

**UNIVERSITY OF ALASKA**

Federal Financial Assistance Reports

Year ended June 30, 2002

**UNIVERSITY OF ALASKA**  
Federal Financial Assistance Reports

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ABCD

701 West Eighth Avenue  
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Anchorage, AK 99501

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

The Board of Regents  
The University of Alaska:



## ABCD

The Board of Regents  
The University of Alaska

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

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

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

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

\* \* \* \* \*

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

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

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

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

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

<u>CFDA #</u>	PASS-THRU ID #	EXPENDITURES
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University of Alaska  
Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2002

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

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

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



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

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

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

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

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

<u>CFDA #</u>	<u>PASS-THRU ID #</u>	<b>EXPENDITURES</b>
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University of Alaska  
Schedule of Expenditures of Federal Awards





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

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

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

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



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

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

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

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

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

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

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

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

## UNIVERSITY OF ALASKA

### Notes to Schedule of Expenditures of Federal Awards

June 30, 2002

**(1) General**

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

**(2) Basis of Accounting**

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

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

The University receives Federal awards under

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

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

701 West Eighth Avenue  
Suite 600  
Anchorage, AK 99501

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

The Board of Regents  
The University of Alaska:

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

### **Compliance**

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

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

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



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The Board of Regents  
The University of Alaska

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

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

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September 30, 2002