



UNIVERSITY OF ALASKA

Audit in Accordance with OMB A-133

Year ended June 30, 2006

UNIVERSITY OF ALASKA

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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, 2006. The University of Alaska's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the University of Alaska's management. Our responsibility is to express an opinion on the University of Alaska's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the University of Alaska's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the University of Alaska's compliance with those requirements.

In our opinion, the University of Alaska complied, in all material respects, with the requirements referred to above that are applicable to its major federal programs for the year ended June 30, 2006. However, the results of our auditing procedures disclosed instances of noncompliance with those requirements, which are required to be reported in accordance with Circular A-133 and which are described in the accompanying schedule of findings and questioned costs as items 2006-1 and 2006-2.

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.



We noted matters involving the internal control over compliance and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over compliance that, in our judgment, could adversely affect the University's ability to administer a major federal program in accordance with the applicable requirements of laws, regulations, contracts and grants. The reportable conditions are described in the accompanying schedule of findings and questioned costs as items 2006-1 and 2006-2.

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 the application 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 in a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be reportable conditions and; accordingly, would not disclose all reportable conditions that are also considered to be material weaknesses. However, we do not believe that the reportable conditions described above are 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, 2006, and have issued our report thereon dated October 16, 2006. 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

October 16, 2006, except for
compliance with requirements applicable
to each major program and internal control
over compliance which is as of
February 9, 2007

University of Alaska
 Schedule of Expenditures of Federal Awards
 Year Ended June 30, 2006

CFDA NUMBER	FEDERAL PROGRAM TITLE	PASS-THROUGH ID#	EXPENDITURES
STUDENT FINANCIAL AID			
Department of Education			
84.007	Federal Supplemental Education Opportunity Grants		\$ 607,172
84.032	Federal Family Education Loans		39,633,802
84.033	Federal Work - Study Program		660,498
84.063	Federal Pell Grant Program		8,939,777
TOTAL STUDENT FINANCIAL AID			49,841,249
RESEARCH AND DEVELOPMENT			
Department of Agriculture			
10.000	Miscellaneous		692,526
	Pass-through State of Alaska	1165133	35,074
<u>Agricultural Research Service</u>			
10.001	Agricultural Research - Basic and Applied Research		1,022,887
<u>Animal and Plant Health Inspection Service</u>			
10.025	Plant and Animal Disease, Pest Control, and Animal Care		
	Pass-through State of Alaska	1860049	12,000
10.029	Avian Influenza Indemnity Program		
	Pass-through University of Maryland	Pending	46,506
<u>Cooperative State Research, Education, and Extension Service</u>			
10.200	Grants for Agricultural Research, Special Research Grants		5,422,166
10.206	Grants for Agricultural Research - Competitive Research Grants		40,510
10.303	Integrated Programs		128,410
10.500	Cooperative Extension Service		305,390
	Pass-through University of California, Davis	K007797-02	26,199
<u>Forest Service</u>			
10.652	Forestry Research		99,509
10.664	Cooperative Forestry Assistance		81,835
<u>Natural Resources Conservation Service</u>			
10.901	Resource Conservation and Development		2,926
Total Department of Agriculture			7,915,938
Department of Commerce			
11.000	Miscellaneous		141,358
	Pass-through State of Alaska	1165082	1,105
	Pass-through State of Alaska	1165099	7,736
	Pass-through State of Alaska	1165100	9,000
	Pass-through State of Alaska	ADN 1145345	13,679
	Pass-through North Pacific Marine Science Foundation	NA16FX2629 #13	46,579
	Pass-through North Pacific Marine Science Foundation	NA16FX2629-#41A #14	10,090
	Pass-through North Pacific Marine Science Foundation	NPMSF NA16FX2629 #34	(4,055)
	Pass-through North Pacific Research Board	F0401	24,932
	Pass-through North Pacific Research Board	F0407	111,870
	Pass-through North Pacific Research Board	F0410	1,267
	Pass-through North Pacific Research Board	F0411	22,223
	Pass-through North Pacific Research Board	F0413	56,065
	Pass-through North Pacific Research Board	F0417	7,591
	Pass-through North Pacific Research Board	F0418	18,125
	Pass-through North Pacific Research Board	F0420	54,802
	Pass-through North Pacific Research Board	F0423	34,476
	Pass-through North Pacific Research Board	R0327	30,460
	Pass-through Seward Assoc for Advancement of Science (SAAMS)	R1991-02	13,338
	Pass-through Seward Assoc for Advancement of Science (SAAMS)	R1991-03	30,497
<u>Economic Development Administration</u>			
11.303	Economic Development - Technical Assistance		(4)
<u>National Oceanic and Atmospheric Administration</u>			
11.417	Sea Grant Support		1,801,328
11.419	Coastal Zone Management Administration Awards		
	Pass-through State of Alaska	RSA EN831612 20GA-148 COMPGRNT	16,757
11.420	Coastal Zone Management Estuarine Research Reserves		18,660
11.430	Undersea Research		1,842,656

University of Alaska
 Schedule of Expenditures of Federal Awards
 Year Ended June 30, 2006

CFDA NUMBER	FEDERAL PROGRAM TITLE	PASS-THROUGH ID#	EXPENDITURES
11.432	Office of Oceanic and Atmospheric Research (OAR) Joint and Cooperative Institutes		\$ 4,663,791
11.437	Pacific Fisheries Data Program		
	Pass-through State of Alaska	1165085	29,605
	Pass-through State of Alaska	1145383	10,000
11.438	Pacific Coast Salmon Recovery - Pacific Salmon Treaty Program		
	Pass-through State of Alaska	ADN#1135269	149,049
	Pass-through State of Alaska	ADN# 1145130	9,655
	Pass-through State of Alaska	ADN# 1145308	676
11.439	Marine Mammal Data Program		943,666
	Pass-through Aleutians East Borough	AWARD LTR 6/17/03	24,543
	Pass-through North Pacific Marine Science Foundation	NA 05NMF4391068	68,577
	Pass-through Seward Assoc for Advancement of Science (SAAMS)	R0601-01	21,739
	Pass-through Seward Assoc for Advancement of Science (SAAMS)	R1713-01	169
11.460	Special Oceanic and Atmospheric Projects		422,571
	Pass-through State of Alaska	1067068	18,935
	Pass-through Woods Hole Oceanographic Institution	A 100388	(154)
National Marine Fisheries Service			
11.452	Unallied Industry Projects		
	Pass-through State of Alaska	ADN 850113 EN 850309	269,290
11.472	Unallied Science Program		
	Pass-through North Pacific Research Board	505	39,774
	Pass-through North Pacific Research Board	509	3,564
	Pass-through North Pacific Research Board	511	30,917
	Pass-through North Pacific Research Board	535	62,321
	Pass-through North Pacific Research Board	#506	56,123
	Pass-through North Pacific Research Board	#507	51,105
	Pass-through North Pacific Research Board	#522	5,182
	Pass-through North Pacific Research Board	NPRB PROJECT #527	24,890
	Pass-through North Pacific Research Board	PROJECT # 520	399,747
	Pass-through North Pacific Research Board	PROJECT # 607	401
	Pass-through North Pacific Research Board	PROJECT # 635	3,155
	Pass-through North Pacific Research Board	PROJECT 514	70,011
	Pass-through North Pacific Research Board	PROJECT 517	52,376
	Pass-through North Pacific Research Board	PROJECT NUMBER 512	11,337
	Pass-through North Pacific Research Board	PROJECT# 627	4,961
	Pass-through North Pacific Research Board	R0320	213,199
11.477	Fisheries Disaster Relief		
	Pass-through State of Alaska	0140049/0150801	20,994
National Ocean Service (NOS)			
11.473	Coastal Services Center		85
	Pass-through State of Alaska	1165088	19,166
	Pass-through Seward Assoc for Advancement of Science (SAAMS)	H-2201	942,281
	Pass-through University of Maryland - UMCES	07-5-25535.3734	32,278
11.478	Center for Sponsored Coastal Ocean Research - Coastal Ocean Prog		144,644
NOAA Research			
11.481	Educational Partnership Program		
	Pass-through State of Alaska	1145104	32,049
Total Department of Commerce			13,163,207
Department of Defense			
12.000	Miscellaneous		4,030,398
	Pass-through State of Alaska	TRACKING# 14540-05-01	87,171
	Pass-through Johns Hopkins University	882561	134,969
	Pass-through Johns Hopkins University	885205	650,420
	Pass-through Native Village of Barrow	LETTER MAY 29, 2001	421
	Pass-through New Mexico State University	C40628	2,080
	Pass-through University of Michigan	SUB UNDER CA W56HZV-04-2-0001	228,268

University of Alaska
 Schedule of Expenditures of Federal Awards
 Year Ended June 30, 2006

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 University of Mississippi	UM02-09-029 ASSUMPT	\$ 368,495
Department of the Navy			
Office of Naval Research			
12.300	Basic and Applied Scientific Research Pass-through Florida State University	R00427 FSU#091004-520-015474	5,574,918 33,470
	Pass-through Johns Hopkins University	885010	850,808
	Pass-through Wayne State University	INDEX# 332520 PO426688	148,925
	Army Research and Material Command		
12.420	Military Medical Research and Development		1,189,602
Army Research Office			
Army Material Command			
12.431	Basic Scientific Research		308,068
Office of the Secretary of Defense			
12.630	Basic, Applied, and Advanced Research in Science and Engineering		106,556
Total Department of Defense			13,714,569
Department of the Interior			
15.000	Miscellaneous		2,860,027
	Pass-through State of Alaska	ADN# 1165091	10,298
	Pass-through State of Alaska	ADN# 1165228	9,926
	Pass-through Bering Sea Fisherman's Association	AC-279	36,510
	Pass-through LGL Alaska Research Associates, Inc.	P788B	15,424
	Pass-through University of Vermont	18394-UAF INT	7,861
	Pass-through National Fish & Wildlife Foundation	2003-0029-011	1,472
	Pass-through Texas A&M University	SUBCONTRACT TAES 570271	11,806
15.600	Anadromous Fish Conservation Pass-through State of Alaska	1165122	12,868
15.900	Disposal of Surplus Wildlife		107,442
Bureau of Indian Affairs			
15.043	Indian Child and Family Education		3,015
Bureau of Land Management			
15.224	Cultural Resource Management Pass-through University of Montana	G251-06-W0094	264
15.225	Recreation Resource Management		13,542
Fish and Wildlife Service			
15.608	Fish and Wildlife Management Assistance		(41)
15.630	Coastal Program		106,419
15.634	State Wildlife Grants Pass-through State of Alaska	RSA 1145328	(204)
	Pass-through State of Alaska	1165126	68,647
	Pass-through State of Alaska	1165127	37,537
	Pass-through State of Alaska	1165191	368
	Pass-through State of Alaska	1165215	41,695
	Pass-through State of Alaska	RSA EN 1155095	1,414
Geological Survey			
15.805	Assistance to State Water Resources Research Institutes		114,374
15.807	Earthquake Hazards Reduction Program		466,798
15.808	U.S. Geological Survey - Research and Data Collection Pass-through State of Alaska	ADN # 1056014	3,221,607 15,090
	Pass-through America View, Inc.	AV04-AK01	78,630
15.812	Cooperative Research Units Program		426,128
Total Department of the Interior			7,668,917
Department of Justice			
16.000	Miscellaneous		65,625
Bureau of Justice Statistics			
16.550	State Justice Statistics Program For Statistical Analysis Centers		62,912

University of Alaska
 Schedule of Expenditures of Federal Awards
 Year Ended June 30, 2006

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		\$ 186,517
Bureau of Justice Assistance			
16.609	Community Prosecution and Project Safe Neighborhoods		38,845
Total Department of Justice			353,899
Department of Labor			
17.000	Miscellaneous		
	Pass-through IHI Environmental	SF02-14B	(583)
Office of Disability Employment Policy			
17.720	Disability Employment Policy Development		
	Pass-through State of Alaska	RSA EN #760005	16,208
	Pass-through State of Alaska	RSA EN 750005 AMEND 2	(915)
Total Department of Labor			14,710
Department of Transportation			
20.000	Miscellaneous		
	Pass-through State of Alaska	MOA RES-01-015	2,635
United States Treasury			
21.000	Miscellaneous		1,408,242
General Services Administration			
39.009	Federal Citizen Information Center		14,055,287
National Aeronautics and Space Administration			
43.000	Miscellaneous		9,722,851
	Pass-through Hampton University	SUBC #03-12	124,109
	Pass-through SETI Institute	04CK65A-002	(2)
	Pass-through SETI Institute	06-CA84A-05-001	16,405
	Pass-through University of California, Berkeley	1-0001080910	2,676
	Pass-through University of California, Los Angeles	0965 G FB372	12,412
	Pass-through University of Massachusetts	PO 3012590 PRIME NAG13-03021	102,000
	Pass-through University of Pittsburgh	402256-1	7,963
43.001	Aerospace Education Services Program		283,462
	Pass-through University of Washington	478959	15,650
Total National Aeronautics and Space Administration			10,287,526
National Foundation on the Arts and the Humanities			
National Endowment for the Arts			
45.000	Miscellaneous		11,494
National Science Foundation			
47.000	Miscellaneous		985,074
	Pass-through Joint Oceanographic Institutes, Inc.	JSA 5-09	15,734
	Pass-through The University of Texas at Austin	UTA4-172	15,990
47.041	Engineering Grants		541,957
47.049	Mathematical and Physical Sciences		90,940
	Pass-through Stanford University	SUBAWARD NO. 30891-A	128,515
47.050	Geosciences		3,025,407
	Pass-through Marine Biological Laboratory	MBL SUBCONTRACT #10705 PENDING	35,860
	Pass-through Monterey Bay Aquarium Research Institute	PO# 0313498	14,250
	Pass-through UNAVCO, Inc.	SUBAWARD EAR-0318549-07	26,764
	Pass-through University of Nevada, Reno	UNR-02-72 P.O. 12GC0000075	46,695
	Pass-through Utah State University	SUBCONTRACT C029979	15,105
	Pass-through University of Washington	#892069	17,412
47.070	Computer and Information Science and Engineering		613,442
47.074	Biological Sciences		2,659,580
	Pass-through Stevens Institute of Technology	527144-01	27,083

University of Alaska
 Schedule of Expenditures of Federal Awards
 Year Ended June 30, 2006

CFDA NUMBER	FEDERAL PROGRAM TITLE	PASS-THROUGH ID#	EXPENDITURES
47.075	Social, Behavioral, and Economic Sciences		\$ 101,138
	Pass-through Iowa State University	420-40-46	7,964
47.076	Education and Human Resources		4,232,510
	Pass-through Alaska Federation of Natives, Inc.	LETTER 2/28/02 - MOD6/03;10/04	76,001
47.078	Polar Programs		10,092,607
	Pass-through State of Alaska	WIRE 03/23/05	15,302
	Pass-through Arctic Research Consortium of the U.S. (ARCUS)	ARCUS CONTRACT8.26.04 PENDING	16,324
	Pass-through Idaho State University	03-221A	16,533
	Pass-through San Diego State University	SUB# E0003588	20,950
	Pass-through University of California, San Diego	10228091-002	3,640
	Pass-through University of Delaware	3872	68,623
	Pass-through University of New Hampshire	03-747	8,978
	Pass-through University of Washington	NO. 153556	1,137
Total National Science Foundation			22,921,515
Environmental Protection Agency			
66.000	Miscellaneous		32,276
66.500	Environmental Protection - Consolidated Research		13,695
	Pass-through Colorado State University	G-5817-3	27,954
66.606	Congressionally Mandated Projects		55,735
	Pass-through Fairbanks North Star Borough	PO# 600663	8,134
	Pass-through Fairbanks North Star Borough	PO# 600662	4,290
	Pass-through Fairbanks North Star Borough	PO# 600661	
<u>Office of Air and Radiation</u>			
Indoor Environments Division			
66.032	State Indoor Radon Grants		30,696
	Pass-through State of Alaska	EN663143	30,272
	Pass-through State of Alaska	ADN #660137 EN 663142	
<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		6,015
	Pass-through State of Alaska	1850085	
<u>Office of Research and Development</u>			
66.511	Office of Research and Development Consolidated Research / Training		34,311
	Pass-through State of Alaska	ADN# 18650153	25,328
	Pass-through State of Alaska	1860002	3,670
	Pass-through State of Alaska	1860059	
<u>Office of Congressional and Intergovernmental Relations</u>			
66.605	Performance Partnership Grants		15,939
	Pass-through State of Alaska	RS 1850010 EN 1850501 AMEND1	19,086
	Pass-through State of Alaska	1860134	7,767
	Pass-through State of Alaska	ADN# 1860029	13,863
	Pass-through State of Alaska	ADN# 1860123	1
	Pass-through State of Alaska	EN1800404	69,032
	Pass-through State of Alaska	RS 1860035 EN 1860504	61,350
	Pass-through State of Alaska	RSA EN 1860503	
<u>Office of the Administrator</u>			
Office of Environmental Education			
66.951	Environmental Education Grants		4,854
Total Environmental Protection Agency			464,268
Department of Energy			
81.000	Miscellaneous		2,583,662
	Pass-through Alaska State District Council of Laborers	DE-FC02-02EH02039 AMEND 6	14,565
	Pass-through Battelle Pacific Northwest Lab	NO. 9064	244,035
	Pass-through Inland Northwest Research Alliance	60-5005-101	4,228
	Pass-through Institute for Responsible Management, Inc.	CRESP II	(4,510)
	Pass-through Los Alamos National Laboratory	SUBC# 36461-SOL-06	13,513
	Pass-through University of California	65520-001-03 97	19,436
	Pass-through University of Oregon	234043A	32,067

University of Alaska
 Schedule of Expenditures of Federal Awards
 Year Ended June 30, 2006

CFDA NUMBER	FEDERAL PROGRAM TITLE	PASS-THROUGH ID#	EXPENDITURES
<u>Office of Science</u>			
81.049	Office of Science Financial Assistance Program Pass-through University of Wyoming	DOELOC2284::2285AKUNV	\$ 104,230 39,416
<u>Office of Fossil Energy</u>			
81.089	Fossil Energy Research and Development Pass-through Sandia National Laboratories	17839	90,045 172,140
<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	25,562
<u>Nuclear Security Administration</u>			
81.113	Defense Nuclear Nonproliferation Research Pass-through University of Mississippi Pass-through Battelle Pacific Northwest Lab	UM03-02-074 CONTRACT 409909-A-R8	123,513 (4)
Total Department of Energy			3,461,898
<u>Department of Education</u>			
84.000	Miscellaneous Pass-through Alaska Humanities Forum	AGREEMENT DATED 6/3/06	25,001
84.297	Native Hawaiian Curriculum Development, Teacher Training and Recruitment		(33)
84.306	National Institute on the Education of At-Risk Students		973,589
<u>Office of Innovation and Improvement (OII)</u>			
84.330	Advanced Placement Program Pass-through Anchorage School District	AGREEMENT DATED 3/30/06	6,090
<u>Office of Elementary and Secondary Education</u>			
84.356	Alaska Native Educational Programs Pass-through Alaska Humanities Forum Pass-through Copper River Native Association	AGREEMENT DTD 1/21/2005 SUBAWARD DTD 4/9/05	202,302 35,461 91,795
84.362	Native Hawaiian Education Pass-through ALU LIKE, Inc.	S362A030013	349,304
Total Department of Education			1,683,509
<u>Denali Commission</u>			
90.100	Denali Commission Program		(21)
<u>Department of Health and Human Services</u>			
93.000	Miscellaneous Pass-through Fairbanks Native Association Pass-through Fairbanks Native Association Pass-through Fairbanks Native Association Pass-through Center to Protect Worker's Rights	258-060-2-1-12 5-U79-SM54481-03 FNA 259-060-2-1-12 CDC SUBCON 200-2002-00433	6,462 35,293 24,611 6,862 (120)
93.122	Cooperative Agreements for Substance Abuse Treatment and Recovery Systems for Rural, Remote and Culturally Distinct Populations Pass-through State of Alaska	EN#0607014	(14,086)
93.390	Academic Research Enhancement Award		80,596
<u>Office of the Secretary</u>			
93.001	Civil Rights and Privacy Rule Compliance Activities		17,610
<u>Administration on Aging</u>			
93.048	Special Programs for the Aging - Title IV - and Title II - Discretionary Projects		301,132
<u>Health Resources and Services Administration</u>			
93.107	Model State - Supported Area Health Education Centers Pass-through University of Washington	SUBCONTRACT 919481	27,310
93.110	Maternal and Child Health Federal Consolidated Programs Pass-through University of Arizona Tucson	PO Y432109 MOD 1	10,028
93.247	Advanced Education Nursing Grant Program Pass-through Oregon Health & Science University	SUB GSONO0130A B AMEND 1	16,569
93.822	Health Careers Opportunity Program Pass-through University of Washington	SUBCONTRACT 169916	37,937
93.888	Specially Selected Health Projects		621,790
93.912	Rural Health Care Services Outreach and Rural Health Network Dev Prog Pass-through Southeast Alaska Regional Health Consortium Pass-through Southeast Alaska Regional Health Consortium	PO 74623 PO072828 AMEND 1	77,272 43,771

University of Alaska
 Schedule of Expenditures of Federal Awards
 Year Ended June 30, 2006

CFDA NUMBER	FEDERAL PROGRAM TITLE	PASS-THROUGH ID#	EXPENDITURES
93.928	Special Projects of National Significance Pass-through Alaska Native Tribal Health Consortium	ANTHC-03-U-6877 MOD 005	\$ 78,115
93.969	Geriatric Education Centers		384,863
<u>National Institutes of Health</u>			
93.113	Environmental Health		1,155
93.173	Research Related to Deafness and Communication Disorders		1
<u>Substance Abuse and Mental Health Services Administration</u>			
93.230	Consolidated Knowledge Development and Application (KD&A) Program Pass-through State of Alaska	EN 653032	(3,922)
93.243	Substance Abuse and Mental Health Services - Projects of Regional and National Significance Pass-through Cook Inlet Council on Alcohol and Drug Abuse Pass-through Fairbanks Native Association Pass-through Municipality of Anchorage	1 H79 T116092-01 CON FOR SVCS DTD 3/24/05 MOA PO# 250057	(682) 33,042 10,278
<u>National Institutes of Health</u>			
93.242	Mental Health Research Grants Pass-through University of Colorado HSC	FY04.001.022 AK, FY06.001.012	65,922 110,101
93.273	Alcohol Research Programs		335,758
93.279	Drug Abuse and Addiction Research Programs Pass-through Medical College of Wisconsin Pass-through Pacific Inst for Research and Evaluation Louisville Center Pass-through Pacific Inst for Research and Evaluation Louisville Center	PHS R01 DA013139 PO710841 SUB 320020-1R01DA015966-01A2 0057.01.01-1R01DA019640	85,146 46,570 26,437 15,118
93.307	Minority Health and Health Disparities Research		195,728
93.375	Minority Biomedical Research Support		443,376
93.389	National Center for Research Resources Pass-through Montana State University	G152-06-Z3532	6,484,495 38,268
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders		274,387
93.854	Biological Basis Research in the Neurosciences		866,741
93.856	Microbiology and Infectious Diseases Research Pass-through University of Washington	NO. 968134	52,929
<u>Administration for Children and Families</u>			
93.647	Social Services Research and Demonstration		(846)
<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	4,219
Total Department of Health and Human Services			10,840,236
U.S. Corporation for National and Community Service			
94.005	Learn and Serve America - Higher Education		824
U.S. Agency for International Development			
USAID	U.S. Agency for International Development		599,399
TOTAL RESEARCH AND DEVELOPMENT			108,568,052
OTHER PROGRAMS			
Department of Agriculture			
10.000	Miscellaneous		311,862
10.302	Initiative for Future Agriculture and Food Systems Pass-through University of Hawaii, HILO	RCUH LTR JAN 1, 02	13,921
<u>Agricultural Research Service</u>			
10.001	Agricultural Research - Basic and Applied Research		222,269
<u>Animal and Plant Health Inspection Service</u>			
10.025	Plant and Animal Disease, Pest Control, and Animal Care Pass-through State of Alaska Pass-through State of Alaska Pass-through State of Alaska	EN 1068000 EN 1068025 1050286	31,797 12,267 (1)
<u>Cooperative State Research, Education, and Extension Service</u>			
10.200	Grants for Agricultural Research, Special Research Grants		423,638
10.228	Alaska Native Serving and Native Hawaiian Serving Institutions Education Grants		1,009,216

University of Alaska
 Schedule of Expenditures of Federal Awards
 Year Ended June 30, 2006

CFDA NUMBER	FEDERAL PROGRAM TITLE	PASS-THROUGH ID#	EXPENDITURES
10.303	Integrated Programs		\$ 15,091
	Pass-through University of California, Davis	K009607-AK AMEND 2	17,322
	Pass-through University of Idaho	BJK748UA PO0009731	8,498
	Pass-through University of Idaho	BJKE27-UA (PO013815)	57,706
10.500	Cooperative Extension Service		2,785,725
	Pass-through Kansas State University	S05043	16,758
	Pass-through University of Wyoming	UTSTUNV6160:6128STATE	4,553
	Pass-through Washington State University	104777-G00189-0	108,766
	Pass-through Washington State University	WSU-WE-TAA-SAL	46,572
<u>Risk Management Agency</u>			
10.457	Commodity Partnerships for Risk Management Education		13,939
<u>Food and Nutrition Service</u>			
10.557	Special Supplemental Nutrition Program for Women, Infants and Children		
	Pass-through State of Alaska	EN 653026	1,959
	Pass-through State of Alaska	RSA EN 643232	44
<u>Forest Service</u>			
10.664	Cooperative Forestry Assistance		126,228
10.680	Forest Health Protection		55
<u>Rural Business Cooperative Service</u>			
10.769	Rural Business Enterprise Grants		53,572
Total Department of Agriculture			5,281,757
 Department of Commerce			
11.000	Miscellaneous		51,114
	Pass-through Consortium for Oceanographic Research & Education	LETTER 11/14/2005	16,173
	Pass-through Consortium for Oceanographic Research & Education	LETTER 11-19-04 CK# 3412	4,416
<u>Economic Development Administration</u>			
11.303	Economic Development - Technical Assistance		111,272
<u>National Oceanic and Atmospheric Administration</u>			
11.417	Sea Grant Support		769,555
11.438	Pacific Coast Salmon Recovery - Pacific Salmon Treaty Program		
	Pass-through State of Alaska	EN#1165107	21,919
11.439	Marine Mammal Data Program		54,342
11.481	Educational Partnership Program		176,583
<u>National Marine Fisheries Service</u>			
11.472	Unallied Science Program		
	Pass-through North Pacific Research Board	503	100,846
	Pass-through North Pacific Research Board	R0326	14,070
<u>National Ocean Service (NOS)</u>			
11.473	Coastal Services Center		
	Pass-through Alaska Ocean Observing System	UA/AOOS MOA	32,763
<u>National Telecommunications and Information Administration</u>			
11.550	Public Telecommunications Facilities Planning and Construction		14,463
11.552	Technology Opportunities Program		158,283
Total Department of Commerce			1,525,799
 Department of Defense			
12.000	Miscellaneous		12,212
<u>Defense Logistics Agency</u>			
12.002	Procurement Technical Assistance for Business Firms		321,256
<u>Department of the Army</u>			
	Army Research and Materiel Command		
12.420	Military Medical Research and Development		32,296
Total Department of Defense			365,764
 Department of Housing and Urban Development			
<u>Community Planning and Development</u>			
14.246	Community Dev Block Grants / Brownsfields Economic Dev Initiative		57,123
<u>Policy Development and Research</u>			
14.515	Alaska Native / Native Hawaiian Institutions Assisting Communities		1,668,556

University of Alaska
 Schedule of Expenditures of Federal Awards
 Year Ended June 30, 2006

CFDA NUMBER	FEDERAL PROGRAM TITLE	PASS-THROUGH ID#	EXPENDITURES
Public and Indian Housing			
14.872	Public Housing Capital Fund		
	Pass-through State of Alaska	RS ADN 460001	\$ 33,765
	Pass-through State of Alaska	RS 450048	204
Total Department of Housing and Urban Development			1,759,648
Department of the Interior			
15.000	Miscellaneous		1,035,571
15.900	Disposal of Surplus Wildlife		23,160
Bureau of Indian Affairs			
15.114	Indian Education - Higher Education Grant Program		49,657
Bureau of Land Management			
15.224	Cultural Resource Management		17,755
15.DDD	Alaska Resource Library Info Service (ARLIS)		(360)
Fish and Wildlife Service			
15.631	Partners for Fish and Wildlife		9,737
Geological Survey			
15.808	U.S. Geological Survey - Research and Data Collection		6,193
Total Department of the Interior			1,141,713
Department of Justice			
16.000	Miscellaneous		24,444
Office of Juvenile Justice and Delinquency Prevention			
16.541	Part E - Developing, Testing and Demonstrating Promising New Programs		
	Pass-through State of Alaska	EN 663397	36,000
Total Department of Justice			60,444
Department of Labor			
17.250	Job Training Partnership Act		
	Pass-through State of Alaska	EN0707545	(45)
Employment and Training Administration			
17.225	Unemployment Insurance		
	Pass-through State of Alaska	760019	7,797
17.261	WIA Pilots, Demonstrations, and Research Projects		396,747
	Pass-through State of Alaska	RSA EN 760020	73,941
Mine Safety and Health Administration			
17.600	Mine Health and Safety Grants		56,645
Total Department of Labor			535,085
Department of State			
19.000	Miscellaneous		13,945
Department of Transportation			
20.000	Miscellaneous		
	Pass-through Embry-Riddle Aeronautical University	61043-UAA/04-C-GA-ERAU #10	34,272
	Pass-through Embry-Riddle Aeronautical University	61049 04-C-GA-ERAU AMEND #011	9,464
Federal Aviation Administration			
20.100	Aviation Education		
	Pass-through Embry-Riddle Aeronautical University	04-C-GA-ERAU AMEND #007	2,615
20.108	Aviation Research Grants		80,626
Total Department of Transportation			126,977
Federal Mediation and Conciliation Service			
34.002	Labor Management Cooperation		
	Pass-through State of Alaska	EN 760011	85,096
General Services Administration			
39.000	Miscellaneous		228,216
39.009	Federal Citizen Information Center		252,237
Total General Services Administration			480,453

University of Alaska
 Schedule of Expenditures of Federal Awards
 Year Ended June 30, 2006

CFDA NUMBER	FEDERAL PROGRAM TITLE	PASS-THROUGH ID#	EXPENDITURES
National Aeronautics and Space Administration			
43.000	Miscellaneous Pass-through State of Alaska	RSA 1026005	\$ 67,935
National Foundation on the Arts and the Humanities			
<u>National Endowment for the Humanities</u>			
45.149	Promotion of the Humanities - Division of Preservation and Access		106,837
<u>Institute of Museum and Library Services</u>			
45.312	National Leadership Grants		26,314
<u>Office of Museum Services</u>			
45.301	Museums for America		27,625
<u>Office of Library Services</u>			
45.310	Grants to States Pass-through State of Alaska	COOPERATIVE AGREEMENT	113,464
	Pass-through State of Alaska	0560506	78,800
	Pass-through State of Alaska	AGREEMENT DTD 8/15/05	43,503
	Pass-through State of Alaska	ILC -06-157-126	9,731
Total National Foundation on the Arts and the Humanities			406,274
National Science Foundation			
47.000	Miscellaneous		(11,149)
	Miscellaneous Pass-through Bristol Bay Native Association	MOA 3-10-05	179
	Miscellaneous Pass-through Joint Oceanographic Institutes, Inc.	JSA 5-05	3,286
47.041	Engineering Grants		166,204
47.050	Geosciences		130,955
47.070	Computer and Information Science and Engineering Pass-through EDUCAUSE	EDUCAUSE AGREEMENT	8,773
47.074	Biological Sciences		45,464
47.076	Education and Human Resources Pass-through Northeastern Illinois University	40257-00-01N	2,168,197
47.077	Academic Research Infrastructure		5,019
47.078	Polar Programs		(14,638)
Total National Science Foundation			2,811,318
Small Business Administration			
59.007	Technical Assistance		38,478
59.009	Procurement Assistance to Small Businesses		6,650
59.037	Small Business Development Center		602,504
Total Small Business Administration			647,632
Environmental Protection Agency			
66.000	Miscellaneous		35,797
66.606	Congressionally Mandated Projects		383,189
<u>Office of Water</u>			
66.460	Nonpoint Source Implementation Grants Pass-through State of Alaska	EN1870713	8
<u>American Indian Environmental Office</u>			
66.926	Indian Environmental General Assistance Program (GAP) Pass-through Saint George Traditional Council	SGTC06-001	8,203
<u>Office of the Administrator</u>			
66.610	Surveys, Studies, Investigations, and Special Purpose Grants within the Office of the Administrator		13,853
<u>Office of Prevention, Pesticides, and Toxic Substances</u>			
66.708	Pollution Prevention Grants Program		47,044
Total Environmental Protection Agency			488,094

University of Alaska
 Schedule of Expenditures of Federal Awards
 Year Ended June 30, 2006

CFDA NUMBER	FEDERAL PROGRAM TITLE	PASS-THROUGH ID#	EXPENDITURES
Department of Energy			
81.000	Miscellaneous		\$ 10,768
	Pass-through Inland Northwest Research Alliance	60-4005-003 AY-2003-04	3,419
	Pass-through Inland Northwest Research Alliance	60-4005-101	10,542
	Pass-through Inland Northwest Research Alliance	60-4005-102	9,485
	Pass-through Inland Northwest Research Alliance	TASK ORDER 60-4005-201	26,792
<u>Office of Energy Efficiency and Renewable Energy</u>			
81.041	State Energy Program		
	Pass-through State of Alaska	460002	107,195
	Pass-through State of Alaska	ADN 450050	<u>428</u>
Total Department of Energy			<u>168,629</u>
Department of Education			
84.000	Miscellaneous		
	Pass-through National Writing Project Corporation	92-AK01	125,058
	Pass-through Public Broadcasting Service	LETTER NOV. 2004	6,704
84.195	Bilingual Education - Professional Development		230,543
84.299	Indian Education - Special Programs		483,235
84.320	Alaska Native Educational Planning, Curriculum Development, Teacher Training, and Recruitment Program		1,987
	Pass-through Sealaska Heritage Foundation	PROF SVCS AGREEMENT 8/99	1,840
84.342	Preparing Tomorrow's Teachers to Use Technology		482,664
84.811A	Employment Opportunity for Mental or Physical Disabled		
	Pass-through State of Alaska	EN 653114	(25)
<u>Office of Vocational and Adult Education</u>			
84.002	Adult Education - State Grant Program		
	Pass-through State of Alaska	EN# 760021	140,257
	Pass-through State of Alaska	RSA EN ADN#750008	(55)
	Pass-through State of Alaska	RSA EN 750091	3,917
	Pass-through State of Alaska	760004	75,546
	Pass-through State of Alaska	14550771	(8,305)
	Pass-through State of Alaska	EN717524	1,113
84.243	Tech-Prep Education		
	Pass-through State of Alaska	RSA EN 0560634	345,134
	Pass-through State of Alaska	RSA EN# 0550625	3,178
<u>Assistant Secretary for Postsecondary Education</u>			
84.016	Undergraduate International Studies and Foreign Language Programs		68,626
84.021	Overseas - Group Projects Abroad		35,298
84.031	Higher Education - Institutional Aid		4,777,657
<u>Office of Assistant Secretary for Vocational and Adult Education</u>			
84.048	Vocational Education - Basic Grants to States		
	Pass-through State of Alaska	ADN# 0560737	90,875
	Pass-through State of Alaska	RSA EN 560546	71,595
	Pass-through State of Alaska	SITKA EL06.163.01	59,824
<u>Office of the Assistant Secretary for Postsecondary Education</u>			
84.116	Fund for the Improvement of Postsecondary Education		757,444
	Pass-through The Corella and Bertram F. Bonner Foundation	SUBAWARD DTD 12/5/05	7,069
84.336	Teacher Quality Enhancement Grants		1,845,060
<u>Office of Elementary and Secondary Education</u>			
84.213	Even Start - State Educational Agencies		
	Pass-through State of Alaska	EN0560743	89,975
	Pass-through State of Alaska	RSA EN # 0550553	1,498
84.356	Alaska Native Educational Programs		3,380,050
	Pass-through Project GRAD Kenai Peninsula	MOA DATED 3/27/2006	3,043
84.366	Mathematics and Science Partnerships		
	Pass-through State of Alaska	RSA EN 0560735	402,887
	Pass-through State of Alaska	RSA EN#550552	1,206
<u>Office of Assistant Secretary for Educational Research and Improvement</u>			
84.215	Fund for the Improvement of Education		2,069,595
<u>Office of Special Education and Rehabilitative Services</u>			
84.323	Special Education - State Personnel Development		
	Pass-through State of Alaska	0560738	51,642

University of Alaska
 Schedule of Expenditures of Federal Awards
 Year Ended June 30, 2006

CFDA NUMBER	FEDERAL PROGRAM TITLE	PASS-THROUGH ID#	EXPENDITURES
84.325	Special Education - Personnel Development to Improve Services and Results for Children with Disabilities		\$ 182,365
<u>Office of Postsecondary Education</u>			
84.333	Demonstration Projects to Ensure Students With Disabilities Receive a Higher Education		71,388
<u>Office of Innovation and Improvement</u>			
84.350	Transition to Teaching		325,629
84.363	School Leadership		394,785
Total Department of Education			16,580,302
National Archives and Records Administration			
89.003	National Historical Publications and Records Grants Pass-through Whitworth College	AGREEMENT DATED 08/09/2005	6,391 10,900
Total National Archives and Records Administration			17,291
Denali Commission			
90.100	Denali Commission Program		113,849
	Pass-through State of Alaska	075006	719
	Pass-through State of Alaska	0760002	631,373
	Pass-through State of Alaska	760004	673,876
	Pass-through State of Alaska	760017	85,414
	Pass-through Corporation For Public Broadcasting	LETTER AWARD 10/31/05	27,979
Total Denali Commission			1,533,210
Department of Health and Human Services			
93.000	Miscellaneous		
	Pass-through Alaska Native Tribal Health Consortium	236-01-0003 SUB.	37,768
	Pass-through Fairbanks Native Association	1H79 TI 15948-01	50,665
<u>Health Resources and Services Administration</u>			
93.110	Maternal and Child Health Federal Consolidated Programs		76,654
93.189	Health Education and Training Centers		
	Pass-through University of Washington	162846	164,409
	Pass-through University of Washington	PO #919477	53,766
93.192	Quentin N. Burdick Programs for Rural Interdisciplinary Training		174,777
93.211	Telehealth Network Grants		
	Pass-through Alaska Native Tribal Health Consortium	ANTHC-03-C-5239	90,933
93.358	Advanced Education Nursing Traineeships		36,192
93.822	Health Careers Opportunity Program		182,064
	Pass-through University of Washington	SUBCONTRACT 933805	55,270
93.824	Basic / Core Area Health Education Centers		223,614
93.888	Specially Selected Health Projects		824,563
	Pass-through University of Washington	SUBCONTRACT 145952	2,347
93.912	Rural Health Care Services Outreach and Rural Health Network Dev Program		530,439
<u>Substance Abuse and Mental Health Services Administration</u>			
93.230	Consolidated Knowledge Development and Application (KD&A) Prog		
	Pass-through State of Alaska	EN 653032	8,408
93.243	Substance Abuse and Mental Health Services - Projects of Regional and National Significance		
	Pass-through State of Alaska	660231	62,011
<u>Centers for Disease Control and Prevention</u>			
93.283	Centers for Disease Control and Prevention - Investigations and Technical Assistance		137,647
<u>National Institutes of Health</u>			
93.389	National Center for Research Resources		1,433,249
93.856	Microbiology and Infectious Diseases Research		
	Pass-through Idaho AHEC of Mountain States Group, Inc.	AGREMNT 1/1/06-5U54A1057141-03	2,500
<u>Administration for Children and Families</u>			
93.558	Temporary Assistance for Needy Families		
	Pass-through State of Alaska	604-06-009	40,000
93.570	Community Services Block Grant - Discretionary Awards		
	Pass-through National Youth Sports Program	NYSPPF 05 1148	24,688

University of Alaska
 Schedule of Expenditures of Federal Awards
 Year Ended June 30, 2006

CFDA NUMBER	FEDERAL PROGRAM TITLE	PASS-THROUGH ID#	EXPENDITURES
93.632	University Centers for Excellence in Developmental Disabilities Education, Research, and Service		\$ 499,861
93.648	Child Welfare Services Training Grants		61,891
93.658	Foster Care - Title IV-E		
	Pass-through State of Alaska	650043 (EN653030)	911
	Pass-through State of Alaska	EN 653033	(171)
	Pass-through State of Alaska	EN 663223 AMEND 2	904,191
	Pass-through State of Alaska	EN# 623115	34
	Pass-through State of Alaska	660214	95,140
	Pass-through State of Alaska	EN 663224	87,705
	Pass-through State of Alaska	EN663225	50,856
93.670	Child Abuse and Neglect Discretionary Activities		(41,511)
93.674	Chafee Foster Care Independence Program		
	Pass-through State of Alaska	RSA EN 643064	(373)
Centers for Medicare and Medicaid Services			
93.768	Medicaid Infrastructure Grants to Support the Competitive Employment of People with Disabilities		
	Pass-through State of Alaska	EN653190	(9)
Total Department of Health and Human Services			5,870,489
Corporation for National and Community Service			
94.005	Learn and Serve America - Higher Education		11,101
Social Security Administration			
96.008	Social Security - Work Incentives Planning and Assistance Program		63,805
Department of Homeland Security			
97.044	Assistance to Firefighters Grant		74,315
U.S. Agency for International Development			
Bureau for Economic Growth			
Agriculture and Trade, Office of Education			
98.012	USAID Development Partnerships for University Cooperation and Dev		
	Pass-through IREX	FY06-ARO2-U-ALASKA-02	99,537
	Pass-through IREX	SUB# FY05-AR02-U-ALASKA-01	15,103
USAID	USAID / Russia		976,227
Total U.S. Agency for International Development			1,090,867
TOTAL OTHER PROGRAMS			41,207,943
FOOD STAMPS			
Department of Agriculture			
Food and Nutrition Service			
10.551	Food Stamps		
	Pass-through State of Alaska	EN663017 ADN#660053,0660520	127,431
	Pass-through State of Alaska	ADN 650119, 0650390	333
TOTAL FOOD STAMPS			127,764
PUBLIC WORKS AND ECONOMIC DEVELOPMENT			
Department of Commerce			
Economic Development Administration			
11.300	Grants for Public Works and Economic Development Facilities		
	Pass-through North Pacific Research Board	F0414	35,870
11.307	Economic Adjustment Assistance		943,395
TOTAL PUBLIC WORKS AND ECONOMIC DEVELOPMENT			979,265
FISH AND WILDLIFE			
Department of the Interior			
15.611	Wildlife Restoration		
	Pass-through State of Alaska	115096	14

University of Alaska
 Schedule of Expenditures of Federal Awards
 Year Ended June 30, 2006

CFDA NUMBER	FEDERAL PROGRAM TITLE	PASS-THROUGH ID#	EXPENDITURES
WORKFORCE INVESTMENT ACT (WIA)			
<u>Department of Labor</u>			
Employment and Training Administration			
17.259	WIA Youth Activities		
	Pass-through State of Alaska	EN 750042	\$ 2,433
17.260	WIA Dislocated Workers		(497)
	Pass-through State of Alaska	DBA FILE NO 6-801	6,928
TOTAL WORKFORCE INVESTMENT ACT (WIA)			<u>8,864</u>
HIGHWAY PLANNING AND CONSTRUCTION			
<u>Department of Transportation</u>			
Federal Highway Administration			
20.205	Highway Planning and Construction		
	Pass-through State of Alaska	ADN# 2562127	6,298
	Pass-through State of Alaska	RSA# 2523436	(568)
	Pass-through State of Alaska	RSA 25-2-2105	15,803
TOTAL HIGHWAY PLANNING AND CONSTRUCTION			<u>21,533</u>
HIGHWAY SAFETY			
National Highway Traffic Safety Administration			
20.600	State and Community Highway Safety		
	Pass-through State of Alaska	060500 PT ADN# 2536170	6,047
	Pass-through State of Alaska	2563242	321
	Pass-through State of Alaska	2563225	206
TOTAL HIGHWAY SAFETY			<u>6,574</u>
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	EN 0560819	8,258
	Pass-through State of Alaska	EN 0560549	50,182
	Pass-through State of Alaska	EN 0560598	15,889
	Pass-through State of Alaska	EN#0560550	10,000
	Pass-through State of Alaska	RSA EN 0560599	45,669
	Pass-through State of Alaska	FS 06.163.01	43,002
84.173	Special Education - Preschool Grants		
	Pass-through State of Alaska	EN 0550624	(561)
TOTAL SPECIAL EDUCATION			<u>172,439</u>
TRIO			
<u>Office of Assistant Secretary for Postsecondary Education</u>			
84.042	TRIO - Student Support Services		522,664
84.044	TRIO - Talent Search		957,617
84.047	TRIO - Upward Bound		1,115,637
84.066	TRIO - Educational Opportunity Centers		666,286
TOTAL TRIO			<u>3,262,204</u>
GRAND TOTAL			<u>\$ 204,195,901</u>

UNIVERSITY OF ALASKA

Notes to Schedule of Expenditures of Federal Awards

Year Ended June 30, 2006

(1) General

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

(2) Basis of Accounting

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

(3) Noncash Federal Awards

The University receives Federal awards under the Perkins Loan Program (CFDA #84.638). The outstanding loan balances under this program totaled \$5,758 as of June 30, 2006.

(4) Subrecipients

The University of Alaska passed through \$8,535,907 of federal awards to subrecipients for the year ended June 30, 2006. 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	\$ 463,252
Grants for Agricultural Research, Special Research Grants	10.200	532,347
Alaska Native Serving and Native Hawaiian Serving		
Institutions Education Grants	10.228	127,552
Cooperative Extension Service	10.500	85,014
Forestry Research	10.652	5,838
		1,214,003
Department of Commerce		
Miscellaneous	11.000	10,180
Sea Grant Support	11.417	59,779
Undersea Research	11.430	980,304
Joint and Cooperative Institutes	11.432	696,537
Pacific Fisheries Data Program	11.437	10,000
Pacific Coast Salmon Recovery - Pacific Salmon		
Treaty Program	11.438	9,500
Special Oceanic and Atmospheric Projects	11.460	153,439

UNIVERSITY OF ALASKA

Notes to Schedule of Expenditures of Federal Awards

Year Ended June 30, 2006

Federal Agency and Program	CFDA#	Expenditures
Coastal Services Center	11.473	\$ 16,100
Educational Partnership Program	11.481	117,489
		<hr/> 2,053,328 <hr/>
Department of Defense		
Basic and Applied Scientific Research	12.300	116,887
Department of the Interior		
Miscellaneous	15.000	155,527
Department of Justice		
Part E - Developing, Testing, and Demonstrating Promising New Programs	16.541	22,200
National Institute of Justice Research, Evaluation, and Development Project Grants	16.560	10,408
		<hr/> 32,608 <hr/>
Department of Transportation		
Aviation Research Grants	20.108	39,826
General Services Administration		
Federal Citizen Information Center	39.009	287,195
National Aeronautics and Space Administration		
Miscellaneous	43.000	43,399
Aerospace Education Services Program	43.001	109,250
		<hr/> 152,649 <hr/>
National Science Foundation		
Miscellaneous	47.000	4,242
Engineering Grants	47.041	154,395
Computer and Information Science and Engineering	47.070	22,006
Biological Sciences	47.074	146,439
Education and Human Resources	47.076	166,344
Polar Programs	47.078	979,697
		<hr/> 1,473,123 <hr/>
Environmental Protection Agency		
Miscellaneous	66.000	6,585
Pollution Prevention Grants Program	66.708	30,372
		<hr/> 36,957 <hr/>

UNIVERSITY OF ALASKA

Notes to Schedule of Expenditures of Federal Awards

Year Ended June 30, 2006

Federal Agency and Program	CFDA#	Expenditures
Department of Energy		
Miscellaneous	81.000	\$ 162,306
Fossil Energy Research and Development	81.089	22,437
		<hr/> 184,743 <hr/>
Department of Education		
Higher Education - Institutional Aid	84.031	19,493
TRIO - Student Support Services	84.042	4,622
TRIO - Talent Search	84.044	84,254
TRIO - Upward Bound	84.047	48,429
Vocational Education - Basic Grants to States	84.048	40,208
Bilingual Education - Professional Development	84.195	60,825
Fund for the Improvement of Education	84.215	783,646
Tech-Prep Education	84.243	47,457
Teacher Quality Enhancement Grants	84.336	256,772
Alaska Native Educational Programs	84.356	101,353
School Leadership	84.363	261,754
		<hr/> 1,708,813 <hr/>
Denali Commission		
Denali Commission Program	90.100	<hr/> 129,656 <hr/>
Department of Health and Human Services		
Special Programs for the Aging - Title IV - and Title II - Discretionary Projects	93.048	15,000
Maternal and Child Health Federal Consolidated Programs	93.110	21,734
Health Education and Training Centers	93.189	25,000
Minority Biomedical Research Support	93.375	54,726
National Center for Research Resources	93.389	123,899
Foster Care - Title IV-E	93.658	267,026
Basic / Core Area Health Education Centers	93.824	117,635
Biological Basis Research in the Neurosciences	93.854	212,303
		<hr/> 837,323 <hr/>
U.S. Agency for International Development		
U.S. Agency for International Development	USAID	<hr/> 113,269 <hr/>
Total Federal Expenditures - Subrecipients		<hr/> \$ 8,535,907 <hr/>

UNIVERSITY OF ALASKA
 Schedule of Findings and Questioned Costs
 June 30, 2006

(1) Summary of Auditors' Results

Financial Statements:

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

Federal Awards:

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

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

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

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

Dollar threshold used to distinguish between type A and type B programs: \$ 3,000,000

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

None.

UNIVERSITY OF ALASKA

Schedule of Findings and Questioned Costs

June 30, 2006

(3) Findings and Questioned Costs Related to Federal Award

Finding 2006-1

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

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

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

Condition – For the program year 2005-2006, the University of Alaska Anchorage failed to identify withdrawn Title IV recipients in a timely manner.

Questioned Costs – None.

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

Effect – The University of Alaska Anchorage returned Title IV funds untimely for 38 of the 101 students that withdrew from the institution.

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

Finding 2006-2

Department of Education, Institutional Aid (CFDA #84.031)

Criteria or Specific Requirements – According to the Code of Federal Regulations (CFR), Title 29, Section 5-5, non-federal entities shall include in their construction contracts subject to the Davis-Bacon Act a requirement that the contractor or subcontractor comply with the requirements of the Davis-Bacon Act and the Department of Labor regulations. This includes a requirement for the contractor or subcontractor to submit to the non-federal entity weekly, for each week in which any contract work is performed a copy of the payroll and a statement of compliance (certified payrolls).

Condition – For grant awards #P031N000007, #P031N000004, #P031N050007, and #P031N050005-05, the University did not enforce the receipt of all required weekly certified payrolls.

Questioned Costs – None.

UNIVERSITY OF ALASKA

Schedule of Findings and Questioned Costs

June 30, 2006

(3) Findings and Questioned Costs Related to Federal Award, Continued

Finding 2006-2, Continued

Context – Isolated to four grants within the Institutional Aid Program.

Effect – The University did not receive all required weekly certified payrolls from contractors or subcontractors.

Recommendation – The University should make every effort to ensure weekly certified payrolls are received from contractors or subcontractors as required by the Davis-Bacon Act.



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, 2006, and have issued our report thereon dated October 16, 2006. 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

October 16, 2006