
Pass-thru State of Alaska	84.328	PO# 0000101104	1,353
Gaining Early Awareness & Readiness for Undergraduate Programs			
Direct	84.334		9,727
Pass-thru Anchorage School District	84.334	PSC#15051	(1,419)
Pass-thru Anchorage School District	84.334	15052(PER.SVCS.CONTRACT)	1,419
Teacher Quality Enhancement Grants	84.336		909,686
Preparing Tomorrow's Teachers to Use Technology			
Direct	84.342		389,247
Pass-thru Internatl Society for Technology in Education	84.342	CONTRACT DTD 9/2001	78,318
Employment Opportunity for Individuals with Mental or Physical Disability with Public Assistance			
Pass-thru Council on Disab. & Spec. Ed.	84.989A	EN 0623144	363,839
<b>Total Department of Education</b>			<u>8,549,331</u>
<b>Department of Health and Human Services</b>			
Miscellaneous			
Direct	93.000		212,939
Pass-thru Fairbanks Native Association	93.000	CONTRACT DATED 08DEC98	60,436
Pass-thru University of Washington	93.000	SUBCON#776644	(1)
Pass-thru State of Alaska	93.000	EN0607010	988
Health Resources and Services Administration			
Primary Care Services - Resource Coordination			
Pass-thru State of Alaska	93.130	EN# 0623224	971
Centers of Excellence			
Pass-thru University of Washington	93.157	SUBCON#234170	9,835
Pass-thru University of Washington	93.157	SUBCON # 423393	1,364
Nursing Workforce Diversity	93.178		283,531
Advanced Education Nursing Traineeships	93.358		37,553
Health Careers Opportunity Program (HCOP)			
Direct	93.822		173,183
Pass-thru University of Washington	93.822	SUB CON#219550	38,376
Pass-thru University of Washington	93.822	SUBCON # 423136	36,839
Rural Health Outreach and Rural Network Development Program	93.912		199,813
Substance Abuse and Mental Health Services Administration			
Consolidated Knowledge Development and Application (KD&A) Program			
Pass-thru Fairbanks Native Association	93.230	CONTRACT 11-27-01	31,787
Pass-thru State of Alaska	93.230	EN 0613169	642
Pass-thru State of Alaska	93.230	EN# 0623029	105,673
Pass-thru State of Alaska	93.230	EN 0613264	48,531
Pass-thru State of Alaska	93.230	EN # 0623171	154,269
Pass-thru State of Alaska	93.230	RSA EN 0623157	564,232

University of Alaska  
 Schedule of Expenditures of Federal Awards  
 Year Ended June 30, 2002

	<u>CFDA #</u>	<u>PASS-THRU ID #</u>	<u>EXPENDITURES</u>
<b>OTHER PROGRAMS, CONT.</b>			
<b>Department of Health and Human Services, Cont.</b>			
National Institutes of Health			
Drug Abuse Research Programs			
Pass-thru Univ of New Mexico Health Science Center	93.279	412802-7810	\$ 41,954
Pass-thru Univ of New Mexico Health Science Center	93.279	412803	38,052
Administration for Children and Families			
Temporary Assistance for Needy Families			
Pass-thru State of Alaska	93.558	EN 0623047/RSA	248,266
Pass-thru State of Alaska	93.558	RSA EN 0623069	45,578
Pass-thru State of Alaska	93.558	EN 0623048/RSA	802,666
Pass-thru State of Alaska	93.558	EN0607002	(4,617)
Pass-thru State of Alaska	93.558	RSA NO. 0620057/EN0623032	52,097
Developmental Disabilities University Affiliated Programs	93.632		309,922
Child Welfare Services Training Grants	93.648		(3,750)
Foster Care - Title IV E			
Pass-thru State of Alaska	93.658	RSA EN 0607001	7,386
Pass-thru State of Alaska	93.658	EN# 0613202	465
Pass-thru State of Alaska	93.658	EN# 623115	335,491
Child Abuse and Neglect Discretionary Activities	93.670		2,042,354
Independent Living			
Pass-thru State of Alaska	93.674	RSA EN 0623096	14,264
Pass-thru State of Alaska	93.674	EN#613234	11,271
Pass-thru State of Alaska	93.674	EN# 0623243	52,476
Centers for Medicare and Medicaid Services			
Medicaid Infrastructure Grants to Support the Competitive Employment of People with Disabilities			
Pass-thru State of Alaska	93.768	EN #623288	52,780
<b>Total Department of Health and Human Services</b>			<u>6,007,616</u>
<b>Corporation for National and Community Service</b>			
Learn and Serve America - Higher Education	94.005		<u>104,807</u>
<b>Social Security Administration</b>			
Benefits Assistance, Planning and Outreach Program			
Direct	96.008		33,788
Pass-thru State of Alaska	96.008	RSA NO. 45-2-0738	40,830
<b>Total Social Security Administration</b>			<u>74,618</u>
<b>US Agency for International Development</b>			
Miscellaneous			
Direct	USAID		1,748,073
Pass-thru State of Alaska	USAID	EN810890/USAID	106,729
<b>Total US Agency for International Development</b>			<u>1,854,802</u>
<b>Total Other Programs</b>			<u>30,273,644</u>
<b>FOOD STAMPS</b>			
<b>Department of Agriculture</b>			
Pass-thru State of Alaska	10.551	0620328	<u>1,419</u>
<b>PUBLIC WORKS AND ECONOMIC DEVELOPMENT</b>			
<b>Department of Commerce</b>			
Economic Adjustment Assistance	11.307		<u>170,876</u>

University of Alaska  
 Schedule of Expenditures of Federal Awards  
 Year Ended June 30, 2002

	<u>CFDA #</u>	<u>PASS-THRU ID #</u>	<u>EXPENDITURES</u>
<b>FISH AND WILDLIFE</b>			
<b>Department of the Interior</b>			
Sport Fish Restoration - Dingell Johnson Program			
Pass-thru State of Alaska	15.605	EN1195092	\$ (1,142)
Wildlife Restoration			
Pass-thru State of Alaska	15.611	EN1115079	249
Pass-thru State of Alaska	15.611	1125234	28,483
Pass-thru State of Alaska	15.611	115096	(593)
Pass-thru State of Alaska	15.611	RSA NO. 1115249	2,204
<b>Total Fish and Wildlife</b>			<u>29,201</u>
<b>WORKFORCE INVESTMENT ACT (WIA)</b>			
<b>Department of Labor</b>			
WIA Dislocated Workers			
Direct	17.260		850,330
Pass-thru State of Alaska	17.260	RSA/EN 720021	37,902
<b>Total Workforce Investment Act (WIA)</b>			<u>888,232</u>
<b>HIGHWAY PLANNING AND CONSTRUCTION</b>			
Federal Highway Administration			
Highway Planning and Construction			
Pass-thru State of Alaska	20.205	EN2562138	3,949
Pass-thru State of Alaska	20.205	EN2592093	8,857
Pass-thru State of Alaska	20.205	RSA 25-2-2105	9,657
Pass-thru State of Alaska	20.205	RSA# 2523436	1,565
Pass-thru State of Alaska	20.205	MOA	12,786
<b>Total Highway Planning and Construction</b>			<u>36,814</u>
<b>HIGHWAY SAFETY</b>			
<b>Department of Transportation</b>			
National Highway Traffic Safety			
State and Community Highway Safety			
Pass-thru State of Alaska	20.600	RSA EN	25,839
Alcohol Traffic Safety and Drunk Driving Prevention			
Pass-thru State of Alaska	20.601	RSAEN2513532	31,134
<b>Total Highway Safety</b>			<u>56,973</u>
<b>SPECIAL EDUCATION</b>			
<b>Department of Education</b>			
Special Education - Grants to States			
Pass-thru State of Alaska	84.027	EN0500558	(74)
Special Education - Preschool Grants			
Pass-thru State of Alaska	84.173	EN# 0520619	12,288
<b>Total Special Education</b>			<u>12,214</u>
<b>TRIO</b>			
TRIO Student Support Services	84.042		79,894
TRIO Talent Search	84.044		363,270
TRIO Upward Bound	84.047		1,152,560
TRIO Educational Opportunity Centers	84.066		557,720
<b>Total TRIO</b>			<u>2,153,444</u>
<b>TOTAL FEDERAL AWARDS</b>			<u>\$ 132,803,875</u>

## UNIVERSITY OF ALASKA

### Notes to Schedule of Expenditures of Federal Awards

June 30, 2002

**(1) General**

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal financial assistance programs of the University of Alaska. The University of Alaska is a constitutionally created corporation and a component unit of the State of Alaska. Federal financial assistance received directly from federal agencies as well as federal financial assistance passed through other government agencies is included on the schedule.

**(2) Basis of Accounting**

The accompanying Schedule of Expenditures of Federal Awards is presented using the economic resources measurement focus and accrual basis of accounting, which is described in note 1 to the University of Alaska's financial statements.

**(3) Non-Cash Federal Awards**

The University receives Federal awards under the Perkins Loan Program (CFDA #84.638). The outstanding loan balances under this program totaled \$573,492 as of June 30, 2002.

## UNIVERSITY OF ALASKA

### Schedule of Findings and Questioned Costs

June 30, 2002

#### (1) Summary of Auditor's Results

- a. An unqualified independent auditors' report was issued on the financial statements of the University of Alaska.
  - b. No reportable conditions or material weaknesses were disclosed in the report on compliance and on internal control based on an audit of the financial statements.
  - c. There was no noncompliance which is material to the financial statements.
  - d. No reportable conditions or material weaknesses were disclosed in the report on compliance with requirements applicable to each major program and internal control over compliance.
  - e. An unqualified independent auditors' report was issued on compliance for major programs.
  - f. There were no audit findings which are required to be reported under section 510(a) of OMB Circular A-133.
  - g. The following were identified as major programs:
    - Research and Development Cluster
    - Department of Labor, Employment Service and Job Training Grants (CFDA # 17.249)
    - Department of Health and Human Services, Child Abuse and Neglect Discretionary Activities Grant (CFDA # 93.670)
  - h. Programs with federal expenditures greater than \$3,000,000 were identified as Type A programs. Programs with federal expenditures \$3,000,000 or less were identified as Type B programs.
  - i. The University of Alaska qualified as a low-risk auditee under Section 530 of OMB Circular A-133.
- (2) There were no findings relating to the general purpose financial statements reported in accordance with *Government Auditing Standards*.
- (3) There were no findings and questioned costs relating to federal awards.



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

The Board of Regents  
The University of Alaska:

We have audited the financial statements of the University of Alaska as of and for the year ended June 30, 2002, and have issued our report thereon dated September 30, 2002. As of July 1, 2000, the University of Alaska adopted Governmental Accounting Standards Board (GASB) Statement No. 34 *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments*, as amended by GASB Statement No. 35, *Basic Financial Statements—and Management's Discussion and Analysis—for Public Colleges and Universities*, and GASB Statement No. 37 *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments: Omnibus*, and adopted GASB Statement No. 38, *Certain Financial Statement Disclosures*. 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.

**Compliance**

As part of obtaining reasonable assurance about whether the University of Alaska'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 that are required to be reported under *Government Auditing Standards*.

**Internal Control over Financial Reporting**

In planning and performing our audit, we considered the University of Alaska'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 assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees





The Board of Regents  
The University of Alaska

in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

This report is intended for the information of the Board of Regents, management and 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.

KPMG LLP

September 30, 2002