



UNIVERSITY OF ALASKA

Audit in Accordance with OMB A-133

Year ended June 30, 2005

UNIVERSITY OF ALASKA
Audit in Accordance with OMB A-133

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KPMG LLP
Suite 600
701 West Eighth Avenue
Anchorage, AK 99501

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, 2005. 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 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, 2005. However, the results of our auditing procedures disclosed an instance of noncompliance with those requirements, which is required to be reported in accordance with Circular A-133 and which is described in the accompanying schedule of findings and questioned costs as item 2005-1.

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 reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants caused by error or fraud that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. 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 and its discretely presented component unit as of and for the year ended June 30, 2005, and have issued our report thereon dated September 30, 2005. 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

September 30, 2005, except for compliance with requirements applicable to each major program and internal control over compliance which is as of February 3, 2006

University of Alaska
 Schedule of Expenditures of Federal Awards
 Year Ended June 30, 2005

CFDA NUMBER	FEDERAL PROGRAM TITLE	PASS-THROUGH ID#	EXPENDITURES
STUDENT FINANCIAL AID			
Department of Education			
84.007	Federal Supplemental Educational Opportunity Grants		\$ 501,785
84.032	Federal Family Education Loans		36,909,461
84.033	Federal Work-Study Program		634,287
84.063	Federal Pell Grant Program		9,037,075
TOTAL STUDENT FINANCIAL AID			47,082,608
RESEARCH AND DEVELOPMENT			
Department of Agriculture			
10.000	Miscellaneous		481,111
	Pass-through State of Alaska	ADN 1058068	23,978
<u>Agricultural Research Service</u>			
10.001	Agricultural Research - Basic and Applied Research		1,204,954
<u>Cooperative State Research, Education, and Extension Service</u>			
10.200	Grants for Agricultural Research, Special Research Grants		2,838,448
10.206	Grants for Agricultural Research - Competitive Research Grants		818
	Pass-through University of California, Davis	00-RA2416-AK	3,850
10.303	Integrated Programs		239,956
	Pass-through Cornell University	40534-6898	6,170
10.500	Cooperative Extension Service		323,707
	Pass-through University of California, Davis	K007797-02	40,022
<u>Forest Service</u>			
10.652	Forestry Research		43,277
10.664	Cooperative Forestry Assistance		164,532
<u>Natural Resources Conservation Service</u>			
10.901	Resource Conservation and Development		22,274
Total Department of Agriculture			5,393,097
Department of Commerce			
11.000	Miscellaneous		613,186
	Pass-through State of Alaska	1145374	20,508
	Pass-through State of Alaska	ADN 1145345	55,520
	Pass-through State of Alaska	RSA 1125037/1135406	(93)
	Pass-through ALMA Latin Association of Women in Alaska	CONTRACT DTD 6/8/04	15,000
	Pass-through North Pacific Research Board	AGREEMENT	83
	Pass-through North Pacific Research Board	FO401	50,615
	Pass-through North Pacific Research Board	FO402	19,201
	Pass-through North Pacific Research Board	FO407	48,793
	Pass-through North Pacific Research Board	FO410	58,178
	Pass-through North Pacific Research Board	FO411	39,230
	Pass-through North Pacific Research Board	FO413	26,200
	Pass-through North Pacific Research Board	FO417	12,167
	Pass-through North Pacific Research Board	FO418	60,923
	Pass-through North Pacific Research Board	FO420	48,582
	Pass-through North Pacific Research Board	FO423	41,521
	Pass-through North Pacific Research Board	RO327	66,571
	Pass-through Jardon & Howard Tech., Inc.	JHT04P1133	58,209
	Pass-through North Pacific Marine Science Foundation	NA16FX2629-#41A #14	4,301
	Pass-through North Pacific Marine Science Foundation	NA16FX2629#13	13,347
	Pass-through North Pacific Marine Science Foundation	NPMSF NA16FX2629 #34	51,580
	Pass-through Seward Assoc for Advancement of Science	R1991-01	(1,565)
	Pass-through Seward Assoc for Advancement of Science	R1742-01	11,330
	Pass-through Seward Assoc for Advancement of Science	PENDING	25,501
	Pass-through Seward Assoc for Advancement of Science	R1991-02	43,675
<u>Economic Development Administration</u>			
11.303	Economic Development - Technical Assistance		100,194

University of Alaska
 Schedule of Expenditures of Federal Awards
 Year Ended June 30, 2005

CFDA NUMBER	FEDERAL PROGRAM TITLE	PASS-THROUGH ID#	EXPENDITURES
National Oceanic and Atmospheric Administration			
11.400	Geodetic Surveys and Services (Geodesy and Applications of the National Geodetic Reference System)		
	Pass-through State of Alaska	1135300	\$ (4,500)
11.419	Coastal Zone Management Administration Awards		
	Pass-through State of Alaska	RSA EN831612 20GA-148 COMPGRNT	6,596
11.420	Coastal Zone Management Estuarine Research Reserves		2,989
11.427	Fisheries Development and Utilization Research and Development Grants and Cooperative Agreements Program		16,323
11.430	Undersea Research		1,753,113
11.432	Office of Oceanic and Atmospheric Research Joint and Coop Institutes		3,048,015
11.437	Pacific Fisheries Data Program		
	Pass-through State of Alaska	1145383	19,237
11.438	Pacific Coast Salmon Recovery - Pacific Salmon Treaty Program		
	Pass-through State of Alaska	ADN#1145177	(70,146)
	Pass-through State of Alaska	1155008	18,999
	Pass-through State of Alaska	ADN#1145308	20,718
	Pass-through State of Alaska	ADN#1145130	48,213
	Pass-through State of Alaska	ADN#1135269	76,261
11.439	Marine Mammal Data Program		1,040,674
	Pass-through State of Alaska	RSA EN 1145095	456
	Pass-through Aleutians East Borough	AWARD LTR 6/17/03	2,037
	Pass-through North Pacific Marine Science Foundation	SUB. NA16FX2629 #35	18,048
	Pass-through Seward Assoc for Advancement of Science	R1713-01	23,070
	Pass-through Seward Assoc for Advancement of Science	R0601-01	4,206
11.460	Special Oceanic and Atmospheric Projects		290,997
	Pass-through Woods Hole Oceanographic Institution	A 100388	29,920
National Marine Fisheries Service			
11.452	Unallied Industry Projects		
	Pass-through State of Alaska	ADN 850113 EN 850309	69,149
11.472	Unallied Science Program		
	Pass-through North Pacific Research Board	AGRMT 7/9/02; NPRB #39 R-0211	28
	Pass-through North Pacific Research Board	505	9,808
	Pass-through North Pacific Research Board	R0208 AGRMT DATED 7/9/02	20,568
	Pass-through North Pacific Research Board	PROJECT #520	36,305
	Pass-through North Pacific Research Board	R0320	313,074
11.477	Fisheries Disaster Relief		
	Pass-through State of Alaska	EN 1135295	4,912
	Pass-through State of Alaska	0140049/0150801	23,192
National Ocean Service (NOS)			
11.473	Coastal Services Center		9,046
11.478	Center for Sponsored Coastal Ocean Research - Coastal Ocean Prog		55,689
NOAA Research			
11.481	Educational Partnership Program		
	Pass-through State of Alaska	1145104 / 1155116/ 1155258	36,034
Total Department of Commerce			8,405,788
Department of Defense			
12.000	Miscellaneous		1,717,794
	Pass-through State of Alaska	TRACKING# 14540-05-01	12,829
	Pass-through John Hopkins University	885205	972,178
	Pass-through John Hopkins University	882561	216,574
	Pass-through John Hopkins University	872597	(62,850)
	Pass-through New Mexico State University	C40628	79,510
	Pass-through University of Michigan	M00010	(76,848)
	Pass-through University of Michigan	SUB UNDER CA W56HZV-04-2-0001	424,978

University of Alaska
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2005

CFDA NUMBER	FEDERAL PROGRAM TITLE	PASS-THROUGH ID#	EXPENDITURES
Department of the Army			
Office of the Chief of Engineers			
12.114	Collaborative Research and Development		
	Pass-through Chenega Technology Services Corporation	UAF-03-01	\$ 2,425
	Pass-through University of Mississippi	UM02-09-029	279,874
Army Research and Material Command			
12.420	Military Medical Research and Development		369,839
Department of the Navy			
Office of Naval Research			
12.300	Basic and Applied Scientific Research		5,613,626
	Pass-through John Hopkins University	885010	790,337
	Pass-through Wayne State University	INDEX# 332520 PO426688	124,552
Office of the Secretary of Defense			
12.630	Basic, Applied, and Advanced Research in Science and Engineering		94,170
Department of the Air Force			
12.800	Air Force Defense Research Sciences Program		
	Pass-through Aero Thermo Technology, Inc.	PROLOGIC-LAK03-1019	56,702
Total Department of Defense			10,615,690
Department of Housing and Urban Development			
Office of Healthy Homes and Lead Hazard Control			
14.901	Healthy Homes Demonstration Grants		
	Pass-through State of Alaska	0430026	34,083
Department of the Interior			
15.000	Miscellaneous		2,418,843
	Pass-through Chenega Technology Services Corporation	2326-04-UAA-001	3,438
	Pass-through National Fish & Wildlife Foundation	2003-0029-011	15,130
	Pass-through Bering Sea Fisherman's Association	AC-279	14,437
	Pass-through C & C Technologies	AGRMT 1-1-04	49,097
	Pass-through Seward Assoc for Advancement of Science	AGRMT 7/9/02	(4,810)
15.900	Disposal of Surplus Wildlife		94,044
Bureau of Indian Affairs			
15.034	Agriculture on Indian Lands		13,656
15.043	Indian Child and Family Education		3,002
Bureau of Land Management			
15.224	Cultural Resource Management		(388)
Fish and Wildlife Service			
15.608	Fish and Wildlife Management Assistance		39,928
15.630	Coastal Program		56,592
15.634	State Wildlife Grants		
	Pass-through State of Alaska	1155270	3,659
	Pass-through State of Alaska	RSA 1145328	4,316
	Pass-through State of Alaska	RSA EN 1155095	97,775
Geological Survey			
15.805	Assistance to State Water Resources Research Institutes		80,853
15.807	Earthquake Hazards Reduction Program		554,145
15.808	U.S. Geological Survey - Research and Data Collection		3,808,047
	Pass-through State of Alaska	ADN # 1056014	7,516
	Pass-through America View, Inc.	AV04-AK01	108,829
15.812	Cooperative Research Units Program		206,120
Total Department of the Interior			7,574,229
Department of Justice			
16.000	Miscellaneous		18,208
Bureau of Justice Statistics			
16.550	State Justice Statistics Program for Statistical Analysis Centers		56,943

University of Alaska
 Schedule of Expenditures of Federal Awards
 Year Ended June 30, 2005

CFDA NUMBER	FEDERAL PROGRAM TITLE	PASS-THROUGH ID#	EXPENDITURES
Office of Justice Programs			
National Institute of Justice			
16.560	National Institute of Justice Research, Evaluation, and Development Project Grants		\$ 102,845
Community Capacity Development Office			
16.595	Community Capacity Development Office Pass-through East Anchorage Weed & Seed Initiative	SUBCONTRACT 2001-WS-QX-066	1,123
Bureau of Justice Assistance			
16.609	Community Prosecution and Project Safe Neighborhoods		<u>36,188</u>
Total Department of Justice			<u>215,307</u>
Department of Labor			
<u>Mine Safety and Health Administration</u>			
17.600	Mine Health and Safety Grants		23,881
<u>Office of Disability Employment Policy</u>			
17.720	Disability Employment Policy Development Pass-through State of Alaska	EN 750040	22,312
	Pass-through State of Alaska	RSA EN 750005 Amend 2	<u>49,298</u>
Total Department of Labor			<u>95,491</u>
Department of Transportation			
20.000	Miscellaneous Pass-through Construction Technology Labs	PROJECT 210672	<u>24,775</u>
General Services Administration			
39.009	Federal Citizen Information Center		<u>13,409,280</u>
National Aeronautics and Space Administration			
43.000	Miscellaneous		10,598,916
	Pass-through State of Alaska	EN 1020004	25,054
	Pass-through State of Alaska	RSA EN 1026006	214,233
	Pass-through Hampton University	SUBC #03-12	112,449
	Pass-through Lightning Technologies, Inc.	LT-04-1054	29,993
	Pass-through SETI Institute	04CK65A-002	20,001
	Pass-through University of California, Los Angeles	0965 G FB372	1,251
	Pass-through University of Massachusetts, Dartmouth	AGRMT DATED 7/12/02	20,033
	Pass-through University of Massachusetts, Dartmouth	PO 3012590 PRIME NAG13-03021	357,161
	Pass-through University of Pittsburgh	402256	7,394
43.001	Aerospace Education Services Program Pass-through Arizona State University	SUBCONTRACT NO. 99-123SC	903,925 (9,725)
	Pass-through University of Washington	478959	<u>23,208</u>
Total National Aeronautics and Space Administration			<u>12,303,893</u>
National Foundation on the Arts and the Humanities			
<u>National Endowment for the Arts</u>			
45.000	Miscellaneous Pass-through Alaska Humanities Forum	AGREEMENT DTD 5/2004	42,539
<u>National Endowment for the Humanities</u>			
45.129	Promotion of the Humanities - Federal / State Partnership Pass-through Alaska Humanities Forum	GRANT 17-02	<u>(172)</u>
Total National Foundation on the Arts and the Humanities			<u>42,367</u>
National Science Foundation			
47.000	Miscellaneous		1,276,904
	Pass-through Joint Oceanographic Institutes, Inc.	JSA 5-09	1,107
	Pass-through The University of Texas at Austin	UTA04-171	(7,563)
	Pass-through The University of Texas at Austin	UTA4-172	48,788
47.041	Engineering Grants		345,898

University of Alaska
 Schedule of Expenditures of Federal Awards
 Year Ended June 30, 2005

CFDA NUMBER	FEDERAL PROGRAM TITLE	PASS-THROUGH ID#	EXPENDITURES
47.049	Mathematical and Physical Sciences		\$ 242,274
	Pass-through Stanford University	SUBAWARD NO. 30891-A	5,987
47.050	Geosciences		3,711,197
	Pass-through University of Montana	SUBCONTRACT PG-5616-02	15,211
	Pass-through University of Washington	#892069	4,396
	Pass-through Utah State University	SUBCONTRACT C029979	15,116
	Pass-through Marine Biological Laboratory	MBL SUBCONTRACT #10705	23,602
	Pass-through Monterey Bay Aquarium Research Inst.	PO# 0313498	29,148
	Pass-through SRI International	53-000045	16,734
	Pass-through UCAR Office of Programs	S02-39004	13,171
	Pass-through UNAVCO, Inc.	SUBAWARD EAR-0318549-07	12,033
	Pass-through University of Nevada, Reno	UNR-02-72 P.O.12GC0000075	62,541
	Pass-through University of Pittsburgh	AGRMT #010429-1	471
47.070	Computer and Information Science and Engineering		525,962
47.074	Biological Sciences		2,007,548
	Pass-through Marine Biological Laboratory	99221642	18,934
	Pass-through Stevens Institute of Technology	527144-01	26,680
	Pass-through University of Florida	UF02018	598
47.075	Social, Behavioral, and Economic Sciences		72,462
47.076	Education and Human Resources		3,665,576
	Pass-through Alaska Federation of Natives Inc.	LETTER 2/28/02 - MOD6/03;10/04	442,299
47.078	Polar Programs		10,500,577
	Pass-through State of Alaska	WIRE 03/23/05	628
	Pass-through Arctic Research Consortium of the U.S. (ARCUS)	ARCUS CONTRACT8.26.04	44,044
	Pass-through Idaho State University	03-2214	34,653
	Pass-through University of Delaware	3872	24,309
	Pass-through University of Washington	250234	3,532
	Pass-through Woods Hole Oceanographic Institution	A100253 MOD 2	24,568
Total National Science Foundation			23,209,385
Environmental Protection Agency			
66.500	Environmental Protection - Comprehensive Research		61,808
	Pass-through Colorado State University	G-5817-3	23,785
66.501	Air Pollution Control Research		
	Pass-through State of Alaska	EN0697006	(420)
66.606	Surveys, Studies, Investigations and Special Purpose Grants		46,507
	Pass-through State of Alaska	EN 1840503	2,992
	Pass-through Fairbanks North Star Borough	CONTRACT S00005568 PO# 600662	1,255
	Pass-through Fairbanks North Star Borough	CONTRACT S00006173 PO# 600661	5,394
	Pass-through Fairbanks North Star Borough	CONTRACT S00005569 PO# 600663	33,133
<u>Office of Water</u>			
66.436	Surveys, Studies, Investigations, Demonstrations, and Training Grants and Cooperative Agreements - Section 104(B)(3) of the Clean Water Act		
	Pass-through State of Alaska	4550758	34,653
Office of Ground Water and Drinking Water			
66.468	Capitalization Grants for Drinking Water State Revolving Funds		
	Pass-through State of Alaska	RSA EN 1840511	(86)
<u>Office of the Administrator</u>			
Office of Congressional and Intergovernmental Relations			
66.605	Performance Partnership Grants		
	Pass-through State of Alaska	EN# 1840512	7,092
	Pass-through State of Alaska	EN1850502 RS1850011	80,953
	Pass-through State of Alaska	RS1840176	732
	Pass-through State of Alaska	RS 1850010 EN 1850501 AMEND1	57,275
	Pass-through State of Alaska	EN1810501/NP-01-R3	(2,313)
Office of Environmental Education			
66.951	Environmental Education Grants		9,115

University of Alaska
 Schedule of Expenditures of Federal Awards
 Year Ended June 30, 2005

CFDA NUMBER	FEDERAL PROGRAM TITLE	PASS-THROUGH ID#	EXPENDITURES
<u>Office of Prevention, Pesticides, and Toxic Substances</u>			
66.708	Pollution Prevention Grants Program		\$ 41,591
Total Environmental Protection Agency			403,466
Department of Energy			
81.000	Miscellaneous		2,947,333
	Pass-through Alaska State Dist. Council of Laborers	DE-FC02-02EH02039 AMEND 6	41,695
	Pass-through Colorado State University	G-3928-1 SUBAWARD AMEND #1	20,509
	Pass-through Battelle Pacific Northwest Lab	NO. 9064	82,705
	Pass-through Institute for Responsible Management, Inc.	CRESP II	204,876
	Pass-through University of California	65520-001-03 97	62,998
	Pass-through University of Oregon	AGREEMENT 234041A	25,841
	Pass-through University of Oregon	234042A	45,464
<u>Office of Science</u>			
81.049	Office of Science Financial Assistance Program		68,306
	Pass-through University of Wyoming	DOELOC2284::2285AKUNV	42,201
<u>Office of Fossil Energy</u>			
81.089	Fossil Energy Research and Development		82,736
	Pass-through Sandia National Laboratories	17839	147,228
<u>Office of Environmental Management (EM)</u>			
81.104	Office of Environmental Cleanup and Acceleration		
	Pass-through Columbia University	SUB1 UCD-W/GEC 03-019 PO542760	30,594
<u>Nuclear Security Administration</u>			
81.113	Defense Nuclear Nonproliferation Research		
	Pass-through University of Mississippi	UM03-02-074	232,383
	Pass-through Weston Geophysical Corporation	SUBC GI04-88	1,086
Total Department of Energy			4,035,955
Department of Education			
84.000	Miscellaneous		
	Pass-through State of Alaska	ADN0620252	(36)
<u>Office of Elementary and Secondary Education</u>			
84.297	Native Hawaiian Curriculum Development, Teacher Training and Recruitment		31,591
84.356	Alaska Native Educational Programs		289,307
	Pass-through Alaska Humanities Forum	AGREEMENT DTD 1/21/2005	24,539
	Pass-through Copper River Native Association	SUBAWARD DTD 4/9/05	66,263
84.362	Native Hawaiian Education		
	Pass-through ALU LIKE, Inc.	S362A030013	221,047
<u>Office of Education Research and Improvement</u>			
84.306	National Institute on the Education of At-Risk Students		483,138
<u>Office of Special Education and Rehabilitative Services</u>			
84.325	Special Education - Personnel Preparation to Improve Services and Results for Children with Disabilities		
	Pass-through 2001 Special Olympics World Winter Games AK	SUBCONTRACT H325S99003	(1)
<u>Office of the Assistant Secretary for Postsecondary Education</u>			
84.342	Preparing Tomorrow's Teachers to Use Technology		
	Pass-through International Society for Technology in Education	CONTRACT DTD 07/2003	45,815
Total Department of Education			1,161,663
Department of Health and Human Services			
93.000	Miscellaneous		39,070
	Pass-through State of Alaska	ADN# 640361 / EN643185	(486)
	Pass-through Cook Inlet Council on Alcohol and Drug Abuse	# 1 H79 TI15381-01-1	15
	Pass-through University of Washington	#701901	(2,411)
	Pass-through University of Washington	SUBCONTRACT 786601	26,418
93.375	Minority Biomedical Research Support		321,709
93.854	Biological Basis Research in the Neurosciences		1,356,669

University of Alaska
 Schedule of Expenditures of Federal Awards
 Year Ended June 30, 2005

CFDA NUMBER	FEDERAL PROGRAM TITLE	PASS-THROUGH ID#	EXPENDITURES
<u>Office of the Secretary</u>			
93.001	Civil Rights and Privacy Rule Compliance Activities		\$ 376,056
<u>Administration on Aging</u>			
93.048	Special Programs for the Aging - Title IV - and Title II - Discretionary Projects		399,845
<u>Health Resources and Services Administration</u>			
93.107	Model State-Supported Area Health Education Centers Pass-through University of Washington	SUBCONTRACT 919481	38,200
93.130	Primary Care Services Resource Coordination and Development Pass-through State of Alaska	EN 643117	(1,822)
93.234	Traumatic Brain Injury State Demonstration Grant Program Pass-through State of Alaska	EN 650258	19,082
93.824	Basic / Core Area Health Education Centers Pass-through University of Washington	PO 611555	1
93.912	Rural Health Care Services Outreach and Rural Health Net Dev Program Pass-through South East Alaska Regional Health Consortium	P0072828 DTD 10/19/04	66,643
93.928	Special Projects of National Significance Pass-through Alaska Native Tribal Health Consortium	ANTHC-03-U-6877 MOD 002	61,416
93.969	Geriatric Education Centers		469,010
<u>National Institutes of Health</u>			
93.113	Biological Response to Environmental Health Hazards		75,934
93.242	Mental Health Research Grants Pass-through University of Colorado HSC	FY04.001.022 ALASKA	86,616
93.273	Alcohol Research Programs		81,227
93.279	Drug Abuse and Addiction Research Programs Pass-through Medical College of Wisconsin	PHS R01 DA013139 PO710841	70,061
	Pass-through Pacific Inst for Research and Evaluation Louisville Center	SUBCONTRACT #320020	8,967
	Pass-through University of New Mexico Health Science Center	SUB 4-12804-7810/PO895128	385
93.361	Nursing Research Pass-through University of Washington	#717794	1,852
93.389	National Center for Research Resources		7,408,926
93.390	Academic Research Enhancement Award		28,026
93.848	Digestive Diseases and Nutrition Research Pass-through Washington University	PO#29995F MOD#5	14,346
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders		132,824
93.856	Microbiology and Infectious Diseases Research Pass-through University of Washington	NO. 968134	60,071
	Pass-through University of Washington	819925	75,000
<u>Substance Abuse and Mental Health Services Administration</u>			
93.230	Consolidated Knowledge Development and Application Program Pass-through Municipality of Anchorage	241-23622G-3101	10,714
	Pass-through State of Alaska	RSA EN 643109	(169)
	Pass-through State of Alaska	EN#643058	389
	Pass-through State of Alaska	EN 653032	308,286
	Pass-through Yukon Kuskokwim Health Corporation	AGREEMENT	(6,079)
93.243	Substance Abuse and Mental Health Services - Projects of Regional and National Significance Pass-through Cook Inlet Council on Alcohol and Drug Abuse	1 H79 TI16092-01	15,081
	Pass-through Municipality of Anchorage	CONTRACT DTD 12/2004	34,704
<u>Administration for Children and Families</u>			
93.647	Social Services Research and Demonstration		352,394
<u>Centers for Medicare and Medicaid Services</u>			
93.779	Centers for Medicare and Medicaid Service (CMS) Research, Demonstrations and Evaluations Pass-through State of Alaska	EN 653139	21,483
Total Department of Health and Human Services			12,004,587

University of Alaska
 Schedule of Expenditures of Federal Awards
 Year Ended June 30, 2005

CFDA NUMBER	FEDERAL PROGRAM TITLE	PASS-THROUGH ID#	EXPENDITURES
U.S. Corporation for National and Community Service			
94.005	Learn and Serve America - Higher Education		\$ 14,176
U.S. Agency for International Development			
USAID	Alaska Chukotka Development Project		1,038,315
TOTAL RESEARCH AND DEVELOPMENT			99,981,547
OTHER PROGRAMS			
Department of Agriculture			
10.000	Miscellaneous		125,826
<u>Agricultural Research Service</u>			
10.001	Agricultural Research - Basic and Applied Research		1,118,431
<u>Animal and Plant Health Inspection Service</u>			
10.025	Plant and Animal Disease, Pest Control, and Animal Care		
	Pass-through State of Alaska	1050286	21,403
	Pass-through State of Alaska	1040285	405
<u>Cooperative State Research, Education, and Extension Service</u>			
10.200	Grants for Agricultural Research, Special Research Grants		1,364,833
10.206	Grants for Agricultural Research - Competitive Research Grants		61,830
10.228	Alaska Native Serving and Native Hawaiian Serving Institutions Education Grants		555,258
10.302	Economic Development - Support for Planning Organizations		
	Pass-through University of Hawaii, Hilo	RCUH LTR JAN 1, 02	18,825
10.303	Integrated Programs		8,574
	Pass-through University of California, Davis	K009607-AK AMEND 2	36,363
	Pass-through University of Idaho	BJKE27-UA (PO013815)	4,248
	Pass-through University of Idaho	BJK748UA PO0009731	83,763
10.500	Cooperative Extension Service		2,643,251
	Pass-through Kansas State University	S05043	3,448
	Pass-through National 4H Council	SUB-GRANT 03/03/03	12,430
	Pass-through University of Wyoming	UTSTUNV6160:6128STATE	3,304
	Pass-through Washington State University	WSU-WE-TAA-SAL	276,228
<u>Risk Management Agency</u>			
10.457	Commodity Partnerships for Risk Management Education		68,705
<u>Food and Nutrition Service</u>			
10.557	Special Supplemental Nutrition Program for Women, Infants, and Children		
	Pass-through State of Alaska	RSA EN 643232	222
	Pass-through State of Alaska	EN 653026	116,536
<u>Forest Service</u>			
10.664	Cooperative Forestry Assistance		72,194
<u>Rural Business Cooperative Service</u>			
10.769	Business Enterprise Grants		46,576
Total Department of Agriculture			6,642,653
Department of Commerce			
11.000	Miscellaneous		152,495
	Pass-through Consortium for Oceanographic Research & Education	LETTER 11-19-04 CK# 3412	14,834
<u>Economic Development Administration</u>			
11.303	Economic Development - Technical Assistance		(4)
<u>National Oceanic and Atmospheric Administration</u>			
11.400	Geodetic Surveys and Services (Geodesy and Applications of the National Geodetic Reference System)		
	Pass-through Alaska Ocean Observing System	H2004-00	49,997
11.417	Sea Grant Support		2,319,199
11.439	Marine Mammal Data Program		82,874

University of Alaska
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2005

CFDA NUMBER	FEDERAL PROGRAM TITLE	PASS-THROUGH ID#	EXPENDITURES
National Marine Fisheries Service			
11.472	Unallied Science Program		
	Pass-through North Pacific Research Board	R0326	\$ 29,663
National Ocean Service (NOS)			
11.473	Coastal Services Center		
	Pass-through Alaska Ocean Observing System	UA/AOOS MOA	72,471
11.480	National Ocean Service Intern Program		39,990
<u>National Telecommunications and Information Administration</u>			
11.550	Public Telecommunications Facilities Planning and Construction		(68,069)
11.552	Technology Opportunities Program		27,305
Total Department of Commerce			2,720,755
Department of Defense			
12.000	Miscellaneous		6,477
	Pass-through State of Alaska	ADN 1155101	12,177
	Pass-through Oklahoma State University	CATT03-UAA-03	(1,172)
<u>Defense Logistics Agency</u>			
12.002	Procurement Technical Assistance for Business Firms		298,418
<u>Department of the Army</u>			
Office of the Chief of Engineers			
12.106	Flood Control Projects		949
12.114	Collaborative Research and Development		
	Pass-through Research Foundation SUNY	270 1031743 28459 PO# R316894	13,248
<u>Department of the Navy</u>			
Office of Naval Research			
12.300	Basic and Applied Scientific Research		91,686
<u>Department of the Army, Army Research and Materiel Command</u>			
12.420	Military Medical Research and Development		48,793
12.431	Basic Scientific Research		29,203
Total Department of Defense			499,779
Department of Housing and Urban Development			
14.000	Miscellaneous		19,669
<u>Community Planning and Development Department</u>			
14.246	Community Development Block Grants / Brownfields Economic Development Initiative		593,328
<u>Policy Development and Research</u>			
14.515	Alaska Native / Native Hawaiian Institutions Assisting Communities		1,620,490
<u>Public and Indian Housing</u>			
14.872	Public Housing Capital Fund		
	Pass-through State of Alaska	AHFC/UAA-EOC 2004.1	(1,602)
	Pass-through State of Alaska	RS 450048	30,297
Total Department of Housing and Urban Development			2,262,182
Department of the Interior			
15.000	Miscellaneous		1,318,871
	Pass-through Association of Village Council Presidents	MEMORANDUM OF AGREEMENT 3/1/04	46,929
	Pass-through MBC Applied Environmental Sciences	02TO85279 01100B	2,452
15.600	Anadromous Fish Conservation		1,332
15.900	Disposal of Surplus Wildlife		7,329
<u>Bureau of Indian Affairs</u>			
15.034	Agriculture on Indian Lands		2,959
<u>Bureau of Land Management</u>			
15.224	Cultural Resource Management		35,196
15.DDD	AK Resource Library Info Svc (ARLIS)		90,128
<u>Fish and Wildlife Service</u>			
15.631	Partners for Fish and Wildlife		4,514
Total Department of the Interior			1,509,710

University of Alaska
 Schedule of Expenditures of Federal Awards
 Year Ended June 30, 2005

CFDA NUMBER	FEDERAL PROGRAM TITLE	PASS-THROUGH ID#	EXPENDITURES
Department of Justice			
16.000	Miscellaneous		\$ 22,514
Department of Labor			
<u>Employment and Training Administration</u>			
17.261	Employment and Training Administration Pilots, Demonstrations, and Research Projects		596,034
<u>Office of Disability Employment Policy</u>			
17.720	Disability Employment Policy Development Pass-through State of Alaska	RSA EN# 750009 MOD #1	223,653
Total Department of Labor			<u>819,687</u>
Department of State			
19.000	Miscellaneous		<u>22,821</u>
Department of Transportation			
20.000	Miscellaneous Pass-through Embry-Riddle Aeronautical University	01-C-GA-ERAU-02	(122)
<u>Federal Aviation Administration</u>			
20.108	Aviation Research Grants Pass-through Embry-Riddle Aeronautical University	01-C-GA-ERAU AMEND#55	163,897 2,199
<u>National Highway Institute</u>			
20.215	Highway Training and Education Pass-through South Carolina State University	P502251 MOD # 2	40,736
Total Department of Transportation			<u>206,710</u>
General Services Administration			
39.000	Miscellaneous		1,985
39.009	Federal Citizen Information Center		288,375
Total General Services Administration			<u>290,360</u>
National Aeronautics and Space Administration			
43.000	Miscellaneous Pass-through University of Montana Pass-through State of Alaska	PG-6617-03 RSA 1026005	25,655 25,256
Total National Aeronautics and Space Administration			<u>50,911</u>
National Foundation on the Arts and the Humanities			
<u>National Endowment for the Arts</u>			
45.000	Miscellaneous		17,739
45.004	Promotion of the Arts-Literature		(4,233)
45.025	Promotion of the Arts - Partnership Agreements Pass-through State of Alaska	05-AIE 03	1,375
45.027	Promotion of the Arts - Grants to Organizations and Individuals		60,504
<u>National Endowment for the Humanities</u>			
45.129	Promotion of the Humanities - Federal / State Partnership Pass-through Alaska Humanities Forum Pass-through Alaska Humanities Forum Pass-through Alaska Humanities Forum	PROJECT #3-01 GRANT 15-01 GRANT NO. S04-05	(567) 1 3,000
45.149	Promotion of the Humanities - Division of Preservation and Access		126,769
<u>Institute of Museum and Library Services</u>			
Office of Museum Services			
45.301	Museum for America Grants		96,585

University of Alaska
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2005

CFDA NUMBER	FEDERAL PROGRAM TITLE	PASS-THROUGH ID#	EXPENDITURES
45.310	State Library Program		
	Pass-through State of Alaska	AGRMT 8-26-03	\$ (611)
	Pass-through State of Alaska	ILC LETTER DATED 5 AUG 04	20,455
	Pass-through State of Alaska	AGREEMENT 06/21/04	4,698
	Pass-through State of Alaska	AGREEMENT 5/2005	4,106
	Pass-through State of Alaska	EN0550664	10,314
Total National Foundation on the Arts and the Humanities			340,135
National Science Foundation			
47.000	Miscellaneous		85,491
	Pass-through Alaska Federation of Natives Inc.	AGREEMENT 7/1/02	(134)
	Pass-through Bristol Bay Native Association	MOA 3-10-05	48,379
	Pass-through National Academy of Sciences	AGREEMENT AVDONIN 2003	4,464
	Pass-through Joint Oceanographic Institutes, Inc.	JSA 5-05	6,454
47.041	Engineering Grants		240,860
47.050	Geosciences		157,119
47.070	Computer and Information Science and Engineering		101,500
	Pass-through EDUCAUSE	EDUCAUSE AGREEMENT	58,080
47.074	Biological Sciences		77,366
47.076	Education and Human Resources		2,029,347
	Pass-through Northeastern Illinois University	40257-00-01N	4,329
47.078	Polar Programs		1,564,951
	Pass-through Arctic Research Consortium of the U.S.	CONTRACT 7/29/03	3,666
Total National Science Foundation			4,381,872
Small Business Administration			
59.007	Technical Assistance		55,180
59.037	Small Business Development Center		447,654
Total Small Business Administration			502,834
Environmental Protection Agency			
66.000	Miscellaneous		62,571
66.606	Surveys, Studies, Investigations and Special Purpose Grants		427,646
	Pass-through State of Alaska	EN-1800408	(9,420)
	Pass-through State of Alaska	EN-1880715	(1,360)
	Pass-through State of Alaska	840123	(1,142)
<u>Office of Water</u>			
	Office of Ground Water and Drinking Water		
66.468	Capitalization Grants for Drinking Water State Revolving Funds		1,515
Total Environmental Protection Agency			479,810
Department of Energy			
81.000	Miscellaneous		5,623
	Pass-through Inland Northwest Research Alliance	60-4005	545
	Pass-through Inland Northwest Research Alliance	TASK ORDER 60-4005-201	4,458
	Pass-through Inland Northwest Research Alliance	60-4005-003 AY-2003-04	15,684
	Pass-through Inland Northwest Research Alliance	60-4005-001	32,315
	Pass-through Inland Northwest Research Alliance	60-4005-101	34,016
	Pass-through Inland Northwest Research Alliance	60-4005-4102	109,167
<u>Office of Energy Efficiency and Renewable Energy</u>			
81.041	State Energy Program		
	Pass-through Alaska Housing Finance Corporation	ADN 450050	107,252
<u>Nuclear Security Administration</u>			
81.113	Defense Nuclear Nonproliferation Research		
	Pass-through Battelle Pacific Northwest Lab	CONTRACT 409909-A-R8	(2,574)
Total Department of Energy			306,486

University of Alaska
 Schedule of Expenditures of Federal Awards
 Year Ended June 30, 2005

CFDA NUMBER	FEDERAL PROGRAM TITLE	PASS-THROUGH ID#	EXPENDITURES
Department of Education			
84.000	Miscellaneous		
	Pass-through Association of American Colleges and Universities	LETTER DATED APRIL 28,02	\$ 267
	Pass-through State of Alaska	0520731	(3,959)
	Pass-through Public Broadcasting Service	LETTER NOV. 2004	11,244
	Pass-through Chugach School District	R303A980236-01	12,753
	Pass-through National Writing Project Corporation	92 -AK01	69,737
84.024	Early Education for Children with Disabilities		(9,630)
84.195	Bilingual Education - Professional Development		268,032
84.299	Indian Education-Special Programs		272,052
84.303	Technology Innovation Challenge Grants		
	Pass-through State of Alaska	EN0540617	70
84.320	Alaska Native Educational Planning, Curriculum Development, Teacher Training, and Recruitment Program		(9,109)
84.342	Preparing Tomorrow's Teachers to Use Technology		435,461
84.811A	Employment Opportunity for Mental or Physical Disabled		
	Pass-through State of Alaska	EN 653114	25
	Pass-through State of Alaska	EN 643128	767
	Pass-through State of Alaska	EN 653210	57,534
<u>Office of Vocational and Adult Education</u>			
84.002	Adult Education-State Grant Program		
	Pass-through State of Alaska	RSA EN #740003 (2004-08)	(224)
	Pass-through State of Alaska	EN 720008/2002-15	(125)
	Pass-through State of Alaska	RSA EN 730005 (FC#7563118)	(17)
	Pass-through State of Alaska	RSA EN 740061	742
	Pass-through State of Alaska	AC9516701 EN0550056	1,241
	Pass-through State of Alaska	RSA EN ADN#750008	33,563
	Pass-through State of Alaska	RSA EN 750091	81,057
	Pass-through State of Alaska	RSA EN#750003	153,143
	Pass-through State of Alaska	ADN 0730004,0740043,0740143	2,054
	Pass-through State of Alaska	730007 / 740045	834
	Pass-through State of Alaska	14550771	224,746
84.243	Tech-Prep Education		
	Pass-through State of Alaska	RSA EN# 0550625	143,292
<u>Assistant Secretary for Postsecondary Education</u>			
84.016	Undergraduate International Studies and Foreign Language Programs		54,778
<u>Office of Special Education and Rehabilitative Services</u>			
84.323	Special Education - State Personnel Development		
	Pass-through State of Alaska	RSA EN 550546	15,951
	Pass-through State of Alaska	0530503/0530621	(552)
84.325	Special Education - Personnel Preparation to Improve Services and Results for Children with Disabilities		150,791
<u>Office of Assistant Secretary for Vocational and Adult Education</u>			
84.048	Vocational Education - Basic Grants to State		
	Pass-through State of Alaska	RSA EN 550658	44,842
	Pass-through State of Alaska	79230 SITKA	6,967
<u>Office of Assistant Secretary for Postsecondary Education</u>			
84.031	Higher Education - Institutional Aid		4,797,237
84.116	Fund for the Improvement of Postsecondary Education		881,509
84.336	Teacher Quality Enhancement Grants		1,358,727
<u>Office of Elementary and Secondary Education</u>			
84.213	Even Start - State Educational Agencies		
	Pass-through State of Alaska	RSA EN530619/CE03.160.01	112
	Pass-through State of Alaska	RSA EN #0550752	92,932
	Pass-through State of Alaska	RSA EN 0540646	7,127
	Pass-through State of Alaska	RSA EN # 0550553	133,085
84.356	Alaska Native Educational Programs		3,045,220

University of Alaska
 Schedule of Expenditures of Federal Awards
 Year Ended June 30, 2005

CFDA NUMBER	FEDERAL PROGRAM TITLE	PASS-THROUGH ID#	EXPENDITURES
84.366	Mathematics and Science Partnerships		
	Pass-through State of Alaska	RSA EN 0540899	\$ 1,536
	Pass-through State of Alaska	RSA EN#550552	348,328
<u>Office of Assistant Secretary for Educational Research and Improvement</u>			
84.215	Fund for the Improvement of Education		2,129,632
	Pass-through State of Alaska	RSA EN 0530553	110
	Pass-through State of Alaska	ADN # 0540615	7,661
	Pass-through State of Alaska	0530765	10
	Pass-through Anchorage School District	PO 4P15661	2,500
<u>Assistant Secretary for Innovation and Improvement</u>			
84.295	Ready-to-Learn Television		
	Pass-through Public Broadcasting Service	AGREEMENT 8/2003	3,431
<u>Office of Innovation and Improvement</u>			
84.350	Transition to Teaching		455,712
84.363	School Leadership		698,236
Total Department of Education			15,981,432
 National Archives and Records Administration			
89.003	National Historical Publications and Records Grants		54,224
 Denali Commission			
90.100	Denali Commission Program		751,625
	Pass-through State of Alaska	075006	886,906
Total Denali Commission			1,638,531
 Department of Health and Human Services			
93.000	Miscellaneous		85,355
	Pass-through AK Native Tribal Health Consortium	236-01-0003 SUB.	672,936
	Pass-through Fairbanks Native Association	CONTRACT 12/16/02	76,358
	Pass-through Fairbanks Native Association	5-U79-SM54481-03	79,943
	Pass-through Fairbanks Native Association	1H79 TI 15948-01	215,287
<u>Health Resources and Services Administration</u>			
93.110	Maternal and Child Health Federal Consolidated Programs		14,863
93.130	Primary Care Services Resource Coordination and Development		
	Pass-through State of Alaska	RSA EN 643170	171
93.189	Health Education and Training Centers		
	Pass-through University of Washington	NO. 749428	(70,666)
	Pass-through University of Washington	NO. 600134	(11,273)
	Pass-through University of Washington	919477	111,252
93.211	Telehealth Network Grants		
	Pass-through AK Native Tribal Health Consortium	ANTHC-03-C-5239	39,195
93.247	Advanced Education Nursing Grant Program		
	Pass-through Oregon Health & Science University	SUBAWARD GSON00130A B	37,667
93.358	Advanced Education Nursing Traineeships		60,747
93.822	Health Careers Opportunity Program		252,833
	Pass-through University of Washington	SUBCONTRACT 933805	38,353
	Pass-through University of Washington	739980	36,633
93.912	Rural Health Care Services Outreach and Rural Health		
	Network Development Program		1,045,090
	Pass-through State of Alaska	0640194	(784)
	Pass-through University of Washington	CONTRACT #737711	11,986
<u>Substance Abuse and Mental Health Services Administration</u>			
93.230	Consolidated Knowledge Development and Application (KD&A) Prog		
	Pass-through Fairbanks Native Association	CONTRACT 11-27-01	1,428
	Pass-through State of Alaska	RSA EN 643059	798
	Pass-through State of Alaska	EN 653062	137,455
93.243	Substance Abuse and Mental Health Services - Projects of Regional and National Significance		
	Pass-through Fairbanks Native Association	CONTRACT FOR SVCS DTD 3/24/05	22,285

University of Alaska
 Schedule of Expenditures of Federal Awards
 Year Ended June 30, 2005

CFDA NUMBER	FEDERAL PROGRAM TITLE	PASS-THROUGH ID#	EXPENDITURES
<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	RSA EN 633078 ADN 630121	\$ (195)
	Pass-through State of Alaska	EN 643055	195
	Pass-through State of Alaska	EN 653047	62,038
<u>Administration for Children and Families</u>			
93.558	Temporary Assistance for Needy Families		
	Pass-through State of Alaska	RSA EN 643039	(4,041)
	Pass-through State of Alaska	ADN0630108	(143)
93.570	Community Services Block Grant - Discretionary Awards		
	Pass-through National Youth Sports Program	NYSPF: 03-298	(1,078)
	Pass-through National Youth Sports Program	NYSPF# 04-1004	15,077
	Pass-through National Youth Sports Program	NYSPF 05 1148	23,906
93.631	Developmental Disabilities Projects of National Significance		
	Pass-through State of Alaska	RSA EN 6233296	(3)
93.632	University Centers for Excellence in Developmental Disabilities Education, Research, and Service		486,694
93.648	Child Welfare Services Training Grants		55,204
93.658	Foster Care - Title IV-E		
	Pass-through State of Alaska	650043 (EN653030)	73,008
	Pass-through State of Alaska	RSA EN 0607001	(2,252)
	Pass-through State of Alaska	EN# 623115	6,744
	Pass-through State of Alaska	EN# 0613202	7,189
	Pass-through State of Alaska	RSA EN 643052	20,049
	Pass-through State of Alaska	EN653031	80,672
	Pass-through State of Alaska	EN 653033	204,397
	Pass-through State of Alaska	EN# 653029	9,519
93.674	Chafee Foster Care Independence Program		
	Pass-through State of Alaska	RSA EN 0623096	(1)
	Pass-through State of Alaska	RSA EN 643064	1,129
<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	EN653190	133,700
93.785	Pilot Program for National and State Background Checks - Direct Patient Access for Long-term Care		
	Pass-through State of Alaska	RSA EN 653253	59,260
Total Department of Health and Human Services			<u>4,088,980</u>
Corporation for National and Community Service			
94.005	Learn and Serve America - Higher Education		<u>14,766</u>
Social Security Administration			
96.008	Social Security - Benefits Planning, Assistance, and Outreach Program		<u>59,272</u>
Department of Homeland Security			
97.021	Hazardous Materials Assistance Program		<u>(127)</u>
US Agency for International Development			
USAID	Alaska Chukotka Development Project		<u>1,002,860</u>
TOTAL OTHER PROGRAMS			<u>43,899,157</u>
FOOD STAMPS			
<u>Department of Agriculture</u>			
10.551	Food Stamps		
	Pass-through State of Alaska	ADN 650119, 0650390	<u>87,905</u>

University of Alaska
 Schedule of Expenditures of Federal Awards
 Year Ended June 30, 2005

CFDA NUMBER	FEDERAL PROGRAM TITLE	PASS-THROUGH ID#	EXPENDITURES
PUBLIC WORKS AND ECONOMIC DEVELOPMENT			
<u>Department of Commerce</u>			
11.300	Grants for Public Works and Economic Development Facilities		
	Pass-through North Pacific Research Board	F0414	\$ 60,559
11.307	Economic Adjustment Assistance		113,810
TOTAL PUBLIC WORKS AND ECONOMIC DEVELOPMENT			174,369
FISH AND WILDLIFE			
<u>Department of the Interior</u>			
15.611	Wildlife Restoration		
	Pass-through State of Alaska	1135067	(686)
WORKFORCE INVESTMENT ACT (WIA)			
<u>Department of Labor</u>			
Employment and Training Administration			
17.259	WIA Youth Activities		
	Pass-through State of Alaska	0740078	(1,131)
	Pass-through State of Alaska	EN 750042	68,722
17.260	WIA Dislocated Workers		267
	Pass-through State of Alaska	EN 750000	3,266
	Pass-through State of Alaska	RSA EN 730001	(8,144)
TOTAL WORKFORCE INVESTMENT ACT (WIA)			62,980
HIGHWAY PLANNING AND CONSTRUCTION			
<u>Department of Transportation</u>			
Federal Highway Administration			
20.205	Highway Planning and Construction		
	Pass-through State of Alaska	RSA# 2523436	11,655
SPECIAL EDUCATION			
<u>Department of Education</u>			
Office of Special Education and Rehabilitative Services			
84.027	Special Education - Grants to States		
	Pass-through State of Alaska	RSA EN 540572	4,000
	Pass-through State of Alaska	RSA EN 0530777	5,121
	Pass-through State of Alaska	RSA EN #0550788	15,000
	Pass-through State of Alaska	RSA EN 550547	16,507
84.173	Special Education - Preschool Grants		
	Pass-through State of Alaska	RSA EN 540573	1,499
	Pass-through State of Alaska	RSA EN 550549	86,059
	Pass-through State of Alaska	RSA EN 0550548	87,596
	Pass-through State of Alaska	EN 0550624	65,104
	Pass-through State of Alaska	RSA EN# 0550623	71,594
TOTAL SPECIAL EDUCATION			352,480
TRIO			
84.042	TRIO - Student Support Services		207,834
84.044	TRIO - Talent Search		975,995
84.047	TRIO - Upward Bound		1,319,101
84.066	TRIO - Educational Opportunity Centers		543,535
TOTAL TRIO			3,046,465
GRAND TOTAL			\$ 194,698,480

UNIVERSITY OF ALASKA

Notes to Schedule of Expenditures of Federal Awards

June 30, 2005

(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 \$37,675 as of June 30, 2005.

(4) Subrecipients

The University of Alaska passed through \$8,320,235 of federal awards to subrecipients for the year ended June 30, 2005. 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
Department of Agriculture		
Agricultural Research - Basic and Applied Research	10.001	\$ 637,758
Grants for Agricultural Research, Special Research Grants	10.200	529,700
Alaska Native Serving and Native Hawaiian		
Serving Institutions Education Grants	10.228	100,038
Cooperative Extension Service	10.500	105,865
		<hr style="width: 100%; border: 0.5px solid black;"/>
		1,373,361
Department of Commerce		
Miscellaneous	11.000	131,897
Sea Grant Support	11.417	15,964
Undersea Research	11.430	636,218
Office of Oceanic and Atmospheric		
Research Joint and Coop Institutes	11.432	397,616
		<hr style="width: 100%; border: 0.5px solid black;"/>
		1,181,695
		<hr style="width: 100%; border: 0.5px solid black;"/>

UNIVERSITY OF ALASKA

Notes to Schedule of Expenditures of Federal Awards

June 30, 2005

Department of Defense		
Miscellaneous	12.000	\$ 1,207,698
Basic and Applied Scientific Research	12.300	54,556
		<hr/>
		1,262,254
		<hr/>
Department of Housing and Urban Development		
Community Development Block Grants / Brownsfields Economic Development Initiative	14.246	41,713
Alaska Native / Native Hawaiian Institutions Assisting Communities	14.515	58,862
		<hr/>
		100,575
		<hr/>
Department of the Interior		
Miscellaneous	15.000	18,009
		<hr/>
General Services Administration		
Federal Citizen Information Center	39.009	139,012
		<hr/>
National Aeronautics and Space Administration		
Miscellaneous	43.000	138,592
Aerospace Education Services Program	43.001	84,729
		<hr/>
		223,321
		<hr/>
National Science Foundation		
Engineering Grants	47.041	38,012
Computer and Information Science and Engineering	47.070	34,948
Biological Sciences	47.074	82,814
Education and Human Resources	47.076	236,499
Polar Programs	47.078	808,485
		<hr/>
		1,200,758
		<hr/>
Environmental Protection Agency		
Miscellaneous	66.000	15,000
Surveys, Studies, Investigations and Special Purpose Grants	66.606	46,507
Pollution Prevention Grants Program	66.708	37,677
		<hr/>
		99,184
		<hr/>
Department of Energy		
Miscellaneous	81.000	294,360
Fossil Energy Research and Development	81.089	42,819
		<hr/>
		337,179
		<hr/>

UNIVERSITY OF ALASKA

Notes to Schedule of Expenditures of Federal Awards

June 30, 2005

Department of Education

TRIO - Talent Search	84.044	\$ 83,852
TRIO - Upward Bound	84.047	90,160
Fund for the Improvement of Postsecondary Education	84.116	75,067
Special Education - Preschool Grants	84.173	25,000
Bilingual Education - Professional Development	84.195	45,438
Fund for the Improvement of Education	84.215	366,947
Teacher Quality Enhancement Grants	84.336	224,520
Transition to Teaching	84.350	102,038
Alaska Native Educational Programs	84.356	138,272
School Leadership	84.363	385,894
		<hr/>
		1,537,188
		<hr/>

Denali Commission Program

Denali Commission	90.100	48,573
		<hr/>

Department of Health and Human Services

Biological Response to Environmental Health Hazards	93.113	6,634
Health Education and Training Centers	93.189	13,500
Minority Biomedical Research Support	93.375	63,504
National Center for Research Resources	93.389	185,850
Biological Basis Research in the Neurosciences	93.854	337,397
Rural Health Care Services Outreach and Rural Health Network Dev Program	93.912	7,000
		<hr/>
		613,885
		<hr/>

US Agency for International Development

US Agency for International Development	USAID	185,241
		<hr/>
Total Federal Expenditures - Subrecipients		\$ 8,320,235
		<hr/> <hr/>

UNIVERSITY OF ALASKA

Schedule of Findings and Questioned Costs

June 30, 2005

(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:
 - Research and Development Cluster
 - Department of Education, Alaska Native Education Grants (CFDA # 84.356)
- 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 2005 – 1

Department of Education, Alaska Native Education Grants (CFDA # 84.356)

Criteria or Specific Requirement – According to Section 7304(b) of the Alaska Native Educational Equity, Support and Assistance Act, facilities and administrative cost rates include a five percent limit on the administrative component of the rate.

Condition – For grant award #S356AO30018, the University applied a facilities and administrative cost rate which included an administrative component that exceeded the Department of Education’s Alaska Native Education program statute five percent administrative limit.

UNIVERSITY OF ALASKA

Schedule of Findings and Questioned Costs

June 30, 2005

Questioned Costs – \$92,931. Computed by applying the facilities and administrative cost rate variance to inception to date allowable grant expenditures.

Context – Isolated to this grant.

Effect – The University recovered \$92,931 of administrative costs above the amount allowed by the Department of Education.

Recommendation – The University should return the amount of over recovered administrative costs to the Department of Education or transfer, upon approval by the Department of Education, the amount originally budgeted and recorded for facilities and administrative costs in excess of the capped recovery to direct costs.



KPMG LLP
Suite 600
701 West Eighth Avenue
Anchorage, AK 99501

**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, 2005, and have issued our report thereon dated September 30, 2005. 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 in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide an opinion on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud 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.

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

September 30, 2005