

**UNIVERSITY OF ALASKA**

Federal Financial Assistance Reports

Year ended June 30, 2002

**UNIVERSITY OF ALASKA**  
Federal Financial Assistance Reports

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ABCD

701 West Eighth Avenue  
Suite 600  
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:



## ABCD

The Board of Regents  
The University of Alaska

program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

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

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

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

\* \* \* \* \*

This report is intended for the information of the Board of Regents, management and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

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

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

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

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

| <u>CFDA #</u> | PASS-THRU ID # | EXPENDITURES |
|---------------|----------------|--------------|
|---------------|----------------|--------------|

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

|   | <u>CFDA #</u> | <u>PASS-THRU ID #</u> | <u>EXPENDITURES</u> |
|---|---------------|-----------------------|---------------------|
| <b>RESEARCH AND DEVELOPMENT, CONT.</b>                |               |                       |                     |
| <b>Department of Defense, cont.</b>                   |               |                       |                     |
| Department of the Army, National Guard Bureau         |               |                       |                     |
| Military Construction, National Guard                 |               |                       |                     |
| Pass-thru State of Alaska                             | 12.400        | DAHA51-98-2-3039      | \$ 543,397          |
| Department of the Army, Research and Material Command |               |                       |                     |

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

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



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

|   | <u>CFDA #</u> | <u>PASS-THRU ID #</u>     | <u>EXPENDITURES</u> |
|---|---------------|---------------------------|---------------------|
| <b>RESEARCH AND DEVELOPMENT, CONT.</b>                    |               |                           |                     |
| <b>National Science Foundation</b>                        |               |                           |                     |
| Miscellaneous   |               |                           |                     |
| Direct  | 47.000        |                           | \$ 599,690          |
| Pass-thru Marine Biological Laboratory                    | 47.000        | PO 7099 3yrs              | 18,506              |
| Pass-thru University of Hawaii at Manoa                   | 47.000        | C000106 MOD#3             | 9,396               |
| Pass-thru State of Alaska                                 | 47.000        | 1125304                   | 1,704               |
| Engineer Grants   | 47.041        |                           | 631,680             |
| Mathematical and Physical Sciences                        | 47.049        |                           | 539,550             |
| Geosciences   |               |                           |                     |
| Direct  | 47.050        |                           | 3,184,399           |
| Pass-thru SRI International                               | 47.050        | 53-000045                 | 12,360              |
| Pass-thru Marine Biological Laboratory                    | 47.050        | MBL PO#10705              | 14,491              |
| Pass-thru Marine Biological Laboratory                    | 47.050        | PO 5408, SUBC #98283642   | 46,425              |
| Pass-thru Southwest Research Institute                    | 47.050        | 999102Q                   | 8,521               |
| Pass-thru University of Michigan                          | 47.050        | F004262                   | 6,142               |
| Pass-thru Indiana University                              | 47.050        | PO 10208-0171             | 5,084               |
| Computer and Information Science Engineering              | 47.070        |                           | 23,307              |
| Biological Sciences                                       |               |                           |                     |
| Direct  | 47.074        |                           | 1,889,460           |
| Pass-thru University of California Berkeley               | 47.074        | SA3418-22395PG 500211PO#  | 2,189               |
| Pass-thru Texas A & M University Research Foundation      | 47.074        | S900300 ACCT 444721-00001 | 4,602               |
| Pass-thru University of North Carolina at Chapel Hill     | 47.074        | UNC-CH ACCT# 5-37526      | 8,579               |
| Pass-thru University of Florida                           | 47.074        | UF02018                   | 21,528              |
| Social, Behavioral and Economic Sciences                  |               |                           |                     |
| Direct  | 47.075        |                           | 72,959              |
| Pass-thru U.S. Civilian Research & Development Foundation | 47.075        | RG1-2076                  | 3,417               |
| Education and Human Resources                             |               |                           |                     |
| Direct  | 47.076        |                           | 2,343,765           |
| Pass-thru Alaska Federation of Natives Inc.               | 47.076        | ESR# 0086194              | 111,883             |
| Pass-thru Alaska Federation of Natives Inc.               | 47.076        | PENDING                   | 2,223               |

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

|   | <u>CFDA #</u> | <u>PASS-THRU ID #</u> | <u>EXPENDITURES</u> |
|---|---------------|-----------------------|---------------------|
| <b>RESEARCH AND DEVELOPMENT, CONT.</b>                      |               |                       |                     |
| <b>Environmental Protection Agency, cont.</b>               |               |                       |                     |
| Office of Research and Development                          |               |                       |                     |
| Air Pollution Control Research Grants                       |               |                       |                     |
| Pass-thru State of Alaska                                   | 66.501        | EN0607036             | \$ (1,531)          |
| Office of Administration                                    |               |                       |                     |
| Performance Partnership Grants                              |               |                       |                     |
| Pass-thru State of Alaska                                   | 66.605        | EN1800404             | (2,558)             |
| Pass-thru State of Alaska                                   | 66.605        | EN1810501/NP-01-R3    | 22,246              |
| Pass-thru State of Alaska                                   | 66.605        | EN 1820503            | 119,157             |
| Surveys, Studies, Investigations and Special Purpose Grants |               |                       |                     |
| Direct  | 66.606        |                       | 151,120             |
| Pass-thru Kenai Watershed Forum                             | 66.606        | KWF-KRC-006           | 50,785              |
| Office of Solid Waste                                       |               |                       |                     |
| Solid Waste Management Assistance                           | 66.808        |                       | 31,661              |
| <b>Total Environmental Protection Agency</b>                |               |                       | <b>480,196</b>      |
| <b>Department of Energy</b>                                 |               |                       |                     |
| Miscellaneous   |               |                       |                     |
| Direct  | 81.000        |                       | 1,136,952           |

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

| <u>CFDA #</u> | <u>PASS-THRU ID #</u> | <b>EXPENDITURES</b> |
|---------------|-----------------------|---------------------|
|---------------|-----------------------|---------------------|

University of Alaska  
Schedule of Expenditures of Federal Awards





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

|   | <u>CFDA #</u> | <u>PASS-THRU ID #</u> | <u>EXPENDITURES</u> |
|---|---------------|-----------------------|---------------------|
| <b>OTHER PROGRAMS, CONT.</b>                                |               |                       |                     |
| <b>National Foundation on the Arts and the Humanities</b>   |               |                       |                     |
| Miscellaneous   |               |                       |                     |
| Pass-thru Alaska Humanities Forum                           | 45.000        | 13-00                 | \$ (68)             |
| Pass-thru Alaska Humanities Forum                           | 45.000        | # 9-02                | 2,500               |
| Pass-thru Dance/USA   | 45.000        | LETTER DATED 7/20/01  | 10,000              |
| Pass-thru State of Alaska                                   | 45.000        | 02-CAD-21             | 2,000               |
| National Endowment for the Arts                             |               |                       |                     |
| Promotion of the Arts-Grants to Organizations & Individuals |               |                       |                     |
| Direct  | 45.024        |                       | 23,773              |
| Promotion of the Arts-Partnership Agreements                |               |                       |                     |
| Pass-thru State of Alaska                                   | 45.025        | 01 6100 2007          | 2,500               |
| Pass-thru State of Alaska                                   | 45.025        | 5010629               | 4,316               |
| Pass-thru State of Alaska                                   | 45.025        | EN 519041             | (15)                |
| National Endowment for the Humanities                       |               |                       |                     |
| Promotion of the Humanities - Federal / State Partnerships  |               |                       |                     |
| Pass-thru Alaska Humanities Forum                           | 45.129        | GRANT 19-01           | 2,008               |
| Pass-thru Alaska Humanities Forum                           | 45.129        | GRANT #15-01          | 2,665               |
| Pass-thru Alaska Humanities Forum                           | 45.129        | PROJECT # 3-01        | 86                  |
| Pass-thru State of Alaska                                   | 45.129        | 02-WS-12              | 750                 |
| Promotion of the Humanities - Preservation and Access       | 45.149        |                       | 19,940              |
| Promotion of the Humanities - Education Development         | 45.162        |                       | 507                 |
| Promotion of the Humanities - Seminars & Institutes         | 45.163        |                       | (11,481)            |
| Promotion of the Humanities - Public Programs               | 45.164        |                       | 11,899              |
| Promotion of the Humanities - Grants to Underserved Areas   | 45.166        |                       | 4,448               |

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

|   | <u>CFDA #</u> | <u>PASS-THRU ID #</u> | <u>EXPENDITURES</u> |
|---|---------------|-----------------------|---------------------|
| <b>OTHER PROGRAMS, CONT.</b>                      |               |                       |                     |
| <b>National Science Foundation, cont.</b>         |               |                       |                     |
| Polar Programs                                    |               |                       |                     |
| Direct  | 47.078        |                       | \$ 969,823          |
| Pass-thru North Slope Borough                     | 47.078        | 20012148-000 OP       | 148                 |
| <b>Total National Science Foundation</b>          |               |                       | <b>3,008,317</b>    |
| <b>Small Business Administration</b>              |               |                       |                     |
| Business Development Assistance to Small Business | 59.005        |                       | 41,895              |
| Management and Technical Assistance               | 59.007        |                       | 28,073              |
| Small Business Development Center                 | 59.037        |                       | 484,136             |
| <b>Total Small Business Administration</b>        |               |                       | <b>554,104</b>      |
| <b>Environmental Protection Agency</b>            |               |                       |                     |



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

|   | <u>CFDA #</u> | <u>PASS-THRU ID #</u>      | <u>EXPENDITURES</u> |
|---|---------------|----------------------------|---------------------|
| <b>OTHER PROGRAMS, CONT.</b>                              |               |                            |                     |
| <b>Department of Education</b>                            |               |                            |                     |
| Miscellaneous   |               |                            |                     |
| Pass-thru National Writing Project Corporation            | 84.000        | 92 -AK01                   | \$ 25,410           |
| Pass-thru State of Alaska                                 | 84.000        | 0520731                    | 112,276             |
| Pass-thru State of Alaska                                 | 84.000        | EN-0510647 (CFDA 84.928A)  | 1,457               |
| Pass-thru State of Alaska                                 | 84.000        | ADN 0520743                | 2,183               |
| Adult Education - State Grant Program                     |               |                            |                     |
| Pass-thru State of Alaska                                 | 84.002        | ABE FY2002-04              | 100,387             |
| Pass-thru State of Alaska                                 | 84.002        | ABE FY2002-09              | 226,132             |
| Pass-thru State of Alaska                                 | 84.002        | EN 720008/2002-15          | 23,041              |
| Pass-thru State of Alaska                                 | 84.002        | EN 720015/RSA 2002-07      | 120,398             |
| Pass-thru State of Alaska                                 | 84.002        | EN0590541/AC9916701        | 1                   |
| Pass-thru State of Alaska                                 | 84.002        | EN0717545                  | 8,056               |
| Pass-thru State of Alaska                                 | 84.002        | EN707552                   | (69)                |
| Pass-thru State of Alaska                                 | 84.002        | EN717524                   | 8,137               |
| Pass-thru State of Alaska                                 | 84.002        | EN717543/2001-07           | 7,539               |
| Pass-thru State of Alaska                                 | 84.002        | EN717548/2001-15           | 6,003               |
| Pass-thru State of Alaska                                 | 84.002        | RSA/EN720016/2002-08       | 89,170              |
| Pass-thru Southeast Regional Resource Center              | 84.002        | SERRC PO#00011214/00011343 | 52                  |
| Undergraduate Int'l Studies and Foreign Language Programs | 84.016        |                            | 28,717              |
| Handicapped Early Chldhood Assistance                     | 84.024        |                            | 30,463              |
| Higher Education Institutional Aid                        | 84.031        |                            | 2,106,187           |
| Vocational Education Consumer and Homemaking Education    |               |                            |                     |
| Pass-thru State of Alaska                                 | 84.048        | 79230 SITKA                | 191,074             |

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

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

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

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

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

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

## UNIVERSITY OF ALASKA

### Notes to Schedule of Expenditures of Federal Awards

June 30, 2002

**(1) General**

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

**(2) Basis of Accounting**

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

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

The University receives Federal awards under

**UNIVERSITY OF ALASKA**  
Schedule of Findings and Questioned Costs  
June 30, 2002

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

701 West Eighth Avenue  
Suite 600  
Anchorage, AK 99501

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

The Board of Regents  
The University of Alaska:

We have audited the financial statements of the University of Alaska as of and for the year ended June 30, 2002, and have issued our report thereon dated September 30, 2002. As of July 1, 2000, the University of Alaska adopted Governmental Accounting Standards Board (GASB) Statement No. 34 *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments*, as amended by GASB Statement No. 35, *Basic Financial Statements—and Management's Discussion and Analysis—for Public Colleges and Universities*, and GASB Statement No. 37 *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments: Omnibus*, and adopted GASB Statement No. 38, *Certain Financial Statement Disclosures*. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

### **Compliance**

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

### **Internal Control over Financial Reporting**

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



ABCD

The Board of Regents  
The University of Alaska

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

This report is intended for the information of the Board of Regents, management and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

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September 30, 2002