



UNIVERSITY OF ALASKA
Federal Financial Assistance Reports
Year ended June 30, 2003

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, 2003. 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, 2003. However, the results of our auditing procedures disclosed an instance of noncompliance with those requirements which is required to be reported in accordance with OMB Circular A-133 and which is described in the accompanying schedule of findings and questioned costs as item 2003-1.



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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 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, 2003, and have issued our report thereon dated September 30, 2003. 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, 2003, except for
compliance with requirements applicable
to each major program and internal control
over compliance which is as of
October 17, 2003

University of Alaska
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2003

	<u>CFDA #</u>	<u>Pass-through ID #</u>	<u>EXPENDITURES</u>
STUDENT FINANCIAL AID			
Department of Education			
Supplemental Educational Opportunity Grants	84.007		\$ 549,474
Guaranteed Student Loans	84.032		27,835,883
Federal Work-Study Program	84.033		425,310
Pell Grant Program	84.063		8,421,336
Total Student Financial Aid			<u>37,232,003</u>
RESEARCH AND DEVELOPMENT			
Department of Agriculture			
Miscellaneous			
Direct	10.000		344,515
Pass-through University of Nevada	10.000	99-35101-7834	(523)
Pass-through The Oceanic Institute	10.000	MOA DATED 11/26/02	10,836
Pass-through Utah State University	10.000	Subcontract 98-104	(2)
Agricultural Research Service			
Agricultural Research - Basic and Applied Research	10.001		990,511
Animal and Plant Health Inspection Service			
Plant and Animal Disease, Pest Control, and Animal Care	10.025		16,454
Cooperative State Research, Education and Extension Service			
Grants for Agricultural Research, Special Research Grants	10.200		2,177,378
Payments to Agricultural Experiment Stations Under the Hatch Act	10.203		(796)
Grants for Agricultural Research - Competitive Research Grants			
Direct	10.206		428,189
Pass-through University of California, Davis	10.206	00-RA2416-AK	38,050
Animal Health and Disease Research	10.207		3,291
Integrated Programs			
Pass-through Cornell University	10.303	40534-6898	5,217
Pass-through University of California, Davis	10.303	00RA2416-AK	(63)
Cooperative Extension Service	10.500		525,534
Forest Service			
Forestry Research	10.652		34,766
Cooperative Forestry Assistance			
Pass-through State of Alaska	10.664	1033049	287
Natural Resources Conservation Service			
Resource Conservation and Development	10.901		35,198
Total Department of Agriculture			<u>4,608,842</u>
Department of Commerce			
Miscellaneous			
Direct	11.000		132,529
Pass-through North Pacific Research Board	11.000	AGREEMENT	84,507
Pass-through Seward Assoc for Advancement of Science	11.000	R1991-01	9,073
Pass-through North Pacific Research Board	11.000	R0327	12,237
Pass-through North Pacific Research Board	11.000	AWARD 7-5-02 NA16FX2629	16,389
Pass-through North Pacific Research Board	11.000	AWARD JULY 5 2002	52,071
Pass-through North Pacific Research Board	11.000	NA96FX0124	288
Pass-through State of Alaska	11.000	R1991-01	174,684
Pass-through Embry-Riddle Aeronautical University	11.000	AAR-400 SUBAWARD	4,554
Pass-through Div. of Commercial Fisheries Mgmt & Dev.	11.000	RSA 1125037	114,234

University of Alaska
 Schedule of Expenditures of Federal Awards
 Year Ended June 30, 2003

	<u>CFDA #</u>	<u>Pass-through ID #</u>	<u>EXPENDITURES</u>
Department of Commerce continued:			
National Oceanic and Atmospheric Administration			
Geodetic Surveys and Services			
Pass-through State of Alaska	11.400	1135300	\$ 1,500
Sea Grant Support			
Direct	11.417		1,490,905
Pass-through State of Alaska	11.417	0921504	10,000
Coastal Zone Management Administration Awards			
Pass-through University of New Hampshire	11.419	UNH 00-365	30,336
Coastal Zone Management Estuarine Research Reserves	11.420		14,593
Fisheries Development and Utilization Research	11.427		20,815
Undersea Research	11.430		5,839,505
Southeast Area Monitoring and Assessment Program	11.435		28,755
Pacific Fisheries Data Program			
Pass-through State of Alaska	11.437	1135015	58,306
Pass-through State of Alaska	11.437	ADN1135125	40,097
Pass-through State of Alaska	11.437	EN-1115111	34,937
Pacific Coast Salmon Recovery - Pacific Salmon Treaty Program			
Pass-through Exxon Valdez Oil Spill Trustee Cnsl	11.438	RSA EN	(781)
Pass-through State of Alaska	11.438	1135271	23,456
Marine Mammal Data Program			
Direct	11.439		631,222
Pass-through State of Alaska	11.439	R1713-01	62,838
Pass-through Seward Assoc for Advancement of Science	11.439	R1713-01	50,808
Pass-through North Pacific Marine Science Foundation	11.439	NA96FX0124 SFOS 00-135	(5,521)
Pass-through State of Alaska	11.439	NA16FX1270	848,506
Pass-through State of Alaska	11.439	AWARD LTR 6/17/03	290
Pass-through State of Alaska	11.439	ADN 1135086	2,088
Pass-through State of Alaska	11.439	RSA EN 1135010	29,496
Pass-through State of Alaska	11.439	1135114	10,124
Aquaculture Program	11.444		24,758
Unallied Management Projects			
Pass-through State of Alaska	11.454	1125319	14,916
Pass-through State of Alaska	11.454	EN1105208	(218)
Pass-through State of Alaska	11.454	EN1105230	16,488
Pass-through State of Alaska	11.454	EN1105284	(9,314)
Pass-through State of Alaska	11.454	EN1105230	6,857
Pass-through State of Alaska	11.454	EN1115037	(14,916)
Pass-through State of Alaska	11.454	1135347	8,290
Pass-through State of Alaska	11.454	ADN1135156	9,714
Special Oceanic and Atmospheric Projects	11.460		841,862
Unallied Science Program			
Pass-through Seward Assoc for Advancement of Science	11.472	AGRMT DATED 7/9/02	44,618
Pass-through Seward Assoc for Advancement of Science	11.472	LETTER OF AGREEMENT 7/12/02	34,625
Pass-through Seward Assoc for Advancement of Science	11.472	AGRMT 7/9/02; NPRB #40	114,197
Pass-through Seward Assoc for Advancement of Science	11.472	AGRMT 7/9/02; NPRB #36	24,797
Pass-through Seward Assoc for Advancement of Science	11.472	AGRMT 7/99/02; NPRB #39	21,633
Pass-through Seward Assoc for Advancement of Science	11.472	AGRMT 7/2/02	66,506
Pass-through North Pacific Research Board	11.472	R0320	21,100
Fisheries Disaster Relief			
Pass-through State of Alaska	11.477	EN 1125375	49,708
Pass-through State of Alaska	11.477	RSA NO. 1125038	47,265
Coastal Ocean Program	11.478		2,641
National Ocean Service Intern Program			
Pass-through North Pacific Marine Science Foundation	11.480	#10 UNDER NA16FX2629	60,621
Total Department of Commerce			<u>11,208,989</u>

University of Alaska
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2003

	<u>CFDA #</u>	<u>Pass-through ID #</u>	<u>EXPENDITURES</u>
Department of Defense			
Miscellaneous			
Direct	12.000		\$ 4,663,080
Pass-through State of Alaska	12.000	DAPC49-01-P-0326	504
Pass-through University of Michigan	12.000	M000010	264,147
Pass-through Calspan - UB Research Center, Inc.	12.000	4800-8	(17,769)
Pass-through John Hopkins University	12.000	807939	(1,162)
Department of the Army, Office of the Chief of Engineers			
Pass-through University of Mississippi	12.114	UM02-09-029	762,662
Department of the Navy, Office of Naval Research			
Direct	12.300		1,283,357
Pass-through John Hopkins University	12.300	863529	1,036,168
Pass-through John Hopkins University	12.300	842878	1,041,047
Pass-through John Hopkins University	12.300	846573	565,629
Pass-through John Hopkins University	12.300	842878	89,295
Department of the Army, National Guard Bureau			
Military Construction, National Guard			
Pass-through State of Alaska	12.400	DAHA51-98-2-3039	1,105,520
Department of the Army, Army Research and Material Command			
Military Medical Research and Development	12.420		186,176
Total Department of Defense			<u>10,978,654</u>
Department of Housing and Urban Development			
Office of Healthy Homes and Lead Hazard Control			
Healthy Homes Demonstration Grants			
Pass-through State of Alaska	14.901	ADN# 0430025	9,505
Pass-through State of Alaska	14.901	0430026	29,632
Total Department of Housing and Urban Development			<u>39,137</u>
Department of the Interior			
Miscellaneous			
Direct	15.000		2,279,145
Pass-through State of Alaska	15.000	#1435-01-98-CA-30909; TO#15177	(12,585)
Pass-through Ounalashka Corporation	15.000	02-01-NA-0261	2,416
Pass-through University of Washington	15.000	473556	15,517
Pass-through Anchorage Fire Department	15.000	LTR 4/25/02 RODMAN	29,185
Pass-through Seward Assoc for Advancement of Science	15.000	AGRMT 7/9/02	59,874
Pass-through Bureau of Land Management	15.000	2002-004-013 NFWF SUB	34,913
Pass-through USDI Minerals Management Services	15.000	1435-01-00-CA-31083	33,028
Bureau of Indian Affairs			
Indian Child and Family Education	15.043		6,844
Bureau of Land Management			
Coop Agreement for Research to Public Lands Mgmt.	15.221		15,769
Cultural Resource Management	15.224		10,891
Office of Surface Mining Reclamation and Enforcement			
Abandoned Mine Land Reclamation Program			
Pass-through State of Alaska	15.252	RSA EN 1032000	4,164
Pass-through State of Alaska	15.252	RSA EN	162

University of Alaska
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2003

	<u>CFDA #</u>	<u>Pass-through ID #</u>	<u>EXPENDITURES</u>
Department of the Interior continued:			
Office of Surface Mining Reclamation and Enforcement continued:			
Pass-through State of Alaska	15.252	EN1022023	\$ (1)
Pass-through State of Alaska	15.252	1030010	7,650
Fish and Wildlife Service			
Fish and Wildlife Management Assistance			
Direct	15.608		81,369
Pass-through LGL Limited	15.608	30842 Subcontract	7,033
Wildlife Conservation and Appreciation	15.617	70181-1-G111	848
Coastal Program	15.630		10,045
Geological Survey			
Assistance to State Water Resources Research Institutes	15.805		71,451
Earthquake Hazards Reduction Program	15.807		1,049,356
U.S. Geological Survey - Research and Data Acquisition	15.808		3,081,282
Total of Department of Interior			6,788,356
Department of Justice			
Miscellaneous			
Pass-through National Opinion Research Center	16.000	6073-ADAM-ANCHORAGE	129,126
Bureau of Justice Statistics			
State Justice Statistics Program for Statistical Analysis Centers	16.550		68,911
Office of Justice Programs			
National Institute of Justice, Office of Justice Programs			
Justice Research, Evaluation, and Development	16.560		69,745
Domestic Anti-Terrorism Technology Development			
Pass-through University of Oklahoma	16.565	SUBCONTRACT NIOJ 2003-45	78,625
Bureau of Justice Assistance			
Local Law Enforcement Block Grants Program	16.592		(18)
Executive Office for Weed and Seed			
Pass-through East Anchorage Weed & Seed Initiative	16.595	SUBCONTRACT 2001-WS-QX-066	6,331
Pass-through East Anchorage Weed & Seed Initiative	16.595	2001-WS-QX-066 SUBCONTRACT	18,788
Community Prosecution and Project Safe Neighborhoods	16.609		16,661
Total Department of Justice			388,169
Department of Labor			
Employment and Training Administration			
Pass-through State of Alaska	17.260	0730117	103,098
Department of State			
Miscellaneous			
Pass-through State of Alaska	19.000	EN#0630081	10,984
Pass-through State of Alaska	19.000	EN# 0630079	23,825
Total Department of State			34,809
Department of Transportation			
Miscellaneous			
Pass-through State of Alaska	20.000	RSA	18,258
Pass-through State of Alaska	20.000	SUBCONTRACT 111601	34,336
Pass-through State of Alaska	20.000	MOA RES-01-015	10,289
Pass-through State of Alaska	20.000	74500	3,611

University of Alaska
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2003

	<u>CFDA #</u>	<u>Pass-through ID #</u>	<u>EXPENDITURES</u>
Department of Transportation continued:			
Federal Aviation Administration			
Airport Improvement Program			
Pass-through State of Alaska	20.106	EN2511859	\$ (126)
Pass-through State of Alaska	20.106	EN 2522095	5,770
Aviation Research Grants			
Direct	20.108		37,123
Pass-through Embry-Riddle Aeronautical University	20.108	SUBCONTRACT 12/20/02	34,872
Research and Special Programs Administration			
University Transportation Centers Program			
Pass-through University of Washington	20.701	SUBCONTRACT 217281	5,846
Total Department of Transportation			<u>149,979</u>
General Services Administration			
Federal Citizen Information Center	39.009		<u>4,662,997</u>
National Aeronautics and Space Administration			
Miscellaneous			
Direct	43.000		13,931,327
Pass-through State of Alaska	43.000	AGRMT DATED 7/12/02	636,935
Pass-through State of Alaska	43.000	NAG11055,PO1-0000441082	8,286
Pass-through University of California Berkeley	43.000	AGRMT DATED 7/12/02	173,889
Pass-through University of California Berkeley	43.000	SUBCONTRACT DATED 08/18/00	(17,561)
Pass-through State of Alaska	43.000	ADN1135014	61,951
Pass-through State of Alaska	43.000	EN 1020004	179,668
Pass-through State of Alaska	43.000	RSA EN 1026006	58,913
Aerospace Education Services Program			
Direct	43.001		679,183
Pass-through University of Washington	43.001	478959	25,092
Pass-through JPL	43.001	1241499	43,034
Pass-through JPL	43.001	1250784	4,514
Technology Transfer	43.002		16,366
Total of National Aeronautics and Space Administration			<u>15,801,597</u>
National Foundation on the Arts and the Humanities			
National Endowment for the Arts			
Miscellaneous			
Pass-through Alaska Humanities Forum	45.000	PFG	(4,059)
Promotion of the Arts - Grants to Organizations and Individuals	45.024		5,634
Promotion of the Humanities - Federal / State Partnership			
Pass-through Alaska Humanities Forum	45.129	GRANT 17-02	7,034
Total of National Foundation on the Arts and the Humanities			<u>8,609</u>
National Science Foundation			
Miscellaneous			
Direct	47.000		1,041,195
Pass-through University of California Irvine	47.000	D979617287A	(755)
Pass-through Sea of Dreams Foundation, Inc.	47.000	PFG	37,272
Pass-through Marine Biological Laboratory	47.000	PO 7099 3yrs	(3,636)
Pass-through Idaho State University	47.000	SUBCONTRACT NO. 01-198B	19,208
Pass-through State of Alaska	47.000	1125304	(232)
Engineering Grants	47.041		389,977

University of Alaska
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2003

	<u>CFDA #</u>	<u>Pass-through ID #</u>	<u>EXPENDITURES</u>
National Science Foundation continued:			
Mathematical and Physical Sciences			
Direct	47.049		\$ 314,962
Pass-through North Pacific Research Board	47.049	PENDING	9,265
Geosciences			
Direct	47.050		3,602,123
Pass-through Marine Biological Laboratory	47.050	MBL SUBCONTRACT #10705	49,992
Pass-through University of Pittsburgh	47.050	AGRMT #010429-1	7,191
Pass-through Utah State University	47.050	SUBCONTRACT C029979	5,516
Pass-through Marine Biological Laboratory	47.050	PO 5408, SUBC #98283642	34,065
Pass-through University of Michigan	47.050	F004262	1,100
Pass-through SRI International	47.050	53-000045	13,918
Pass-through UCAR Office of Programs	47.050	S02-39004 ASSUMPT	16,065
Computer and Information Science and Engineering	47.070		205,124
Biological Sciences			
Direct	47.074		1,212,976
Pass-through Texas A & M University Research Foundation	47.074	S900300 ACCT 444721-00001	2,824
Pass-through University of California Berkeley	47.074	SA3418-22395PG 500211PO#	12,728
Pass-through University of Florida	47.074	UF02018	101,745
Pass-through Marine Biological Laboratory	47.074	99221642	1,141
Pass-through University of North Carolina at Chapel Hill	47.074	UNC-CH ACCT# 5-37526	21,437
Social, Behavioral, and Economic Sciences			
Direct	47.075		3,247
Pass-through University of Arkansas	47.075	SA0310094	4,325
Education and Human Resources			
Direct	47.076		3,796,085
Pass-through Alaska Federation of Natives Inc.	47.076	LETTER 2/28/02	333,926
Polar Programs			
Direct	47.078		11,396,387
Pass-through Woods Hole Oceanographic Institution	47.078	A100253	64,070
Pass-through University of Texas at Austin	47.078	UTA03-14816	23,715
Pass-through University of Washington	47.078	250234	34,234
Total National Science Foundation			<u>22,751,190</u>
Environmental Protection Agency			
Miscellaneous			
Pass-through Northern Arizona University	66.000	EGR357B	7,632
Pass-through State of Alaska	66.000	RSA EN 2533206	7,598
Pass-through State of Alaska	66.000	RSA 1820188	6,991
Office of Water			
Construction Grants for Wastewater Treatment Works	66.400		2
Wetland Program Development Grants	66.461		68,161
Water Quality Cooperative Agreements	66.463		25,611
Office of Ground Water and Drinking Water			
Capitalization Grants for Drinking Water State Revolving Funds			
Pass-through State of Alaska	66.468	RSA EN 1830507	8,857
Pass-through State of Alaska	66.468	RS1830093 EN 1830506	56,169
Office of Air and Radiation			
Direct	66.500		1,751
Pass-through State of Alaska	66.500	ADN #1830166	22,118

University of Alaska
 Schedule of Expenditures of Federal Awards
 Year Ended June 30, 2003

	<u>CFDA #</u>	<u>Pass-through ID #</u>	<u>EXPENDITURES</u>
Environmental Protection Agency continued:			
Performance Partnership Grants			
Pass-through State of Alaska	66.605	EN 1820503	\$ 5,112
Pass-through State of Alaska	66.605	RSA EN 1830502	36,218
Pass-through State of Alaska	66.605	EN1830501	101,357
Pass-through State of Alaska	66.605	RS 1830010	20,781
Pass-through State of Alaska	66.605	NP-03-R03	16,207
Surveys, Studies, Investigations and Special Purpose Grants			
Direct	66.606		221,389
Pass-through Kenai Watershed Forum	66.606	KWF-KRC-006	4,753
Pass-through Kenai Watershed Forum	66.606	KWF-KRC-006 PFG	55,358
Office of Environmental Education			
Environmental Education Grants	66.951		18,078
Total of Environmental Protection Agency			<u>684,143</u>
Department of Energy			
Miscellaneous			
Direct	81.000		1,876,475
Pass-through State of Alaska	81.000	ADN 1830186	5,487
Pass-through State of Alaska	81.000	AGREE. DTD NOV99; AMEND#1	30,343
Pass-through University of California	81.000	65520-001-03 97	9,384
Pass-through University of California	81.000	389AZ0017-97	78,882
Pass-through Battelle Pacific Northwest Lab	81.000	321287-A-R1	(9,472)
Office of Science			
Office of Science Financial Assistance Program			
Direct	81.049		61,828
Pass-through Columbia University	81.049	SUBCONTRACT #1, 02-008	50,448
Office of Energy Efficiency and Renewable Energy			
Renewable Energy Research and Development	81.087		641
Office of Fossil Energy			
Fossil Energy Research and Development			
Direct	81.089		219,703
Pass-through Sandia National Laboratories	81.089	17839	204,308
Pass-through Pacific Northwest National Laboratory	81.089	409284-A-R8	48,485
Pass-through Pacific Northwest National Laboratory	81.089	355160-AQ5	94,795
Pass-through BP Exploration AK Inc	81.089	#4742	110,738
Office of Environmental Management			
Pass-through Institute for Responsible Management, Inc.	81.104	SUB UNDR DE-FG26-00NT 40938	134,880
Nuclear Security Administration			
Pass-through University of Mississippi	81.113	UM03-02-074 ASSUMPT	2
Total Department of Energy			<u>2,916,927</u>
Department of Education			
Miscellaneous			
Pass-through State of Alaska	84.000	ADN0620252	1,493
Federal Student Aid			
Federal Work-Study Program	84.033		296,396

University of Alaska
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2003

	<u>CFDA #</u>	<u>Pass-through ID #</u>	<u>EXPENDITURES</u>
Department of Education continued:			
Office of Assistant Secretary for Postsecondary Education Business and International Education Projects	84.153	P153A950091	\$ (3,862)
Office of Assistant Secretary for Educational Research and Improvement Fund for the Improvement of Education			
Direct	84.215		20,775
Pass-through State of Alaska	84.215	RSA EN 0520621	6,834
Pass-through State of Alaska	84.215	RSA EN 0530751	3,374
Office of Elementary and Secondary Education			
Native Hawaiian Curriculum Development	84.297		444,542
Alaska Native Student Enrichment Program	84.322		321,177
Alaska Native Educational Programs			
Direct	84.356		100,578
Pass-through Alaska Humanities Forum	84.356	AGREEMENT DATED 1/2003	18,382
Office of Education Research and Improvement National Institute on the Education of At-Risk Students	84.306		273,677
Office of Special Education and Rehabilitative Services Special Education - Improve Services for Children with Disabilities			
Pass-through 2001 Special Olympics World Winter Games AK	84.325	SUB-CONTRACT H325S99003	27,679
Total Department of Education			<u>1,511,045</u>
Department of Health and Human Services			
Miscellaneous			
Direct	93.000		137,619
Pass-through Alaska Area Native Health Services	93.000	243-00-C-2011	31,663
Pass-through Center to Protect Worker's Rights	93.000	CDC SUBCON 200-2002-00433	16,215
Pass-through Ak Native Tribal Health Consortium	93.000	ANTHC-02-U-4771	17,176
Pass-through State of Alaska	93.000	0630223	61,659
National Institutes of Health			
Biological Response to Environmental Health Hazards Biometry and Risk Estimation	93.113		88,910
Pass-through Aleutian Pribilof Islands Association, Inc.	93.115	CONSULT AGREE 9/2001	1,634
Research Related to Deafness and Communication Disorders	93.173		6,538
Alcohol Research Programs			
Direct	93.273	3 R01 AA11446-03S2	445,565
Pass-through University of Connecticut	93.273	PS#676898	(54)
Drug Abuse Research Programs			
Direct	93.279		9,868
Pass-through Univ of New Mexico Health Science Center	93.279	PFG	4,274
Nursing Research			
Pass-through University of Washington	93.361	SUBCON #560795	9,252
Research Infrastructure	93.389		3,601,139
Digestive Diseases and Nutrition Research			
Direct	93.848		32
Pass-through Washington University	93.848	PO#29995F	49,251

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 Year Ended June 30, 2003

	<u>CFDA #</u>	<u>Pass-through ID #</u>	<u>EXPENDITURES</u>
Department of Health and Human Services continued:			
National Institutes of Health continued			
Alcohol Research Center Grants			
Pass-through University of Connecticut	93.891	PFG	\$ 259
Pass-through University of Connecticut	93.891	PERSONAL SVC AGREEMENT 269603	19,895
Pass-through University of Connecticut	93.891	P.S. 356803 CONTRACT 03-0568	27,061
Health Resources and Services Administration			
Primary Care Services - Resource Coordination and Development			
Pass-through State of Alaska	93.130	EN 633272	56,112
Pass-through State of Alaska	93.130	RSA EN 633103	20,772
Pass-through State of Alaska	93.130	RSA EN 0633004	4,974
State Rural Hospital Flexibility Program			
Pass-through State of Alaska	93.241	RSA EN 633002	25,000
Basic / Core Area Health Education Centers			
Pass-through University of Washington	93.824	SUBCON #445885	15,398
Pass-through University of Washington	93.824	PO 611555	41,788
Grants to States for Operation of Offices of Rural Health			
Pass-through State of Alaska	93.913	NGA # 06-2537	2,145
Pass-through State of Alaska	93.913	EN# 630016	42,119
Special Projects of National Significance			
Pass-through Ak Native Tribal Health Consortium	93.928	ANTHC-03-U-6877	60,121
Substance Abuse and Mental Health Services Administration			
Consolidated Knowledge Development and Application Program			
Pass-through State of Alaska	93.230	RSA EN 0630131	410,039
Pass-through State of Alaska	93.230	RSA EN 0623170	5,781
Pass-through Municipality of Anchorage	93.230	241-23622G-3101	29,330
Pass-through Copper River Native Association	93.230	CONTRACT DTD 5-23-2000	6,604
Pass-through Cook Inlet Council on Alcohol and Drug Abuse	93.230	AGRT DTD8/30/01 1H79TI12887-01	2,467
Administration for Children and Families			
Temporary Assistance for Needy Families			
Pass-through State of Alaska	93.558	EN# 623120	7,736
Grants to States for Access and Visitation Programs			
Pass-through State of Alaska	93.597	EN# 4120130	12,963
Biological Basis Research in the Neurosciences			
	93.854		1,576,456
Total of Department of Health and Human Services			6,847,761
Total Research and Development			89,484,302
OTHER PROGRAMS			
Department of Agriculture			
Miscellaneous			
Direct			
Pass-through Alaska Rural Partners, Inc.	10.000		401,661
Pass-through The Denali Commission	10.000	PFG	5,320
Pass-through Alaska Public Broadcasting Service, Inc.	10.000	RBS-03	63,530
Pass-through Alaska Public Broadcasting Service, Inc.	10.000	LETTER 1/9/03	83,456
Cooperative State Research, Education and Extension Service			
Grants for Agricultural Research, Special Research Grants	10.200		1,738,733
Cooperative Forestry Research	10.202		28,109
Payments to Agricultural Experiment Stations	10.203		(60)

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	<u>CFDA #</u>	<u>Pass-through ID #</u>	<u>EXPENDITURES</u>
Department of Agriculture continued:			
Cooperative State Research, Education and Extension Service continued:			
Fund for Rural America-Research, Education, & Extension Activities	10.224		\$ 57,794
Alaska Native & Native Hawaiian Serving Ins. Education Grants	10.228		357,571
Initiative for Future Agriculture and Food Systems			
Pass-through University of Hawaii, HILO	10.302	RCUH LTR JAN 1, 02	13,277
Integrated Programs			
Direct	10.303		1,719
Pass-through University of Idaho	10.303	BJK748UA PO0009731	75,597
Cooperative Extension Service	10.500		1,648,886
Extension Programs for Forestry Production and Marketing	10.501		(727)
Forest Service			
Forestry Research	10.652		12,557
Rural Business Enterprise Grants			
Direct	10.769		94,352
Pass-through Alaska One - HUD Grant	10.769	LTR 032102	78,293
Pass-through Alaska One - HUD Grant	10.769	AWARD SIGNED MAY 25, 2001	1,389
Total Department of Agriculture			<u>4,661,457</u>
Department of Commerce			
Miscellaneous			
Direct	11.000		51,675
Pass-through The Denali Commission	11.000	AGREEMENT	10,629
Pass-through Alaska Marine Safety Education Association	11.000	LETTER 4-11-03	6,520
Economic Development Administration			
Economic Development - Technical Assistance	11.303		118,479
National Oceanic and Atmospheric Administration			
Sea Grant Support	11.417		581,528
Marine Fisheries Initiative			
Pass-through Sloan Foundation	11.433	2003-5-5 CML	26,353
Pacific Coast Salmon Recovery - Pacific Salmon Treaty Program			
Pass-through State of Alaska	11.438	EN1125046	49,621
Marine Mammal Data Program	11.439		40,729
Coastal Ocean Program	11.478		16,822
National Ocean Service Intern Program	11.480		25,799
National Telecommunications and Information Administration			
Public Telecommunications Facilities - Planning and Construction	11.550		(1,520)
Technology Opportunities	11.552		150,180
Total Department of Commerce			<u>1,076,815</u>
Department of Defense			
Miscellaneous			
Direct	12.000		9,950
Pass-through Oklahoma State University	12.000	CATT01-UAA-01	(10,582)
Pass-through Oklahoma State University	12.000	CATT02-UAA-02	124,554
Pass-through Oklahoma State University	12.000	CATT03-UAA-03	19,829
Defense Logistics Agency			
Procurement Technical Assistance for Business Firms	12.002		273,418

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	<u>CFDA #</u>	<u>Pass-through ID #</u>	<u>EXPENDITURES</u>
Department of Defense continued:			
Department of the Navy, Office of Naval Research			
Direct	12.300		\$ 167,031
Pass-through Consortium for Oceanographic Research & Education	12.300	LETTER DATED 10/23/02	15,520
Total Department of Defense			<u>599,720</u>
Department of Housing and Urban Development			
Miscellaneous	14.000		488,260
Community Planning and Development			
Opportunities for Youth - Youthbuild Program			
Pass-through National Youth Sports Program	14.243	2-298 SUB-GRANT	45,175
Community Development Block Grants	14.246		3,390,320
Policy Development and Research			
Community Outreach Partnership Center Program	14.511		208
Alaska Native / Native Hawaiian Institutions Assisting Communities	14.515		170,424
Public and Indian Housing			
Public Housing Capital Fund			
Pass-through State of Alaska	14.872	GRANT AGREEMENT 03G16-011	62,471
Total Department of Housing and Urban Development			<u>4,156,858</u>
Department of the Interior			
Miscellaneous	15.000		219,220
Bureau of Indian Affairs			
Indian Self-Determination Contract Support			
Pass-through Orutsararmuit Native Council	15.024	SERVICE AGREEMENT	(473)
Agriculture on Indian Lands	15.034		1,160
Bureau of Land Management			
Cooperative Inspection Agreements with States and Tribes	15.222		7,786
Operation of ARLIS (AK library & Information Service)	15.DDD		884,546
Office of Surface Mining Reclamation and Enforcement			
Pass-through State of Alaska	15.250	RSA EN 1032014	5,000
National Park Service			
Native American Graves Protection and Repatriation Act	15.922		(116)
Total Department of the Interior			<u>1,117,123</u>
Department of Justice			
Miscellaneous	16.000		(3)
Office of Community Oriented Policing Services			
Public Safety Partnership and Community Policing Grants	16.710		8,197
Office of Justice Programs			
Police Corps			
Pass-through Fairbanks Police Department	16.712	PO 47469	40,129
Total Department of Justice			<u>48,323</u>

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Year Ended June 30, 2003

	<u>CFDA #</u>	<u>Pass-through ID #</u>	<u>EXPENDITURES</u>
Department of Labor			
Miscellaneous			
Direct	17.000		\$ 9,775
Pass-through Bethel Native Corporation	17.000	MOA DATED 05/03/02	73,970
Employment Service and Job Training			
Pilot and Demonstration Programs			
Pass-through Workforce Development Office	17.249	AH-10857-00-60	409,813
WIA Adult Program			
Pass-through State of Alaska	17.250	EN0707256	(116)
Workforce Investment Act			
Pass-through State of Alaska	17.255	WIA 0720002	105
Pass-through State of Alaska	17.255	CO 233201	71,450
Employment & Training Pilots, Demonstrations, & Research	17.261		1,017,602
Mine Safety and Health Administration	17.600		46,833
Total Department of Labor			<u>1,629,432</u>
Department of Transportation			
Miscellaneous			
Pass-through State of Alaska	20.000	RSA/EN2521816	(137)
Pass-through Embry-Riddle Aeronautical University	20.000	01-C-GA-ERAU-02	14,802
Federal Aviation Administration			
Aviation Research Grants	20.108		12,301
Federal Highway Administration			
Highway Planning and Construction			
Pass-through State of Alaska	20.205	RSA# 2523436	3,582
Pass-through State of Alaska	20.205	2532155	659
National Highway Institute			
Pass-through South Carolina State University	20.215	03-447552-NSTI-UAA-AK P304115	6,754
Total Department of Transportation			<u>37,961</u>
National Aeronautics and Space Administration			
Miscellaneous			
Pass-through University of Montana	43.000	PG-6617-03	10,214
Pass-through University of Montana	43.000	3223-01	19,994
Pass-through State of Alaska	43.000	RSA 1026005	72,190
Total National Aeronautics and Space Administration			<u>102,398</u>
National Foundation on the Arts and the Humanities			
Miscellaneous			
Direct	45.000		29,732
Pass-through National Film Preservation Foundation	45.000	FED02-023	2,858
National Endowment for the Arts			
Promotion of the Arts - Grants to Organizations and Individuals	45.024		44,766
Promotion of the Arts - Partnership Agreements			
Pass-through State of Alaska	45.025	03-AIE-02	2,500
Pass-through State of Alaska	45.025	5010629	(269)

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	<u>CFDA #</u>	<u>Pass-through ID #</u>	<u>EXPENDITURES</u>
National Foundation on the Arts and the Humanities continued:			
National Endowment for the Humanities			
Promotion of the Humanities			
Federal / State Partnership			
Pass-through Alaska Humanities Forum	45.129	GRANT #15-01	\$ 474
Division of Preservation and Access	45.149		62,381
Public Programs	45.164		(168)
Extending the Reach Grants to Underserved Areas	45.166		5,165
Institute of Museum and Library Services			
Office of Museum Services			
Museum Assessment Program	45.302		622
Office of Library Services			
Pass-through State of Alaska	45.310	0530597	69,825
Pass-through State of Alaska	45.310	EN# 0528419	1,010
Pass-through State of Alaska	45.310	AGREE DTD 8/01	9,463
Pass-through State of Alaska	45.310	COOPERATIVE AGREEMENT	2,021
Pass-through State of Alaska	45.310	ILC-02-157-105	724
Total National Foundation on the Arts and the Humanities			231,104
National Science Foundation			
Miscellaneous			
Direct	47.000		(3,896)
Pass-through Alaska Federation of Natives Inc.	47.000	AGREEMENT 7/1/02	66,553
Mathematical and Physical Sciences	47.049		66,380
Geosciences			
Direct	47.050		22,566
Pass-through University of Nevada, Reno	47.050	UNR-02-72	179,704
Computer and Information Science and Engineering	47.070		296,279
Biological Sciences	47.074		76,133
Social, Behavioral, and Economic Sciences			
Direct	47.075		66,344
Pass-through National Research Council	47.075	SUBCONTRACT AGRMT DTD 02-13-01	3,824
Education and Human Resources			
Direct	47.076		1,757,591
Pass-through Alaska Federation of Natives Inc.	47.076	MOA dated 20Dec1995	(4,768)
Pass-through Alaska Federation of Natives Inc.	47.076	MOA of 18Mar98	(3,129)
Pass-through Alaska Federation of Natives Inc.	47.076	AWARD SIGNED 11/7/2000	(2,946)
Polar Programs			
Direct	47.078		950,447
Pass-through North Slope Borough	47.078	20012148-000 OP	665
Total National Science Foundation			3,471,747
Small Business Administration			
Business Development Assistance to Small Business	59.005		40,953
Management and Technical Assistance	59.037		657,196
Total Small Business Administration			698,149

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	<u>CFDA #</u>	<u>Pass-through ID #</u>	<u>EXPENDITURES</u>
Environmental Protection Agency			
Miscellaneous			
Direct	66.000		\$ 3,996
Pass-through State of Alaska	66.000	EN 1820508	5,091
Office of Water			
Nonpoint Source Implementation Grants			
Pass-through State of Alaska	66.460	EN1890702	(216)
Office of Ground Water and Drinking Water			
Capitalization Grants for Drinking Water State Revolving Funds			
Pass-through State of Alaska	66.468	EN 1820208	(17)
Office of Air and Radiation			
Air Pollution Control Research Grants			
Pass-through State of Alaska	66.501	RSA 633145	31,250
Pass-through State of Alaska	66.501	EN0613258	(62)
Performance Partnership Grants			
Pass-through State of Alaska	66.605	EN1810508	(524)
Surveys, Studies, Investigations and Special Purpose Grants	66.606		488,334
Total Environmental Protection Agency			<u>527,852</u>
Department of Energy			
Miscellaneous			
Pass-through Inland Northwest Research Alliance	81.000	60-4005	43,482
Pass-through Inland Northwest Research Alliance	81.000	60-4005-001	69,449
Pass-through Inland Northwest Research Alliance	81.000	60-4005-003	59,932
Pass-through Inland Northwest Research Alliance	81.000	60-4005-002	16,149
Office of Energy Efficiency and Renewable Energy			
State Energy Program			
Pass-through State of Alaska	81.041	ADN 0430041	74,375
Office of Science			
Office of Science Financial Assistance Program			
Pass-through University of Montana	81.049	PG-7433-01	17,432
Nuclear Security Administration			
Defense Nuclear Nonproliferation Research			
Pass-through Battelle Pacific Northwest Lab	81.113	CONTRACT 409909-A-R8	340
Total Department of Energy			<u>281,159</u>
United States Information Agency			
Miscellaneous	82.000		<u>121,972</u>
Federal Emergency Management Agency			
Chemical and Radiological Preparedness Division			
Hazardous Material Exercise Assistance Program	83.012		3,350
Readiness, Response and Recovery Directorate			
Assistance to Firefighter Grant	83.554		178,222
Total Federal Emergency Management Agency			<u>181,572</u>

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	<u>CFDA #</u>	<u>Pass-through ID #</u>	<u>EXPENDITURES</u>
Department of Education			
Miscellaneous			
Pass-through State of Alaska	84.000	EN-0510647 (CFDA 84.928A)	\$ 1,677
Pass-through State of Alaska	84.000	ADN 0520743	(31)
Pass-through State of Alaska	84.000	ADN0530646	1,300
Pass-through State of Alaska	84.000	0520731	(8,317)
Pass-through National Writing Project Corporation	84.000	92 -AK01	32,660
Pass-through Association of American Colleges and Universities	84.000	LETTER DATED APRIL 28,02	2,039
Office of Vocational and Adult Education			
Adult Education - State Grant Program			
Pass-through State of Alaska	84.002	EN 730003/RSA	33,953
Pass-through State of Alaska	84.002	EN0703552/GRANT2000-08	(266)
Pass-through State of Alaska	84.002	RSA EN 730006	25,174
Pass-through State of Alaska	84.002	EN 720008/2002-15	180
Pass-through State of Alaska	84.002	RSA EN 7563118	22,296
Pass-through State of Alaska	84.002	EN720014	5,659
Pass-through State of Alaska	84.002	EN720017	(18,663)
Pass-through State of Alaska	84.002	730007	28,553
Pass-through State of Alaska	84.002	ADN 0730004	60,155
Pass-through State of Alaska	84.002	EN717524	(7,441)
Office of Elementary and Secondary Education			
Migrant Education - State Grant Program			
Pass-through State of Alaska	84.011	RSA EN 0530502	18,577
Even Start - State Educational Agencies			
Pass-through State of Alaska	84.213	RSA EN530619/CE03.160.01	89,924
Pass-through State of Alaska	84.213	EN0520586/CE02.244.01	332
Pass-through State of Alaska	84.213	RSA CE03.244.01 EN0530618	133,867
Eisenhower Professional Development State Grants	84.281		8,370
Alaska Native Educational Planning	84.320		1,318,842
Alaska Native Home Based Education for Preschool Children			
Direct	84.321		81,286
Pass-through Council of Athabascan Tribal Govts.	84.321	MOA	(2,704)
Alaska Native Educational Programs	84.356		73,938
Handicapped Early Childhood Assistance	84.024		42,890
Office of Special Education and Rehabilitative Services			
State Program Improvement Grants for Children with Disabilities			
Pass-through State of Alaska	84.323	EN 0530730	46,674
Pass-through State of Alaska	84.323	RSA EN 0530674	15,894
Pass-through State of Alaska	84.323	0530503/0530621	13,237
Improve Services & Results for Children with Disabilities	84.325		328,779
Office of Assistant Secretary for Postsecondary Education			
Higher Education - Institutional Aid			
Gaining Early Awareness & Rediness for Undergraduate Programs	84.031		3,547,212
Pass-through Anchorage School District	84.334	15052(PER.SVCS.CONTRACT)	14,075
Pass-through Anchorage School District	84.334	SERVICE AGREEMENT 03 PFG	4,809
Teacher Quality Enhancement Grants	84.336		903,217
Fund for the Improvement of Postsecondary Education			
Direct	84.116		890,741
Pass-through Galena City School District	84.116	P116Z010123	41,114
Pass-through University of Washington	84.116	431986	8,896

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	<u>CFDA #</u>	<u>Pass-through ID #</u>	<u>EXPENDITURES</u>
Department of Education continued:			
Business and International Education Projects	84.153		\$ (658)
Preparing Tomorrow's Teachers to Use Technology			
Direct	84.342		413,435
Pass-through Intl. Society for Technology in Education	84.342	CONTRACT DTD 7/02	89,597
Office of Assistant Secretary for Vocational and Adult Education			
Vocational Education - Basic Grants to States			
Pass-through State of Alaska	84.048	RSA EN 0530616	88,245
Pass-through State of Alaska	84.048	RSA EN 0530729	47,167
Pass-through State of Alaska	84.048	79230 SITKA	158,900
Pass-through State of Alaska	84.048	0530615	122,133
Pass-through State of Alaska	84.048	EN0590611/EL9915703	(2,719)
Office of English Language Acquisition			
Direct	84.195		762,572
Pass-through Anchorage School District	84.195	T195 B000096	27,476
Office of Assistant Secretary for Educational Research & Improvement			
Fund for the Improvement of Educationa			
Direct	84.215		79,943
Pass-through State of Alaska	84.215	RSA EN 530644	40,709
Pass-through State of Alaska	84.215	0520673	23,984
Pass-through State of Alaska	84.215	0530765	48,805
Pass-through State of Alaska	84.215	RSA EN 0530553	74,785
Pass-through State of Alaska	84.215	EN 0530622	48,648
Pass-through State of Alaska	84.215	EN 0530698	19,366
Pass-through Copper River School District	84.215	FY01-113PO01, FY02-394 PO02	29,117
Indian Education - Special Programs	84.299		28,440
Technology Innovation Challenge Grants			
Direct	84.303		78,380
Pass-through Chugach School District	84.303	R303A980236-01	419,128
Office of Education Research and Improvement			
Postsecondary Education, Libraries, & Lifelong Learning			
Pass-through State of Alaska	84.309	EN0530501	15,275
Office of Innovation and Improvement			
Advanced Placement Program			
Pass-through State of Alaska	84.330	ADN# 0530803	28,049
School Leadership	84.363		166,775
Employment Opportunity for Mental or Physical Disabled			
Pass-through State of Alaska	84.811A	RSA EN 063345	355,709
Total Department of Education			10,922,159
Denali Commission			
Denali Commission Program	90.100		22,974
Department of Health and Human Services			
Miscellaneous			
Direct	93.000		652,339
Pass-through Alaska Federation of Natives Inc.	93.000	PROFESSIONAL SVCS CONTRACT	41,515
Pass-through University of Washington	93.000	SUBCON#985643	502
Pass-through University of Washington	93.000	SUBCON #537202	34,191
Pass-through State of Alaska	93.000	RSA EN 633365	24,417

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	<u>CFDA #</u>	<u>Pass-through ID #</u>	<u>EXPENDITURES</u>
Department of Health and Human Services continued:			
Miscellaneous continued:			
Pass-through State of Alaska	93.000	RSA EN 0633254	\$ 11,420
Pass-through Fairbanks Native Association	93.000	CONTRACT 12/16/02	32,499
Pass-through Fairbanks Native Association	93.000	CONTRACT DATED 08DEC98	(97)
Health Resources and Services Administration			
Primary Care Services - Resource Coordination and Development			
Pass-through State of Alaska	93.130	RSA EN 0633050	5,221
Rural Telemedicine Grants			
Pass-through Ak Native Tribal Health Consortium	93.211	ANTHC-03-C-5239	71,580
Traumatic Brain Injury - State Demonstration Grant Program			
Pass-through State of Alaska	93.234	RSA EN 633728	62,991
Advanced Education Nursing Traineeships	93.358		37,946
Centers of Excellence			
Pass-through University of Washington	93.157	SUBCON # 423393	9,717
Nursing Workforce Diversity	93.178		186,146
Health Education and Training Centers			
Pass-through University of Washington	93.189	NO. 600134	96,693
Health Careers Opportunity Program			
Direct	93.822		194,396
Pass-through University of Washington	93.822	SUBCON # 423136	30,498
Pass-through University of Washington	93.822	SUBCONTRACT 605445	30,226
Rural Health Outreach and Rural Network Development Program			
Direct	93.912		209,800
Pass-through State of Alaska	93.912	633090	104,063
Substance Abuse and Mental Health Services Administration			
Consolidated Knowledge Development and Application Program			
Pass-through State of Alaska	93.230	RSA EN 633106	440,885
Pass-through State of Alaska	93.230	RSA EN 063306/0630014	14,972
Pass-through State of Alaska	93.230	RSA EN 0623157	10,619
Pass-through State of Alaska	93.230	RSA EN 633157	162,782
Pass-through State of Alaska	93.230	EN # 0623171	(217)
Pass-through Fairbanks Native Association	93.230	CONTRACT 11-27-01	278,673
National Institutes of Health			
Drug Abuse Research Programs			
Pass-through Univ of New Mexico Health Science Center	93.279	412803-7810	12,657
Pass-through Univ of New Mexico Health Science Center	93.279	412803	39,938
Pass-through Univ of New Mexico Health Science Center	93.279	SUBAWARD 412804 MOD#1	22,029
Nursing Research			
Pass-through State of Alaska	93.631	RSA EN 6233296	64,958
Centers for Disease Control and Prevention			
Investigations and Technical Assistance			
Pass-through State of Alaska	93.283	RSA EN 633078 ADN 630121	52,564
Pass-through State of Alaska	93.283	RSA EN 633062/0630119	958
Administration for Children and Families			
Temporary Assistance for Needy Families			
Pass-through State of Alaska	93.558	RSA EN 633199	47,128
Pass-through State of Alaska	93.558	EN 0623047/RSA	(15,866)
Pass-through State of Alaska	93.558	RSA EN 0623069	(79)
Pass-through State of Alaska	93.558	EN 0623048/RSA	82
Pass-through State of Alaska	93.558	EN 0623048/RSA	1,641
Pass-through State of Alaska	93.558	RSA NO. 0620057/EN0623032	333
Pass-through State of Alaska	93.558	ADN0630108	62,440

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	<u>CFDA #</u>	<u>Pass-through ID #</u>	<u>EXPENDITURES</u>
Department of Health and Human Services continued:			
Developmental Disabilities Education, Research, and Service Foster Care - Tithel IV-E	93.632	#90DD0492/05	\$ 379,342
Pass-through State of Alaska	93.658	EN# 623115	(4,450)
Pass-through State of Alaska	93.658	RSA EN 0630123	623,418
Pass-through State of Alaska	93.658	0630145	55,912
Child Abuse and Neglect Discretionary Activities	93.670		221,345
Chafee Foster Care Independent Living			
Pass-through State of Alaska	93.674	EN# 633043	129,656
Pass-through State of Alaska	93.674	EN# 0623243	11,919
Pass-through State of Alaska	93.674	RSA EN 633164 AMENDMENT#1	60,647
Centers for Medicare and Medicaid Services			
Medicaid Grants for Employment of People with Disabilities			
Pass-through State of Alaska	93.768	RSA EN 633252	54,331
Medicare & Medicaid Services Research, Demonstrations & Evaluations			
Pass-through State of Alaska	93.779	RSA EN 633155	53,290
Pass-through State of Alaska	93.779	RSA EN 0230785	36,881
Total Department of Health and Human Services			<u>4,654,851</u>
Corporation for National and Community Service			
Learn and Serve America - Higher Education	94.005		<u>88,539</u>
Social Security Administration			
Social Security - Benefits Planning, Assistance, and Outreach Program			
Direct	96.008		31,180
Pass-through State of Alaska	96.008	RSA NO. 45-2-0738	5,608
Total Social Security Administration			<u>36,788</u>
US Agency for International Development			
Direct		USAID	2,398,074
Pass-through State of Alaska		USAID EN810890/USAID	152,156
Pass-through Mercy Corps.		USAID SUBGRANT # ARO-07	31,663
Pass-through State of Alaska		USAID RSA EN 831134	3,972
Total US Agency for International Development			<u>2,585,865</u>
Total Other Programs			<u>37,254,818</u>
FOOD STAMPS			
Department of Agriculture			
Pass-through State of Alaska	10.551	RSA0630107	<u>28,585</u>
PUBLIC WORKS AND ECONOMIC DEVELOPMENT			
Department of Commerce			
Economic Adjustment Assistance	11.307		<u>31,506</u>
FISH AND WILDLIFE			
Department of the Interior			
Wildlife Restoration			
Pass-through State of Alaska	15.611	1125234	(5,413)
Pass-through State of Alaska	15.611	1125137	8,682
Pass-through State of Alaska	15.611	1135067	9,551
Pass-through State of Alaska	15.611	EN1115079	(125)
Total Fish and Wildlife			<u>12,695</u>

University of Alaska
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2003

	<u>CFDA #</u>	<u>Pass-through ID #</u>	<u>EXPENDITURES</u>
WORKFORCE INVESTMENT ACT (WIA)			
Department of Labor			
WIA Adult Program			
Pass-through State of Alaska	17.258	RSA EN 730014	\$ 10,224
WIA Dislocated Workers			
Direct	17.260		910,875
Pass-through State of Alaska	17.260	RSA EN 730002	4,889
Pass-through State of Alaska	17.260	RSA EN 730001	22,477
Pass-through State of Alaska	17.260	RSA EN 0730010	49,536
			<u>998,001</u>
HIGHWAY PLANNING AND CONSTRUCTION			
Federal Highway Administration			
Highway Planning and Construction			
Pass-through CH2Mhill	20.205	159972.B1.04.40	10,089
Pass-through State of Alaska	20.205	RSA 25-2-2105	1,555
Pass-through State of Alaska	20.205	EN2562138	11
			<u>11,655</u>
Total Highway Planning and Construction			
			<u>11,655</u>
HIGHWAY SAFETY			
Department of Transportation			
National Highway Traffic Safety Administration			
State and Community Highway Safety			
Pass-through State of Alaska	20.600	EN 2523411	28,077
Pass-through State of Alaska	20.600	RSA EN 030305 OP	26,590
Pass-through Anchorage Safe Communities	20.600	LOA	(209)
			<u>54,458</u>
Total Highway Safety			
			<u>54,458</u>
SPECIAL EDUCATION			
Department of Education			
Special Education - Grants to States			
Pass-through State of Alaska	84.027	RSA EN 0530777	6,730
Pass-through State of Alaska	84.027	RSA EN 530831	19,393
Pass-through State of Alaska	84.027	EN0530572	8,835
Office of Special Education and Rehabilitative Services			
Special Education - Preschool Grants			
Pass-through State of Alaska	84.173	RSA EN 530656	10,116
			<u>45,074</u>
Total Special Education			
			<u>45,074</u>
TRIO			
TRIO - Student Support Services	84.042		270,159
TRIO - Talent Search	84.044		628,616
TRIO - Upward Bound	84.047		1,372,603
TRIO - Educational Opportunity Centers	84.066		555,340
			<u>2,826,718</u>
Total TRIO			
			<u>2,826,718</u>
TOTAL FEDERAL AWARDS			<u>\$ 167,979,815</u>

UNIVERSITY OF ALASKA

Notes to Schedule of Expenditures of Federal Awards

June 30, 2003

(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 \$502,676 as of June 30, 2003.

UNIVERSITY OF ALASKA

Schedule of Findings and Questioned Costs

June 30, 2003

(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. The audit disclosed a finding required to be reported by OMB Circular A – 133.
- g. The following were identified as major programs:
 - Student Financial Aid Cluster
 - Department of Housing and Urban Development, Community Planning and Development, Community Development Block Grants (CFDA #14.246)
 - Department of Education, Office of Assistant Secretary for Postsecondary Education, Higher Education – Institutional Aid (CFDA #84.031)
 - Department of Health and Human Services, Miscellaneous Awards (CFDA # 93.000)
- 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) Findings Relating to General Purpose Financial Statements Reported in Accordance with *Government Auditing Standards*

None

(3) Findings and Questioned Costs Related to Federal Award

Finding 2003-1

Department of Housing and Urban Development, Community Development Block Grants (CFDA# 14.246)

Criteria or Specific Requirement – According to OMB Circular A-110 (Section 22), when the reimbursement method is used, the federal awarding agency shall make payment to the grantee after receipt of billing for costs incurred under the award.

UNIVERSITY OF ALASKA

Schedule of Findings and Questioned Costs

June 30, 2003

Condition – The University submitted a \$270,868 request for reimbursement to the grantor; however, the University had not incurred costs prior to the request of this amount.

Questioned Costs – None

Context – Isolated incident.

Effect – The University was reimbursed for \$270,868 of costs that it had not yet incurred.

Cause – During the University's conversion to a new billing system, the setup of this grant was incorrect, leading to an incorrect beginning cash balance transferring to the new system.

Recommendation – The University should review all beginning receivable balances during a billing system conversion to ensure future billings are based on accurate balances. This will prevent reimbursement requests for costs not yet incurred.



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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, 2003, and have issued our report thereon dated September 30, 2003. 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 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, 2003



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