



UNIVERSITY OF ALASKA

Audit in Accordance with OMB A-133

Year ended June 30, 2004

UNIVERSITY OF ALASKA
Audit in Accordance with OMB A-133

Table of Contents

	Page
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	1
Schedule of Expenditures of Federal Awards	3
Notes to Schedule of Expenditures of Federal Awards	25
Schedule of Findings and Questioned Costs	28
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 <i>Government Auditing Standards</i>	30



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**Independent Auditors' Report on Compliance with Requirements Applicable
to Each Major Program, Internal Control over Compliance and Supplementary
Schedule of Expenditures of Federal Awards in Accordance with OMB Circular A-133**

The Board of Regents
The University of Alaska:

Compliance

We have audited the compliance of the University of Alaska with the types of compliance requirements described in the ETEMC/P MCID 1 W8.0n8s 10.98 133.8605 535.37c



The Board of Regents
The University of Alaska

Internal Control over Compliance

The management of the University of Alaska is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the University of Alaska's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

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

Schedule of Expenditures of Federal Awards

We have audited the basic financial statements of the University of Alaska as of and for the year ended June 30, 2004, and have issued our report thereon dated September 30, 2004. Our audit was performed for the purpose of forming an opinion on the basic financial statements taken as a whole. The accomp

UNIVERSITY OF ALASKA
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2004

	<u>CFDA #</u>	<u>Pass-through ID#</u>	<u>EXPENDITURES</u>
STUDENT FINANCIAL AID			
Department of Education			
Federal Supplemental Educational Opportunity Grants	84.007		\$ 1,015,090
Family Federal Education Loans	84.032		32,176,034
Federal Work-Study Program	84.033		420,839
Federal Pell Grant Program	84.063		9,008,237
Total Student Financial Aid			<u>42,620,200</u>
RESEARCH AND DEVELOPMENT			
Department of Agriculture			
Miscellaneous			
Direct	10.000		324,829
Pass-through The Oceanic Institute	10.000	MOA DATED 11/26/02	(8)
Agricultural Research Service			
Agricultural Research - Basic and applied Research	10.001		1,355,129
Animal and Plant Health inspection Service			
Plant and Animal Disease, Pest Control, and Animal Care			
Pass-through State of Alaska	10.025	1048007	8,562
Pass-through State of Alaska	10.025	1048011	5,635
Cooperative State Research, Education and Extension Service			
Grants for Agricultural Research, Special Res Grants	10.200		2,492,308
Grants for Agricultural Research - Competitive Research Grants			
Direct	10.206		4,913
Pass-through University of California Davis	10.206	00-RA2416-AK	16,661
Integrated Programs			
Direct	10.303		112,657
Pass-through Cornell University	10.303	40534-6898	3,613
Homeland Security - Agricultural			
Pass-through University of California, Davis	10.304	K007797-02	19,900
Cooperative Extension Service	10.500		173,579
Forest Service			
Forestry Research	10.652		27,530
Cooperative Forestry Assistance			
Direct	10.664		77,460
Pass-through State of Alaska	10.664	1033049	11,238
Natural Resources Conservation Service			
Resource Conservation and Development	10.901		(5,315)
Total Department of Agriculture			<u>4,628,691</u>
Department of Commerce			
Miscellaneous			
Direct	11.000		274,964
Pass-through Pacific Aquaculture Caucus	11.000	40ABNF100559	1,963
Pass-through Technology Planning & Mgmt Corp	11.000	6008-9901-001	(226)
Pass-through National Fish & Wildlife Foundation	11.000	98-244-010	40
Pass-through AFDF	11.000	Agmt dated 24-Nov-97	685
Pass-through North Pacific Research Board	11.000	AGREEMENT	58,620
Pass-through North Pacific Research Board	11.000	AGREEMENT	2,536
Pass-through North Pacific Research Board	11.000	AWARD JULY 5 2002	4,221

UNIVERSITY OF ALASKA
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2004

	<u>CFDA #</u>	<u>Pass-through ID#</u>	<u>EXPENDITURES</u>
RESEARCH AND DEVELOPMENT continued			
Department of Commerce continued			
National Oceanic and Atmospheric Administration continued			
National Marine Fisheries Service continued			
Unallied Management Projects			
Pass-through State of Alaska	11.454	1105284	\$ (3,655)
Pass-through State of Alaska	11.454	ADN1135156	2,283
Pass-through State of Alaska	11.454	EN1105091	1,147
Pass-through State of Alaska	11.454	EN1105208	2
Pass-through State of Alaska	11.454	EN1105284	(9,878)
Unallied Science Program			
Pass-through Seward Ascen for Advcm. of Sci.	11.472	AGRMT 7/9/02; NPRB #36	(15)
Pass-through Seward Ascen for Advcm. of Sci.	11.472	AGRMT 7/9/02; NPRB #40	(5,653)
Pass-through Seward Ascen for Advcm. of Sci.	11.472	R0208 AGRMT DATED 7/9/02	60,564
Pass-through Seward Ascen for Advcm. of Sci.	11.472	R0209 LTR OF AGRMT 7/12/02	42,151
Pass-through Seward Ascen for Advcm. of Sci.	11.472	T003 AGRMT 7/2/02	(5,904)
Pass-through North Pacific Research Board	11.472	R0320	278,032
Fisheries Disaster Relief			
Pass-through State of Alaska	11.477	EN 1135295	3,279
Pass-through State of Alaska	11.477	RSA NO. 1125038	651
Special Oceanic and Atmospheric Projects	11.460		156,081
National Ocean Service (NOS)			
Coastal Services Center	11.473		7,126
Center for Sponsored Coastal Ocean Research - Coastal Ocean Program	11.478		17,450
National Ocean Service Intern Program			
Pass-through North Pacific Marine Science Fdn.	11.480	#10 UNDER NA16FX2629	1,447
NOAA Research			
Educational Partnership Program			
Pass-through State of Alaska	11.481	1145104	24,851
Total Department of Commerce			8,778,272
Department of Defense			
Miscellaneous			
Direct	12.000		3,823,138
Pass-through Johns Hopkins University	12.000	882561	27,180
Pass-through Johns Hopkins University	12.000	885205	45,889
Pass-through Johns Hopkins University	12.000	872597 ASSUMPT	1,591,849
Pass-through New Mexico State University	12.000	C40628	199,492
Pass-through University of Michigan	12.000	PENDING	42,394
Pass-through University of Michigan	12.000	M00010	297,740
Pass-through Calspan - UB Research Center, Inc.	12.000	4800-8	17,769
Department of Army			
Office of the Chief of Engineers			
Beach Erosion Control Projects	12.101		12,843
Collaborative Research and Development			
Pass-through Chenega Technology Svcs. Corp.	12.114	UAF-03-01	60,501
Pass-through University of Mississippi	12.114	UM02-09-029 ASSUMPT	408,368
National Guard Bureau			
Military Construction, National Guard			
Pass-through State of Alaska	12.400	DAHA51-98-2-3039	(1)

UNIVERSITY OF ALASKA
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2004

	CFDA #	Pass-through ID#	EXPENDITURES
RESEARCH AND DEVELOPMENT continued			
Department of Defense continued			
Department of Army continued			
Army Research and Material Command			
Military Medical Research and Development	12.420		\$ 666,052
Department of the Navy			
Office of Naval Research			
Basic and Applied Scientific Research			
Direct	12.300		6,411,053
Pass-through Johns Hopkins University	12.300	863529	38,831
Pass-through Johns Hopkins University	12.300	870916	1,085,314
Pass-through Johns Hopkins University	12.300	885010	128,859
Office of the Secretary of Defense			
Basic, Applied, and Advanced Research in			
Science and Engineering	12.630		66,431
Total Department of Defense			14,923,702
Department of Housing and Urban Development			
Department of Housing and Urban Development			
Office of Healthy Homes and Lead Hazard Control			
Pass-through Alaska Housing Finance Corp	14.901	0430026	61,041
Pass-through Alaska Housing Finance Corp	14.901	ADN# 0430025	487
Total Department of Housing and Urban Development			61,528
Department of the Interior			
Miscellaneous			
Direct	15.000		2,130,840
Pass-through University of Washington	15.000	473556	(727)
Pass-through Ounalashka Corporation	15.000	02-01-NA-0261	(524)

UNIVERSITY OF ALASKA
 Schedule of Expenditures of Federal Awards
 Year Ended June 30, 2004

	<u>CFDA #</u>	<u>Pass-through ID#</u>	<u>EXPENDITURES</u>
RESEARCH AND DEVELOPMENT continued			
Department of the Interior continued			
Geological Survey			
Assistance to State Water Resources Research Inst.	15.805		\$ 102,428
Earthquake Hazards Reduction Program	15.807		910,134
U.S. Geological Survey - Research and Data Collectn.	15.808		3,108,431
Cooperative Research Units Program	15.812		16,419
Disposal of Surplus Wildlife	15.900		69,248
National Park Service			
Technical Preservation Services	15.915		(184)
Total Department of the Interior			6,540,310
Department of Justice			
Miscellaneous			

UNIVERSITY OF ALASKA
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2004

	<u>CFDA #</u>	<u>Pass-through ID#</u>	<u>EXPENDITURES</u>
RESEARCH AND DEVELOPMENT continued			
Department of Transportation			
Miscellaneous			
Pass-through State of Alaska	20.000	RSA 2533441	\$ 60,961
Pass-through State of Alaska	20.000	SPR-UAF-92-15	(182)
Pass-through Embry-Riddle Aeronautical University	20.000	SUBCONTRACT 111601	(657)
Federal Aviation Administration			
Airport Improvement Program			
Pass-through State of Alaska	20.106	EN 2522095	3,610
Aviation Research Grants			
Direct	20.108		10,530
Pass-through Embry-Riddle Aeronautical Univ.	20.108	P.O. # 20525	12,609
Total Department of Transportation			<u>86,871</u>
General Services Administration			
Federal Citizen Information Center	39.009		<u>10,308,282</u>
National Aeronautics and Space Administration			
Miscellaneous			
Direct	43.000		10,524,780
Pass-through Hampton University	43.000	SUBC #03-12	125,249
Pass-through University of California Berkeley	43.000	NAG11055,PO1-0000441082	19,797
Pass-through Univ. of Massachusetts, Dartmouth	43.000	AGRMT DATED 7/12/02	154,539
Pass-through Univ. of Massachusetts, Dartmouth	43.000	PO 3012590 PRIME NAG13-03021	384,978
Pass-through State of Alaska	43.000	ADN1135014 - 1145125	46,750
Pass-through State of Alaska	43.000	EN 1020004	89,140
Pass-through State of Alaska	43.000	RSA EN 1026006	12,029
Aerospace Education Services Program			
Direct	43.001		509,140
Pass-through University of Washington	43.001	478959	7,600
Pass-through JPL	43.001	1241499	31,486
Pass-through JPL	43.001	1250784	1,081
Pass-through Arizona State University	43.001	SUBCONTRACT NO. 99-123SC	41,494
Technology Transfer	43.002		362
Total National Aeronautics and Space Administration			<u>11,948,425</u>
National Foundation on the Arts and the Humanities			
National Endowment for the Arts			
Miscellaneous			
Pass-through Alaska Humanities Forum	45.000	AGREEMENT DTD 5/2004	17,461
Promotion of the Arts - Grants to Organizations and Individuals	45.024		1
National Endowment for the Humanities			
Promotion of the Humanities - Federal / State Partnership			
Pass-through Alaska Humanities Forum	45.129	GRANT 17-02	(862)
Total National Foundation on the Arts and the Humanities			<u>16,600</u>
National Science Foundation			
Miscellaneous			
Direct	47.000		1,362,967
Pass-through Asc. of Village Council Presidents	47.000	PO 3407	488
Pass-through Idaho State University	47.000	SUBCONTRACT NO. 01-198B	(14)

UNIVERSITY OF ALASKA
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2004

	<u>CFDA #</u>	<u>Pass-through ID#</u>	<u>EXPENDITURES</u>
RESEARCH AND DEVELOPMENT continued			
National Science Foundation continued			
Miscellaneous continued			
Pass-through The University of Texas at Austin	47.000	UTA04-171	\$ 27,404
Pass-through The University of Texas at Austin	47.000	UTA04-173	56,255
Pass-through The University of Texas at Austin	47.000	UTA4-172	66,420
Engineering Grants	47.041		361,247
Mathematical and Physical Sciences	47.049		168,912
Geosciences			
Direct	47.050		5,076,726
Pass-through SRI International	47.050	53-000045	30,641
Pass-through University of Pittsburgh	47.050	AGRMT #010429-1	12,312
Pass-through Marine Biological Laboratory	47.050	MBL SUBCONTRACT #10705	70,745
Pass-through UCAR Office of Programs	47.050	S02-39004 ASSUMPT	15,348
Pass-through UNAVCO, Inc.	47.050	SUBAWARD EAR-0318549-07	33,043
Pass-through Utah State University	47.050	SUBCONTRACT C029979	10,985
Pass-through University of Nevada, Reno	47.050	UNR-02-72 P.O.12GC0000075	81,483
Computer and Information Science and Engineering	47.070		171,174
Biological Sciences			
Direct	47.074		1,553,955
Pass-through Marine Biological Laboratory	47.074	99221642	62,484
Pass-through Texas A & M Univ. Research Fndtn.	47.074	S900300 ACCT 444721-00001	6,024
Pass-through University of Florida	47.074	UF02018	27,951
Social, Behavioral, and Economic Sciences	47.075		3,716
Education and Human Resources			
Direct	47.076		3,319,159
Pass-through Alaska Federation of Natives Inc.	47.076	LETTER 2/28/02 - MOD 6/23/03	395,864
Polar Programs			
Direct	47.078		10,790,444
Pass-through University of Washington	47.078	250234	33,345
Pass-through University of Washington	47.078	756699 OPP-0230198	6,803
Pass-through Univ. of New Hampshire -Complex	47.078	03-747	16,799
Pass-through Woods Hole Oceanographic Institution	47.078	A100253 MOD 2	78,356
Pass-through Idaho State University	47.078	PENDING	616
Pass-through University of California, San Diego	47.078	PO#10228091	28,143
Pass-through University of Texas at Austin	47.078	UTA03-14816	(47)
Total National Science Foundation			23,869,748
Environmental Protection Agency			
Miscellaneous			
Pass-through State of Alaska	66.000	RSA EN 2533206	(73)
Office of Water			
Construction Grants for Wastewater Treatment Wks.	66.400		(2,030)
Water Quality Cooperative Agreements	66.463		3,514
Office of Ground Water and Drinking Water			

UNIVERSITY OF ALASKA
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2004

	<u>CFDA #</u>	<u>Pass-through ID#</u>	<u>EXPENDITURES</u>
RESEARCH AND DEVELOPMENT continued			
Environmental Protection Agency continued			
Office of Water continued			
Office of Air and Radiation			
Environmental Protection - Consolidated Research			
Direct	66.500		\$ 22,249
Pass-through State of Alaska	66.500	ADN #1830166	29,618
Performance Partnership Grants			
Pass-through State of Alaska	66.605	ADN#1840100	18,722
Pass-through State of Alaska	66.605	EN# 1840512	8,236
Pass-through State of Alaska	66.605	EN1810501/NP-01-R3	10,765
Pass-through State of Alaska	66.605	EN1830501	699
Pass-through State of Alaska	66.605	RS 1830010	885
Pass-through State of Alaska	66.605	RS 1840176	45,415
Surveys, Studies, Investigations and Special Purpose Grants			
Direct	66.606		162,363
Pass-through State of Alaska	66.606	EN 1840503	19,144
Pass-through Kenai Watershed Forum	66.606	KWF-KRC-006A	(10,472)
Office of Prevention, Pesticides and Toxic Substances			
Pollution Prevention Grants Program	66.708		69,397
Office of Environmental Education			
Environmental Education Grants	66.951		3,590
Total Environmental Protection Agency			397,722
Department of Energy			
Miscellaneous			
Direct	81.000		1,631,964
Pass-through Battelle Pacific Northwest Lab	81.000	321287-A-R1	(21)
Pass-through University of California	81.000	389AZ0017-97	(1,182)
Pass-through University of California	81.000	65520-001-03 97	44,182
Pass-through State of Alaska	81.000	AGREE. DTD NOV99; AMEND#1	39,038
Pass-through University of Oregon	81.000	AGREEMENT 234041A	30,281
Pass-through Institute for Responsible Mgmt., Inc.	81.000	CRESP II	129,007
Pass-through Pacific Northwest National Laboratory	81.000	NO. 9064	73,030
Pass-through Los Gatos Research, Inc.	81.000	PO#001829	30,343
Office of Science			
Office of Science Financial Assistance Program			
Direct	81.049		159,216
Pass-through University of Wyoming	81.049	DOELOC2284::2285AKUNV	45,224
Pass-through Columbia University	81.049	SUBCONTRACT #1, 02-008	1,304
Office of Fossil Energy			
Fossil Energy Research and Development			
Direct	81.089		137,916
Pass-through Sandia National Laboratories	81.089	17839	239,825
Pass-through Pacific Northwest Ntl. Laboratory	81.089	409284-A-R8	(22,103)
Office of Environmental Management (EM)			
Office of Environmental Cleanup and Acceleration			
Pass-through Institute for Responsible Mgmt., Inc.	81.104	SUB UNDR DE-FG26-00NT 40938	478
Pass-through Columbia University	81.104	SUB1 UCD-W/GEC 03-019 PO542760	30,458
Nuclear Security Administration			
Defense Nuclear Nonproliferation Research			
Pass-through University of Mississippi	81.113	UM03-02-074	170,934
Total Department of Energy			2,739,894

UNIVERSITY OF ALASKA
 Schedule of Expenditures of Federal Awards
 Year Ended June 30, 2004

	<u>CFDA #</u>	<u>Pass-through ID#</u>	<u>EXPENDITURES</u>
RESEARCH AND DEVELOPMENT continued			
Department of Education			
Miscellaneous			
Pass-through State of Alaska	84.000	ADN0620252	\$ 50
Office of Assistant Secretary for Educational Research and Improvement			
Fund for the Improvement of Education			
Pass-through Alaska Humanities Forum	84.215	PARTNERSHIP AGRMT DTD 02-12-01	(1,664)
Office of Elementary and Secondary Education			
Native Hawaiian Curriculum Development	84.297		110,158
Office of Education Research and Improvement			
National Inst. on the Education of At-Risk Students	84.306		496,622
Alaska Native Student Enrichment Program	84.322		109,451
Office of Special Education and Rehabilitative Services			
Special Education - Personnel preparation to Improve Services and Results for Children with Disabilities			
Pass-through 2001 Special Olympics World Winter Games AK	84.325	SUBCONTRACT H325S99003	4,588
Office of the Assistant Secretary for Postsecondary Education			
Preparing Tomorrow's Teachers to Use Technology			
Internatl Society for Technology in Education	84.342	CONTRACT DTD 07/2003	103,617
Alaska Native Educational Program			
Direct	84.356		319,707
Pass-through Alaska Humanities Forum	84.356	AGREEMENT DATED 1/2003	41,618
Native Hawaiian Education			
Pass-through ALU LIKE, Inc.	84.362	S362A030013	169,030
Total Department of Education			1,353,177
Department of Health and Human Services			
Miscellaneous			
Direct	93.000		38,210
Pass-through Cook Inlet Council on Alcohol and Drug Abuse	93.000	# 1 H79 TI15381-01-1	1,895
Pass-through University of Washington	93.000	#701901	5,715
Pass-through State of Alaska	93.000	K1-990587-02	(5,924)
Pass-through State of Alaska	93.000	0630223	(1,468)
Pass-through State of Alaska	93.000	ADM# 640361 / EN643185	35,529
Pass-through State of Alaska	93.000	ADN640362 / EN643186	31,259
Pass-through Ak Native Tribal Health Consortium	93.000	ANTHC-02-U-4771	744

UNIVERSITY OF ALASKA
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2004

RESEARCH AND DEVELOPMENT continued	<u>CFDA #</u>	<u>Pass-through ID#</u>	<u>EXPENDITURES</u>
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UNIVERSITY OF ALASKA
 Schedule of Expenditures of Federal Awards
 Year Ended June 30, 2004

	<u>CFDA #</u>	<u>Pass-through ID#</u>	<u>EXPENDITURES</u>
OTHER PROGRAMS continued			
Department of Agriculture continued			
Agricultural Research Service	10.001		\$ 625,202
Cooperative State Research, Education and Extension Service Grants for Agrictl. Research, Special Research Grants	10.200		1,506,812
Cooperative Forestry Research	10.202		34,647
Grants for Agricultural Research - Competitive Research Grants	10.206		263,128
Alaska Native Serving and Native Hawaiian Serving Institutions Education Grants	10.228		962,800
Initiative for Future Agriculture and Food Systems	10.302		40,254
Integrated Programs			
Direct	10.303		6,434
Pass-through University of Idaho	10.303	BJK748UA PO0009731	79,835
Pass-through University of California Davis	10.303	K009607-AK	2,971
Cooperative Extension Service			
Direct	10.500		1,838,519
Pass-through Oregon State University	10.500	SL027A-01	200
Pass-through National 4H Council	10.500	SUB-GRANT 03/03/03	4,652
Pass-through University of Wyoming	10.500	UTSTUNV6160:6128STATE	2,143
Pass-through Washington State University	10.500	WSU-WE-TAA-SAL	387,091
Food and Nutrition Service			
Special Supplemental Nutrition Program for Women, Infants, and Children Pass-through State of Alaska	10.557	RSA EN 643232	31,829
Forest Service			
Forestry Research	10.652		(725)
Cooperative Forestry Assistance	10.664		3,736
Rural Business-Cooperative Service			
Rural Business Enterprise Grants			
Direct	10.769		98,705
Pass-through Alaska One	10.769	AWARD SIGNED MAY 25, 2001	15,046
Pass-through Alaska One	10.769	LTR 032102	25,479
Total Department of Agriculture			6,949,964
Department of Commerce			
Miscellaneous			
Direct	11.000		47,847
Pass-through The Denali Commission	11.000	AGREEMENT	141,054
Pass-through Consortium for Oceanographic Research & Education	11.000	LETTER 11/5/03	18,891
Pass-through Alaska Marine Safety Education Asc.	11.000	LETTER 4-11-03	16,749
Economic Development Administration			
Economic Development - Technical Assistance	11.303		79,981

UNIVERSITY OF ALASKA
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2004

	<u>CFDA #</u>	<u>Pass-through ID#</u>	<u>EXPENDITURES</u>
OTHER PROGRAMS continued			
Department of Commerce continued			
National Oceanic and Atmospheric Administration continued			
Marine Mammal Data Program			
Direct	11.439		\$ 31,598
Pass-through State of Alaska	11.439	ADN# 1145228	39,556
National Marine Fisheries Service			
Unallied Science Program			
Pass-through North Pacific Research Board	11.472	R0326	18,967
National Ocean Service			
Coastal Services Center			
Pass-through Alaska Ocean Observing System	11.473	UA/AOOS MOA	41,655
National Ocean Service Intern Program			
	11.480		17,746
National Telecommunications and Information Administration			
Public Telecommunications Facilities Planning and Construction			
	11.550		687,462
Technology Opportunities Program			
	11.552		315,909
Total Department of Commerce			<hr/> 3,690,260
Department of Defense			
Miscellaneous			
Direct	12.000		18,705
Pass-through State of Alaska	12.000	ADN 1145282	4,823
Pass-through Oklahoma State University	12.000	CATT03-UAA-03	131,343
Defense Logistics Agency			
Procurement Technical Assistance for Business Firms	12.002		337,388
Department of the Navy, Office of Naval Research			
Basic and Applied Scientific Research			
Direct	12.300		60,087
Pass-through Consortium for Oceanographic Research & Education	12.300	LETTER DATED 10/23/02	(520)
Department of the Army, Army Research and Material Command			
Military Medical Research and Development			
	12.420		28,179
Basic Scientific Research			
	12.431		797
Total Department of Defense			580,802
Department of Housing and Urban Development			
Miscellaneous			
	14.000		83,362
Community Planning and Development Department			
Opportunities for Youth - Youthbuild Program			
Pass-through National Youth Sports Program	14.243	2-298 SUB-GRANT	2,421
Community Development Block Grants / Brownfields			
Economic Development Initiative			
	14.246		729,511
Policy Development and Research			
Community Outreach Partnership Center Program			
	14.511		(208)
Alaska Native / Native Hawaiian Institutions			
Assisting Communities			
	14.515		388,792

UNIVERSITY OF ALASKA
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2004

	<u>CFDA #</u>	<u>Pass-through ID#</u>	<u>EXPENDITURES</u>
OTHER PROGRAMS continued			
Department of Housing and Urban Development continued			
Public and Indian Housing			
Public Housing Capital Fund			
Pass-through State of Alaska	14.872	AHFC/UAA-EOC 2004.1	\$ 34,102
Total Department of Housing and Urban Development			<u>1,237,980</u>
Department of the Interior			
Miscellaneous			
Direct	15.000		1,205,008
Pass-through Asc'n. of Village Council Presidents	15.000	AGREEMENT 3/1/04	27,232
Pass-through MBC Applied Environmental Sciences	15.000	02TO85279 01100B	5,197
Bureau of Indian Affairs			
Agriculture on Indian Lands	15.034		15,374
Bureau of Land Management			
Cooperative Inspection Agreements with States and Tribes	15.222		961
Cultural Resource Management	15.224		4,875
Operation of ARLIS (AK Library & Information Service)	15.DDD		381,342
Office of Surface Mining Reclamation and Enforcement			
Regulation of Surface Coal Mining and Surface Effects of Underground Coal Mining			
Pass-through State of Alaska	15.250	RSA EN 1042036	2,654
National Water Resources Research Program	15.806		5,000
Disposal of Surplus Wildlife	15.900		11,315
National Park Service			
Historic Preservation Fund Grants-in-Aid	15.904		6
Native American Graves Protection and Repatriation Act	15.922		(2,445)
Total Department of Interior			<u>1,656,519</u>
Department of Justice			
Miscellaneous	16.000		794
Office of Community Oriented Policing Services			
Public Safety Partnership and Comm. Policing Grants	16.710		(90)
Total Department of Justice			<u>704</u>
Department of Labor			
Employment and Training Assistance-Dislocated Workers			
Pass-through State of Alaska	17.246	RS 0100064(0104031)	2
Employment and Training Evaluation Projects			
Pass-through State of Alaska	17.249	AH-10857-00-60	34,277
Workforce Investment Act			
Pass-through State of Alaska	17.255	CO 233201	(11,371)
Employment and Training Administration Pilots, Demonstrations, and Research Projects	17.261		1,859,765
Mine Safety and Health Administration			
Mine Health and Safety Grants	17.600		42,974
Total Department of Labor			<u>1,925,647</u>

UNIVERSITY OF ALASKA
 Schedule of Expenditures of Federal Awards
 Year Ended June 30, 2004

	<u>CFDA #</u>	<u>Pass-through ID#</u>	<u>EXPENDITURES</u>
OTHER PROGRAMS continued			
Department of State			
Miscellaneous	19.000		\$ 26,873
Bureau of Educational and Cultural Affairs International Visitors Program	19.402		119,806
Total Department of State			146,679
Department of Transportation			
Miscellaneous			
Direct	20.000		10,000
Pass-through Embry-Riddle Aeronautical University	20.000	01-C-GA-ERAU-02	18,263
Federal Aviation Administration			
Direct	20.108		97,725
Pass-through Embry-Riddle Aeronautical University	20.108	01-C-GA-ERAU AMEND#55	6,303
National Highway Insittute			
Pass-through South Carolina State University	20.215	03-447552-NSTI-UAA-AK P304115	32,273

UNIVERSITY OF ALASKA
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2004

	<u>CFDA #</u>	<u>Pass-through ID#</u>	<u>EXPENDITURES</u>
OTHER PROGRAMS continued			
National Foundation on the Arts and the Humanities continued			
National Endowment for the Arts continued			
National Foundation on the Arts and Humanities continued			
Office of Museum Services			
Institute of Museum and Library Services			
Museum for America Grants	45.301		\$ 25,614
Conservation Project Support			
Pass-through Alaska Humanities Forum	45.303	5-04	417
State Library Program			
Pass-through State of Alaska	45.310	0540508	73,692
Pass-through State of Alaska	45.310	AGREE DTD 8/01	(6,997)
Pass-through State of Alaska	45.310	AGRMT 8-26-03	21,564
Pass-through State of Alaska	45.310	COOPERATIVE AGREEMENT	27,731
Total of National Foundation on the Arts and the Humanities			338,486
National Science Foundation			
Miscellaneous			
Direct	47.000		(5,875)
Pass-through Alaska Federation of Natives Inc.	47.000	AGREEMENT 7/1/02	9,981
Pass-through National Academy of Sciences	47.000	AGREEMENT AVDONIN 2003	3,836
Pass-through Asc. for Women in Mathemtaics	47.000	Letter dated 2/28/97	188
Engineering Grants	47.041		192,935
Mathematical and Physical Sciences	47.049		(4,120)
Geosciences	47.050		4,614
Computer and Information Science and Engineering			
Direct	47.070		437,171
Pass-through EDUCAUSE	47.070	EDUCAUSE AGREEMENT	4,561
Biological Sciences	47.074		58,943
Social, Behavioral, and Economic Sciences			
Direct	47.075		22,693
Pass-through National Research Council	47.075	SUBCONTRACT AGRMT DTD 02-13-01	(36)
Education and Human Resources			
Direct	47.076		1,616,973
Pass-through Alaska Federation of Natives Inc.	47.076	MOA	3,833
Pass-through Alaska Federation of Natives Inc.	47.076	MOA DATED 01-MAR-1999	361
Pass-through Alaska Federation of Natives Inc.	47.076	MOA Dated 02 MAY 97	132
Pass-through Alaska Federation of Natives Inc.	47.076	MOA dated 14FEB97	20,411
Pass-through Alaska Federation of Natives Inc.	47.076	MOA Dated 15 APR 97	319
Pass-through Alaska Federation of Natives Inc.	47.076	MOA03/12/03	(12)
Polar Programs			
Direct	47.078		1,494,035
Pass-through Arctic Research Consortium of the U.S.	47.078	CONTRACT 7/29/03	46,334
Total National Science Foundation			3,907,277
Small Business Administration			
Business Development Assistance to Small Business	59.005		(665)
Technical Assistance	59.007		693
Small Business Development Center	59.037		512,062
Total Small Business Administration			512,090

UNIVERSITY OF ALASKA
 Schedule of Expenditures of Federal Awards
 Year Ended June 30, 2004

	<u>CFDA #</u>	<u>Pass-through ID#</u>	<u>EXPENDITURES</u>
OTHER PROGRAMS continued			
Environmental Protection Agency			
Miscellaneous	66.000		\$ 9,460
Office of Water			
Office of Ground Water and Drinking Water			
Capitalization Grants for Drinking Water State			
Revolving Funds	66.468		18,473
Surveys, Studies, Investigations and Special Purpose Grants			
Direct	66.606		483,643
Pass-through State of Alaska	66.606	840123	48,346
Office of Environmental Education			
Environmental Education Grants	66.951		(347)
Total of Environmental Protection Agency			559,575
Department of Energy			
Miscellaneous			
Pass-through Inland Northwest Research Alliance	81.000	60-4005	11,385
Pass-through Inland Northwest Research Alliance	81.000	60-4005-001	70,811
Pass-through Inland Northwest Research Alliance	81.000	60-4005-002	39
Pass-through Inland Northwest Research Alliance	81.000	60-4005-003 AY-2003-04	44,964
Pass-through Inland Northwest Research Alliance	81.000	60-4005-101	5,692
Pass-through Inland Northwest Research Alliance	81.000	60-4005-4102	105,859
Department of Energy continued			
Office of Energy Efficiency and Renewable Energy			
Pass-through Alaska Housing Finance Corporation	81.041	ADN 0430041	949
Pass-through Alaska Housing Finance Corporation	81.041	ADN 0440021	115,800
Office of Environmental Cleanup and Acceleration			
Pass-through State of Alaska	81.104	RSA NO. 1820094	(1)
Nuclear Security Administration			
Defense Nuclear Nonproliferation Research			
Pass-through Battelle Pacific Northwest Lab	81.113	CONTRACT 409909-A-R8	23,740
Total Department of Energy			379,238
United States Information Agency			
Miscellaneous	82.000		9,499
Federal Emergency Management Administration			
Disaster Assistance			
Pass-through State of Alaska	83.516	EN0960008	(320)
Department of Education			
Miscellaneous			
Pass-through National Writing Project Corporation	84.000	92 -AK01	31,106
Pass-through State of Alaska	84.000	EN-0510647 (CFDA 84.928A)	(3,134)
Pass-through Asc. of American Colleges & Univ.	84.000	LETTER DATED APRIL 28,02	4,194

UNIVERSITY OF ALASKA
 Schedule of Expenditures of Federal Awards
 Year Ended June 30, 2004

	<u>CFDA #</u>	<u>Pass-through ID#</u>	<u>EXPENDITURES</u>
OTHER PROGRAMS continued			
Department of Education continued			
Assistant Secretary for Postsecondary Education			
Undergraduate International Studies and Foreign Language Programs	84.016		\$ 40,897
Handicapped Early Childhood Assistance	84.024		58,405
Special Education - State Program Improvement Grants for Children With Disabilities			
Pass-through State of Alaska	84.323	0530503/0530621	8,397
Pass-through State of Alaska	84.323	EN #540575	38,807
Pass-through State of Alaska	84.323	EN 0530570	36
Special Education Personnel Preparation to Improve Services and Results for	84.325		333,893
Handicapped Personnel Preparation	84.029		(104)
Higher Education - Institutional Aid	84.031		3,885,606
Office of Assistant Secretary for Postsecondary Education			
Fund for the Improvement of Postsecondary Education	84.116		1,761,076
Gaining Early Awareness and Readiness for Undergraduate Programs			
Pass-through Anchorage School District	84.334	SERVICE AGREEMENT 03 PFG	37,588

UNIVERSITY OF ALASKA
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2004

	<u>CFDA #</u>	<u>Pass-through ID#</u>	<u>EXPENDITURES</u>
OTHER PROGRAMS continued			
Department of Education continued			
Office of Assistant Secretary for Educational Research and Improvement continued			
Fund for the Improvement of Education continued			
Pass-through State of Alaska	84.215	0530765	\$ 1,185
Pass-through State of Alaska	84.215	ADN# 0540615	42,339
Pass-through State of Alaska	84.215	ADN# 0540616	34,357
Pass-through State of Alaska	84.215	EN 0530698	(166)
Pass-through State of Alaska	84.215	EN 0540614	37,959
Eisenhower Professional Development State Grants			
Pass-through State of Alaska	84.281	EN-500683	(914)
Assistant Secretary for Innovation and Improvement			
Ready-to-Learn Television			
Pass-through Public Broadcasting Service	84.295	AGREEMENT 8/2003	22,069
Advanced Placement Progrsm			
Pass-through State of Alaska	84.330	ADN# 0530803	(1,100)
Transition to Teaching			
	84.350		76,171
School Leadership			
	84.363		541,079
Technology Innovation Challenge Grants			
Pass-through State of Alaska	84.303	EN0540617	44,585
Pass-through Chugach School District	84.303	R303A980236	2,731
Alaska Native Educational Planning, Curriculum Development, Teacher Training, and Recruitment			
	84.320		918,678
Alaska Native Home Based Education for Preschool Children			
Pass-through Council of Athabascan Tribal Govts.	84.321	MOA	(1,065)
Employment Opportunity for Mental or Physical Disabled			
Pass-through State of Alaska	84.811A	EN 643128	186,167

UNIVERSITY OF ALASKA
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2004

	<u>CFDA #</u>	<u>Pass-through ID#</u>	<u>EXPENDITURES</u>
OTHER PROGRAMS continued			
Department of Health and Human Services continued			
Health Resources and Services Administration continued			
Health Education and Training Centers			
Pass-through University of Washington	93.189	NO. 600134	\$ 77,772
Pass-through University of Washington	93.189	NO. 749428	411,581
Telehealth Network Grants			
Pass-through AK Native Tribal Hlth. Consortium	93.211	ANTHC-03-C-5239	272,004
Advanced Education Nursing traineeships			
	93.358		16,399
Health Careers Opportunity Program			
Direct	93.822		241,495
Pass-through University of Washington	93.822	SUBCONTRACT 605445	36,974
Rural Health Outreach and Rural Network Development Program			
Direct	93.912		536,705
Pass-through State of Alaska	93.912	633090	241
Pass-through State of Alaska	93.912	0640194	211,118
Pass-through State of Alaska	93.912	CONTRACT #737711	4,960
Disadvantaged Health Professions Faculty Loan Repayment and Fellowship	93.923	#486071	809
Substance Abuse and Mental Health Services Administration			
Projects for Assistance in Transition From Homelessness (PATH)			
Pass-through State of Alaska	93.150	EN 643127	12,100
Consolidated Knowledge Development and Application (KD&A) Program			
Pass-through Fairbanks Native Association	93.230	CONTRACT 11-27-01	45,323
Pass-through State of Alaska	93.230	EN # 0623171	217
Pass-through State of Alaska	93.230	RSA EN 063306/0630014	(19)
Pass-through State of Alaska	93.230	RSA EN 633106	(1,369)
Pass-through State of Alaska	93.230	RSA EN 633157	(217)
Pass-through State of Alaska	93.230	RSA EN 643059	109,875
National Institutes of Health			
Pass-through Univ. of New Mexico Health Science Ctr	93.279	4-12803-7810	21,951
Pass-through Univ. of New Mexico Health Science Ctr	93.279	SUBAWARD 412804 MOD#1	(3,482)
Centers for Disease Control and Prevention			
Centers for Disease Control and Prevention - Investigations and Technical Assistance			
Pass-through State of Alaska	93.283	EN 643055	105,750
Pass-through State of Alaska	93.283	RSA EN #643050	6,853
Pass-through State of Alaska	93.283	RSA EN 633062/0630119	137
Pass-through State of Alaska	93.283	RSA EN 633078 ADN 630121	733
Administration for Children and Families			
Temporary Assistance for Needy Families			
Pass-through State of Alaska	93.558	ADN0630108	(1,279)
Pass-through State of Alaska	93.558	RSA EN 643039	53,041
Community Services Block Grant - Discretionary Awards			
Pass-through National Youth Sports Program	93.570	NYSPF# 04-1004	33,679
Pass-through National Youth Sports Program	93.570	NYSPF: 03-298	36,499
Developmental Disabilities Projects of National Significance			
Pass-through State of Alaska	93.631	EN 643131	25,341
Pass-through State of Alaska	93.631	RSA EN 6233296	3
University Centers for Excellence in Developmental Disabilities Education,	93.632		308,570

UNIVERSITY OF ALASKA
 Schedule of Expenditures of Federal Awards
 Year Ended June 30, 2004

	<u>CFDA #</u>	<u>Pass-through ID#</u>	<u>EXPENDITURES</u>
OTHER PROGRAMS continued			
Department of Health and Human Services continued			
Administration for Children and Families continued			
Foster Care - title IV-E			
Pass-through State of Alaska	93.658	0640073	\$ 35,704
Pass-through State of Alaska	93.658	RSA EN 0630123	(393)

UNIVERSITY OF ALASKA
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2004

	<u>CFDA #</u>	<u>Pass-through ID#</u>	<u>EXPENDITURES</u>
WORKFORCE INVESTMENT ACT (WIA) continued			
Department of Labor continued			
Employment and Training Administration continued			
WIA Adult Program continued			
Pass-through State of Alaska	17.258	RSA EN 0730174	\$ 9,475
Pass-through State of Alaska	17.258	RSA EN 740013	36,255
WIA Youth Activities			
Pass-through State of Alaska	17.259	0740078	156,891
Pass-through State of Alaska	17.259	GRANT AGREEMENT RSA	19,023
WIA Dislocated Workers			
Direct	17.260		586,021
Pass-through State of Alaska	17.260	RSA EN 0730010	(625)
Pass-through State of Alaska	17.260	RSA EN 730001	2,774
Pass-through State of Alaska	17.260	730117	337
Total Workforce Investment Act (WIA)			<u>830,504</u>
HIGHWAY PLANNING AND CONSTRUCTION			
Department of Transportation			
Federal Highway Administration			
Highway Planning and Construction			
Pass-through State of Alaska	20.205	2533440	10,000
Pass-through State of Alaska	20.205	RSA 25-2-2105	1,297
Pass-through State of Alaska	20.205	EN 2531847	8,430
Pass-through State of Alaska	20.205	RSA# 2523436	18,243
Total Highway Planning and Construction			<u>37,970</u>
HIGHWAY SAFETY			
Department of Transportation			
National Highway Traffic Safety Administration			
State and Community Highway Safety			
Pass-through State of Alaska	20.600	RSA EN 030305 OP	<u>17,958</u>
CERCLA IMPLEMENTATION			
Hazardous Materials Exercise Assistance Program	83.012		<u>127</u>
ASSISTANCE TO FIREFIGHTERS			
Assistance to Firefighters Grant	83.554		<u>28,503</u>
SPECIAL EDUCATION			
Department of Education			
Office of Special Education and Rehabilitative Services			
Special Education - Grants to States			
Pass-through State of Alaska	84.027	EN 643188	837
Pass-through State of Alaska	84.027	0540567	44,814
Pass-through State of Alaska	84.027	EN 0540580	25,422
Pass-through State of Alaska	84.027	EN540570	1,970
Pass-through State of Alaska	84.027	RSA EN 0540574	14,793
Pass-through State of Alaska	84.027	RSA EN 540572	10,000
Special Education - Preschool Grants			
Pass-through State of Alaska	84.173	RSA EN 540571	82,382
Pass-through State of Alaska	84.173	RSA EN 540573	102,263
Total Special Education			<u>282,481</u>

UNIVERSITY OF ALASKA
 Schedule of Expenditures of Federal Awards
 Year Ended June 30, 2004

	<u>CFDA #</u>	<u>Pass-through ID#</u>	<u>EXPENDITURES</u>
TRIO			
Trio - Student Support Services	84.042		\$ 219,787
Trio - Talent Search	84.044		954,851
Trio - Upward Bound	84.047		1,295,922
Trio - Educational Opportunity Centers	84.066		544,915
Total TRIO			<u>3,015,475</u>
Grand total			<u>\$ 187,569,507</u>

UNIVERSITY OF ALASKA

Notes to Schedule of Expenditures of Federal Awards

June 30, 2004

(1) General

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

(2) Basis of Accounting

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

(3) Non-Cash Federal Awards

The University receives Federal awards under the Perkins Loan Program (CFDA #84.638). The outstanding loan balances under this program totaled \$36,879 as of June 30, 2004.

(4) Subrecipients

The University of Alaska passed through \$8,315,647 of federal awards to subrecipients for the year ended June 30, 2004. 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

D

UNIVERSITY OF ALASKA

Notes to Schedule of Expenditures of Federal Awards

June 30, 2004

Federal Agency and Program	CFDA#	Expenditures
Department of Defense		
Miscellaneous	12.000	\$ 47,691
Navigation Projects	12.107	36,298
Military Medical Research and Development	12.420	282,843
		366,832
Department of Housing and Urban Development		
Alaska Native / Native Hawaiian Institutions Assisting Communities	14.515	29,324
Department of		

UNIVERSITY OF ALASKA

Notes to Schedule of Expenditures of Federal Awards

June 30, 2004

Federal Agency and Program	CFDA#	Expenditures
Department of Education		
Trio - Talent Search	84.044	\$ 124,615
Trio - Upward Bound	84.047	90,060
Fund for the Improvement of Postsecondary Education	84.116	92,841
Bilingual Education Training Grants	84.195	127,147
Fund for the Improvement of Education	84.215	2,577
Native Hawaiian Curriculum Development	84.297	33,614
National Institute on the Education of At-Risk Students	84.306	29,729
AK Native Educational Planning, Cu 0 0 11.006 178.8301 536		

UNIVERSITY OF ALASKA

UNIVERSITY OF ALASKA

Schedule of Findings and Questioned Costs

June 30, 2004

Condition – For the program year 2002–2003, 63.5 percent of the University of Alaska Anchorage Talent Search Program participants were low-income individuals who were potential first generation college students. For the program year 2002–2003, 12.2 percent of the University of Alaska Fairbanks (Bristol Bay region) Talent Search Program participants were low-income individuals who were potential first-generation college students.

Questioned Costs – None.

Context – Isolated to Talent Search Program.

Effect - The University provided talent search program services to a population that did not meet the program's earmarking requirement.

Recommendation – The University should make every effort to serve the number of Talent Search participants required by the program.



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

The Board of Regents
The University of Alaska:

We have audited the financial statements of the University of Alaska as of and for the year ended June 30, 2004, and have issued our report thereon dated September 30, 2004. 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 th