

**UNIVERSITY OF ALASKA**

Audit in Accordance with OMB A-133

Year ended June 30, 2008

# UNIVERSITY OF ALASKA

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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 each of its major federal programs for the year ended June 30, 2008. The University of Alaska's major federal programs are identified in the summary of auditors' 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 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, 2008. However, the results of our auditing procedures disclosed instances of noncompliance with those requirements, which are required to be reported in accordance with Circular A-133 and which are described in the accompanying schedule of findings and questioned costs as item 2008-1.

**Internal Control over Compliance**

The management of the University of Alaska 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 University of Alaska's internal control over compliance with the 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, but not for the purpose of expressing an opinion on the effectiveness of internal



control over compliance. Accordingly, we do not express an opinion on the effectiveness of the University of Alaska's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in the University of Alaska's internal control that might be significant deficiencies or material weaknesses as defined below. However, as discussed below, we identified a certain deficiency in internal control over compliance that we consider to be a significant deficiency.

A control deficiency in an entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2008-1 to be a significant deficiency.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control. We did not consider the deficiency described in the accompanying schedule of findings and questioned costs to be a material weakness.

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

We have audited the basic financial statements of the University of Alaska and its discretely presented component unit as of and for the year ended June 30, 2008, and have issued our report thereon dated November 4, 2008. 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. 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 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**

November 4, 2008, except for compliance with requirements applicable to each major program and internal control over compliance which is as of December 18, 2008.

University of Alaska  
 Schedule of Expenditures of Federal Awards  
 Year Ended June 30, 2008

CFDA NUMBER	FEDERAL PROGRAM TITLE	PASS-THROUGH ID#	EXPENDITURES
<b>STUDENT FINANCIAL AID</b>			
<b>Department of Education</b>			
84.007	Federal Supplemental Educational Opportunity Grants		\$ 620,170
84.032	Federal Family Education Loans		45,869,030
84.033	Federal Work - Study Program		651,498
84.063	Federal Pell Grant Program		9,847,651
84.375	Academic Competitiveness Grants		86,550
84.376	National Science and Mathematics Access to Retain Talent (SMART) Grants		205,201
<b>TOTAL STUDENT FINANCIAL AID</b>			<b>57,280,100</b>
<b>RESEARCH AND DEVELOPMENT</b>			
<b>Department of Agriculture</b>			
10.000	Miscellaneous		484,332
	Pass-through Organic Seed Alliance	CONTRACT SIGNED 1-9-07	1,822
	Pass-through The Nature Conservancy	SA# TNC/AKNHP_LDFIRE_2007	7,219
<u>Agricultural Research Service</u>			
10.001	Agricultural Research - Basic and Applied Research		985,187
<u>Animal and Plant Health Inspection Service</u>			
10.025	Plant and Animal Disease, Pest Control, and Animal Care		3,934
<u>Cooperative State Research, Education, and Extension Service</u>			
10.200	Grants for Agricultural Research, Special Research Grants		4,526,711
	Pass-through Utah State University	041535053	1,826
	Pass-through Utah State University	061553007	75,180
10.202	Cooperative Forestry Research		216,323
10.203	Payments to Agricultural Experiment Stations Under the Hatch Act		114,875
10.206	Grants for Agricultural Research - Competitive Research Grants		258,119
	Pass-through University of Maryland	Z507223/2005-35605-15388 PENDI	352,407
10.228	Alaska Native Serving and Native Hawaiian Serving Institutions Education Grants		164,009
10.303	Integrated Programs		37,968
10.500	Cooperative Extension Service		113,833
	Pass-through University of California, Davis	K007797-02	(104)
<u>Assistant Secretary for Administration</u>			
<u>Office of Outreach</u>			
10.443	Outreach and Assistance for Socially Disadvantaged Farmers and Ranchers		
	Pass-through University of Hawaii, HILO	PO Z738018	4,538
<u>Forest Service</u>			
10.652	Forestry Research		190,401
10.664	Cooperative Forestry Assistance		49,213
10.680	Forest Health Protection		104,373
<b>Total Department of Agriculture</b>			<b>7,692,166</b>
<b>Department of Commerce</b>			
11.000	Miscellaneous		11,514
	Pass-through North Pacific Research Board	F0401	(1,267)
	Pass-through University of Maryland - UMCES	CA- 07-11 Z7315-1	107,688
<u>National Oceanic and Atmospheric Administration</u>			
11.400	Geodetic Surveys and Services (Geodesy and Applications of the National Geodetic Reference System)		
	Pass-through State of Alaska	RS# 1185060	15,193
11.417	Sea Grant Support		1,687,152
11.419	Coastal Zone Management Administration Awards		
	Pass-through State of Alaska	RSA EN831612 20GA-148 COMPGRNT	(384)
11.420	Coastal Zone Management Estuarine Research Reserves		8,719
11.430	Undersea Research		1,159,646
11.431	Climate and Atmospheric Research		1,856,212
11.432	Office of Oceanic and Atmospheric Research (OAR) Joint and Cooperative Institutes		2,608,648
11.437	Pacific Fisheries Data Program		
	Pass-through State of Alaska	RSA 1175138	172,943
11.438	Pacific Coast Salmon Recovery - Pacific Salmon Treaty Program		
	Pass-through Seward Association for Advancement of Science (SAAMS)	L1300-01	10,704
11.439	Marine Mammal Data Program		754,560
	Pass-through State of Alaska	ADN# 1175033	135
	Pass-through North Pacific Marine Science Foundation	NA05NMF4391068	16,638
11.460	Special Oceanic and Atmospheric Projects		518,330
11.463	Habitat Conservation		
	Pass-through National Fish and Wildlife Foundation	2006-0093-012	3,380
<u>National Marine Fisheries Service</u>			
11.454	Unallied Management Projects		
	Pass-through Bering Sea Fisherman's Association	AC-598	32,351

University of Alaska  
 Schedule of Expenditures of Federal Awards  
 Year Ended June 30, 2008

CFDA NUMBER	FEDERAL PROGRAM TITLE	PASS-THROUGH ID#	EXPENDITURES
11.472	Unallied Science Program		
	Pass-through North Pacific Research Board	509	\$ 99,125
	Pass-through North Pacific Research Board	511	39,223
	Pass-through North Pacific Research Board	# 520 (NPRB 603)	2,561
	Pass-through North Pacific Research Board	#522	14,437
	Pass-through North Pacific Research Board	512 PROJECT NUMBER	53,348
	Pass-through North Pacific Research Board	602 NPRB PROJECT#	(2,233)
	Pass-through North Pacific Research Board	B51	19,335
	Pass-through North Pacific Research Board	B52	1,037
	Pass-through North Pacific Research Board	B53	18,606
	Pass-through North Pacific Research Board	B67	52,159
	Pass-through North Pacific Research Board	F2631	93,700
	Pass-through North Pacific Research Board	NPRB AGREEMENT #704	99,440
	Pass-through North Pacific Research Board	PROJECT # 604	54,520
	Pass-through North Pacific Research Board	PROJECT # 607	48,831
	Pass-through North Pacific Research Board	PROJECT # 635	8,532
	Pass-through North Pacific Research Board	PROJECT #614	30,937
	Pass-through North Pacific Research Board	PROJECT #617	59,729
	Pass-through North Pacific Research Board	PROJECT #706	38,223
	Pass-through North Pacific Research Board	PROJECT #708	222,983
	Pass-through North Pacific Research Board	PROJECT #714	14,837
	Pass-through North Pacific Research Board	PROJECT 514	18,237
	Pass-through North Pacific Research Board	PROJECT 702	94,822
	Pass-through North Pacific Research Board	PROJECT 727	9,476
	Pass-through North Pacific Research Board	PROJECT NO. 632	38,422
	Pass-through North Pacific Research Board	PROJECT# 627	39,018
	Pass-through North Pacific Research Board	R0320	(252)
	Pass-through University of California, San Diego	PO 10263677	8,461
	Pass-through Woods Hole Oceanographic Institution	A100501	39,548
<b>National Weather Service</b>			
11.467	Meteorologic and Hydrologic Modernization Development		
	Pass-through University Corporation for Atmospheric Research (UCAR)	S07-62784	5,000
	Pass-through University Corporation for Atmospheric Research (UCAR)	S08-68871	5,120
<b>National Ocean Service (NOS)</b>			
11.473	Coastal Services Center		
	Pass-through Alaska Ocean Observing System	H2100-11	15,441
	Pass-through Alaska Ocean Observing System	H2211-00	155,318
	Pass-through Alaska Ocean Observing System	PROJECT NO. H2100-13: AMD 2	35,070
	Pass-through Seward Association for Advancement of Science (SAAMS)	H-2201	448,784
	Pass-through University of Maryland - UMCES	07-5-25535.3734 CA05-22	127,261
11.478	Center for Sponsored Coastal Ocean Research - Coastal Ocean Program		72,762
<b>NOAA Research</b>			
11.481	Educational Partnership Program		
	Pass-through North Carolina Agricultural and Technical State University	SUBAGREEMENT NO. 270040E	136,818
<b>Total Department of Commerce</b>			<b>11,180,798</b>
<b>Department of Defense</b>			
12.000	Miscellaneous		418,134
	Pass-through Johns Hopkins University	885205	742
	Pass-through RTI International	2-340-0210766	45,673
	Pass-through University of Michigan	SUB UNDER CA W56HZV-04-2-0001	55,150
	Pass-through University of Mississippi	SUB UM 07-04-095	19,833
<b>Department of the Army</b>			
<b>Office of the Chief of Engineers</b>			
12.114	Collaborative Research and Development		
	Pass-through University of Mississippi	UM 07-11-041	340,465
<b>Army Research and Material Command</b>			
12.420	Military Medical Research and Development		1,885,157
<b>Department of the Navy</b>			
<b>Office of Naval Research</b>			
12.300	Basic and Applied Scientific Research		2,431,344
	Pass-through Florida State University	R00427 FSU#091004-520-015474	18,203
	Pass-through Wayne State University	INDEX# 332520 PO426688	81,332
	Pass-through Woods Hole Oceanographic Institution	A100585	31,074
<b>National Guard Bureau</b>			
12.401	National Guard Military Operations and Maintenance (O&M) Projects		
	Pass-through State of Alaska	RSA EN/ADN 0981017	22,207
<b>Army Research Office</b>			
<b>Army Material Command</b>			
12.431	Basic Scientific Research		167,812
<b>Office of the Secretary of Defense</b>			
12.630	Basic, Applied, and Advanced Research in Science and Engineering		395,375

University of Alaska  
 Schedule of Expenditures of Federal Awards  
 Year Ended June 30, 2008

CFDA NUMBER	FEDERAL PROGRAM TITLE	PASS-THROUGH ID#	EXPENDITURES
<b>Department of the Air Force</b>			
HQ Air Force Material Command, Air Force Office of Scientific Research, Armstrong Laboratory, Phillips Laboratory, Rome Laboratory, Wright Laboratory			
12.800	Air Force Defense Research Sciences Program		\$ 161,969
	Pass-through New Mexico State University	SUB Q01193	132,349
<b>Defense Advanced Research Projects Agency</b>			
12.910	Research and Technology Development		1,932,157
<b>Total Department of Defense</b>			8,138,976
<b>Department of the Interior</b>			
15.000	Miscellaneous		1,771,416
	Pass-through State of Alaska	ADN#1078006/45-7-0805	39,145
	Pass-through Bering Sea Fisherman's Association	AC-299	53,313
	Pass-through Hoonah Indian Association	MOA DATED 8-21-07	11,784
	Pass-through National Fish and Wildlife Foundation	2005-0011-036	5,695
	Pass-through Rutgers	(PO) 0000326714-21833	32,265
	Pass-through University of Vermont	18394-UAF INT	615
	Pass-through University of Vermont	19758 INITIAL 2006 (21199)	32,299
	Pass-through University of Vermont	20118 INITIAL 2002	9,808
15.900	Disposal of Surplus Wildlife		416,420
<b>Bureau of Land Management</b>			
15.224	Cultural Resource Management		35,564
	Pass-through State of Alaska	1076020	24,675
	Pass-through Montana State University	G245-06-W0094	(13)
15.225	Recreation Resource Management		95,806
15.231	Fish, Wildlife and Plant Conservation Resource Management		(394)
<b>Minerals Management Service</b>			
15.421	Alaska Coastal Marine Institute		158,236
15.423	Minerals Management Service (MMS) Environmental Studies Program (ESP)		65,871
<b>Fish and Wildlife Service</b>			
15.608	Fish and Wildlife Management Assistance		32,326
15.615	Cooperative Endangered Species Conservation Fund		
	Pass-through State of Alaska	1175191	1,721
15.630	Coastal Program		939
15.631	Partners for Fish and Wildlife		9,455
15.634	State Wildlife Grants		
	Pass-through State of Alaska	1175087	928
	Pass-through State of Alaska	RSA #1185081	23,347
	Pass-through State of Alaska	RSA EN 1155095	(539)
15.642	Challenge Cost Share		24,932
15.643	Alaska Migratory Bird Co-Management Council		1,589
15.650	Research Grants (Generic)		1,247
<b>Geological Survey</b>			
15.805	Assistance to State Water Resources Research Institutes		96,892
15.807	Earthquake Hazards Reduction Program		540,952
15.808	U.S. Geological Survey - Research and Data Collection		2,947,852
	Pass-through State of Alaska	ADN # 1056014	9,820
	Pass-through America View, Incorporated	AV04-AK01	37,673
15.811	GAP Analysis Program		(2,730)
15.812	Cooperative Research Units Program		548,795
<b>National Park Service</b>			
15.904	Historic Preservation Fund Grants-In-Aid		93,693
<b>Total Department of the Interior</b>			7,121,397
<b>Department of Justice</b>			
16.000	Miscellaneous		28,335
<b>Office of Juvenile Justice and Delinquency Prevention</b>			
16.542	Part D - Research, Evaluation, Technical Assistance and Training		
	Pass-through Purdue University Indianapolis	AGRMT DTD 5/25/05 PO39607-0169	13,332
<b>Bureau of Justice Statistics</b>			
16.550	State Justice Statistics Program for Statistical Analysis Centers		57,164
<b>Office of Justice Programs</b>			
National Institute of Justice			
16.560	National Institute of Justice Research, Evaluation, and Development Project Grants		200,452
<b>Total Department of Justice</b>			299,283
<b>Department of Transportation</b>			
<b>Federal Aviation Administration</b>			
20.109	Air Transportation Centers of Excellence		5,366
<b>Federal Highway Administration</b>			
20.200	Highway Research and Development Program		10,514

University of Alaska  
 Schedule of Expenditures of Federal Awards  
 Year Ended June 30, 2008

CFDA NUMBER	FEDERAL PROGRAM TITLE	PASS-THROUGH ID#	EXPENDITURES
<u>Research and Innovative Technology Administration</u>			
20.701	University Transportation Centers Program		\$ 1,618,383
<b>Total Department of Transportation</b>			<b>1,634,263</b>
<b>United States Treasury</b>			
21.000	Miscellaneous		612,718
<b>General Services Administration</b>			
39.009	Federal Citizen Information Center		14,154,048
<b>National Aeronautics and Space Administration</b>			
43.000	Miscellaneous		10,468,750
	Pass-through SETI Institute	SUB NO. NNG06GH12G-06-002	12,037
	Pass-through University of California, Berkeley	1-0001080910	8,917
	Pass-through University of California, Los Angeles	0965 G FB372	19,705
	Pass-through University of Colorado	1541927	(477)
	Pass-through University of Maryland	Z627201	49,382
	Pass-through University of Pittsburgh	0000251 (FORMERLY 402256-1)	(3,448)
	Pass-through University of Washington	UW # 471380	18,950
43.001	Aerospace Education Services Program		320,134
	Pass-through University of Maryland	SUB Z631501	31,633
	Pass-through University of Washington	478959	(2,072)
<b>Total National Aeronautics and Space Administration</b>			<b>10,923,511</b>
<b>National Foundation on the Arts and the Humanities</b>			
<u>Institute of Museum and Library Services</u>			
Office of Museum Services			
45.301	Museums for America		
	Pass-through Alaska SeaLife Center	PROJECT #E0802-01	10,000
<b>National Science Foundation</b>			
47.000	Miscellaneous		385,233
47.041	Engineering Grants		361,482
47.049	Mathematical and Physical Sciences		270,891
	Pass-through Stanford University	SUBAWARD NO. 30891-A	154,610
47.050	Geosciences		2,567,568
	Pass-through Embry-Riddle Aeronautical University	SUB 1703-01 PO126669	102,727
	Pass-through Marine Biological Laboratory	MBL SUBCONTRACT #10705	10,066
	Pass-through SRI International	59-001127	665,668
	Pass-through UNAVCO, Inc.	SUBAWARD EAR-0350028-11	143,944
	Pass-through University of Nevada, Reno	UNR-02-72 P.O.12GC0000075	12,800
	Pass-through University of Washington	#892069	33,417
	Pass-through Woods Hole Oceanographic Institution	A100521	15,118
47.070	Computer and Information Science and Engineering		595,315
47.074	Biological Sciences		3,075,073
	Pass-through University of California, Berkeley	SA5573-11487, PO 1382500	31,615
47.075	Social, Behavioral, and Economic Sciences		478,311
	Pass-through Iowa State University	420-40-46	402
47.076	Education and Human Resources		3,805,619
47.078	Polar Programs		12,237,710
	Pass-through Aleut International Association	AGRMT# BSSN-SA-4 / ARC-0634079	3,683
	Pass-through Arctic Research Consortium of the United States (ARCUS)	ARCUS CONTRACT8.26.04	52,410
	Pass-through Idaho State University	05-143C	7,331
	Pass-through San Diego State University	SDSU SUB#E0003588,E0004159	30,122
	Pass-through University of Colorado	SPO 0000061551	10,645
	Pass-through University of Delaware	3872	30,439
	Pass-through University of Maryland - UMCES	CA 08-09	13,815
	Pass-through University of New Hampshire	SUB# PZ07010	23,340
	Pass-through University of Washington	NO. 153556	457
	Pass-through University of Wisconsin-Madison	AGREEMENT # X424034	19,390
	Pass-through Woods Hole Oceanographic Institution	PO #S115043	6,885
47.079	International Science and Engineering (OISE)		489,770
<b>Total National Science Foundation</b>			<b>25,635,856</b>
<b>Environmental Protection Agency</b>			
66.000	Miscellaneous		
	Pass-through UNGA Tribal Council	AWARD DTD 05/25/2007	9,090
66.606	Surveys, Studies, Investigations and Special Purpose Grants		
	Pass-through Fairbanks North Star Borough	PO# 600663	80,233
<u>Office of Water</u>			
66.419	Water Pollution Control State, Interstate, and Tribal Program Support		
	Pass-through State of Alaska	RS#1880025 EN#1880505	35,027



University of Alaska  
 Schedule of Expenditures of Federal Awards  
 Year Ended June 30, 2008

CFDA NUMBER	FEDERAL PROGRAM TITLE	PASS-THROUGH ID#	EXPENDITURES
<u>Office of Research and Development</u>			
66.511	Office of Research and Development Consolidated Research / Training / Fellowships		
	Pass-through State of Alaska	1860059	\$ 18,853
	Pass-through State of Alaska	ADN# 18650153	351,169
<u>Office of Congressional and Intergovernmental Relations</u>			
66.605	Performance Partnership Grants		
	Pass-through State of Alaska	RS# 1880065 EN# 1880513	22,276
	Pass-through State of Alaska	RSA EN 1880506/ADN1880026	64,259
	Pass-through Bristol Bay Native Association	SUBAWARD DTD 9/27/2007	11,609
<b>Total Environmental Protection Agency</b>			592,516
<b>Department of Energy</b>			
81.000	Miscellaneous		2,381,412
	Pass-through University of Oregon	AGREEMENT 234041A	(223)
<u>Office of Fossil Energy</u>			
81.089	Fossil Energy Research and Development		166,452
<u>Nuclear Security Administration</u>			
81.113	Defense Nuclear Nonproliferation Research		
	Pass-through University of Mississippi	UM03-02-074	96,760
<b>Total Department of Energy</b>			2,644,401
<b>Department of Education</b>			
84.000	Miscellaneous		
	Pass-through Alaska Humanities Forum	AGRMNT DTD 6/06 AMEND 1/08	57,509
	Pass-through Anchorage School District	SVC AGRMT DTD 12/19/2007	50,385
84.306	National Institute on the Education of At-Risk Students		(323)
<u>Office of Innovation and Improvement</u>			
84.330	Advanced Placement Program		
	Pass-through Anchorage School District	AGMT DATED 3/30/06 AMENDMENT 1	23,741
<u>Office of Elementary and Secondary Education</u>			
84.356	Alaska Native Educational Programs		
	Pass-through Alaska Pacific University	PROF SVCS AGMT DTD 4/21/08	853
	Pass-through Association of Alaska School Boards	AMENDED PO # 100-ISER-06	8,599
	Pass-through Copper River Native Association	SUBAWARD DTD 4/9/05 AMEND #4	29,395
<b>Total Department of Education</b>			170,159
<b>Denali Commission</b>			
90.100	Denali Commission Program		30,238
<b>Election Assistance Commission</b>			
90.401	Help America Vote Act Requirements Payments		
	Pass-through State of Alaska	EN0187006 / RS0180021 PHASE 2	189,133
	Pass-through State of Alaska	RS 0180032 EN 0187012 AMEND 1	70,682
<b>Total Election Assistance Commission</b>			259,815
<b>Department of Health and Human Services</b>			
93.000	Miscellaneous		98,228
	Pass-through Fairbanks Native Association	258-070-2-1-12	39,882
	Pass-through UCLA School of Public Health	1935 S JB147	854,512
<u>Administration on Aging</u>			
93.048	Special Programs for the Aging - Title IV - and Title II - Discretionary Projects		258,965
<u>Health Resources and Services Administration</u>			
93.110	Maternal and Child Health Federal Consolidated Programs		
	Pass-through University of Arizona, Tucson	PO Y432109 MOD 3	9,650
93.247	Advanced Education Nursing Grant Program		
	Pass-through Oregon Health and Science University	SUB GSON00130A B AMEND 2	63
93.300	National Center for Health Workforce Analysis		14,153
93.888	Specially Selected Health Projects		103,884
93.912	Rural Health Care Services Outreach and Rural Health Network Development Program		
	Pass-through Southeast Alaska Regional Health Consortium	AGREEMENT #78399	58,255
	Pass-through Southeast Alaska Regional Health Consortium	PO 76643 AMENDMENT 1	80,546
93.928	Special Projects of National Significance		
	Pass-through Alaska Native Tribal Health Consortium	ANTHC-03-U-6877 MOD 009	(23,980)
<u>Agency for Healthcare Research and Quality</u>			
93.226	Research on Healthcare Costs, Quality and Outcomes		19,829
<u>National Institutes of Health</u>			
93.242	Mental Health Research Grants		1,290,757
93.273	Alcohol Research Programs		279,478

University of Alaska  
 Schedule of Expenditures of Federal Awards  
 Year Ended June 30, 2008

CFDA NUMBER	FEDERAL PROGRAM TITLE	PASS-THROUGH ID#	EXPENDITURES
93.279	Drug Abuse and Addiction Research Programs		\$ 422,243
	Pass-through Pacific Institute for Research and Evaluation, Louisville Center	0057.01.01-1R01DA019640 MOD 1	(1,180)
	Pass-through Pacific Institute for Research and Evaluation, Louisville Center	0057.01.01-1R01DA019640 MOD 1	30,084
	Pass-through Pacific Institute for Research and Evaluation, Louisville Center	SUB 320020-1R01DA015966-01A2	(86)
	Pass-through Pacific Institute for Research and Evaluation, Louisville Center	SUB 320020-1R01DA015966-01A2	4,975
93.307	Minority Health and Health Disparities Research		640,763
93.375	Pharmacology, Physiology, and Biological Chemistry Research		2,270
93.389	National Center for Research Resources		5,693,817
93.837	Heart and Vascular Diseases Research		133,918
	Pass-through MedStar Research Institute	938G SUBAWARD MOD #1	(1,059)
93.848	Digestive Diseases and Nutrition Research		379,276
93.849	Kidney Diseases, Urology and Hematology Research		
	Pass-through Children's Hospital Los Angeles	8018-TGF004134-01 AGRMT 210	1,080
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders		203,784
<u>Administration for Children and Families</u>			
93.587	Promote the Survival and Continuing Vitality of Native American Languages		
	Pass-through Kenaitze Indian Tribe IRA	CONTRACT DATED 12/5/07	26,802
<b>Total Department of Health and Human Services</b>			<b>10,620,909</b>
<b>United States Agency for International Development</b>			
98.001	USAID Foreign Assistance for Programs Overseas		
	Pass-through University Of Maryland - College Park	280/000-08-1146	8,049
USAID	USAID		
	Pass-through University Of Hawaii	65338	53
<b>Total United States Agency for International Development</b>			<b>8,102</b>
<b>TOTAL RESEARCH AND DEVELOPMENT</b>			<b>101,729,156</b>
<b>OTHER PROGRAMS</b>			
<b>Department of Agriculture</b>			
10.000	Miscellaneous		368,557
	Pass-through State of Arizona Women, Infants and Children	ALF \$120,000 4/31/08	36,865
<u>Cooperative State Research, Education and Extension Service</u>			
10.200	Grants for Agricultural Research, Special Research Grants		66,984
10.206	Grants for Agricultural Research - Competitive Research Grants		80,403
10.228	Alaska Native Serving and Native Hawaiian Serving Institutions Education Grants		1,668,908
10.303	Integrated Programs		6,476
	Pass-through University of California, Davis	K009607-AK AMENDMENT 5	29,639
	Pass-through University of Idaho	BJKE27-UA (PO013815)	53,937
10.304	Homeland Security - Agricultural		
	Pass-through University of California, Davis	07-002558-12	36,512
10.500	Cooperative Extension Service		1,797,860
	Pass-through Kansas State University	KSU S08107	4,788
	Pass-through Kansas State University	S05043.01 (AMENDMENT 2)	1,324
	Pass-through Kansas State University	S07048	11,320
	Pass-through Kansas State University	S08023	35,946
	Pass-through University of Wyoming	UTSTUNV46460AK	4,992
	Pass-through Washington State University	104777-G00189_0	236,253
	Pass-through Washington State University	G002219	19,800
<u>Risk Management Agency</u>			
10.455	Community Outreach and Assistance Partnership Program		35,059
<u>Food and Nutrition Service</u>			
10.557	Special Supplemental Nutrition Program for Women, Infants, and Children		
	Pass-through State of Alaska	EN 0683048	27,854
	Pass-through State of Alaska	EN 0683049	38,949
	Pass-through State of Alaska	EN 0683050	42,453
	Pass-through State of Alaska	EN 683073	72,160
	Pass-through Oklahoma State Department of Health	P.O. #3409010318 REV 1	12,576
10.578	WIC Grants to States (WGS)		
	Pass-through State of Hawaii - Department of Health, Honolulu	ASO LOG NO. 08-092	23,810
<u>Rural Utilities Service</u>			
10.760	Water and Waste Disposal Systems for Rural Communities		129,972
10.861	Public Television Station Digital Transition Grant Program		
	Pass-through Alaska One	LETTER DATED 07/01/2006	50,435
<u>Rural Business - Cooperative Service</u>			
10.769	Rural Business Enterprise Grants		21,096
10.771	Rural Cooperative Development Grants		86,364
<b>Total Department of Agriculture</b>			<b>5,001,292</b>

University of Alaska  
 Schedule of Expenditures of Federal Awards  
 Year Ended June 30, 2008

CFDA NUMBER	FEDERAL PROGRAM TITLE	PASS-THROUGH ID#	EXPENDITURES
<b>Department of Commerce</b>			
11.000	Miscellaneous		\$ 27,206
	Pass-through State of Alaska	ADN #180022	40,765
<u>Economic Development Administration</u>			
11.303	Economic Development - Technical Assistance		110,104
<u>National Oceanic and Atmospheric Administration</u>			
11.400	Geodetic Surveys and Services (Geodesy and Applications of the National Geodetic Reference System)		13,530
11.417	Sea Grant Support		632,898
11.419	Coastal Zone Management Administration Awards		
	Pass-through State of Alaska	EN 1081502	7,593
11.438	Pacific Coast Salmon Recovery - Pacific Salmon Treaty Program		
	Pass-through State of Alaska	EN 1185968	108,695
11.439	Marine Mammal Data Program		119,327
<u>National Marine Fisheries Service</u>			
11.472	Unallied Science Program		
	Pass-through North Pacific Research Board	503	17,842
	Pass-through North Pacific Research Board	PROJECT #615	23,573
	Pass-through North Pacific Research Board	R0326 F0326-00	8,963
<u>National Ocean Service (NOS)</u>			
11.473	Coastal Services Center		
	Pass-through Alaska Ocean Observing System	H2100-12	1,334
<u>NOAA Research</u>			
11.481	Educational Partnership Program		194,728
<b>Total Department of Commerce</b>			1,306,558
<b>Department of Defense</b>			
12.000	Miscellaneous		
	Pass-through Academy of Applied Science (AAS)	06-84 AND 06-85	372
<u>Defense Logistics Agency</u>			
12.002	Procurement Technical Assistance for Business Firms		260,696
<u>Army Research Office</u>			
<u>Army Material Command</u>			
12.431	Basic Scientific Research		3,958
	Pass-through Academy of Applied Science (AAS)	07-40	2,600
	Pass-through Academy of Applied Science (AAS)	07-41	1,209
<b>Total Department of Defense</b>			268,835
<b>Department of Housing and Urban Development</b>			
<u>Policy Development and Research</u>			
14.515	Alaska Native / Native Hawaiian Institutions Assisting Communities		2,040,219
<b>Department of the Interior</b>			
15.000	Miscellaneous		1,401,323
15.900	Disposal of Surplus Wildlife		1,769
<u>Bureau of Indian Affairs</u>			
15.114	Indian Education - Higher Education Grant Program		29,473
<u>Bureau of Land Management</u>			
15.224	Cultural Resource Management		205,642
<u>Fish and Wildlife Service</u>			
15.608	Fish and Wildlife Management Assistance		
	Pass-through National Fish and Wildlife Foundation	ALF \$125,000 5/23/08	116,632
<b>Total Department of the Interior</b>			1,754,839
<b>Department of Justice</b>			
16.000	Miscellaneous		5,655
<u>Office on Violence Against Women</u>			
16.529	Education, Training, and Enhanced Services to End Violence Against and Abuse of Women With Disabilities		
	Pass-through State of Alaska	EN 0683063	78,808
<b>Total Department of Justice</b>			84,463
<b>Department of Labor</b>			
<u>Employment and Training Administration</u>			
17.261	WIA Pilots, Demonstrations, and Research Projects		595,766
	Pass-through State of Alaska	EN 786119 AMEND 1	26,811
	Pass-through State of Alaska	EN 786128	52,685
17.266	Work Incentive Grants		
	Pass-through State of Alaska	EN 785004	44,267
17.268	H-1B Job Training Grants		112,696
17.269	Community Based Job Training Grants		53,597
<u>Mine Safety and Health Administration</u>			
17.600	Mine Health and Safety Grants		38,260

University of Alaska  
 Schedule of Expenditures of Federal Awards  
 Year Ended June 30, 2008

CFDA NUMBER	FEDERAL PROGRAM TITLE	PASS-THROUGH ID#	EXPENDITURES
<b>Office of Disability Employment Policy</b>			
17.720	Disability Employment Policy Development		
	Pass-through State of Alaska	ADN 0680508	\$ 44,739
	Pass-through State of Alaska	EN 680466	48,945
	Pass-through State of Alaska	EN 683068	328,560
	Pass-through State of Alaska	EN 683074	11,919
<b>Total Department of Labor</b>			1,358,245
<b>Department of State</b>			
19.000	Miscellaneous		349,803
<b>Department of Transportation</b>			
20.000	Miscellaneous		
	Pass-through Embry-Riddle Aeronautical University	61043-UAA/04-C-GA-ERAU #10	(4,523)
	Pass-through Embry-Riddle Aeronautical University	61049 04-C-GA-ERAU 011/031/054	2,501
<b>Federal Aviation Administration</b>			
20.109	Air Transportation Centers of Excellence		
	Pass-through Embry-Riddle Aeronautical University	61069-UAADTFACT-02-D-00037#12	123,356
<b>Federal Highway Administration</b>			
	National Highway Institute		
20.215	Highway Training and Education		255,023
<b>Total Department of Transportation</b>			376,357
<b>Office of Personnel Management</b>			
27.011	Intergovernmental Personnel Act (IPA) Mobility Program		145,428
<b>General Services Administration</b>			
39.000	Miscellaneous		177
<b>National Aeronautics and Space Administration</b>			
43.000	Miscellaneous		18,139
	Pass-through George Mason University	SUB 200707-E	4,027
<b>Total National Aeronautics and Space Administration</b>			22,166
<b>National Foundation on the Arts and the Humanities</b>			
<b>National Endowment for the Arts</b>			
45.024	Promotion of the Arts - Grants to Organizations and Individuals		
	Pass-through State of Alaska	FY07CAD35	(61)
45.025	Promotion of the Arts - Partnership Agreements		
	Pass-through State of Alaska	FY08CAD0050	2,000
	Pass-through State of Alaska	FY08PG0013	6,000
<b>National Endowment for the Humanities</b>			
45.129	Promotion of the Humanities - Federal / State Partnership		
	Pass-through Alaska Humanities Forum	G08-0044	4,898
45.149	Promotion of the Humanities - Division of Preservation and Access		73,592
45.164	Promotion of the Humanities - Public Programs		971
45.169	Promotion of the Humanities - Digital Humanities Initiative		417
<b>Institute of Museum and Library Services</b>			
45.312	National Leadership Grants		96,280
<b>Office of Library Services</b>			
45.310	Grants to States		
	Pass-through State of Alaska	0580687	78,605
	Pass-through State of Alaska	ADN 0580629	25,804
	Pass-through State of Alaska	EN 0580642 AMEND 2	277,713
	Pass-through State of Alaska	EN0550664	(275)
	Pass-through State of Alaska	LETTER DATED 4/23/07	20
<b>Total National Foundation on the Arts and the Humanities</b>			565,964
<b>National Science Foundation</b>			
47.000	Miscellaneous		
	Pass-through Bristol Bay Native Association	AGREEMENT DATED 7/24/2006	17,278
47.050	Geosciences		2,650,022
	Pass-through Incorporated Research Institutions for Seismology	SUB 20-E&O	7,350
	Pass-through WGBH Educational Foundation	SERVICE AGRMNT DATED 5/15/08	25,541
47.070	Computer and Information Science and Engineering		81,832
	Pass-through Carnegie Mellon University	1120822-184882	16,974
47.074	Biological Sciences		187,615
47.076	Education and Human Resources		1,498,565
47.078	Polar Programs		1,010,071
	Pass-through Barrow Arctic Science Consortium	PENDING	(17,400)
<b>Total National Science Foundation</b>			5,477,848
<b>Small Business Administration</b>			
59.009	Procurement Assistance to Small Businesses		154,008

University of Alaska  
 Schedule of Expenditures of Federal Awards  
 Year Ended June 30, 2008

CFDA NUMBER	FEDERAL PROGRAM TITLE	PASS-THROUGH ID#	EXPENDITURES
59.037	Small Business Development Center		\$ 488,491
<b>Total Small Business Administration</b>			<b>642,499</b>
<b>Environmental Protection Agency</b>			
66.000	Miscellaneous		110,282
66.202	Congressionally Mandated Projects		180,495
	Pass-through Alaska Native Tribal Health Consortium	SUB-AWARD	51,089
66.606	Surveys, Studies, Investigations and Special Purpose Grants		180,682
<u>Office of Research and Development</u>			
66.514	Science to Achieve Results (STAR) Fellowship Program		16,229
<u>Office of the Administrator</u>			
66.610	Surveys, Studies, Investigations and Special Purpose Grants Within the Office of the Administrator		3,550
<u>Office of Prevention, Pesticides and Toxic Substances</u>			
66.708	Pollution Prevention Grants Program		9,686
<b>Total Environmental Protection Agency</b>			<b>552,013</b>
<b>Department of Energy</b>			
81.000	Miscellaneous		10,897
	Pass-through Washington State University	109081 G002315	20,999
<u>Office of Energy Efficiency and Renewable Energy</u>			
81.041	State Energy Program		
	Pass-through State of Alaska	470032	2,149
<u>Office of Fossil Energy</u>			
81.089	Fossil Energy Research and Development		7,066
<b>Total Department of Energy</b>			<b>41,111</b>
<b>Department of Education</b>			
84.000	Miscellaneous		
	Pass-through State of Alaska	0570602	20,306
	Pass-through National Writing Project Corporation	92-AK01	86,034
<u>Office of Vocational and Adult Education</u>			
84.002	Adult Education - State Grant Program		
	Pass-through State of Alaska	AD#4570714	(50)
	Pass-through State of Alaska	ADN# 770016	(74)
	Pass-through State of Alaska	EN 785606	96,160
	Pass-through State of Alaska	GRANT 2008-15	65,124
84.243	Tech - Prep Education		
	Pass-through State of Alaska	RSA EN#0570522	87
	Pass-through State of Alaska	RSA EN 0560634	(462)
	Pass-through State of Alaska	RSA EN# 0580593 AMMEND #1	237,099
<u>Assistant Secretary for Postsecondary Education</u>			
84.031	Higher Education - Institutional Aid		4,695,910
<u>Office of Assistant Secretary for Vocational and Adult Education</u>			
84.048	Career and Technical Education - Basic Grants to States		
	Pass-through State of Alaska	0580521 EN 0815401	84,926
	Pass-through State of Alaska	ADN #580522	157,371
	Pass-through State of Alaska	ADN 0580592	108,231
	Pass-through State of Alaska	EL 08.163.01	107,698
	Pass-through State of Alaska	EN 0580591 AMEND 1	103,410
<u>Office of Assistant Secretary for Postsecondary Education</u>			
84.116	Fund for the Improvement of Postsecondary Education		104,276
84.200	Graduate Assistance in Areas of National Need		42,085
84.336	Teacher Quality Enhancement Grants		1,879,653
<u>Office of Special Education and Rehabilitative Services</u>			
84.181	Special Education - Grants for Infants and Families		
	Pass-through State of Alaska	EN 683071	16,364
	Pass-through State of Alaska	EN 683705	14,090
84.323	Special Education - State Personnel Development		
	Pass-through State of Alaska	ADN #0570529	(282)
	Pass-through State of Alaska	ADN 0580527	316,127
	Pass-through State of Alaska	EN 0570524	7,000
84.325	Special Education - Personnel Development to Improve Services and Results for Children With Disabilities		251,441
<u>Office of Elementary and Secondary Education</u>			
84.213	Even Start - State Educational Agencies		
	Pass-through State of Alaska	RSA EN 0540646	(7,127)
84.356	Alaska Native Educational Programs		4,628,057
	Pass-through Doyon Foundation	MOA 11-30-06	56,523
	Pass-through Project GRAD Kenai Peninsula	MOA DATED 3/27/2006	15,777

University of Alaska  
 Schedule of Expenditures of Federal Awards  
 Year Ended June 30, 2008

CFDA NUMBER	FEDERAL PROGRAM TITLE	PASS-THROUGH ID#	EXPENDITURES
84.366	Mathematics and Science Partnerships Pass-through State of Alaska	PENDING GI 06-118	\$ 2,602
	Pass-through State of Alaska	PM 07.159.01	102
	Pass-through State of Alaska	RSA 0580617	637,717
	Pass-through State of Alaska	RSA ADN 0570603	(19)
84.367	Improving Teacher Quality State Grants Pass-through State of Alaska	HE 08.159.02	321,950
<u>Office of Assistant Secretary for Educational Research and Improvement</u>			
84.215	Fund for the Improvement of Education		216,827
<u>Institute of Education Sciences</u>			
84.305	Education Research, Development and Dissemination		250,427
<u>Office of Postsecondary Education</u>			
84.333	Demonstration Projects to Ensure Students With Disabilities Receive a Higher Education		209,229
<u>Office of Innovation and Improvement</u>			
84.350	Transition to Teaching		12,553
<b>Total Department of Education</b>			<b>14,737,142</b>
 <b>National Archives and Records Administration</b>			
89.003	National Historical Publications and Records Grants Pass-through Whitworth College	AGREEMENT DATED 08/09/2005	(129)
 <b>Denali Commission</b>			
90.100	Denali Commission Program		360,381
	Pass-through State of Alaska	0760002	(208)
	Pass-through State of Alaska	0760004	(201)
	Pass-through State of Alaska	760017	(151)
	Pass-through State of Alaska	770048	7,246
	Pass-through State of Alaska	ADN 780101 EN786121	618,881
	Pass-through State of Alaska	ADN#780197/EN#786203	98,288
	Pass-through Corporation For Public Broadcasting	LETTER AWARD 10/31/05	5,339
<b>Total Denali Commission</b>			<b>1,089,575</b>
 <b>Department of Health and Human Services</b>			
93.000	Miscellaneous		(800)
<u>Administration on Aging</u>			
93.043	Special Programs for the Aging - Title III, Part D - Disease Prevention and Health Promotion Services Pass-through State of Alaska	EN# 683055	25,834
<u>Health Resources and Services Administration</u>			
93.110	Maternal and Child Health Federal Consolidated Programs Pass-through Children's Hospital Los Angeles	AGREEMENT 228	79,671
93.178	Nursing Workforce Diversity		31,021
93.358	Advanced Education Nursing Traineeships		212,727
93.822	Health Careers Opportunity Program		7,200
93.824	Basic / Core Area Health Education Centers		1,100
93.888	Specially Selected Health Projects		1,001,662
93.969	Geriatric Education Centers		58,320
93.969	Geriatric Education Centers		277,143
<u>Centers for Disease Control and Prevention</u>			
93.283	Centers for Disease Control and Prevention - Investigations and Technical Assistance Pass-through State of Alaska	EN 0680483	293,912
	Pass-through Southeast Alaska Regional Health Consortium	U58/CCU024463	763
			2,180
<u>Administration for Children and Families</u>			
93.558	Temporary Assistance for Needy Families Pass-through State of Alaska	0683069	20,752
93.632	University Centers for Excellence in Developmental Disabilities Education, Research, and Service		475,840
93.648	Child Welfare Services Training Grants		71,930
93.658	Foster Care - Title IV-E Pass-through State of Alaska	EN 0683053 AMDMT 1	180,049
<u>Centers for Medicare and Medicaid Services</u>			
93.768	Medicaid Infrastructure Grants to Support the Competitive Employment of People With Disabilities Pass-through State of Alaska	EN 0683064	207,613
93.786	State Pharmaceutical Assistance Programs Pass-through State of Alaska	EN 683047	169,954
<u>Substance Abuse and Mental Health Services Administration</u>			
93.959	Block Grants for Prevention and Treatment of Substance Abuse Pass-through State of Alaska	602-08-009	55,050
<b>Total Department of Health and Human Services</b>			<b>3,171,921</b>

University of Alaska  
 Schedule of Expenditures of Federal Awards  
 Year Ended June 30, 2008

CFDA NUMBER	FEDERAL PROGRAM TITLE	PASS-THROUGH ID#	EXPENDITURES
<b>Corporation for National and Community Service</b>			
94.005	Learn and Serve America - Higher Education		
	Pass-through Princeton University	SUB # 00001316	\$ 4,365
94.013	Volunteers in Service to America		3,578
<b>Total Corporation for National and Community Service</b>			7,943
<b>Social Security Administration</b>			
96.008	Social Security - Work Incentives Planning and Assistance Program		72,961
<b>United States Agency for International Development</b>			
USAID	USAID		146,467
<u>Bureau for Economic Growth</u>			
Agriculture and Trade, Office of Education			
98.012	USAID Development Partnerships for University Cooperation and Development		
	Pass-through International Research Exchange Board (IREX)	FY06-ARO2-U-ALASKA-02	(265)
	Pass-through International Research Exchange Board (IREX)	FY07-ARO3-U-ALASKA-03	109,383
	Pass-through International Research Exchange Board (IREX)	FY08-AR03-U-ALASKA-01	53,552
<b>Total United States Agency for International Development</b>			309,137
<b>TOTAL OTHER PROGRAMS</b>			39,376,367
<b>PUBLIC WORKS AND ECONOMIC DEVELOPMENT</b>			
<u>Department of Commerce</u>			
Economic Development Administration			
11.307	Economic Adjustment Assistance		256,251
<b>WORKFORCE INVESTMENT ACT (WIA)</b>			
<u>Department of Labor</u>			
Employment and Training Administration			
17.258	WIA Adult Program		
	Pass-through State of Alaska	EN 786150 AMENDMENT 1	100,000
17.260	WIA Dislocated Workers		5,643
	Pass-through State of Alaska	DBA FILE NO 6-801	(2,368)
	Pass-through State of Alaska	EN 786145	149,370
<b>TOTAL WORKFORCE INVESTMENT ACT (WIA)</b>			252,645
<b>HIGHWAY PLANNING AND CONSTRUCTION</b>			
<u>Department of Transportation</u>			
Federal Highway Administration			
20.205	Highway Planning and Construction		
	Pass-through State of Alaska	ADN# 2572052	9,879
	Pass-through State of Alaska	EN.2573008	67,307
<b>TOTAL HIGHWAY PLANNING AND CONSTRUCTION</b>			77,186
<b>SPECIAL EDUCATION</b>			
<u>Department of Education</u>			
Office of Special Education and Rehabilitative Services			
84.027	Special Education - Grants to States		
	Pass-through State of Alaska	EN 0580524	99,113
	Pass-through State of Alaska	EN 0580526	94,847
	Pass-through State of Alaska	EN0580525	14,996
84.173	Special Education - Preschool Grants		
	Pass-through State of Alaska	RSA EN#0570869	(600)
<b>TOTAL SPECIAL EDUCATION</b>			208,356
<b>TRIO</b>			
<u>Department of Education</u>			
Office of Postsecondary Education			
84.042	TRIO - Student Support Services		648,423
84.044	TRIO - Talent Search		665,544
84.047	TRIO - Upward Bound		1,394,417
84.066	TRIO - Educational Opportunity Centers		462,686
<b>TOTAL TRIO</b>			3,171,070
<b>GRAND TOTAL</b>			\$ 202,351,131

**UNIVERSITY OF ALASKA**

Notes to Schedule of Expenditures of Federal Awards

Year ended June 30, 2008

**(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) Noncash Federal Awards**

The University receives Federal awards under the Perkins Loan Program (CFDA #84.638). The outstanding loan balances under this program totaled (\$2,327) as of June 30, 2008.

**(4) Subrecipients**

The University of Alaska passed through \$6,187,553 of federal awards to subrecipients during the year ended June 30, 2008. Expenditures incurred by the subrecipients are listed below by federal program. These amounts are included in the Schedule of Expenditures of Federal Awards.

Federal Agency and Program	CFDA#	Expenditures
<b>Department of Agriculture</b>		
Agricultural Research – Basic and Applied Research	10.001	\$ 295,664
Grants for Agricultural Research, Special Research Grants	10.200	504,560
Alaska Native Serving and Native Hawaiian Serving		
Institutions Education Grants	10.228	8,580
Cooperative Extension Service	10.500	7,851
Forestry Research	10.652	7,695
Cooperative Forestry Assistance	10.664	3,050
		827,400
<b>Department of Commerce</b>		
Miscellaneous	11.000	36,034
Sea Grant Support	11.417	9,007
Undersea Research	11.430	361,132
Office of Oceanic and Atmospheric Research (OAR) Joint and Cooperative Institute	11.432	38,830
Coastal Services Center	11.473	60,553
		505,556



**UNIVERSITY OF ALASKA**

Notes to Schedule of Expenditures of Federal Awards

Year ended June 30, 2008

<b>Federal Agency and Program</b>	<b>CFDA#</b>	<b>Expenditures</b>
<b>Department of Defense</b>		
Basic and Applied Scientific Research	12.300	\$ 314,064
Basic, Applied, and Advanced Research in Science and Engineering	12.630	<u>1,718</u>
		<u>315,782</u>
<b>Department of Housing and Urban Development</b>		
Alaska Native / Native Hawaiian Institutions Assisting Communities	14.515	<u>872,572</u>
<b>Department of the Interior</b>		
Miscellaneous	15.000	190,271
Assistance to State Water Resources Research Institutes	15.805	<u>10,750</u>
		<u>201,021</u>
<b>Department of Justice</b>		
National Institute of Justice Research, Evaluation, and Development Project Grants	16.560	<u>77,180</u>
<b>Department of Labor</b>		
Community Based Job Training Grants	17.269	34,900
Disability Employment Policy Development	17.720	<u>36,645</u>
		<u>71,545</u>
<b>Department of Transportation</b>		
University Transportation Centers Program	20.701	<u>76,587</u>
<b>General Services Administration</b>		
Federal Citizen Information Center	39.009	<u>2,931</u>
<b>National Aeronautics and Space Administration</b>		
Miscellaneous	43.000	<u>169,277</u>
<b>National Science Foundation</b>		
Miscellaneous	47.000	27,794
Engineering Grants	47.041	147,859
Geosciences	47.050	24,286
Computer and Information Science and Engineering	47.070	9,453
Biological Sciences	47.074	221,254
Education and Human Resources	47.076	6,227
Polar Programs	47.078	<u>625,852</u>
		<u>1,062,725</u>

**UNIVERSITY OF ALASKA**

Notes to Schedule of Expenditures of Federal Awards

Year ended June 30, 2008

<b>Federal Agency and Program</b>	<b>CFDA#</b>	<b>Expenditures</b>
<b>Environmental Protection Agency</b>		
Miscellaneous	66.000	\$ 62,097
Pollution Prevention Grants Program	66.708	1,512
		<hr/>
		63,609
		<hr/>
<b>Department of Energy</b>		
Miscellaneous	81.000	137,742
		<hr/>
<b>Department of Education</b>		
TRIO -- Upward Bound	84.047	166,574
Career and Technical Education -- Basic Grants to States	84.048	20,000
Fund for the Improvement of Education	84.215	5,764
Special Education -- Personnel Development to Improve Services and Results for Children with Disabilities	84.325	24,868
Teacher Quality Enhancement Grants	84.336	237,426
Alaska Native Educational Programs	84.356	250,531
Mathematics and Science Partnerships	84.366	46,001
		<hr/>
		751,164
		<hr/>
<b>Denali Commission</b>		
Denali Commission Program	90.100	59,232
		<hr/>
<b>Department of Health and Human Services</b>		
Maternal and Child Health Federal Consolidated Programs	93.110	10,559
Mental Health Research Grants	93.242	145,760
National Center for Research Resources	93.389	3,156
Basic / Core Area Health Education Centers	93.824	800,485
Digestive Diseases and Nutrition Research	93.848	33,270
		<hr/>
		993,230
		<hr/>
		<hr/>
Total Federal Expenditures -- Subrecipients		<u><u>\$ 6,187,553</u></u>

**UNIVERSITY OF ALASKA**  
 Schedule of Findings and Questioned Costs  
 June 30, 2008

**(1) Summary of Auditors' Results**

Financial Statements:

Type of auditor's report issued	<u>Unqualified</u>		
Internal control over financial reporting:			
Material weakness(es) identified?	_____	yes <u>  X  </u>	no
Significant deficiency(ies) identified that are not considered to be material weaknesses?	_____	yes <u>  X  </u>	none reported
Noncompliance material to financial statements noted?	_____	yes <u>  X  </u>	no

Federal Awards:

Internal control over major programs:			
Material weakness(es) identified?	_____	yes <u>  X  </u>	no
Significant deficiency(ies) identified that are not considered to be material weaknesses?	<u>  X  </u>	yes _____	no

Type of auditor's report issued on compliance for major programs

Unqualified

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of OMB Circular A-133?	<u>  X  </u>	yes _____	no
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Identification of major programs:

<u>CFDA Numbers</u>	<u>Name of Federal Program or Cluster</u>
Various	Student Financial Aid Cluster
84.031	Department of Education, Higher Education-Institutional Aid
84.356	Department of Education, Alaska Native Education Grants

Dollar threshold used to distinguish between type A and type B programs:

\$ 3,000,000

Auditee qualified as low-risk auditee?	<u>  X  </u>	yes _____	no
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**(2) Findings Relating to General Purpose Financial Statements Reported in Accordance with Government Auditing Standards**

None.

**UNIVERSITY OF ALASKA**  
Schedule of Findings and Questioned Costs  
June 30, 2008

**(3) Findings and Questioned Costs Related to Federal Award**

*Finding 2008-1*

**Department of Education (DOE), Student Financial Assistance (SFA) Programs Cluster, Federal Family Education Loans (FFEL) (CFDA #84.032) and Federal Pell Grant Program (CFDA #84.063)**

Criteria or Specific Requirements – According to the Code of Federal Regulations (CFR), Title 34, Section 668-22, when a recipient of Title IV grant or loan assistance withdraws from an institution during a payment period in which the recipient began attendance, the institution must determine the amount of Title IV assistance earned by the student as of the student’s withdrawal date. If the total amount of Title IV assistance earned by the student is less than the amount that was disbursed to the student or on his or her behalf as of the date of the institution’s determination that the student withdrew, the difference must be returned to the Title IV programs. In accordance with CFR, Title 34, Section 668-22, returned funds are to be allocated in the following order: unsubsidized, subsidized and then Pell Grants.

According to the CFR, Title 34, Section 668-173, returns of Title IV funds are required to be deposited or transferred into the Student Financial Assistance account or electronic fund transfers initiated to the Department of Education or the appropriate Federal Family Education Loans lender as soon as possible, but no later than thirty days after the date the institution determines the student withdrew.

**Condition** – For the program year 2007-2008, the University of Alaska Fairbanks failed to identify withdrawn Title IV recipients in a timely manner, incorrectly calculated return amounts for some students, and allocated one return to the wrong fund.

For the program year 2007-2008, the University of Alaska Anchorage and the University of Alaska Southeast failed to identify withdrawn Title IV recipients in a timely manner.

**Questioned Costs** – None.

**Context** – Isolated to Federal Family Education Loans and Federal Pell Grant Program.

**Effect** – The University of Alaska Fairbanks returned Title IV funds untimely for 11 students that withdrew from the institution. For 9 of the 11 returns, no return of funds calculation was made for \$2,095, \$2,394, and \$1,854 in subsidized loans, unsubsidized loans and Pell Grant awards, respectively. In addition, due to a manual entry error, a return for \$2,036 was allocated to the wrong loan fund.

The University of Alaska Anchorage returned Title IV funds untimely for 5 students that withdrew from the institution.

The University of Alaska Southeast returned Title IV funds untimely for 3 students that withdrew from the institution.

**Recommendation** – The University should make every effort to properly calculate and return Title IV funds within the allowable time period.



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**Independent Auditors' 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***

The Board of Regents  
The University of Alaska:

We have audited the financial statements of the University of Alaska and its discretely presented component unit as of and for the year ended June 30, 2008, and have issued our report thereon dated November 4, 2008. 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 University of Alaska's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing an opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the University of Alaska's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the University of Alaska's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the financial statements will not be prevented or detected by the entity's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

**Compliance and Other Matters**

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 grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.



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

November 4, 2008